# Modernized e-File (MeF) Test Package

#### Form 1120

(U.S. Corporation Income Tax Return)

### Form 1120-S

(U.S. Income Tax Return for S Corporation)

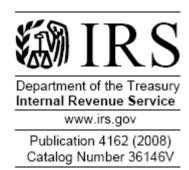
#### Form 1120-F

(U.S. Income Tax Return of a Foreign Corporation)

#### Form 7004

(Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns)

Tax Year 2008



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# PUBLICATION 4162 Modernized e-File (MeF) TEST PACKAGE CHANGE PAGE

# **Updates to Test Scenarios (10-27-2008)**

The changes identified below have been incorporated into each individual test scenario in this package.

#### Form 1120 Test Scenario # 1

- 1. Schedule D now included in scenario.
- 2. Form 8916-A, Part II, Lines 5a, 5d, 6a, and 6c deleted

#### Form 1120 Test Scenario # 2

- 1. Form 1120, Schedule E, Line 1c and 1d added
- 2. Form 4626, Lines 2a, 2e, and 2o corrected
- 3. Form 5471, Foreign Corp # 1 Line 2d
  - Zip Code changed
  - Box B, Category of filer changed
- 4. Form 5471, Foreign Corp # 2 and Foreign Corp # 3
  - Box B, Category of filer changed
  - Added Schedule M (from Form 5471) for Foreign Corp #2
- 5. Form 8916-A –Hide 'N Seek Foods, Inc. Consolidated
  - Lines 3b, 3d, 5a, 5b, 6a, 6d, 8a, and 8b changed
- 6. Form 8916-A, Hide'N Seek Foods, Inc
  - Lines 5a, 5b, 8a, and 8c changed
- 7. Form 8916-A, Acme Foods
  - Lines 3b, 3d, 7a, 7b, 8a, and 8d changed

#### Form 1120S Test Scenario # 4

- 1. Form 1120S, Paid Preparer Data, Check if self-employed box should not be checked.
- 2. Form 1120S, Schedule M2, Line 6b, \$486 added

#### Form 1120S Test Scenario # 5

- 1. Form 1120S, Schedule L, Line 10b(a) is 374,043, Line 10b(b) is 50,206, Line 10b(c) is 337,358, and Line 10b(d) is 60,043
- 2. Form 1120S, Schedule L, Lines 11b(a), 11b(b), 11b(c), and 11b(d) deleted
- 3. Form 1120S, Schedule M-2, Line 5a is 586,880
- 4. Form 1120S, Schedule M-2, Line 5b deleted

#### Form 1120-F Test Scenario #1

- 1. Form 1120-F, Section II, Line 1b is 7,500, Line 1c is 24,976,500, line 3 is 24,976,500 and Line 4 is 13,500
- 2. Form 1120-F, Schedule C, Line 14 is 13,500
- 3. Form 1120-F, Section III, Line 5 is 6,454,900
- 4. Form 1120-F, Schedule H, Line 6 is 25,000,000
- 5. Form 1120-F, Schedule I, Line 11 and 13 are deleted
- 6. Form 1120-F, Schedule M-3 is completely reworked, please consult the form for changes.
- 7. Form 1120-F, Schedule P, Part I, Box B Zip Code added

# **ASSURANCE TESTING TAX YEAR 2008**Forms 1120, 1120-S, 1120-F and 7004

#### WHO MUST TEST?

Software developers must perform the tests in this Test Package before being accepted into the electronic filing program for the 2009 (Tax Year 2008) filing season. Anyone who plans to transmit using approved software must perform a communications test and be accepted.

Prior to testing, all software developers and transmitters must have obtained an Electronic Transmitter Identification Number (ETIN) and an Electronic Filer Identification Number (EFIN) through the application process.

Refer to Publication 3112, *IRS e-file Application and Participation*, for Form 8633 procedures. Refer to irs.gov. e-services – Online Tools for Tax Professionals for On-Line Application procedures.

### **Software Developers**

Software developers will be assigned a Test ETIN to be used for software testing. This test ETIN will remain in test status, and will not be moved to a production status. This allows a developer to test year round.

#### **Transmitters**

The ETIN assigned in the application process must be included in each message. The ETIN for transmitters will be set to "Test" until the transmitter passes required communication testing with the IRS, at which time the ETIN will be moved to "Production" status. A transmitter may then request a Test ETIN, which can be used to continue testing once the original ETIN has been moved to Production status. If a transmitter fails to revise its IRS e-file application to indicate it will be transmitting using the Modernized e-File (MeF) Internet XML transmission method, and/or fails to check the appropriate MeF form types (1120, 990, 1065, etc.), its ETIN will not be valid, and any submissions will be rejected. The transmission status (Test or Production) of the ETIN used to transmit must match the Test/Production Indicator in the Message Header; otherwise, the message will be rejected.

#### PASSWORDS/STRONG AUTHENTICATION

### **Internet Filing Application (IFA)**

To access the IFA system, a transmitter sending returns to MeF through IFA must use the password selected during *e-services* registration. The same password must be used whether a transmitter sends returns to the testing and/or production system.

### **Application to Application (A2A)**

January 1, 2009, passwords can no longer be used for A2A filing through MeF. Digital certificates will be required and will provide enhanced security for A2A transactions.

Prior to converting your existing System IDs from passwords to certificates, it is recommended that a new System ID be added to develop and test your digital certificates for MeF processing. Passwords can be used until December 29, 2008; after this date, MeF systems will be converted to accept only digital certificates.

A Strong Authentication User Guide is available to explain the integration and use of certificate-based authentication. This guide contains an IRS-provided sample client code and guidance used when integrating this new feature into client software which communicates with the MeF A2A Web services.

This guidance is relevant to the client code that will be developed in the future, and also to any pre-existing client code that doesn't currently use digital signatures to sign SOAP messages. If your organization is interested in obtaining the Strong Authentication User Guide, contact the IRS e-Help Desk at 1-866-255-0654.

Additional information on Strong Authentication can also be found in Publication 4164, *Modernized e-File (MeF) Guide for Software Developers and Transmitters*.

Large Taxpayers may refer to the Large and Mid-Sized Business (LMSB) website on irs.gov for additional information.

A2A transmitter(s) must also enroll the system(s) that will be used to conduct business with MeF to obtain a systemID. If a transmitter and/or system(s) are not enrolled, the transmitter will not be able to transmit through A2A.

**Note:** All authorized e-file providers must submit key information about their Web sites to the IRS. Providers must submit new URLs to the IRS before the website is accessible on the internet. Failure to comply with these IRS e-file rules can result in suspension or expulsion from the IRS e-file program. More information can be found on irs.gov.

#### WHY TEST?

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

- 1. Transmitters use the correct format and IRS MeF electronic filing specifications.
- 2. Returns have fewer validation and math errors.
- 3. IRS can receive and process the electronic returns.
- 4. Filers understand and are familiar with the mechanics of electronic filing.
- 5. Transmitters can retrieve responses from MeF, including acknowledgement files, state returns and state status records.

#### WHAT IS TESTED?

The test package for the 2008 Assurance Testing System (ATS) consists of six tax return scenarios for Forms 1120/1120S, one scenario for Form 1120-F, and four scenarios for Form 7004. Software Developers (SWD) supporting clients that may file Forms 1120L and 1120PC returns as subsidiaries must develop their own test scenarios including these forms and submit them for testing. The e-Help Desk will verify these scenarios and the scenarios in the test package.

Test returns include a limited number of forms and schedules that may be attached to corporate returns. It is not possible to represent all possible conditions in these tests; therefore, once a Software Developer has passed the tests, it may want to test additional conditions appropriate to its client base. Predefined EINs, Name Controls, Tax Period and Form types must be used, as described in Exhibit 3.

Test scenarios for the Form 7004 must be completed and submitted for approval by vendors that will support Form 7004. Exhibit 3, Table 2 includes additional EINs to accommodate all other form types for which an extension can be filed, as listed on Form 7004. These EINs must be used for testing other form types.

The scenarios provide information necessary to prepare selected forms and schedules. Test returns must be correctly prepared and computed before transmission. The IRS strongly recommends that each return be run against a parser prior to transmission. IRS processing consists of two steps – schema validation through a parser, and business rule validation.

#### FORMATTING THE ENTITIES

Below are some resources that relate to XML schemas, software tools and parsers. The IRS is not endorsing any product -- these resources are provided for information only. You may choose any third party parser toolkit, or you may use your own.

- W3C XML Home Page: http://www.w3.org/XML/
- W3C XML Schema Home Page: http://www.w3.org/XML/Schema
- XML Spy: XML Editor from Altova: XMLSpy Apache Xerces parser toolkit:

http://xml.apache.org/

• Microsoft Core XML Services: Download details: MSXML 4.0 Service Pack 2 (Microsoft XML Core Services) http://msdn2.microsoft.com/en-us/xml/Bb190622.aspx

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

#### Example:

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

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

#### WHEN TO TEST

When a SWD is ready to test call the e-Help Desk at 1-866-255-0654. The e-Help Desk will assist with all preparations needed to begin testing, including the assignment of a Software ID to be used when submitting returns. Note: Vendors need a new softwareID for each tax year and each tax package they support.

#### **TESTING GUIDELINES FOR SOFTWARE DEVELOPERS**

It is not required that software provide for all forms or schedules, nor for all occurrences of a particular form or schedule. At the time of first contact with the e-Help Desk, before testing begins, a SWD must advise the e-Help Desk of all limitations to its Software package by completing and submitting a Questionnaire. If you test with limitations but later decide to support additional forms that were not included in the initial testing, you must call the e-Help Desk to update your questionnaire, and then successfully test with the added forms before moving them into production. The complete form must be tested, with no field limitations except for the number of occurrences. For example, if you initially tested only Forms 1120 and 1120S and now wish to submit Form 1120-F, you must test and be approved for Form 1120-F before submitting live versions of the form. Additionally, you must submit test scenarios and receive approval before filing Form 7004.

#### FEDERAL/STATE TESTING FOR FORMS 1120/1120S

For Tax Year 2008, there will not be a separate State ATS. Full ATS for both transmitters and states will be available on November 3, 2008. Transmitters should test federal scenarios before attempting to test with the states. Contact each state for specifics on the scenarios to use for its state returns. Federal and State returns may be transmitted through A2A or IFA. States must retrieve state returns through A2A.

#### SIGNATURE REQUIREMENTS

Please refer to Publication 4164 for the current guidelines for electronic signatures.

#### **Practitioner PIN**

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

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

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

When the Practitioner PIN method is used, the following fields must be entered, or a return will be rejected:

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

#### Scanned Form 8453

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

#### REVIEWING ACKNOWLEDGEMENT FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no rejects on the scenarios. All Business Rules violations must be corrected in order to pass ATS testing.

#### LIMITATION OF THE ATS SYSTEM

The MeF Assurance Testing System was not designed for external stakeholders to perform stress or load testing. ATS is not configured exactly the same as the MeF Production system. Therefore, when testing in the ATS environment, a tester should not expect the same response time as it will experience in the Production environment, especially as relates to performance or load testing. This is true whether a stakeholder is testing a single extremely large return in one transmission, many large returns in one transmission, or a large number of concurrent transmissions.

#### **COMMUNICATIONS TEST FOR THE e-file SYSTEM**

IRS allows two means of transmission for MeF: Internet Filing Application, and Application to Application. If you are a Transmitter using accepted software, you must complete an error-free communications test by transmitting five returns. A transmitter that passed the communications test and wants to continue testing must request a test ETIN.

- If you will be transmitting returns through IFA, you must perform the communications test through IFA.
- If you will be transmitting returns through A2A, you must perform the communications test through A2A.
- If you will be transmitting through both portals, communications tests must be performed through both systems.

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

#### LARGE TAXPAYERS COMMUNICATIONS TEST

The first year a Large Taxpayer that files its own return participates in corporate e-file, it must perform a communications test through the channel it will use to submit its return for production. Refer to the IRS e-file for Large Taxpayers Filing their Own Corporate Income Tax Return posted on the irs.gov website.

NOTE: Publication 4162, Modernized e-File (MeF) Test Package has been developed using the most current draft forms and schedules available at the time of this publishing. Please be aware that late legislation could impact the content of these scenarios and related schemas. As new schema versions are implemented, additional testing is recommended to ensure accuracy.

Please contact the e-Help Desk at 1-866-255-0654 for any comments or updates needed to this document.

#### **EXHIBITS LISTING**

### **EXHIBIT 1: Standard Postal Service State Abbreviations / Zip Codes Tables**

The Standard Postal Service State Abbreviations and Zip code list can be found on irs.gov at:

http://www.irs.gov/efile/article/0,,id=171946,00.html

#### **EXHIBIT 2: Foreign Country Codes Table**

The Foreign Country Code list can be found on irs.gov at: http://www.irs.gov/efile/article/0,,id=175595,00.html

**EXHIBIT 3**: List of valid EINs and Name Controls Tables

Exhibit 4: Tax Year 2008 Form 1120 Test Scenarios

Exhibit 5: Tax Year 2008 Form 1120S Test Scenarios

Exhibit 6: Tax Year 2008 Form 1120-F Test Scenario

Exhibit 7: Tax Year 2008 Form 7004 Test Scenarios

# **EXHIBIT 3 - VALID EINS AND NAME CONTROLS**

**Table 1 Forms 1120/1120S** 

<u>EIN</u>	Name Control	Tax Period Ending Month	Form Type
11-0000001	HELP	12	1120
11-0000002	HIDE	12	1120
11-0000003	ANYW	01	1120
11-0000004	MAIL	01	1120
11-0000005	INTE	12	1120
11-0000006	GREAT	12	1120S
11-0000007	WORK	12	1120S
11-0000008	GOLD	12	1120S
11-0000009	TREE	12	1120S
11-0000010	PACK	03	1120S
11-0000012	GREE	12	1120
11-0000013	ACME	12	1120
11-0000014	COUN	12	1120
11-0000015	ABCE	12	1120
11-0000016	SHAR	12	1120
11-0000017	DEFF	12	1120
11-0000018	GHIF	12	1120
11-0000019	JKLF	12	1120
11-0000020	MNOF	12	1120
11-0000021	ABCF	12	1120
11-0000022	HANK	12	1120S
11-0000023	BIGE	12	1120S
11-0000024	CLEA	12	1120S
11-0000025	PLAY	12	1120
11-0000026	CARD	12	1120
11-0000027	GAME	12	1120
11-0000028	COOL	12	1120
11-0000029	HOTT	12	1120

Table 2 Form 7004

EIN	Name Control	Tax Period Ending Month	Type of Extension
11-000030	RAMC	10	1120S
11-0000031	MODE	10	1120
11-000033	FORE	7	1120-FSC
11-000034	UNIT	12	1120-A
11-000035	ANYB	12	1120
11-000036	HOME	12	1120-H
11-0000037	ANYL	12	1120-L
11-000038	NUCL	12	1120-ND
11-0000039	VOTE	12	1120-POL
11-0000040	ANYR	12	1120-REIT
11-0000041	ANYS	12	1120-SF
11-0000042	SECO	12	1120-F
11-0000043	HOTT	12	1120 affiliate
11-0000044	APPL	12	1120 affiliate
11-000046	ANYC	12	1120-PC
11-000047	ANYR	12	1120-RIC
11-0000049	FLOW	12	1065
11-000050	REDE	12	1120-C
11-0000052	PUTT	12	706-GS(T)
11-0000053	CAMP	12	1041
11-000054	SEAT	3	1042
11-0000055	LOOP	12	1066
11-000056	BLUE	12	3520-A
11-0000057	ROSE	12	8804
11-0000058	NONE	12	1065-B

Table 3 Form 1120-F

<u>EIN</u>	Name Control
11-0000600	RMNI
11-0000700	BANC

**Table 4 Other Forms** 

<u>EIN</u>	Name Control
11-0000011	ELEC
001-06-0001	DESI
001-06-0002	BOOK
001-06-0003	CALV
001-06-0004	HOBB
001-06-0005	SALE
001-06-0006	ORTI
001-06-0007	TAXM
001-06-0008	EXEM
001-06-0009	CLEA
001-06-0010	STAI
001-06-0013	LIFT
001-06-0014	TRIM
001-06-0016	DOE
001-06-0017	DOE
001-06-0018	DOE
001-06-0019	FUEL
999-06-0016	DOE
999-06-0017	DOE
999-06-0018	DOE
999-06-0002	BOOK
999-06-0041	DUDO
999-06-0005	SALE
999-06-0042	WIND

### EXHIBIT 4 - Tax Year 2008 Form 1120 Test Scenarios

Form 1120 Test Scenario 1

Form 1120 Test Scenario 2

Form 1120 Test Scenario 3

### Form 1120 Test Scenario 1

#### **FORM 1120 TEST SCENARIO 1**

FORMS REQUIRED: 1120, Sch B, Sch D, Sch M-3, 3800, 4562, 4626, 5884, 8594, 8861,

8881, 8882, 8916-A, 8453-C

#### **ATTACHMENTS:**

ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule

ItemizedAdditionalSection263ACostsSchedule

**ItemizedOtherCostsSchedule** 

ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule

ItemizedOtherCurrentLiabilitiesSchedule

ItemizedOtherLiabilitiesSchedule ItemizedOtherIncreasesSchedule ItemizedOtherDecreasesSchedule

OtherExpenseDeductionItemsWithDifferencesSchedule

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

**HEADER INFO:** 

Tax Period: Calendar Year 2008

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**: Self-Select **Phone**: 703-555-1515

Email Address:

**DateSigned:** 01/25/09

Preparer: Name: Johnny Appleseed

**SSN:** 999-06-0007, 11-0000011

**Phone:** 512-555-1212

**Email Address:** 

**Date Prepared:** 01/20/09 **Self Employed:** Yes

Name Control: HELP

IRS PAYMENT: N/A

#### **Details for attachments to Form 1120**

Attachment 1, Form 1120, Line10, Other Income (ItemizedOtherIncomeSchedule)

Income from Partnerships 375,018,745

Total <u>375,018,745</u>

#### **Attachment 2**, Form 1120, Line 26, Other Deductions (*ItemizedOtherDeductionsSchedule*)

3,932,765 925,702
81,763,530
3,932,765 6,404,749
719,800
4,376,350
8,725,013
4,914,685
212,652
989,391
221,174
<u>112,203,275</u>

Total <u>229,321,851</u>

**Attachment 3, Form 1120,** Sch A, Line 4, Additional section 263A costs (ItemizedAdditionalSection263ACostsSchedule)

Administrative costs 19,676

Total <u>19,676</u>

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

Allocation of Cost of Goods Sold 2,974
Cost of Service 50,804

Total <u>53,778</u>

# **Attachment 5, Form 1120,** Sch L, Line 6(b) & (d), Other current assets (*ItemizedOtherCurrentAssetsSchedule*)

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

# Attachment 6, Form 1120, Sch L, Line 9(b) & (d), Other investments

(ItemizedOtherInvestmentsSchedule)

Total

(nemized othermivestments scheddie)	Beginning	Ending			
Investments in Affiliates	<u>1,170,917,682</u>	1,230,810,633			

<u>1,170,917,682</u>

1,230,810,633

# **Attachment 7**, **Form 1120**, Sch L, Line 18(b) & (d), Other current liabilities (*ItemizedOtherCurrentLiabilitiesSchedule*)

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

Attachment 8, Form 1120, Sch L, Line 21(b) & (d), Other Liabilities (ItemizedOtherLiabilitiesSchedule)

962,818,384

1,173,826,771

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

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

Miscellaneous Other Increases 1,804,817,786

**Total** 

Total <u>1,804,817,786</u>

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

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

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

**Attachment 11, Schedule M-3,** Part III, Line 35, Other Expense Items with Differences (*OtherExpenseDeductionItemsWithDifferencesSchedule*)

	a	b	С	d	
	Expense per	Temporary	Permanent	Deduction per	
	Income Stmt	Difference Difference Tax Ret		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	72,295,630	47,304,279	(16,350)	119,583,559	

	11	12	חי		U.S.	Corporation	Income	: Ta	$\mathbf{x} \mathbf{R}$	etu	ırn			OMB No. 1545-0123	
Forr		of th	e Treasury	For calend	dar year 2008 or tax	year beginning	!	, 2008	, endin	ng		, 2	:0	2008	
			Service			► See separa						_			
	Check i				Name							B Employer identification number			
	Consolida attach F			Use IRS	Help For All, Ir	nc.							11-0000	0001	
,	_ife/nonli		· —	label.		d room or suite no. If a P.	O. box, see ins	structio	ons.			С	Date inco	rporated	
	dated ret			Otherwise, print or	31 Any Street									5/30/1983	
	Personal		-	type.	City or town, state,	and 7IP code						n .	Total acce	ets (see instructions)	
,	attach S Personal s		,	3,60.	Anytown, MD							\$		3,751,608,959	
	see instru			<b>-</b> 0		🗖	_	(0)	٦		:	۰.	_		
<b>4</b> S	Schedule	M-3 a	attached 🗸	E Check if	,, ,	n <b>(2)</b> Final	return	(3)	Nan	ne ch	ange	(4)	Addre	ss change	
	1a	<b>G</b> r	oss receipts	or sales	684,525	<b>b</b> Less returns and a	llowances				с	Bal 🕨	► 1c	684,525	
	2	C	ost of goo	ds sold (Sch	edule A, line 8) .								. 2	219,245	
	3	G	ross profit	. Subtract lin	ne 2 from line 1c .								. 3	465,280	
	4	Dividends (Schedule C, line 19)									.   4				
e	5	In	terest .										. 5	8,018,387	
Income	6	G	Gross rents										. 6	265,386	
<u>=</u>	7		ross royalt			. 00							. 7		
	8		,			(Form 1120))			O.			•	. 8	11,802,202	
	9		-			ne 17 (attach Form 47	(07)			•		•	9	, ,	
			-			,	•					•	10	375,018,745	
	10					edule)							-	395,570,000	
	1												$+\cdots$	1,000,000	
Js.)	12		•		•	4)						. •	12	The state of the s	
Ę	13	Sa	alaries and	l wages (less	employment credit	ts)							. 13	6,753,221	
Ę	14	R	epairs and	l maintenanc	e								. 14	225,729	
ą	15	В	ad debts .										. 15		
on deductions.)	16	Re	ents										. 16		
ns	17	Ta	axes and li	censes .									. 17	7,621,914	
ctions (See instructions for limitations	18	In	terest .										. 18	2,716,219	
랿	19	CI	haritable c	ontributions									. 19		
Ē	20	D	epreciation	n from Form	4562 not claimed o	on Schedule A or else	where on retu	urn (at	tach F	orm	4562) .		. 20	8,961,357	
s fo	21		•					(			,		21		
Ö	22		dvertising									•	22		
rc	23		Ū							•		•	23	25,701	
str			•	0.	•							•	24	5,149	
⊒.	24		. ,	enefit progra									-	0,140	
Se Se	25				,	ttach Form 8903) .							. 25	229,321,851	
JS.	26			ctions (attach	,								. 26		
Ęį	27				•	3						. •	27	256,631,141	
읅	28	Ta	axable inco	ome before n	et operating loss de	eduction and special d	eductions. Su	ubtrac	t line 2	7 fro	m line 11		. 28	138,938,859	
Dedu	29	Le				instructions)		.	29a						
_			<b>b</b> Sp	ecial deduct	tions (Schedule C, I	ine 20)			29b				29c		
	30	Ta	axable inc	ome. Subtr	act line 29c from lir	ne 28 (see instructions	s)						. 30	138,938,859	
	31	To	otal tax (S	Schedule J, li	ine 10)								. 31	48,611,751	
Ø	32a	20	007 overpa	ayment credi	ited to 2008	32a									
Tax and Payments	b		•	•	ments	32b 48,650,00	0								
Ě	c				Form 4466	32c (	) d Ba	al 🕨	32d	48	,650,000				
Pa	е				n 7004				32e						
nd	f		edits: (1) Fo			(2) Form 4136		•	32f				32g	48,650,000	
×	33				ee instructions) Ch	eck if Form 2220 is at	tached	'			•		33		
Ē	34				,	he total of lines 31 and							. 34		
					· ·		•					•		38,249	
	35 36				•	total of lines 31 and a ed to 2009 estimated	•		verpai 3, <b>249</b>	u.	 Refund	ed ►	. 35	30,240	
	J 30					d this return, including acco				nente			- 00	Ige and helief it is true	
Sig	an					an taxpayer) is based on all						ا ال عد	•		
	- 1,					1	<b>k</b>							RS discuss this return preparer shown below	
He	ere	_		***			_ 🕽 🚃					_		uctions)?  Yes No	
		/ Si	gnature of c	oπicer		Date	Title								
Pai	d		Preparer				Date			Che	ck if self-	_	•	er's SSN or PTIN	
	parer	's	signature		_					emp		✓		999-06-0007	
	•	Firm's name (or yours if Electronic Tax Filers, Inc			EIN 1	1-00	00011								
Use Only self-em and ZIP		and ZIP	code	100 Efile Dr	rive, Anytown, Tx					Phone no.		51	12 555-1212		

Form 1120 (2008) Page **2** 

Sc	hedule A Cost of Goods Sold (see i	nstructions)					
1					1		75,770
2	Purchases				2		67,390
3	Cost of labor				3		97,307
4	Additional section 263A costs (attach schedule)				4		19,676
5	Other costs (attach schedule)				5		53,778
6	<b>Total.</b> Add lines 1 through 5				6		313,921
7	Inventory at end of year				7		94,676
8	Cost of goods sold. Subtract line 7 from line 6.	Enter here and on p	age 1, line 2		8		219,245
	Check all methods used for valuing closing invention (i) ✓ Cost (ii) ☐ Lower of cost or market (iii) ☐ Other (Specify method used and attach e	xplanation.) ▶	AS (	OF.			
	Check if there was a writedown of subnormal go						
	Check if the LIFO inventory method was adopted						• 🗆
	If the LIFO inventory method was used for the inventory computed under LIFO	V. 4J.	401	<b>y.o</b>	9d	🗸	Yes 🗆 No
f	Was there any change in determining quantities, attach explanation	cost, or valuations	between openir	ng and closing	inventory? If	"Yes,"	Yes 🗸 No
Sc	hedule C Dividends and Special Dec	ductions (see in	nstructions)		) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic	corporations (other	than debt-finan	iced			
	stock)					70	
2	Dividends from 20%-or-more-owned domestic	corporations (other	than debt-finan	iced			
	stock)					80	
3	Dividends on debt-financed stock of domestic ar	nd foreign corporation	ons			see instructions	
4	Dividends on certain preferred stock of less-than	-20%-owned public	utilities			42	
5	Dividends on certain preferred stock of 20%-or-r	nore-owned public	utilities			48	
6	Dividends from less-than-20%-owned foreign co	rporations and certa	ain FSCs			70	
7	Dividends from 20%-or-more-owned foreign cor	porations and certai	n FSCs			80	
8	Dividends from wholly owned foreign subsidiaries	s				100	
9	Total. Add lines 1 through 8. See instructions fo	r limitation					
10	Dividends from domestic corporations received company operating under the Small Business Inv	,		nent		100	
11	Dividends from affiliated group members					100	
12	Dividends from certain FSCs					100	
13	Dividends from foreign corporations not included						
14	Income from controlled foreign corporations und	• •	Form(s) 5471)				
15	Foreign dividend gross-up						
16 17	IC-DISC and former DISC dividends not included	on lines 1, 2, or 3.		· ·			
17 10	Other dividends						
18 10	Deduction for dividends paid on certain preferred <b>Total dividends.</b> Add lines 1 through 17. Enter h	•					
19 20	<b>Total special deductions.</b> Add lines 9, 10, 11, 1	10		line 29h		<b>b</b>	
	nedule E Compensation of Officers					. •	<u>I</u>
	Note: Complete Schedule E only if	`		,	ge 1) are \$500.0	000 or more	
	i i	Social security number	(c) Percent of time devoted to business	Percent of cor	rporation stock ned (e) Preferred		nt of compensation
4 F	Robert Fleece	123-45-6789	100 %	10 %	(e) Freierred		1,000,000
- '			%	%	%		.,555,666
			%	%	%		
			%	%	%		
			%	%	%		
2	Total compensation of officers		,,,	,,,	, , ,		1,000,000
3	Compensation of officers claimed on Schedule A Subtract line 3 from line 2. Enter the result here a						1 000 000

Page 3 Form 1120 (2008) Schedule J Tax Computation (see instructions) 1 Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) 48,628,601 2 Income tax. Check if a qualified personal service corporation (see instructions) 3 3 Alternative minimum tax (attach Form 4626) . . . . . . 48.628.601 **4** Add lines 2 and 3 . . . . . . . . . 4 5a Foreign tax credit (attach Form 1118) 5a **b** Credit from Form 8834 . . . . . 5b c General business credit. Check applicable box(es): ✓ Form 3800 16,850 Form 8835, Section B Form 8844 ☐ Form 8846 Form 6478 5c d Credit for prior year minimum tax (attach Form 8827) . 5d e Bond credits from: Form 8860 Form 8912 5e 16.850 6 Total credits. Add lines 5a through 5e 6 48,611,751 7 7 Subtract line 6 from line 4 . . . Personal holding company tax (attach Schedule PH (Form 1120)) **9** Other taxes. Check if from: Form 4255 ☐ Form 8611 Form 8697 Form 8902 Form 8866 Other (attach schedule) 10 Total tax. Add lines 7 through 9. Enter here and on page 1, line 31 48.611.751 10 Other Information (see instructions) Schedule K **b** Accrual a  $\square$  Cash Other (specify) ▶ Check accounting method: Yes No See the instructions and enter the: Business activity code no. ▶ **b** Business activity ► Textile c Product or service ► Textile 3 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . If "Yes," enter name and EIN of the parent corporation ▶ At the end of the tax year: a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), or trust own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v). (ii) Employer Identification Number (v) Percentage Owned in Voting (iv) Country of (i) Name of Entity (iii) Type of Entity Organization (if any) b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv). (iv) Percentage Owned in Voting (ii) Identifying Number (iii) Country of Citizenship (i) Name of Individual or Estate (if any) (see instructions) Stock

Form 1120 (2008) Page **4** 

Scl	nedule K Continued								
5	At the end of the tax year, did the corporation:				Yes	No			
а	Own directly 20% or more, or own, directly or indirectly, 50% or more of the	e total voting power of all	classes of stock entitled to vot	e of any					
	foreign or domestic corporation not included on <b>Form 851,</b> Affiliations Scholf "Yes," complete (i) through (iv).	edule? For rules of constru	ctive ownership, see instruction	ns .		<b>√</b>			
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	Öwned	rcentaç in Voti tock				
	DDAET /	SOF							
	DIALLA	10 01							
	July 29.	2008							
b	Own directly an interest of 20% or more, or own, directly or indirectly, an (including an entity treated as a partnership) or in the beneficial interest of a If "Yes," complete (i) through (iv).		, ,	•		<b>✓</b>			
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) M Percentag Profit, Los		ed in			
6	During this tax year, did the corporation pay dividends (other than excess of the corporation's current and accumulated earnings and pro					/			
	If "Yes," file Form 5452, Corporate Report of Nondividend Distribution	S.							
_	If this is a consolidated return, answer here for the parent corporation		•						
7	At any time during the tax year, did one foreign person own, directly classes of the corporation's stock entitled to vote or <b>(b)</b> the total value	• •	``			<b>√</b>			
	For rules of attribution, see section 318. If "Yes," enter:	e of all classes of the co	poration 3 stock:						
	(i) Percentage owned ► and (ii) Owner's country ►								
	(c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶								
8	Check this box if the corporation issued publicly offered debt instrume								
	If checked, the corporation may have to file $\bf Form~8281$ , Information Return								
9	Enter the amount of tax-exempt interest received or accrued during the	e tax year ►\$							
10									
11	11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here								
	the election will not be valid.	, ,	· / / /	med or					
12	Enter the available NOL carryover from prior tax years (do not reduce it by								
13	Are the corporation's total receipts (line 1a plus lines 4 through 10 on tax year less than \$250,000?					<b>√</b>			
	If "Yes," the corporation is not required to complete Schedules L, M-1, distributions and the book value of property distributions (other than cash)	• •		of cash					

Form 1120 (2008) Page **5** 

Assets		1120 (2008)	Danimain		Ford of to	Page 5
1 Cash   940,348,325   115,679,010   1,675,642   115,679,010   1,675,642   115,679,010   1,675,642   115,679,010   1,675,642   1,757,70   1,757	Scn					-
28 Trade notes and accounts receivable ( 2,000) 1,673,642 ( 2,083) 115,676,010   b Less allowance for bad debts ( 2,000) 1,673,642 ( 2,083) 115,676,43   4 U.S. government obligations 75,770   5 Tax-exempt securities (see instructions) 6 Other current assets (attach schedule) 5,201,1   7 Loans to shareholders 8 Mortgage and real estate loans 9 Other investments (attach schedule) 1,230,810,6   9 Other investments (attach schedule) 1,230,810,6   11a Depletable assets 9   1 Less accumulated depreciation ( 1,5865,855) 204,398,662 ( 138,886,967) 207,477,6   11a Depletable assets (mortization ( 1,5865,855) 204,398,662 ( 138,886,967) 207,477,6   12 Land (net of any amortization ( 2,570,37,784) 1,793,484,208 ( 261,690,133) 1,816,623,6   14 Other assets (attach schedule) 2,2050,521,992 2,078,314,078   15 Total assets (attach schedule) 3,751,608,6   15 Total assets (attach schedule) 2,2050,521,992 2,2075,720 20,596,7   17 Mortgages, notes, bonds payable in less than 1 year 19 Loans from shareholders 19 Loans from sh			(a)			• •
b Less allowance for bad debts (2,000) 1,673,642 (2,083) 115,676,53    Inventories (75,770) 94,64    U.S. government obligations (75,770) 94,66    U.S. government disblitties (75,770) 94,770    U.S. government obligations (75,770) 94,770    U.S. government depleted (75,770) 94,770    U.S. government depleted (75,770) 94,770    U.S. government disblitties (75,770) 94,770    U.S.			1 675 640			373,724,013
3 Inventories			1 1			115 676 027
U.S. government obligations   Sax - exempt securities (see instructions)   Souther content assets (attach schedule)   Souther content is billies and Shareholders' Equity   Souther content is billies (attach schedule)   Souther content isouther content is billies (attach schedule)   Souther content is			( 2,000)		-	
5 Tax - exempt securities (see instructions) 6 Other current assets (attach schedule) 7 Loans to Shareholders 9 Other investments (attach schedule) 10a Buildings and other depreciable assets 1 Less accumulated depreciation 11b Depletable assets 1 Less accumulated depletion 12 Land (net of any amortization) 12 Land (net of any amortization) 13a Intangible assets (attach schedule) 1 Less accumulated amortization 1 Color assets (attach schedule) 1 Total assets (attach schedule) 1 Labilities and Shareholders' Equity 1 Common stock 1 Mortgages, notes, bonds payable in less than 1 year 1 Coher inibilities (attach schedule) 1 Loans from shareholders 2 Capital stock: a Prefered stock 1 Common stock 1 Reconcilation of income (Loss) per Books With Income per Return Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions 1 Net income subject to tax not recorded on books this year not deducted on this return (temize): 3 Expesses recorded on books this year not deducted on this return (temize): 3 Depreciation \$1000. 4 Depreciation \$1000. 5 Common this return not charged against book income this year (temize): 3 Expesses recorded on books this year not deducted on this return not charged against book income this year (temize): 4 Depreciation \$1000. 5 Common this return (temize): 5 Expenses recorded on books this year not deducted on this return (temize): 6 Common this return (temize): 6 Common this return (temize): 7 London this return (temize): 8 Deductions on this return not charged against book income this year (temize): 9 Common this return to tharged against book income this return (temize): 9 Common this return (temize): 9 Common this return to tharged against book income this year (temize): 9 Common this return (temize): 9 Common this return (temize): 9				75,770		94,070
6 Other current assets (attach schedule) 7 Loans to shareholders 8 Mortgage and real estate loans 9 Other investments (attach schedule) 10a Buildings and other depreciation 11a Depletable assets b Less accumulated deprecion 12 Land (net of any amontization) 13a Intangible assets (antank schedule) 15 Total assets 16 Less accumulated amontization 16 Other assets (attach schedule) 17 Mortgages, notes, bonds payable in less than 1 year 18 Other current labilities (attach schedule) 19 Loans from shareholders 10 Capital stock: a Preferred stock 11 Retained earnings—Unappropriated 12 Additional paid-in-capital 13 Additional paid-in-capital 14 Retained earnings—Unappropriated 15 Total labilities and shareholders' equity 16 Reconciliation of Income (Loss) per Books With Income per Return Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions 1 Net income (loss) per books 2 Federal Income tax per books 3 Excess of capital losses over capital gains 4 Income subject to tax not recorded on books this year not deducted on this return (itemize):  8 Deductions on this return not charged against book income this year (itemize):  8 Deductions on this return not charged against book income this year (itemize):  9 Capital stock income this year (itemize):  1 Excess of capital losses over capital gains 4 Income subject to tax not recorded on books this year not deducted on this return (itemize):  1 Expenses recorded on books this year not deducted on this return (itemize):  1 Depreciation \$					_	
7 Loans to shareholders 8 Mortgage and real estate loans 9 Other investments (attach schedule) 10a Buildings and other depreciable assets 1 Labilities and shareholders 10 Less accumulated depreciation 11 Less accumulated depreciation 12 Land (net of any amortization) 13 Intangible assets (amortizable only) 14 Other assets (attach schedule) 15 Total assets 16 Less accumulated amortization 17 Mortgages, notes, bonds payable in less than 1 year 18 Other current liabilities (attach schedule) 19 Loans from shareholders 20 Mortgages, notes, bonds payable in less than 1 year 21 Other liabilities (attach schedule) 22 Capital stock: a Preferred stock 25 Capital stock: a Preferred stock 26 Adjustments to shareholders equity (attach schedule) 27 Less cost of treasury stock 28 Total liabilities and shareholders equity (attach schedule) 29 Less cost of treasury stock 20 Total liabilities and shareholders equity (attach schedule) 21 Less cost of treasury stock 22 Additional paid-in capital 24 Retained earnings—Appropriated (attach schedule) 25 Retained earnings—Appropriated 26 Adjustments to shareholders equity (attach schedule) 27 Less cost of treasury stock 28 Total liabilities and shareholders equity (attach schedule) 30 Less cost of treasury stock 30 Letting the treasury stock 4 Litting the treasury stock 4 Litting the treasure stock 5 Litting the treasure stock 6 Litting the treasure stock the treasure stock 7 Income recorded on books this year not included on this return ont charged against book income this year (temize): 8 Deductions on this return not charged against book income they year (temize): 8 Deductions on this return not charged against book income this year (temize): 8 Deductions on this return ot charged against book income this year (temize): 9 Legical Stock and the proper stock the condition of the deducted on this return of charged against book income this year (temize): 9				C 070 040		E 204 4EC
8 Mortgage and real estate loans 9 Other investments (attach schedule)		,		0,272,210	_	5,201,150
9 Other investments (attach schedule)	7	Loans to shareholders			_	
10a Buildings and other depreciable assets   320,264,517   346,364,576   15,865,855   204,396,662   138,886,967   207,477,6   11a Depletable assets   b Less accumulated depreciation     15,865,855   204,396,662   138,886,967   207,477,6     15,865,855   204,396,662   138,886,967   207,477,6     15,865,855   204,396,662   138,886,967   207,477,6     15,865,855   204,396,662   138,886,967   207,477,6     15,865,855   204,396,662   138,886,967   207,477,6     15,865,855   204,396,662   138,886,967   207,477,6     15,865,855   204,396,662   138,886,967   207,477,6     15,865,855   204,396,662   138,886,967   207,477,6     15,865,855   204,396,662   138,886,967   207,477,6     15,865,855   204,396,662   138,886,967   207,477,6     15,865,855   204,396,662   138,886,967   207,477,6     15,865,855   204,396,662   138,886,967   207,477,6     15,865,855   204,396,662   138,886,967   207,477,6     15,865,855   204,396,662   138,886,967   207,477,6   207,477,6   207,477,6   207,477,6   207,477,6   207,477,6   207,477,6   207,477,6   207,477,6   207,477,6   207,477,6   207,477,6,68,52   207,477,47,68,67,7   207,477,6,76,76   207,477,6,76   207,477,6,76   207,477,6,76   207,477,6,76   207,477,6,76   207,477,6,76   207,477,6,76   207,477,6,76   207,477,6,76   207,477,6,77,4   207,477,6,76   207,477,6,76   207,477,6,76   207,477,4,76,76   207,477,4,76   207,477,4,76   207,477,4,76   207,477,4,76   207,477,4,76   207,477,4,76   207,477,4,76   207,477,4,76   207,477,4,76   207,477,4,76   207,477,4,76   207,477,4,76   207,477,4,76   207,477,4,76   207,477,4,76   207,477,4,76   207,477,47,47   207,477,4,76   207,477,4,76   207,477,4,76   207,477,4,76   207,477,4,76   207,477,4,76   207,477,4,76   207,477,4,76   207,477,4,76   207,477,4,77,47   207,477,4,77,47   207,477,4,77,47,47   207,477,4,77,47   207,477,4,77,47   207,477,4,77,47   207,477,4,77,47   207,477,4,77,47   207,477,4,77,47   207,477,4,77,47,47   207,477,4,77,47   207,477,4,77,47   207,477,4,77,47   207,477,4,77,47   207,477,4,77,47   207,477,4,77,47   207,477,47	8	Mortgage and real estate loans		4 470 047 000	_	4 220 040 022
b Less accumulated depreciation (115,865,855) 204,398,662 (138,886,967) 207,477,6  b Less accumulated depletion (12 Land (net of any amortization (13 Land (net of any amortization (14 Other assets (amortization (15 Total assets (15 Total as			220 204 547		240 204 570	1,230,610,633
11a Depletable assets b Less accumulated depletion						207 477 600
b Less accumulated depletion	b	Less accumulated depreciation	( 115,865,855)	204,398,002	( 138,886,967)	207,477,608
12 Land (net of any amortization)	11a	Depletable assets				
13a   Intangible assets (amortizable only)   2,050,521,992   2,078,314,078   257,037,784   1,793,484,208 ( 261,690,133 ) 1,816,623,5   257,037,784   1,793,484,208 ( 261,690,133 ) 1,816,623,5   257,037,784   1,793,484,208 ( 261,690,133 ) 1,816,623,5   257,037,784   1,793,484,208 ( 261,690,133 ) 1,816,623,5   257,037,784   1,793,484,208 ( 261,690,133 ) 1,816,623,5   257,037,784   1,793,484,208 ( 261,690,133 ) 1,816,623,5   257,037,784   1,793,484,208 ( 261,690,133 ) 1,816,623,5   257,037,784   1,793,484,208 ( 261,690,133 ) 1,816,623,5   257,037,784   257,0	b	Less accumulated depletion			( )	
b Less accumulated amortization	12	Land (net of any amortization)		4000		
14   Other assets (attach schedule)	13a	Intangible assets (amortizable only)				
Liabilities and Shareholders' Equity  16 Accounts payable	b	Less accumulated amortization	( 257,037,784)	1,793,484,208	( 261,690,133 )	1,816,623,945
Liabilities and Shareholders' Equity  16 Accounts payable	14	Other assets (attach schedule)				
16 Accounts payable	15	Total assets		4,117,170,499		3,751,608,959
17 Mortgages, notes, bonds payable in less than 1 year 18 Other current liabilities (attach schedule) 19 Loans from shareholders 20 Mortgages, notes, bonds payable in 1 year or more 21 Other liabilities (attach schedule)		Liabilities and Shareholders' Equity				
18 Other current liabilities (attach schedule)	16	Accounts payable		22,075,720		20,596,725
19 Loans from shareholders	17	Mortgages, notes, bonds payable in less than 1 year				
Mortgages, notes, bonds payable in 1 year or more  Other liabilities (attach schedule)  Capital stock: a Preferred stock	18	Other current liabilities (attach schedule)		829,763,902		470,253,285
21 Other liabilities (attach schedule)	19	Loans from shareholders				
22 Capital stock: a Preferred stock	20	Mortgages, notes, bonds payable in 1 year or more				
22 Capital stock: a Preferred stock				962,818,384		1,173,826,771
b Common stock			308,500,000		308,500,000	
23 Additional paid-in capital		•	17,680,774	326,180,774	17,513,891	326,013,891
24 Retained earnings—Appropriated (attach schedule) 25 Retained earnings—Unappropriated 26 Adjustments to shareholders' equity (attach schedule) 27 Less cost of treasury stock 28 Total liabilities and shareholders' equity  Chedule M-1  Reconciliation of Income (Loss) per Books With Income per Return  Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions  1 Net income (loss) per books 2 Federal income tax per books 3 Excess of capital losses over capital gains 4 Income subject to tax not recorded on books this year (itemize):  1 Net income subject to tax not recorded on books this year not deducted on this return (itemize):  2 Expenses recorded on books this year not deducted on this return (itemize):  3 Deductions on this return not charged against book income this year (itemize): 4 Depreciation \$	23			675,611,707		675,611,707
25 Retained earnings—Unappropriated		·				
Adjustments to shareholders' equity (attach schedule)  Less cost of treasury stock				1,300,720,012		1,085,306,580
27 Less cost of treasury stock						
Total liabilities and shareholders' equity				( )		)
Schedule M-1  Reconciliation of Income (Loss) per Books With Income per Return  Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions  1 Net income (loss) per books				4,117,170,499		3,751,608,959
1 Net income (loss) per books	Sch	edule M-1 Reconciliation of Income (	oss) per Books W	ith Income per Retu	ırn	
2 Federal income tax per books		Note: Schedule M-3 required ins	tead of Schedule M-1 i	f total assets are \$10 mi	llion or more—see instruc	tions
2 Federal income tax per books	1	Net income (loss) per books		7 Income recorded	on books this year not	
3 Excess of capital losses over capital gains . 4 Income subject to tax not recorded on books this year (itemize):					·	
4 Income subject to tax not recorded on books this year (itemize):  8 Deductions on this return not charged against book income this year (itemize): deducted on this return (itemize):  a Depreciation \$						
year (itemize):  5 Expenses recorded on books this year not deducted on this return (itemize):  a Deductions on this return not charged against book income this year (itemize):  a Depreciation \$				1		
5 Expenses recorded on books this year not deducted on this return (itemize):  a Deductions on this return not charged against book income this year (itemize):  a Depreciation \$						
5 Expenses recorded on books this year not deducted on this return (itemize):  a Depreciation \$						
deducted on this return (itemize):	5			1	9	
		•				
		• • • • • • • • • • • • • • • • • • • •				
b Charitable contributions						
a Travel and entertainment \$						
0. Addition 7 and 0.	Ŭ					
6 Add lines 1 through 5	6	Add lines 1 through 5				
Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)			ed Retained Earn			
						1,204,763,902
2 Net income (loss) per books			l .	Diotributions.		. , , , , , , , , , , , , , , , , , , ,
2 Other increases (itself per sector)		Other increases (itemize)		i ~		
6 Other decreases (itemize): 882,718,2	3					882,718,261
1,804,817,786 7 Add lines 5 and 6 2,087,482,1			1,804,817.786			2,087,482,163
	4	Add lines 1, 2, and 3		. Add iii loo o di la o	<u> </u>	1,085,306,580
		. , ,		1 23 2 3	, , , , , , , , , , , , , , , , , , , ,	Form <b>1120</b> (2008)

#### Form 1120 Test Scenario 1

#### SCHEDULE B (Form 1120)

Name

(December 2008)
Department of the Treasury
Internal Revenue Service

# Additional Information for Schedule M-3 Filers

See instructions on page 2.Attach to Form 1120.

OMB No. 1545-0123

Employer identification number (EIN)

Help For All, Inc Yes No 1 Do the amounts reported on Schedule M-3 (Form 1120), Part II, lines 9 or 10, column (d), reflect allocations to this corporation from a partnership of income, gain, loss, deduction, or credit that are disproportionate to this corporation's capital contribution to the partnership or its ratio for sharing other items of the partnership? 2 At any time during the tax year, did the corporation sell, exchange, or transfer any interest in an intangible asset to a related person as defined in section 267(b)? 3 At any time during the tax year, did the corporation acquire any interest in an intangible asset from a related person as defined in section 267(b)? V 4a During the tax year, did the corporation enter into a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471, Information Return of U.S. Persons With Respect To V . . . . . . . . . . . . . . . . . . b At any time during the tax year, was the corporation a participant in a cost-sharing arrangement with any 1 5 At any time during the tax year, did the corporation make any change in accounting principle for financial V accounting purposes? See instructions for the definition of change in accounting principle . . . . . . 6 At any time during the tax year, did the corporation make any change in a method of accounting for U.S. 1 7 At any time during the tax year, did the corporation own any voluntary employees' beneficiary association 1 (VEBA) trusts that were used to hold funds designated for employee benefits? . . . . . . . . . . . . At any time during the tax year, did the corporation use an allocation method for mixed-service costs that varied from the Federal Energy Regulatory Commission method of accounting?.

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

Cat. No. 49737Q

Schedule B (Form 1120) (12-2008)

#### Form 1120 Test Scenario 1

# SCHEDULE D (Form 1120)

Department of the Treasury

Internal Revenue Service

**Capital Gains and Losses** 

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

© See separate instructions.

OMB No. 1545-0123

2008

**Employer identification number** 11-0000001 Help For All, Inc. Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less (e) Cost or other (a) Description of property (b) Date acquired (mo. (c) Date sold (d) Sales price (f) Gain or (loss) basis (see (Example: 100 shares of Z Co.) day, yr.) (mo., day, yr.) (see instructions) (Subtract (e) from (d)) instructions) 10,000 Shares of XYZ Co 01/15/2008 12/15/2008 20,000,000 8,197,798 11,802,202 2 Short-term capital gain from installment sales from Form 6252, line 26 or 37 Short-term gain or (loss) from like-kind exchanges from Form 8824 3 Unused capital loss carryover (attach computation) 4 Net short-term capital gain or (loss). Combine lines 1 through 4 5 11,802,202 Long-Term Capital Gains and Losses—Assets Held More Than One Year Part II 7 Enter gain from Form 4797, line 7 or 9 7 Long-term capital gain from installment sales from Form 6252, line 26 or 37 8 Long-term gain or (loss) from like-kind exchanges from Form 8824 9 Capital gain distributions (see instructions) 10 10 Net long-term capital gain or (loss). Combine lines 6 through 10 11 11 Part III Summary of Parts I and II Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11) 12 11,802,202 12 13 Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital loss (line 5) 13 14 Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns. If the 11,802,202 corporation has qualified timber gain, also complete Part IV 14 **Note.** If losses exceed gains, see **Capital losses** in the instructions. **Alternative Tax for Corporations with Qualified Timber Gains.** Complete Part IV only if the corporation has qualified Part IV timber gain under section 1201(b). Skip this part if you are filing Form 1120-RIC. See instructions. 15 Enter qualified timber gain (as defined in section 1201(b)(2)) 15 16 Enter taxable income from Form 1120, page 1, line 30, or the applicable line of your tax return 16 17 Enter the smallest of: (a) the amount on line 15; (b) the amount on line 16; or (c) the amount on Part III, line 13 17 **18** Multiply line 17 by 15% 18 19 Subtract line 17 from line 16 19 20 20 Multiply line 19 by 35% 21 Enter the total of line 18 and line 20 21 22 Enter the tax on the amount on line 16, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed 22 23 Enter the smaller of line 21 or line 22. Also enter this amount on Form 1120, Schedule J, line 2, or

the applicable line of your tax return

23

#### **SCHEDULE M-3** (Form 1120)

Department of the Treasury

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

© Attach to Form 1120 or 1120-C.

OMB No. 1545-0123 2008

© See separate instructions. Internal Revenue Service Name of corporation (common parent, if consolidated return) Employer identification number Help For All, Inc. 11-0000001 Check applicable box(es): (1) ✓ Non-consolidated return (2) Consolidated return (Form 1120 only) (3) Mixed 1120/L/PC group (4) Dormant subsidiaries schedule attached Financial Information and Net Income (Loss) Reconciliation (see instructions) Part I 1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year? Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K. ✓ No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. **b** Did the corporation prepare a certified audited non-tax-basis income statement for that period? Skip line 1c and complete lines 2a through 11 with respect to that income statement. ✓ No. Go to line 1c. c Did the corporation prepare a non-tax-basis income statement for that period? ✓ Yes. Complete lines 2a through 11 with respect to that income statement. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a. **2a** Enter the income statement period: MM/an/1/2008 Dec/31, 2008 Has the corporation's income statement been restated for the income statement period on line 2a? (If "Yes," attach an explanation and the amount of each item restated.) ✓ No. c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a? (If "Yes," attach an explanation and the amount of each item restated.) Yes. ✓ No. **3a** Is any of the corporation's voting common stock publicly traded? Yes. ✓ No. If "No," go to line 4a. Enter the symbol of the corporation's primary U.S. publicly traded voting common stock c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 4a 67,250,945 **b** Indicate accounting standard used for line 4a (see instructions): (2) IFRS (3) Statutory (4) Tax-basis (5) Other (specify) **5a** Net income from nonincludible foreign entities (attach schedule) 5a **b** Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount) 5b **6a** Net income from nonincludible U.S. entities (attach schedule) ба **b** Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount) 6b 7a Net income (loss) of other includible foreign disregarded entities (attach schedule) 7a Net income (loss) of other U.S. disregarded entities (attach schedule) 7b c Net income (loss) of other includible entities (attach schedule) **7c** 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule) 8 Adjustment to reconcile income statement period to tax year (attach schedule) 9 **10a** Intercompany dividend adjustments to reconcile to line 11 (attach schedule) 10a **b** Other statutory accounting adjustments to reconcile to line 11 (attach schedule) 10b c Other adjustments to reconcile to amount on line 11 (attach schedule) 10c Net income (loss) per income statement of includible corporations. Combine lines 4 through 10 67.250.945 11 11 Note. Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2. Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines. **Total Assets Total Liabilities** Included on Part I, line 4 0 (C) Removed on Part I, line 5 Removed on Part I, line 6

Included on Part I, line 7

Schedule M-3 (Form 1120) 2008 Name of corporation (common parent, if consolidated return) **Employer identification number** Help For All, Inc. 11-0000001 Check applicable box(es): (1) Consolidated group (2) Parent corp (3) Consolidated eliminations (4) Subsidiary corp (5) Mixed 1120/L/PC group Check if a sub-consolidated: (6) 1120 group (7) 1120 eliminations **Employer identification number** Name of subsidiary (if consolidated return) Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable **Income per Return** (see instructions) (b) (c) (d) Income (Loss) Items (a) Permanent Difference Income (Loss) per Tax Return Income (Loss) per Temporary Difference (Attach schedules for lines 1 through 11) Income Statement 1 Income (loss) from equity method foreign corporations 2 Gross foreign dividends not previously taxed 3 Subpart F, QEF, and similar income inclusions Section 78 gross-up 5 Gross foreign distributions previously taxed Income (loss) from equity method U.S. corporations 7 U.S. dividends not eliminated in tax consolidation 8 Minority interest for includible corporations 313,415,757 61,602,988 375,018,745 9 Income (loss) from U.S. partnerships 10 Income (loss) from foreign partnerships 11 Income (loss) from other pass-through entities 12 Items relating to reportable transactions (attach details) 13 Interest income (attach Form 8916-A) 14 Total accrual to cash adjustment **15** Hedging transactions **16** Mark-to-market income (loss) 17 Cost of goods sold (attach Form 8916-A) 199.569 (19,676)219.245 Sale versus lease (for sellers and/or lessors) 18 19 Section 481(a) adjustments Unearned/deferred revenue 20 21 Income recognition from long-term contracts 22 Original issue discount and other imputed interest 23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of 12,052,997 (12,052,997) assets other than inventory and pass-through entities **b** Gross capital gains from Schedule D, excluding 11,802,202 11.802.202 amounts from pass-through entities **c** Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses Abandonment losses Worthless stock losses (attach details) **g** Other gain/loss on disposition of assets other than inventory 24 Capital loss limitation and carryforward used Other income (loss) items with differences (attach schedule) 386,601,702 325,269,185 61,583,312 (250,795)**26** Total income (loss) items. Combine lines 1 through 25 68,431,726 (149,583,207)(58,076,329) (139,227,810)27 Total expense/deduction items (from Part III, line 36) (108, 435, 033)28 Other items with no differences **29a** Mixed groups, see instructions. All others, combine 67,250,945 3.506.983 68,180,931 138,938,859 lines 26 through 28 **b** PC insurance subgroup reconciliation totals c Life insurance subgroup reconciliation totals 138,938,859 67,250,945 3,506,983 68,180,931 Reconciliation totals. Combine lines 29a through 29c Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) 2008 Name of corporation (common parent, if consolidated return) **Employer identification number** 11-0000001 Help For All, Inc. Check applicable box(es): (1) Consolidated group (2) Parent corp (3) Consolidated eliminations (4) Subsidiary corp (5) Mixed 1120/L/PC group Check if a sub-consolidated: (6) 1120 group (7) 1120 eliminations Employer identification number Name of subsidiary (if consolidated return) Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Part III Income per Return—Expense/Deduction Items (see instructions) (b) (c) Expense per Temporary Permanent Deduction per **Expense/Deduction Items** Income Statement Difference Difference Tax Return 68,193,702 (68, 193, 702)1 U.S. current income tax expense 2 U.S. deferred income tax expense 7,000,000 7,000,000 3 State and local current income tax expense 4 State and local deferred income tax expense Foreign current income tax expense (other than foreign withholding taxes) Foreign deferred income tax expense 6 7 Foreign withholding taxes (11,808,495 14,524,714 2,716,219 Interest expense (attach Form 8916-A) 8 9 Stock option expense 10 Other equity-based compensation 442,348 (221,174)221,174 11 Meals and entertainment 12 Fines and penalties 13 Judgments, damages, awards, and similar costs **14** Parachute payments **15** Compensation with section 162(m) limitation 26,201 (500) 25,701 16 Pension and profit-sharing Other post-retirement benefits 17 Deferred compensation 18 19 Charitable contribution of cash and tangible property 20 Charitable contribution of intangible property 21 Charitable contribution limitation/carryforward 22 Domestic production activities deduction Current year acquisition or reorganization investment banking fees 24 Current year acquisition or reorganization legal and accounting fees 25 Current year acquisition/reorganization other costs 26 Amortization/impairment of goodwill 27 Amortization of acquisition, reorganization, and startup costs 5,399,957 719,800 (4,680,157)28 Other amortization or impairment write-offs 29 Section 198 environmental remediation costs 8,033,864 927,493 8,961,357 30 Depletion 31 Depreciation 32 Bad debt expense 33 Corporate owned life insurance premiums 34 Purchase versus lease (for purchasers and/or lessees) 35 Other expense/deduction items with differences 72,295,630 47,304,279 (16, 350)119,583,559 (attach schedule) 36 Total expense/deduction items. Combine lines 1 through 35. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive 149,583,207 58,076,329 (68,431,726)139,227,810 Form **3800** 

**General Business Credit** 

2008

Attachment Sequence No. 22

OMB No. 1545-0895

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return See separate instructions.Attach to your tax return.

Identifying number

#### Part I Current Year Credit

<b>Important:</b> You may not be required to complete and to	file a	separa	te credit form	n (shown in pa	arentheses	below)	to claim the
credit. For details, see the instructions.		367					

1a	Investment credit (attach Form 3468)	1a	
	Welfare-to-work credit (Form 8861)	1b	
	Credit for increasing research activities (only from partnerships, S corporations, estates, and		
	trusts)	1c	
d	Low-income housing credit (Form 8586) (enter EIN if claiming this credit from a pass-through		
	entity:)	1d	
е	Disabled access credit (Form 8826) (do not enter more than \$5,000)	1e	
f	Renewable electricity production credit (Form 8835, Section A only)	1f	
g	Indian employment credit (only from partnerships, S corporations, cooperatives, estates, and		
	trusts)	1g	
h	Orphan drug credit (Form 8820)	1h	
i	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity:		
		1i	
j	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	1j	
k	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming		
	this credit from a pass-through entity:)	1k	
ı	Qualified railroad track maintenance credit (only from partnerships and S corporations)	11	
m	Biodiesel and renewable diesel fuels credit (attach Form 8864)	1m 1n	
n	Low sulfur diesel fuel production credit (Form 8896)	10	
0	Distilled spirits credit (Form 8906)		
р	Nonconventional source fuel credit (Form 8907)	1p 1q	
q	Energy efficient home credit (Form 8908)	1r	
r	Energy efficient appliance credit (only from partnerships, S corporations, cooperatives, estates, and trusts)		
	and trusts)	1s	
Э	entity:)		
t	A11	1t	
u	Mine rescue team training credit (Form 8923)	1u	
v	Agricultural chemicals security credit (Form 8931)	1v	
w	Credit for employer differential wage payments (Form 8932)	1w	
X	Credit for contributions to selected community development corporations (Form 8847)	1x	
У	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1y	
-			
2	Add lines 1a through 1y	2	
3	Passive activity credits included on line 2 (see instructions)	3	
4	Subtract line 3 from line 2	4	
		_	
5	Passive activity credits allowed for 2008 (see instructions)	5	
6	Carryforward of general business credit to 2008. See instructions for the schedule to attach .	6	
_		_	
7	Carryback of general business credit from 2009 (see instructions)	7	
8	Current year credit. Add lines 4 through 7	8	
	Current your crount need a mought to the control of	J	

Page 2 Form 3800 (2008)

Pai	t II	Allowable Credit	C	
9	• Indi	ar tax before credits: viduals. Enter the amount from Form 1040, line 44 or Form 1040 porations. Enter the amount from Form 1120, Schedule J, line 2;		9
	• Esta	licable line of your return		B
10	• Indi	ative minimum tax: viduals. Enter the amount from Form 6251, line 35 porations. Enter the amount from Form 4626, line 14	1001	10
11		ates and trusts. Enter the amount from Schedule I (Form 1041), lines 9 and 10	ine 56	11
• • •	Auu II	nies 9 and 10 · · · · · · · · · · · · · · · · · ·		
		nal credits from Form 1040 or Form 1040NR (see instructions) on tax credit	12a 12b	-
С	Credit	: from Form 8834	12c	
d	Non-b	business alternative motor vehicle credit (Form 8910, 8)	12d	
е		business alternative fuel vehicle refueling property credit 8911, line 19)	12e	
f	Add li	nes 12a through 12e		12f
13	Net in line 18	<b>acome tax.</b> Subtract line 12f from line 11. If zero, skip lines 14 thr	rough 17 and enter -0- on	13
14	Net re	egular tax. Subtract line 12f from line 9. If zero or less, enter -0-	14	
15		25% (.25) of the excess, if any, of line 14 over \$25,000 (see ctions)	15	
16		tive minimum tax: viduals. Enter the amount from Form 6251, line 33 )		
		porations. Enter the amount from Form 4626, line 12 }	16	
		ates and trusts. Enter the amount from Schedule I m 1041), line 54		
17	Enter	the greater of line 15 or line 16		17
18	Subtra	act line 17 from line 13. If zero or less, enter -0		18
19	and to	t allowed for the current year. Enter the smaller of line 8 or line 1 rusts: See the instructions for line 19 if claiming the research credite 19 instructions if there has been an ownership change, acquisite.	dit. C corporations: See	
		t the amount from line 19 (if smaller than line 8, see instructions) applicable line of your return:	as indicated below or on	
	<ul><li>Cor</li></ul>	viduals. Form 1040, line 54 or Form 1040NR, line 49		19

Form **3800** (2008)

Form 4562

# **Depreciation and Amortization**(Including Information on Listed Property)

OMB No. 1545-0172

Department of the Treasury Internal Revenue Service Sequence No. 67 See separate instructions. Attach to your tax return. Business or activity to which this form relates Identifying number Name(s) shown on return **Textile Mills** 11-0000001 Help For All, Inc Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I. \$250.000 1 1 Maximum amount. See the instructions for a higher limit for certain businesses. 2 2 Total cost of section 179 property placed in service (see instructions) 3 \$800,000 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 4 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing 5 separately, see instructions (a) Description of property (b) Cost (business use only) (c) Elected cost 6 7 Listed property. Enter the amount from line 29. . . . 7 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7. 8 8 9 Tentative deduction. Enter the **smaller** of line 5 or line 8. 9 10 Carryover of disallowed deduction from line 13 of your 2007 Form 4562 . . . 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶ 13 13 Note: Do not use Part II or Part III below for listed property. Instead, use Part V. Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.) Special depreciation allowance for qualified property (other than listed property) placed in service 14 during the tax year (see instructions) Property subject to section 168(f)(1) election 15 15 Other depreciation (including ACRS) 16 2,143,129 MACRS Depreciation (Do not include listed property.) (See instructions.) Part III Section A 6,299,741 17 17 MACRS deductions for assets placed in service in tax years beginning before 2008 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System (b) Month and (c) Basis for depreciation (d) Recovery (a) Classification of property year placed in (business/investment use (e) Convention (f) Method (g) Depreciation deduction period service only-see instructions) 19a 3-year property HY b 5-year property 2,547,723 5 **200DB** 509,455 7-year property C d 10-year property 15-year property 153,912 150DB 15 HY 7,696 f 20-year property 35,627 20 HY 150DB 1,336 g 25-year property 25 yrs. S/L 27.5 yrs. ММ S/L h Residential rental 27.5 yrs. ММ S/L property 39 yrs. ММ S/L Nonresidential real ММ S/L property Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System 20a Class life S/L b 12-year 12 yrs. SIL c 40-year S/L 40 yrs. ММ Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 . . . . . . Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr. 8.961.357 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs 23 103,951

Page 2 Form 4562 (2008)

Pa		Property (In								ar tele	phone	s, cer	tain cor	nputer	s, and
		For any vehicle						,		r dedu	ctina le	ase ex	pense. (	comple	te <b>onlv</b>
		1b, columns (a)											,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	on pro	io omy
Sec	ction A—Depre	ciation and O	ther Inforr	nation	(Cautio	n: See	the ins	structio	ns for lii	nits fo	r passe	nger a	utomobi	les.)	
<b>2</b> 4a	Do you have evid	ence to support t	he business/	investme	nt use cla	aimed?	☐ Yes	☐ No	24b	f "Yes,"	is the e	vidence	e written?	' ☐ Ye	s 🗌 No
Ту	(a) pe of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage		(d) t or other basis		(e) sis for depsiness/in use or	vestment			(g) ethod/ vention		(h) preciation duction	Ele secti	(i) ected on 179 cost
25	Special deprecyear and used									the ta	x 25				
26	Property used									70					
			%												
			%												
			%												
27	Property used	50% or less i	n a qualifie	ed busir	ness us	e:									
			%			·	40			S/L					
			%							S/L					
			%							S/L				_	
28	Add amounts										28				
29	Add amounts	in column (i), i							<u></u>				. 29	•	
Cor	nplete this secti	on for vehicles							Vehicles		owner	" or re	lated ne	reon	
	u provided vehicles													or those	
30	Total business/investment miles driven during the year (do not include commuting miles)			(a) (b) Vehicle 1 Vehicle 2			(c) (d) /ehicle 3 Vehicle 4			(e) Vehicle 5		(f) Vehicle 6			
31	Total commuting														
32	Total other pe	ersonal (noncon	nmuting)												
33	Total miles driv		ear. Add												
34	Was the vehicl use during off-		personal	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35	Was the vehic	le used primar	ily by a												
36	Is another vehic		personal												
		Section C—Qu		r Empl	overs \	Who P	rovide	Vehicle	es for U	se by	Their E	Employ	/ees		
	wer these quest more than 5%	tions to determ	nine if you	meet a	n excep	otion to				_				oyees w	/ho <b>are</b>
37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?							Yes	No						
38	Do you maintain		statement t	hat prohi	bits pers	sonal us	e of veh	icles, ex	cept con	nmuting	, by you	r emplo	yees?		
39	Do you treat a		-	•											
40	Do you treat a			-	-						r emplo		 about		
40	the use of the														
41	Do you meet the	e requirements o	concerning	qualified	automo	bile den	nonstrat	ion use	? (See in:	struction	ns.) .				
		nswer to 37, 38	39, 40, o	r 41 is "	Yes," de	o not co	omplete	Section	n B for t	he cov	ered vel	hicles.			
Pa	rt VI Amort	tization									Τ.				
	(a) Description	of costs	Date am	<b>b)</b> lortization gins		Amor	<b>c)</b> tizable ount		Co sec	de	Amort	e) tization od or entage		(f) ortization f his year	for
42	Amortization of			your 20	08 tax y	/ear (se	e instru	ctions):							
	From P	TPS Flow Thre	u											7	19,800
			- 1												

Amortization of costs that began before your 2008 tax year. . . . . .

Total. Add amounts in column (f). See the instructions for where to report

43

44

719,800

43

44

Form 4626

# **Alternative Minimum Tax—Corporations**

OMB No. 1545-0175

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

Department of the Treasury Internal Revenue Service

2008

ivanie	Employeric							
He	Ip For All, Inc.	11 ;		0000001				
	Note: See the instructions to find out if the corporation is a small corporation exempt from	the						
	alternative minimum tax (AMT) under section 55(e).							
1	Taxable income or (loss) before net operating loss deduction		1	138,938,859				
2	Adjustments and preferences:							
а	Depreciation of post-1986 property		2a	1,549,346				
b	Amortization of certified pollution control facilities		2b					
C	Amortization of mining exploration and development costs		2c					
d	Amortization of circulation expenditures (personal holding companies only)		2d					
e			2e					
f	Adjusted gain or loss		2f					
g	Merchant marine capital construction funds		2g					
9 h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)		2h					
- ;;	Tax shelter farm activities (personal service corporations only)	I	2i					
•		<b>I</b>	2j					
J	Passive activities (closely held corporations and personal service corporations only)		2k					
k	Loss limitations		21					
I	Depletion	I	2m					
m			2n					
n	Intangible drilling costs		20					
0	Other adjustments and preferences	<b>I</b>	3	140,488,205				
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 20			140,400,203				
4	Adjusted current earnings (ACE) adjustment:  ACE from line 10 of the ACE worksheet in the instructions  4a 130,0	188,205						
а	AGE HOTH IN TO OF THE AGE WORKSHOOT WITH THE INSTRUCTION OF THE AGE	+00,203						
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a	00,000)						
_	riegative arrount (see instructions)	500,000						
С	manapy mic is by very (iver, and recent de a positive amedian	000,000						
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior							
	year ACE adjustments over its total reductions in AMTI from prior year ACE							
	adjustments (see instructions). <b>Note:</b> You <b>must</b> enter an amount on line 4d (even if line 4h is positive)	000,000						
	if line 4b is positive)	,000,000						
е	ACE adjustment.							
	• If line 4b is zero or more, enter the amount from line 4c		4e	(4.000.000)				
	• If line 4b is less than zero, enter the <b>smaller</b> of line 4c or line 4d as a negative amount		46	(4,000,000)				
_	- ,		5	126 400 205				
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT.	I	6	136,488,205				
6	Alternative tax net operating loss deduction (see instructions)		-					
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a reinternation of PENIC and instructions		7	136,488,205				
0	interest in a REMIC, see instructions			130,400,203				
8		<del>-</del> 00).						
а	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-							
h	group, see mandenons). If zero or less, enter o							
b	Manaphy into 64 by 2676 (126)							
С	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled		8c	0				
0	see instructions). If zero or less, enter -0		9	136,488,205				
9	Subtract line 8c from line 7. If zero or less, enter -0-	<b>I</b>	10	27,297,641				
10	Multiply line 9 by 20% (.20)		11	21,231,041				
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)	<b>I</b>	12	27,297,641				
12	Tentative minimum tax. Subtract line 11 from line 10.	<b>I</b>	13					
13 14	Regular tax liability before applying all credits except the foreign tax credit		10	48,628,601				
14	Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return		14	•				
			14	0				

5884

### **Work Opportunity Credit**

Attachment

Sequence No. 77

OMB No. 1545-0219

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

► Attach to your tax return.

Identifying number

Help For All. Inc. 11-0000001 Part I Current Year Credit 1 Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified (if required) as members of a targeted group. a Qualified first-year wages of employees who worked for you at least **15,600** × 25% (.25) 3,900 1a **b** Qualified first-year wages of employees who worked for you at 1b × 40% (.40) c Qualified second-year wages of employees certified as long-term 1c 2 Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make for salaries and 3,900 2 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts. 3 Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, 3,900 4 5 Work opportunity credit included on line 4 from passive activities (see instructions) . . . . . 5 3.900 6 7 Work opportunity credit allowed for 2008 from a passive activity (see instructions) . . . . . 7 Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2007 of the New York Liberty Zone business employee credit . . . . . 8 9 Carryback of the work opportunity credit from 2009 (see instructions) . . . . . . . . . . . . . . . Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, use 10 3,900 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see 11 12 Cooperatives, estates, and trusts, subtract line 11 from line 10. Use this amount to complete 12 Part II Allowable Credit 48,628,601 13 14 0 14 Alternative minimum tax (see instructions) . . . 48,628,601 15 15 16a **16a** Personal credits from Form 1040 or Form 1040NR (see instructions) 16b 16c **c** Credit from Form 8834 . . . . . . . . . . . . . . . . 16d **d** Non-business alternative motor vehicle credit (Form 8910, line 18) e Non-business alternative fuel vehicle refueling property credit (Form 16e 16f 48,628,601 17 Net income tax. Subtract line 16f from line 15. If zero, skip lines 18 through 21 and enter -0- on line 22 17 18 48.628.601 Net regular tax. Subtract line 16f from line 13. If zero or less, enter -0- . . . . . . . . . . . . 19 12,150,900 Enter 25% (.25) of the excess, if any, of line 18 over \$25,000 (see instructions) 36,477,701 20 **21a** General business credit (Form 3800, line 19) . . . . . . . . **b** Empowerment zone and renewal community employment credit 21b 12.950 21c 36,464,751 22 Credit allowed for the current year. Cooperatives, estates, and trusts. Enter the smaller of line 12 or 22. Report this amount on Form 1120-C, Schedule J, line 5c; or Form 1041, Schedule G, line 2c. If line 22 is smaller than line 12, see instructions. All others. Enter the smaller of line 10 or 22. Report this amount on Form 1040, line 54; Form 1040NR, line 49; Form 1120, Schedule J, line

5c; or the applicable line of your return. If line 22 is smaller than line 10, see instructions

Department of the Treasury Internal Revenue Service

### **Asset Acquisition Statement Under Section 1060**

OMB No. 1545-1021

Attachment Sequence No. **61** 

Name as shown on return				Identifying number as shown on return		
Help For All, Inc.				11-0000001		
Purchaser	that identifies you:  ✓ Seller					
	al Information			Other was the description of the second		
	party to the transaction			Other party's identifying number		
Cardigan Unlimite				11-0000026		
Address (numb	er, street, and room or suite no.)					
123 Avenue C						
City or town, s	tate, and ZIP code					
Somewhere, MD 2	20901					
2 Date of sale		3 T	otal sales	price (consideration)		
	10-22-2008			16	,060,950	
	al Statement of Assets Transferred					
4 Assets	Aggregate fair market value (actual amount for Class	s I)		Allocation of sales price		
Class I	\$		\$			
Class II	\$		\$			
Class III	\$ 16,060	0.950		16	,060,950	
Class III	\$	,	Φ		,,	
Class IV	\$		\$			
Class V	\$		\$			
Class VI and VII	\$		\$			
Class VI and VII	Ψ		Ψ			
Total	\$ 16,060	),950	\$	16	,060,950	
	aser and seller provide for an allocation of the sales nent signed by both parties?	s pric	e in the sa	ales contract or in another	✓ No	
	ne aggregate fair market values (FMV) listed for ea				☐ No	
vii the amoun	ts agreed upon in your sales contract or in a sepa	arate	written do	ocument? L Yes	□ NO	
	e of the group of assets (or stock), did the purchas					
	te, or enter into a lease agreement, employment or with the seller (or managers, directors, owners, or				✓ No	
	th a schedule that specifies (a) the type of agree (not including interest) paid or to be paid under the					
For Danorwork Do	duction Act Nation can congrete instructions		Cat	No 627697 Farm <b>950</b> / /D	0.0000	

Form 8594 (Rev. 2-2006) Page **2** 

**Supplemental Statement**—Complete only if amending an original statement or previously filed supplemental statement because of an increase or decrease in consideration. See instructions.

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

8 Assets	Allocation of sales price as previously reported	Increase or (decrease)	Redetermined allocation of sales price
Class I	\$	\$	\$
Class II	\$	\$	\$
Class III	\$	\$	\$
class IV	\$	\$	\$
lass V	\$	\$	\$
lass VI and VII	\$	\$	\$
otal	\$		\$
9 Reason(s) for	increase or decrease. Attach additional shee	ets if more space is needed	d.

Form (Rev. December 2006) Department of the Treasury

### Welfare-to-Work Credit

OMB No. 1545-1569

Attachment

Sequence No. 107

► Attach to your tax return. Internal Revenue Service Name(s) shown on return

Identifying number Help For All, Inc. 11-0000001 Enter on the applicable line below the qualified first- or second-year wages paid or incurred during the tax year and multiply by the percentage shown for services of employees who began work for you before the date in the instructions, and are certified as long-term family assistance recipients. 7,450 \$ 21,286 × 35% (.35) 1a 1b \$ ..... × 50% (.50) **b** Qualified second-year wages . 7,450 2 Add lines 1a and 1b. See instructions for the adjustment you must make for salaries and wages 3 Welfare-to-work credit from partnerships, S corporations, cooperatives, estates, and trusts. 3 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 7,450 4 Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see 5 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report the amount on the applicable line of Form 3800 (e.g., line 1c of the 2006 Form 3800) . . . . . . . . . . . . . . . . 6

8881 **8881** 

### Credit for Small Employer Pension Plan Startup Costs

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

OMB No. 1545-1810

Attachment Sequence No. 130

Identifying number Name(s) shown on return Help For All, Inc. 11-0000001 Qualified startup costs incurred during the tax year. Do not enter more 1,000 **500** 2 2 3 Credit for small employer pension plan startup costs from partnerships and S corporations 500 4 Enter the **smaller** of line 4 or **\$500.** Partnerships and S corporations, report this amount on Schedule K; all others report this amount on the applicable line of Form 3800, (e.g., line 1m of **500** the 2006 Form 3800) 5

Form **8882**(Rev. December 2006)
Department of the Treasury Internal Revenue Service

# Credit for Employer-Provided Childcare Facilities and Services

► Attach to your tax return.

OMB No. 1545-1809

Attachment Sequence No.**131** 

vame	e(s) snown on return	identity	ing	number	
Help	For All, Inc.			11-0000001	
1	Qualified childcare facility expenditures paid or incurred				
2	Enter 25% (.25) of line 1	. 2	2		
3	Qualified childcare resource and referral expenditures paid or incurred 3 50,000	4			
4	Enter 10% (.10) of line 3	4	4	5,000	
5	Credit for employer-provided childcare facilities and services from partnerships, S corporation estates, and trusts		5		
6	Add lines 2, 4, and 5		6	5,000	
7	Enter the <b>smaller</b> of line 6 or <b>\$150,000</b> . Estates and trusts, go to line 8. All others report the amount as follows: partnerships and S corporations, report this amount on Schedule K; all other	rs,		5 000	
	report the credit on the applicable line of Form 3800, (e.g., line 1n of the 2006 Form 3800)	.  -	7	5,000	
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	. 8	8		
9	Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of For 3800 (e.g., line 1n of the 2006 Form 3800)				

### 8916-A

### **Supplemental Attachment to Schedule M-3**

OMB No. 1545-2061

2008

Department of the Treasury Internal Revenue Service

► Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

	Attach to deficult in a form	JIII 1000, 1120, 11	20 2, 1120 1 0, 01 1	1200.			
Name of common parent  Help For All, Inc.					Employer identification number  11 0000001		
Name of subsidiary					ation number		
Pai	rt I Cost of Goods Sold						
	Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return		
1	Amounts attributable to cost flow assumptions						
2	Amounts attributable to:						
а	Stock option expense						
b	Other equity based compensation						
С	Meals and entertainment						
d	Parachute payments						
е	Compensation with section 162(m) limitation						
f	Pension and profit sharing						
g	Other post-retirement benefits						
h	Deferred compensation						
i	Section 198 environmental remediation costs						
j	Amortization						
k	Depletion						
I	Depreciation						
m	Corporate owned life insurance premiums						
n	Other section 263A costs	199,569	19,676		219,245		
3	Inventory shrinkage accruals						
4	Excess inventory and obsolescence reserves						
5	Lower of cost or market write-downs						
6	Other items with differences (attach schedule)						
7	Other items with no differences						
8	Total cost of goods sold. Add lines 1 through 7, in						

columns a, b, c, and d .

19,676

199,569

219,245

Form 8916-A (2008) Page **2** 

	rt II Interest Income				rage Z
	Interest Income Item	(a) Income (Loss) per Income Statement	<b>(b)</b> Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income			6	
2	Interest income from hybrid securities		. 2		9
3	Sale/lease interest income				10
4a	Intercompany interest income — From outside tax affiliated group	013		1977	
4b	Intercompany interest income — From tax affiliated group	V'	19		
5	Other interest income	06			
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120-S) Part II, line 11.				
Pa	rt III Interest Expense			I	
	Interest Expense Item	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	<b>(d)</b> Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense	(11,808,495)	14,524,714		2,716,219
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120-S) Part III, line 26.				
	1120-0, 1 art III, IIII <del>c</del> 20.	(11,808,495)	14,524,714		2,716,219
					Earm 8016-A (2009)

### Form **8453-C**

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

2008

OMB No. 1545-1866

Department of the Treasury Internal Revenue Service

File electronically with the corporation's tax return. Do not file paper copies. For calendar year 2008, or tax year beginning , 2008, ending , 20

Name of cor	poration						Emp	oloyer identification number
Help For							1	1 0000001
Part I	Tax Return Informa	ation (Whole dollars	only)					
1 Tota	l income (Form 1120, line	e 11)					1	395,570,000
2 Taxa	able income (Form 1120,	line 30)					2	138,938,859
3 Tota	I tax (Form 1120, line 31)	)	63		7		3	48,611,751
4 Amo	unt owed (Form 1120, lir	ne 34)			)		4	0
5 Over	payment (Form 1120, lin	e 35)					5	38,249
Part II	Declaration of Office	cer (see instructions)	Be sure to	keep a copy	y of t	the corpo	ratio	on's tax return.
c	do not want direct depo- authorize the U.S. Treas entry to the financial instituted at taxes owed on this nust contact the U.S. Treas esttlement) date. I also a correceive confidential information of precipitation will remain ties of perjury, I declare that I amediate service provider (ISP) and the best of my knowledge and the best of my knowledge and the receipt of transmission of the rejection. If the process the delay, or when the refund we	sury and its designated tution account indicate is return, and the financial agent uthorize the financial information necessary to ince due return, I under in liable for the tax liability in an officer of the above corputed the amounts in Part I above displaying schedules and an indication of whether sing of the corporation's returning of	Financial Age d in the tax probable institution at 1-888-353-astitutions involutions involutions answer inquiring stand that if the tay and all appropriation and that the agree with the aum is true, correct statements to the or not the corporation of the corpo	nt to initiate a reparation soft to debit the electron soft the electron so	n electron e	ctronic fun- for payme of this acco 2 business ing of the es related ceive full a penalties. In my electror ding lines of to the IRS sending, any indicati	ds with of punt. The days electrothe dimension returns to the dimension of a second constant of the dimension of	thdrawal (direct debit) the corporation's To revoke a payment, I is prior to the payment ronic payment of taxes a payment.  The payment of taxes a payment of taxes a payment.  The payment of its tax and or its payment originator (ERO), transmitter poration's 2008 federal income mitter, and/or ISP sending the RO, transmitter, and/or ISP arrefund offset, and, if rejected
Sign						Chief Exe	cutiv	re Officer
Here	Signature of officer			Date	,	Title		
Part III	Declaration of Elec	ctronic Return Origi	nator (ERO)	and Paid P	repar	<b>rer</b> (see in	struc	tions)
a collector, I this form bet <b>Pub. 3112,</b> (Corporational return and acceptance)	t I have reviewed the above cor am not responsible for reviewin fore I submit the return. I will give IRS e-file Application and Parti s, Partnerships and Tax Exemptor companying schedules and state all information of which I have a	g the return and only declare we the officer a copy of all for cipation, and <b>Pub. 4163</b> , Mo Organizations). If I am also the atements, and to the best of n	that this form accoms and information odernized e-File (National Paid Preparer, und	urately reflects the on to be filed with MeF) Information f der penalties of per	e data of the IRS for Auth rjury, I d rue, cor	on the return. S, and have for horized IRS a declare that I h	The co ollowed e-file Pr nave exa nplete.	rporate officer will have signed all other requirements in oviders and Large Taxpayers amined the above corporation?
ERO's	ERO's signature			also paid preparer	emplo			999-06-0007
Use	Firm's name (or yours	<b>Electronic Tax Filers</b>	, Inc			EIN <b>1</b> 1		0000001
Only	if self-employed), address, and ZIP code	100 Efile Drive, Anyto	own, TX			Phone no.	( 5′	12 ) <b>555-1212</b>
	ries of perjury, I declare that I have ney are true, correct, and compl				any kno			d to the best of my knowledge parer's SSN or PTIN
Paid	Preparer's signature					loyed		<del>-</del>
Preparer's	Firm's name (or yours			<u> </u>		EIN	-	
Use Only	if self-employed), address, and ZIP code					Phone no.	(	)

11-0000002

#### **FORM 1120 TEST SCENARIO 2**

FORMS REQUIRED: 1120, Sch D (1120)(4), Sch M-3 (1120) (4), Sch N (1120), 851, 1122, 4562 (4), 4626,

4797(3), 5471(3), 5471 Sch J (3), 5471 Sch M (3), 5471 Sch O, 8050, 8827, 8916-A (4)

#### **ATTACHMENTS:**

ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule

ItemizedAdditionalSection263ACostsSchedule

ItemizedOtherCostsSchedule

ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentsSchedule

ItemizedOtherAssetsSchedule

ItemizedOtherCurrentLiabilitiesSchedule

ItemizedOtherLiabilitiesSchedule ItemizedOtherIncreasesSchedule ItemizedOtherDeductionsSchedule2

PartnershipInterestSchedule

OtherIncomeLossItemsWithDifferencesSchedule

OtherExpenseDeductionItemsWithDifferencesSchedule

OtherIncomeLossItemsWithDifferencesSchedule

OtherExpenseDeductionItemsWithDifferencesSchedule

Category3FilerStatement

BINARY ATTACHMENTS: Organizational Chart for Form 5471 Sch O

**HEADER INFO:** 

Multiple Software Packages Used: 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

Officer: Name: Doug Doe

Title: Chief Executive Officer Taxpayer PIN: Self-Select Phone: 301-555-1212

Email Address:

**Date Signed**: 01/25/09

Preparer: Name: Johnny Appleseed

Date Prepared: 01/20/09 Self Employed: Yes

**DIRECT DEPOSIT: NAME OF INSTITUTION:** Last Savings Bank

**RTN**: 012456778 **ACCT** #: 1111-22-3456

TYPE OF ACCOUNT: Checking

Name Controls: Hide 'N Seek Foods, Inc. - HIDE The Greek Playhouse - GREE Acme Food Corp - ACME

### Details for attachments to Form 1120 and 5471's

### **Consolidated Return Data**

1120 Page 1 Consolidated Schedules	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp
1a Gross Receipts	496,482,805	471,548,828	530,446	24,403,531
1b Less returns and				_
allowances	60,233,606	60,233,606	0	0
1c Balance	436,249,199	411,315,222	530,446	24,403,531
2 Cost of goods sold	287,440,463	265,912,650	315,431	21,212,382
3 Gross profit	148,808,736	145,402,572	215,015	3,191,149
4 Dividends	2,304,041	2,304,041	0	0
5 Interest	2,948,781	1,221,456	0	1,727,325
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	409,942	207,765	220,747	-18,570
9 Net gain or loss (4797)	530,308	528,161	2,147	0
10 Other Income	50,072,270	-475,221		50,547,491
11 Total Income	213,914,127	156,912,959	437,909	56,563,259
12 Compensation of	0.500.004	0.500.004	•	•
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	598,092	560,968	1 560	35,556
maintenance 15 Bad debts	378,768	374,049	1,568 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	7,150	1,551,702
18 Interest	21,434,718	21,413,314	2,142	1,551,702
19 Charitable contributions	148,769	117,353	2,142 15,602	15,814
20a Depreciation	19,593,266	17,063,911	7,603	2,521,752
•	19,593,200	17,003,911	7,003	2,321,732
20b Less depreciation claimed elsewhere	17 026 722	15 502 067	0	2,342,765
	17,936,732 1,656,534	15,593,967 1,469,944	0 7,603	
20c Net depreciation 21 Depletion	1,000,004	1,469,944	7,003 0	178,987 0
22 Advertising	1,870,199	1,837,525	1,943	30,731
23 Pension, profit-sharing, etc	2,227,414	2,006,997	•	220,417
24 Employee benefit plan		3,120,938	0	168,604
	3,289,542 0	3,120,936 0	0	100,004
<ul><li>25 Domestic prod activity</li><li>26 Other deductions</li></ul>	55,481,163	52,982,935	100,753	2,397,475
27 Total deductions		, ,	•	
	130,835,429	123,500,916	265,678	7,068,835
28 Taxable Income before NOL 29a NOL deduction	83,078,698	33,412,043	172,231	49,494,424
	0	0	0	0
29b Special deductions 30 Taxable Income	83,078,698	33,412,043	172,231	49,494,424
ou raxable income	03,070,090	33,412,043	112,231	43,434,424

1120 Page 2		Hide 'N Seek	The Greek	Acme Food
Consolidated Schedules	Total	Foods, Inc.	Playhouse	Corp
Schedule A Cost of Goods Sold				
Inventory at begin 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 (add 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	R THE ZEROS I	NTO THE ELEM	ENTS IN THE SO	CHEMA. THIS
IS JUST TO SHOW YOU THE CO				
Schedule C-Dividends Col A				
1. Less than 20% owned	_	_		_
domestic corps at 70%	0	0	0	0
2. 20% or more owned	0	0	0	0
domestic corps at 80%	0	0	0	0
Debt financed stock of domestic corporation	0	0	0	0
4. Certain preferred stock of	U	U	U	U
public utility at 42%	0	0	0	0
5. Certain preferred stock of	·	•	· ·	•
public utility 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
Wholly owned foreign     subsidiaries sec 245b	0	0	0	0
10. Domes. Corps received by	U	U	U	U
small bus. Investment	0	0	0	0
11. Certain FSC's subject to	· ·	Ü	· ·	· ·
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	2 204 044	2,304,041	0	0
foreign corps sub-part F 15. Foreign Dividend Gross-up	2,304,041	2,304,041	0	0
Sec. 78	0	0	0	0
16. IC-DISC or former disc	ŭ	J	· ·	Ü
dividends sec 246d	0	0	0	0
17. Other dividends	0	0	0	0
19. <b>TOTAL</b> 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	0	0	0	0
domestic corporation 4. Certain Preferred stock of	U	U	U	U
public utility at 42%	0	0	0	0
5. Certain preferred stock of	9	3	· ·	· ·
public utility 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	0	0	0	0
subsidiaries sec 245b	U	U	U	U
9. TOTAL Add lines 1-8	0	0	0	0
<ol><li>Domes. Corps received by</li></ol>				
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. <b>TOTAL</b> Special Deductions	0	0	0	0
•				

Schedule L Balance Sheet BOY	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp
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 Less accumulated	165,666,792	149,325,880	4,019,637	12,321,275
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	2,800,974	179,883	9,432,341
Less accumulated	9,049,921	217,500	U	9,432,341
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	040 040 454	044 444 400	4 005 000	0
payable 1 yr or more Other liabilities	216,040,151	214,114,169	1,925,982	0
	2,039,040 0	1,916,735 0	122,305 0	0
Capital preferred stock			242,495	_
Capital common stock Additional paid-in capital	40,156,378 278,955,000	39,588,269 268,468,748	8,025,437	325,614 2,460,815
Retained earnings-	278,933,000	200,400,740	0,025,457	2,400,613
appropriated	0	0	0	0
Retained earnings-un-				
appropriated	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 Seek Foods, Inc.	The Greek Playhouse	Acme Food 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 Less accumulated	191,729,290	171,069,482	4,020,785	16,639,023
depreciation Depletable assets	-117,663,548	-110,024,100	-3,875,213	-3,764,235
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-un-	100 101 010	05 000 004	10.170.001	00 047 450
appropriated	136,104,313	25,286,234	12,170,921	98,647,158
Adjustments to				
shareholders equity	7 704 644	7 704 644	^	•
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, line 10, Other Income (ItemizedOtherIncomeSchedule)

Consolidated Schedules	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp
Sales Exchange Gain/Loss Realized Partnership Income/Loss Miscellaneous Income Interco Consulting Fees	217,441 -2,321,468 50,578,008 149,354 1,448,935	208,671 -2,229,104 -59,869 156,146 1,448,935		8,770 -92,364 50,637,877 -6,792
TOTAL	50,072,270	-475,221		50,547,491

# **Attachment 2, Form 1120, Line 26**, Other Deductions (*ItemizedOtherDeductionsSchedule*)

		Hide 'N		
		Seek Foods,	The Greek	Acme Food
Consolidated Schedules	Total	Inc.	Playhouse	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
Motor 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	498,257	472,213	2747	23,297
Outside Prof. Service	5,320,705	4,799,006	218,000	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	11,483,141	10,627,885	53,667	801,589
Amortization	2,417,956	2,082,606	0	335,350
TOTAL	<u>55,481,163</u>	52,982,935	321,500	2,176,728

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

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

# **Attachment 4, Form 1120, Schedule A, Line 5,** Other Cost of Goods Sold (*ItemizedOtherCostsSchedule*)

		Hide 'N		
		Seek Foods,	The Greek	Acme Food
Consolidated Schedules	Total	Inc.	Playhouse	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(b) &(d), Other Current Assets (ItemizedOtherCurrentAssetsSchedule)

Consolidated Schedules	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp
BEGINNING OF TAX YEAR Prepaid Expense Non-Trade Accounts Receivable Notes Receivable-Current Miscellaneous	7,936,105 49,175,055 901,920 171,320	7,696,131 34,649,728 901,920 171,320	0 1,522,051 0 0	239,974 13,003,276 0 0
TOTAL	<u>58,184,400</u>	43,419,099	1,522,051	13,243,250
END OF TAX YEAR Prepaid Expense Non-Trade Accounts Receivable Notes Receivable-Current Miscellaneous	3,337,363 13,716,682 263,262 155,247	3,320,172 39,465,704 263,262 155,247	17,191 73,988 0 0	0 -25,823,010 0 0
TOTAL	17,472,554	43,204,385	91,179	-25,823,010

## Attachment 6, Form 1120, Schedule L, Line 9(b) & (d) Other Investments (ItemizedOtherInvestmentsSchedule)

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

### Attachment 7, Form 1120, Schedule L, Line 14(b) & (d), Other Assets (ItemizedOtherAssetsSchedule)

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

# Attachment 8, Form 1120, Schedule L, Line 18(b) & (d), Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedule)

Consolidated Schedules	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp
BEGINNING OF TAX YEAR				
Payrolls	9,650,780	6,738,707	926,308	1,985,765
Income Taxes Payable	5,788,693	5,777,110	0	11,583
Interest	20,639,889	20,639,889	0	0
Miscellaneous	11,156,099	9,963,077	874,126	318,896
TOTAL	<u>47,235,461</u>	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(b) & (d), Other Liabilities (ItemizedOtherLiabilitiesSchedule)

Consolidated Schedules BEGINNING OF TAX YEAR	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp
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	<u>-269,375</u>	-525,689	256,314	0

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

Consolidated Schedules	Total	Hide 'N Seek Foods, Inc	The Greek Playhouse	Acme Foods Corp
Balance at BOY     Net Income per books	48,595,621 80,174,706	(26,391,630) 41,387,930	12,734,037 2,598,349	62,253,214 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 Bal @ EOY (Line 4 less Line 7)	136,104,313	25,286,234	12,170,921	98,647,158

### Attachment 10, Form 1120, Schedule M-2, Line 3, Other Increases

(ItemizedOtherIncreasesSchedule)

Hide 'N
Seek Foods, The Greek Acme Food
Consolidated Schedules Total Inc.. Playhouse Corp

Prior Period Adjustment 7,333,986 10,289,934 (3,161,465) 205,517

# Attachment 11, Schedule M-3 (Consolidated), Part II, Line 9, Income (Loss) from US Partnership (PartnershipInterestSchedule)

Corporation Name	Hide 'N Seek Foods, Inc.
Corporation EIN	11-0000002
Name	Playground Partnership
EIN	11-0000025
EOY Profit Sharing Percentage	65
EOY Loss Sharing Percentage	65
Income Loss Per Income Statement	0
Temporary Difference	(59,869)
Permanent Difference	0
Income Loss Per Tax Return	(59,869)
Corporation Name	Greek Playhouse
Corporation Name Corporation EIN	Greek Playhouse 11-0000012
•	-
Corporation EIN	11-0000012
Corporation EIN Name	11-0000012 Card Shark Partnership
Corporation EIN Name EIN	11-0000012 Card Shark Partnership 11-0000026
Corporation EIN Name EIN EOY Profit Sharing Percentage	11-0000012 Card Shark Partnership 11-0000026 75
Corporation EIN Name EIN EOY Profit Sharing Percentage EOY Loss Sharing Percentage	11-0000012 Card Shark Partnership 11-0000026 75 75
Corporation EIN Name EIN EOY Profit Sharing Percentage EOY Loss Sharing Percentage Income Loss Per Income Statement	11-0000012 Card Shark Partnership 11-0000026 75 75
Corporation EIN Name EIN EOY Profit Sharing Percentage EOY Loss Sharing Percentage Income Loss Per Income Statement Temporary Difference	11-0000012

Hide 'N Seek Foods, Inc.	11-0000002
That It occivit ocac, inc.	11 0000002

Corporation Name	Acme Food Corp
Corporation EIN	11-000013
Name	Game Over Partnership
EIN	11-0000027
EOY Profit Sharing Percentage	55
EOY Loss Sharing Percentage	55
Income Loss Per Income Statement	59,338,000
Temporary Difference	(8,920,870)
Permanent Difference	0
Income Loss Per Tax Return	50,417,130
TOTAL CONSOLIDATED	
Income Loss Per Income Statement	59,338,000
Temporary Difference	(8,759,992)
Permanent Difference	0
Income Loss Per Tax Return	<u>50,578,008</u>

Attachment 12, Schedule M-3 (Consolidated), Part II, Line 25, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

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

**Attachment 13, Schedule M-3 (Consolidated), Part III, Line 35**, Other Expenses with Differences (*OtherExpenseDeductionItemsWithDifferencesSchedule*)

	Per Income Statement	Temporary <u>Differences</u>	Permanent <u>Differences</u>	Per Tax <u>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	1,005,863	(837,259)		<u>168,604</u>
TOTAL	<u>58,867,541</u>	(11,144,414)		47,723,127

Attachment 14, Schedule M-3 (Hide 'N Seek, Inc), Part II, Line 25, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

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

11-0000002

Attachment 15, Schedule M-3 (Hide 'N Seek Foods, Inc), Part III, Line 35, Other Expenses with Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)

	Per Books	Temporary <u>Differences</u>	Permanent <u>Differences</u>	Per Return
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	10,518,447	109,438		10,627,885
TOTAL	44,494,588	180,942		44,675,530

Attachment 16, Schedule M-3 (Acme Foods), Part II, Line 25, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

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

**Attachment 17, Schedule M-3 (Acme Foods), Part III, Line 35**, Other Expenses with Differences (*OtherExpenseDeductionItemsWithDifferencesSchedule*)

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

Attachment 18, Schedule M-3 (Greek Playhouse), Part II, Line 25, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

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

11-0000002

## Attachment 19, Schedule M-3 (Greek Playhouse), Part III, Line 35, Other Expenses with Differences (Other Expense Deduction Items With Differences Schedule)

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

## Attachment 20, 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

Name Hide'N Seek Foods, Inc. Address 32 Any Street, Anytown, TX

Identifying Number 11-0000002

Number of shares 640

## Attachment 21, From 5471, Sch C, Line 16, Other Deductions (ItemizedOtherDeductionsSchedule2) Foreign Corporation #1

Line Amount 16 Managerial Services 1,448,935

## Attachment 22, Form 5471, Sch F, Line 12(a) &(b), Other Assets (ItemizedOtherAssetsSchedule) Foreign Corporation #1

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

### Attachment 23, Form 5471, Sch F, Line 12 Other Assets (ItemizedOtherAssetsSchedule) Foreign Corporation #2

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

	1.	12	n		U	I.S. Co	rporatio	n Inc	ome Ta	ax R	etur	n			OMB No. 1545-0	0123
	artment		e Treasury	For calend	dar year 2008		beginning		, 200				, 20	)	200	R
Internal Revenue Service					l		► See sep	arate ins	tructions.							<u> </u>
	A Check if: Name  1a Consolidated return							B Employer identification number 11-0000002								
,	attach F		, —	Use IRS label.		eek Food		- D.O. h	!							
	ife/non ated re			Otherwise,	1		n or suite no. If	a P.O. box	, see instruct	ions.			C Date incorporated			
	ersona		-	print or type.	32 Any S		7ID I -						<b>.</b> .	-4-1	06/15/1979	
	attach S ersonal			туре.	1 -	, state, and 2							i .	otai ass	ets (see instruction:	
(s	ee instr	ructior	ictions) Anytown, 1777207									7 4-1-1	860,788,175			
4 8			attached 🗸		496,482,80	<u> </u>		inal return	(3)	0,233,6				1	ess change 436,249,199	
			ross receipts	01 04100			Less returns a		ces	0,200,0	000	с Е	Bal ▶	1c	287,440,463	
	2		•	•	edule A, line	,								2	148,808,736	
	3		Gross profit. Subtract line 2 from line 1c									3	2,304,041			
•	4		,	Schedule C,	line 19) .			AL	<b>9</b> · C	<i>)</i> [				4	2,948,781	
Income	5		terest											5	6,132,695	
2	6		ross rents											6	2,707,354	
_	7		ross royal						' ( ) ( · )	X				7	409,942	
	8				(attach Sche									8	530,308	
	9		-	. ,			' (attach Forn	•						9	50,072,270	
	10 11				ictions—atta s 3 through 1		e) 							10	213,914,127	
_												· ·	<u> </u>	11	3,563,291	
ns.)	12		•		s (Schedule I	,								13	30,986,825	
댢	13			• •	employment	,								14	598,092	
ğ	14 15		•		е									15	378,768	
ğ	16													16	3,473,590	
S O	17		ents .											17	5,726,524	
Ë			axes and I	icerises .										18	21,434,718	
itat	18		terest											19	148,769	
Ė	19 20			contributions		· · ·	· · · ·	· · ·			 Earm 15			20	1,656,534	
ions (See instructions for limitations on deductions.)	21				4562 HOL CIA	imed on Sc	hedule A or e	eisewriere	on return (a	allach F	-OIIII 45	. (20		21	1,000,001	
ons	22		epletion dvertising											22	1,870,199	
ncti	23		U	· · · · ofit-sharing,	oto plane									23	2,227,414	
str	24		· ·	enefit progra	′ '									24	3,289,542	
e. e	25		. ,				 n Form 8903)							25	2, 22,2	
Š	26			ctions (attacl										26	55,481,163	
suc	27			•	,									27	130,835,429	
ΩĘ	28					•	 ion and speci			ct line 2	 27 from	 line 11		28	83,078,698	
Deduct	29				loss deductio		•			<b>29a</b>					, ,	
Δ		_				•	0)			29b				29c		
	30	Ta					(see instruct							30	83,078,698	
	31			Schedule J, I										31	17,867,507	
Ø	328		•	· ·	ited to 2008	32	a   232	2,650								
Tax and Payments				•	ments			,000								
Ě		20	008 refund a	applied for on I	Form 4466 .	32	с (		) d Bal ▶	32d	20,2	232,650				
Ъа		е Та	ax deposit	ed with Forn	n 7004				_ 	32e						
and	f	f Cr	edits: (1) F	orm 2439		(2) F	orm 4136			32f				32g	20,232,650	
ä	33	Es	stimated to	ax penalty (s	ee instructior	ns). Check i	f Form 2220	is attache	d			. •		33		
-	34	A	mount ow	red. If line 3	2g is smaller	than the to	tal of lines 31	and 33, e	enter amour	nt owed	b			34		
	35	0	verpayme	ent. If line 32	2g is larger th	an the total	of lines 31 a	nd 33, ent	er amount	overpai	id			35	2,365,143	
	36						2009 estima			0,000		Refunde		36	1,365,143	
٥.							return, including payer) is based o						st of m	y knowle	dge and belief, it is tru	ue,
Sig	- 1		,	,	. p pa. oi (		, , ,			·	•	•			IRS discuss this retu	
He	ere	_						\	Chief Ex	kecutiv	ve Offi	cer			preparer shown belo ructions)? 🗸 Yes	
		<b>▼</b> Si	gnature of o	officer			Date		Title				L			
Pai	d		Preparer						Date		Check		_	Prepa	rer's SSN or PTII	N
	pareı	r's	signature	,	c \ == :		Etter 1				employ		<b>√</b>	20044	999-06-0007	
	Only		Firm's na	ame (or yours i loyed), addres			Filers, Inc.	V ==cc:					-000	00011	40 FFF 4646	
		•	and ZIP		7 100 E	tile Drive	Anytown, T	x 75231			P	hone no.		5	12-555-1212	

Form 1120 (2008) Page **2** 

Sc	hedule A	Cost of Goods Sold (s	ee instructions)					
1	Inventory at	peginning of year				1		96,446,105
2	Purchases					2		240,726,374
3	Cost of labor					3		63,913,239
4	Additional se	ction 263A costs (attach sched	ule)			4		(122,798)
5	Other costs (	attach schedule)				5		17,714,999
6	Total. Add l	nes 1 through 5				6		418,677,919
7	Inventory at					7		131,237,456
8	Cost of goo	ds sold. Subtract line 7 from lin	ne 6. Enter here and on p	age 1, line 2		8		287,440,463
	(i) ☐ Cost (ii) ☐ Lowe (iii) ☐ Other	r of cost or market (Specify method used and atta	ch explanation.)	AS (	OF.			
		e was a writedown of subnorma	~					_
		LIFO inventory method was add				·		▶ ⊔ ˌ
	inventory cor	inventory method was used to a puted under LIFO	1y 4J,	401	<b>J</b> .O	9d		
		produced or acquired for resale						Yes □ No
f		ny change in determining quant nation					'Yes,"	Yes 🗸 No
Scl	hedule C				(a)	Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends fro	om less-than-20%-owned dom	estic corporations (other	than debt-finan	iced			
	stock)						70	
2		om 20%-or-more-owned dome	•		iced		80	
3	,	debt-financed stock of domes					see instructions	
4	Dividends or	certain preferred stock of less-	than-20%-owned public	utilities			42	
5		certain preferred stock of 20%	•				48	
6		om less-than-20%-owned foreig	•				70	
7		om 20%-or-more-owned foreign	•				80	
8	Dividends fro	om wholly owned foreign subsid	iaries				100	
9	Total. Add l	ines 1 through 8. See instruction	ns for limitation					
10	Dividends fr	om domestic corporations r	eceived by a small b	usiness investn	nent			
		erating under the Small Busines	•				100	
11	Dividends fro	om affiliated group members					100	
12	Dividends fro	om certain FSCs					100	
13	Dividends fro	om foreign corporations not incl	uded on lines 3, 6, 7, 8,	11, or 12				
14	Income from	controlled foreign corporations	under subpart F (attach	Form(s) 5471)		2,304,041		
15	Foreign divid	end gross-up						
16	IC-DISC and	former DISC dividends not incl	uded on lines 1, 2, or 3.					
17	Other divider							
18		r dividends paid on certain pref	·			0.004.044		
		nds. Add lines 1 through 17. Er			<b></b>	2,304,041		
		I deductions. Add lines 9, 10,					. •	
JCI	nedule E	Compensation of Office Note: Complete Schedule E of Complete	•	. •	,	e 1) are \$500 i	000 or more	
		Complete Collectule E 0	ing in total receipts (iiile re		Percent of corp		,55 51 111016.	•
	(a) 1	Name of officer	(b) Social security number	(c) Percent of time devoted to	own (d) Common	ed (e) Preferred	(f) Amou	nt of compensation
4 D	oug Doe		999-06-0016	business 100 %	(a) Common 10 %	(e) Preterred %		1,294,635
	Doe		999-06-0017	100 %	10 %	%		1,009,528
	Doe		999-06-0018	100 %	10 %	%		1,259,128
				%	%	%		-,,
				%	%	%		
2	Total compa	nsation of officers	I	, , ,	,,,	,,,		3,563,291
3	•	on of officers claimed on Sched	· · · · · · · · · · · · · · · · · · ·	eturn				-,
		3 from line 2. Enter the result h						3,563,291

	1120 (2008) hedule J Tax Computation (see ins	structions)				Page <b>3</b>
1	Check if the corporation is a member of a contro		dula () (Form 1120))	<b>.</b> □ I		
	•		,		2 29,0	77,544
2	Income tax. Check if a qualified personal service		•	. —		,
3	Alternative minimum tax (attach Form 4626)				3 20 0	77,544
4	Add lines 2 and 3				4 29,0	11,544
5a	Foreign tax credit (attach Form 1118)					
	Credit from Form 8834		<u>_ 5b_</u>			
С	General business credit. Check applicable box(es):	☐ Form 3800 ☐	Form 5884			
	☐ Form 6478 ☐ Form 8835, Section B	☐ Form 8844 ☐	Form 8846 <b>5c</b>			
d	Credit for prior year minimum tax (attach Form 8	327)	<u>5d</u>	11,210,037		
е	Bond credits from: Form 8860	☐ Form 8912	5e			
6	Total credits. Add lines 5a through 5e		$\bigcirc \cdot \bigcirc F$		6 11,2	10,037
7	Subtract line 6 from line 4	1. II. II. A	\.S.() +	<del>.</del> [	7 17,8	67,507
8	Personal holding company tax (attach Schedule	PH (Form 1120))			8	
9	Other taxes. Check if from: Form 4255_	Form 8611	☐ Form 8697			
·	☐ Form 8866	Form 8902	Other (attach scl	nedule)	9	
10	Total tax. Add lines 7 through 9. Enter here and					67,507
	nedule K Other Information (see in				10  ,	01,001
			Other (enecify)			V N-
1	Check accounting method: a Cash	<b>b</b> ✓ Accrual <b>c</b>	Other (specify)			Yes No
2	See the instructions and enter the:				211000	
а	Business activity code no. ►				311900	
b	Business activity ► Food Manufacturing					
С						
3	Is the corporation a subsidiary in an affiliated gro	up or a parent-subsidia	ry controlled group?			✓
	If "Yes," enter name and EIN of the parent corpo	ration ►				
4	At the end of the tax year:					
а	Did any foreign or domestic corporation, partne	rship (including any en	tity treated as a partne	ershin) or trust own di	rectly 20% or	
u	more, or own, directly or indirectly, 50% or more					/
			0. 0. 0 0.00000 0. 10			
	For rules of constructive ownership, see instructi	ons. If "Yes." complete	(i) through (v).			
	For rules of constructive ownership, see instructi	(ii) Employer		(iv) Country of	(v) F	Percentage
	(i) Name of Entity	(ii) Employer Identification Number	(i) through (v). (iii) Type of Entity	(iv) Country of Organization	(v) F Owne	Percentage ed in Voting
		(ii) Employer			(v) F Owne	Percentage ed in Voting Stock
		(ii) Employer Identification Number			(v) F Owne	Percentage ed in Voting Stock
		(ii) Employer Identification Number			(v) F Owne	Percentage ed in Voting Stock
		(ii) Employer Identification Number			(v) F Owne	Percentage ed in Voting Stock
		(ii) Employer Identification Number			(v) F Owne	Percentage ed in Voting Stock
		(ii) Employer Identification Number			(v) F Owne	Percentage ed in Voting Stock
		(ii) Employer Identification Number			(v) F Owne	Percentage ed in Voting Stock
		(ii) Employer Identification Number			(v) F Owne	Percentage ed in Voting Stock
		(ii) Employer Identification Number			(v) F Owne	Percentage ed in Voting Stock
		(ii) Employer Identification Number			(v) F Owne	Percentage ed in Voting Stock
		(ii) Employer Identification Number			(v) F Owne	Percentage ed in Voting Stock
		(ii) Employer Identification Number			(v) F Owne	Percentage ed in Voting Stock
		(ii) Employer Identification Number			(v) F Owne	Percentage ed in Voting Stock
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	Organization		Stock
	(i) Name of Entity  Did any individual or estate own directly 20% o	(ii) Employer Identification Number (if any)	(iii) Type of Entity	Organization		Stock
b	(i) Name of Entity  Did any individual or estate own directly 20% o classes of the corporation's stock entitled to vote	(ii) Employer Identification Number (if any)	(iii) Type of Entity  or indirectly, 50% or	Organization		Stock
b	(i) Name of Entity  Did any individual or estate own directly 20% o	(ii) Employer Identification Number (if any)	(iii) Type of Entity  or indirectly, 50% or  i. i. (i) through (iv).	more of the total voting	g power of all	Stock
b	(i) Name of Entity  Did any individual or estate own directly 20% o classes of the corporation's stock entitled to vote	(ii) Employer Identification Number (if any)	(iii) Type of Entity  or indirectly, 50% or  i	more of the total voting  (iii) Country of Citizens	g power of all	Stock
	(i) Name of Entity  Did any individual or estate own directly 20% o classes of the corporation's stock entitled to vote. For rules of constructive ownership, see instructions.	(ii) Employer Identification Number (if any)	(iii) Type of Entity  or indirectly, 50% or  i. i. (i) through (iv).	more of the total voting	g power of all	Stock
b	(i) Name of Entity  Did any individual or estate own directly 20% o classes of the corporation's stock entitled to vote. For rules of constructive ownership, see instructions.	(ii) Employer Identification Number (if any)	(iii) Type of Entity  or indirectly, 50% or  i	more of the total voting  (iii) Country of Citizens	g power of all	Stock  Percentage ed in Voting
b	(i) Name of Entity  Did any individual or estate own directly 20% o classes of the corporation's stock entitled to vote. For rules of constructive ownership, see instructions.	(ii) Employer Identification Number (if any)	(iii) Type of Entity  or indirectly, 50% or  i	more of the total voting  (iii) Country of Citizens	g power of all	Stock  Percentage ed in Voting
b	(i) Name of Entity  Did any individual or estate own directly 20% o classes of the corporation's stock entitled to vote. For rules of constructive ownership, see instructions.	(ii) Employer Identification Number (if any)	(iii) Type of Entity  or indirectly, 50% or  i	more of the total voting  (iii) Country of Citizens	g power of all	Stock  Percentage ed in Voting
b	(i) Name of Entity  Did any individual or estate own directly 20% o classes of the corporation's stock entitled to vote. For rules of constructive ownership, see instructions.	(ii) Employer Identification Number (if any)	(iii) Type of Entity  or indirectly, 50% or  i	more of the total voting  (iii) Country of Citizens	g power of all	Stock  Percentage ed in Voting
b	(i) Name of Entity  Did any individual or estate own directly 20% o classes of the corporation's stock entitled to vote. For rules of constructive ownership, see instructions.	(ii) Employer Identification Number (if any)	(iii) Type of Entity  or indirectly, 50% or  i	more of the total voting  (iii) Country of Citizens	g power of all	Stock  Percentage ed in Voting
b	(i) Name of Entity  Did any individual or estate own directly 20% o classes of the corporation's stock entitled to vote. For rules of constructive ownership, see instructions.	(ii) Employer Identification Number (if any)	(iii) Type of Entity  or indirectly, 50% or  i	more of the total voting  (iii) Country of Citizens	g power of all	Stock  Percentage ed in Voting
b	(i) Name of Entity  Did any individual or estate own directly 20% o classes of the corporation's stock entitled to vote. For rules of constructive ownership, see instructions.	(ii) Employer Identification Number (if any)	(iii) Type of Entity  or indirectly, 50% or  i	more of the total voting  (iii) Country of Citizens	g power of all	Stock  Percentage ed in Voting
b	(i) Name of Entity  Did any individual or estate own directly 20% o classes of the corporation's stock entitled to vote. For rules of constructive ownership, see instructions.	(ii) Employer Identification Number (if any)	(iii) Type of Entity  or indirectly, 50% or  i	more of the total voting  (iii) Country of Citizens	g power of all	Stock  Percentage ed in Voting
b	(i) Name of Entity  Did any individual or estate own directly 20% o classes of the corporation's stock entitled to vote. For rules of constructive ownership, see instructions.	(ii) Employer Identification Number (if any)	(iii) Type of Entity  or indirectly, 50% or  i	more of the total voting  (iii) Country of Citizens	g power of all	Stock  Percentage ed in Voting

Form 1120 Test Scenario 2 Form 1120 (2008) Page 4 Schedule K Continued Yes No 5 At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions If "Yes," complete (i) through (iv). (ii) Employer Identification Number (iv) Percentage (iii) Country of (i) Name of Corporation Owned in Voting Stock Incorporation (if anv) b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions If "Yes," complete (i) through (iv). (ii) Employer (iv) Maximum (iii) Country of (i) Name of Entity Identification Number Percentage Owned in Organization (if any) Profit, Loss, or Capital 6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary. 7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? . . . . . . For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ► \_\_\_\_ and (ii) Owner's country ► \_\_\_\_ (c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ \_\_\_\_\_\_ If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. Enter the amount of tax-exempt interest received or accrued during the tax year ▶\$ Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ 10 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here . . . . . . . . . . . . . . . . If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid. 12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶\$

distributions and the book value of property distributions (other than cash) made during the tax year. ▶\$

Form 1120 (2008) Page **5** 

Sch	nedule L	Balance Sheets per Books	Beginning	g of tax	x year	End of ta	x year	9
		Assets	(a)		(b)	(c)	(d)	
1	Cash				1,400,129		(1,0	84,483)
2a	Trade notes	and accounts receivable	67,505,582			88,009,947		
b	Less allowa	nce for bad debts	( 3,565,083)		63,940,499	,		580,831
3	Inventories				96,446,105		131,2	237,456
4	U.S. govern	ment obligations						
5		securities (see instructions)			50.404.400		4=	170 554
6	Other currer	nt assets (attach schedule)			58,184,400		17,4	172,554
7		areholders						
8		nd real estate loans			391,810,173		500.9	335,921
9		ments (attach schedule)	165,666,792		391,010,113	191,729,290	300,0	133,321
	_	nd other depreciable assets	( 114,027,850)		51,638,942		74 (	065,742
		ulated depreciation	( 114,021,030)		01,000,042	( 117,003,340)	7 7,0	700,142
	Depletable a				VOICE	(		
		ulated depletion			3,046,857		3.0	58,582
		ssets (amortizable only)	9,649,921			17,146,830	-,-	,
	_	ulated amortization	( 5,122,236)		4,527,685		10,9	71,485
		s (attach schedule)			25,320,662			
					696,315,452			788,175
		s and Shareholders' Equity						
16	Accounts pa	• •			17,736,997		26,8	305,004
17	•	notes, bonds payable in less than 1 year			45,556,804		57,8	398,678
18		nt liabilities (attach schedule)			47,235,461		56,2	200,717
19		shareholders						
20	Mortgages,	notes, bonds payable in 1 year or more			216,040,151			662,559
21	Other liabilit	ies (attach schedule)			2,039,040		(2	69,375)
22	Capital stoc	k: a Preferred stock						
		<b>b</b> Common stock			40,156,378	40,315,772		315,772
23	Additional p	aid-in capital			278,955,000		282,7	772,118
24		nings—Appropriated (attach schedule)			40 505 604		420.4	104 242
25		rnings—Unappropriated			48,595,621		130,	104,313
26		to shareholders' equity (attach schedule)					/ 770	1,611)
27 28		treasury stock es and shareholders' equity		$\vdash$	696,315,45 <b>2</b>			788,175
	redule M-		oss) ner Books W	ith In			000,1	00,170
COI	icadic ivi	Note: Schedule M-3 required ins					ctions	
1	Net income	(loss) per books				on books this year not		
2		ome tax per books		1	included on this re	, ,		
3		apital losses over capital gains		1	Tax-exempt intere	, ,		
4		ject to tax not recorded on books this			•			
		; e):						
				8		is return not charged		
5	Expenses	recorded on books this year not				me this year (itemize):		
		n this return (itemize):		а	Depreciation	. \$		
		ı\$		b	Charitable contribu	tions \$		
b	Charitable c	ontributions . \$						
С	Travel and e	entertainment . \$		ļ .				
_	Λ al al 18 · · · · · · · ·	thus was 5						
		through 5	d Potoined Form			e 28)—line 6 less line 9		
	nedule M-		48,595,621					
1		peginning of year	80,174,706			Cash		
2		(loss) per books	30,174,700	1		Stock		
3		ases (itemize):		6		Property temize):		
			7,333,986		Add lines 5 and 6			
4	Add lines 1.	2, and 3	136,104,313	4 .		year (line 4 less line 7)	136.1	104,313
	,	<u> </u>	, , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			- , - /	- 440	

### **Capital Gains and Losses**

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

► See separate instructions.

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service Employer identification number Name 0000002 Hide 'N Seek Foods, Inc - Consolidated Sch D 11

Pa	rt I Short-Term Capital	Gains and Los	ses—Assets He	eld One Year or L	ess		
	(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	er	(f) Gain or (loss) (Subtract (e) from (d))
1							
2	Short-term capital gain from ins	tallment sales from	Form 6252, line 2	6 or 37		2	
3	Short-term gain or (loss) from	like-kind exchang	es from Form 882	24		3	
		_				_	,
4	Unused capital loss carryover	(attach computati	on)			4	( )
5	Net short-term capital gain or	(loss). Combine	nas 1 through 4 .			5	
Pa	t II Long-Term (apital	Gairs and Los	Assets He	ld More Than On	e /ear		
6	Passthru from Ptnrsp		La	50			306,060
	0	5/2	0/2	200	18		
7	Enter gain from Form 4797, lir	ne 7 or 9				7	103,882
8	Long-term capital gain from inst	allment sales from	Form 6252, line 26	3 or 37		8	
9	Long-term gain or (loss) from	like-kind exchange	es from Form 882	4		9	
10	Capital gain distributions (see	instructions) .				10	
	Net long-term capital gain or (		es 6 through 10			11	409,942
Pa	t III Summary of Parts	i and ii					
12	Enter excess of net short-term	capital gain (line	5) over net long-t	erm capital loss (line	e 11)	12	
13	Net capital gain. Enter excess loss (line 5)					13	409,942
14	Add lines 12 and 13. Enter h returns				1	14	409,942

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

Cat. No. 11460M

Schedule D (Form 1120) (2008)



Department of the Treasury

Internal Revenue Service

Name

### **Capital Gains and Losses**

OMB No. 1545-0123

Employer identification number

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

► See separate instructions.

2008

0000002 Hide 'N Seek Foods, Inc. 11 Short-Term Capital Gains and Losses—Assets Held One Year or Less (a) Description of property (Example: 100 shares of Z Co.) (e) Cost or other (b) Date acquired (c) Date sold (d) Sales price (f) Gain or (loss) (Subtract (e) from (d)) (mo., day, yr.) basis (see (mo., day, yr.) (see instructions) instructions) 1 2 Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . Short-term gain or (loss) from like-kind exchanges from Form 8824 . 3 4 Unused capital loss carryover (attach computation) . . . Net short-term capital gain or (loss). Combine lines 1 through 4 5 Part II Long-Term Capital Gains and Locket -Assets Held More Than One Year 6 Passthru from Ptnrsp 103,883 7 103,882 7 Enter gain from Form 4797, line 7 or 9 8 Long-term capital gain from installment sales from Form 6252, line 26 or 37 . 8 9 9 Long-term gain or (loss) from like-kind exchanges from Form 8824 . 10 10 Capital gain distributions (see instructions) . . . . . Net long-term capital gain or (loss). Combine lines 6 through 10 . 11 207,765 Part III Summary of Parts I and II 12 Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11) . . . 12 13 Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital 13 207,765 loss (line 5). Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other 207,765 Note. If losses exceed gains, see Capital losses in the instructions.

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

Cat. No. 11460M

Department of the Treasury

Internal Revenue Service

9

10

**Capital Gains and Losses** 

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

► See separate instructions.

OMB No. 1545-0123

2008

Employer identification number Name 0000012 **The Greek Playhouse** 11 Short-Term Capital Gains and Losses—Assets Held One Year or Less (e) Cost or other (a) Description of property (Example: 100 shares of Z Co.) (b) Date acquired (c) Date sold (d) Sales price (f) Gain or (loss) (Subtract (e) from (d)) (mo., day, yr.) basis (see (mo., day, yr.) (see instructions) instructions) 1 2 Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . Short-term gain or (loss) from like-kind exchanges from Form 8824 . 3 4 Unused capital loss carryover (attach computation) . . . Net short-term capital gain or (loss). Combine lines 1 through 4 5 Part II Long-Term Capital Gains and Locket -Assets Held More Than One Year 6 Passthru from Ptnrsp 220,747 7 Enter gain from Form 4797, line 7 or 9 8 Long-term capital gain from installment sales from Form 6252, line 26 or 37 . 8

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

Long-term gain or (loss) from like-kind exchanges from Form 8824 .

Capital gain distributions (see instructions) . . . . .

Cat. No. 11460M

Schedule D (Form 1120) (2008)

220,747

9

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Department of the Treasury

Internal Revenue Service

### **Capital Gains and Losses**

OMB No. 1545-0123

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

► See separate instructions.

2008

Employer identification number Name 0000013 **Acme Foods Corp** 11 Short-Term Capital Gains and Losses—Assets Held One Year or Less (a) Description of property (Example: 100 shares of Z Co.) (e) Cost or other (b) Date acquired (c) Date sold (d) Sales price (f) Gain or (loss) (Subtract (e) from (d)) (mo., day, yr.) basis (see (mo., day, yr.) (see instructions) instructions) 1 Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . 2 Short-term gain or (loss) from like-kind exchanges from Form 8824 . 3 4 Unused capital loss carryover (attach computation) . . . Net short-term capital gain or (loss). Combine lines 1 through 4 5 Part II Long-Term Capital Gains and Lovest -Assets Held More Than One Year 6 Passthru from Ptnrsp (18,570)7 Enter gain from Form 4797, line 7 or 9 8 Long-term capital gain from installment sales from Form 6252, line 26 or 37 . 8 9 9 Long-term gain or (loss) from like-kind exchanges from Form 8824 . 10 10 Capital gain distributions (see instructions) . . . . . Net long-term capital gain or (loss). Combine lines 6 through 10 . 11 (18,570)Part III Summary of Parts I and II 12 (18,570)Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11) . . . 12 13 Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital 13 loss (line 5). Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other (18,570)

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

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

### SCHEDULE M-3 (Form 1120)

Department of the Treasury Internal Revenue Service

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

Attach to Form 1120 or 1120-C.
See separate instructions.

OMB No. 1545-0123

Name of corporation (common parent, if consolidated return) Employer identification number **Hide 'N Seek Foods Inc.-Consolidated** 11-0000002 (1) Non-consolidated return (2) Consolidated return (Form 1120 only) Check applicable box(es): (3) Mixed 1120/L/PC group (4) Dormant subsidiaries schedule attached Financial Information and Net Income (Loss) Reconciliation (see instructions) Part I 1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year? Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K. No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. **b** Did the corporation prepare a certified audited non-tax-basis income statement for that period? Skip line 1c and complete lines 2a through 11 with respect to that income statement. No. Go to line 1c. c Did the corporation prepare a non-tax-basis income statement for that period? Complete lines 2a through 11 with respect to that income statement. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a. 2a Enter the income statement period: MM/an/1/2008 Dec/31, 2008 Has the corporation's income statement been restated for the income statement period on line 2a? (If "Yes," attach an explanation and the amount of each item restated.) ✓ No. c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a? (If "Yes," attach an explanation and the amount of each item restated.) ✓ No. **3a** Is any of the corporation's voting common stock publicly traded? ✓ Yes. No. If "No," go to line 4a. H I D S K Enter the symbol of the corporation's primary U.S. publicly traded voting common stock c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting 9 common stock 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 4a 82,461,378 **b** Indicate accounting standard used for line 4a (see instructions): (2) IFRS (3) Statutory (4) Tax-basis (5) Other (specify) 2,304,041 ) 5a Net income from nonincludible foreign entities (attach schedule) 5a 105.264 **b** Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount) 5b 6a Net income from nonincludible U.S. entities (attach schedule) ба **b** Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount) 6b 7a Net income (loss) of other includible foreign disregarded entities (attach schedule) 7a Net income (loss) of other U.S. disregarded entities (attach schedule) 7b c Net income (loss) of other includible entities (attach schedule) **7c** 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach (37,895)schedule) 8 Adjustment to reconcile income statement period to tax year (attach schedule) 9 **10a** Intercompany dividend adjustments to reconcile to line 11 (attach schedule) 10a **b** Other statutory accounting adjustments to reconcile to line 11 (attach schedule) 10b c Other adjustments to reconcile to amount on line 11 (attach schedule) 10c Net income (loss) per income statement of includible corporations. Combine lines 4 through 10 80.224.706 11 11 Note. Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2. Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines. **Total Assets Total Liabilities** Included on Part I, line 4 0 (C) Removed on Part I, line 5 Removed on Part I, line 6 Included on Part I, line 7

Schedule M-3 (Form 1120) 2008 **Employer identification number** Name of corporation (common parent, if consolidated return) Hide 'N Seek Foods Inc.-Consolidated 11-0000002 Check applicable box(es): (1) Consolidated group (2) Parent corp (3) Consolidated eliminations (4) Subsidiary corp (5) Mixed 1120/L/PC group Check if a sub-consolidated: (6) 1120 group (7) 1120 eliminations **Employer identification number** Name of subsidiary (if consolidated return) Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable **Income per Return** (see instructions) (b) (c) (d) Income (Loss) Items (a) Permanent Difference Income (Loss) per Tax Return Income (Loss) per Temporary Difference (Attach schedules for lines 1 through 11) Income Statement 1 Income (loss) from equity method foreign corporations 2 Gross foreign dividends not previously taxed 2,304,041 2,304,041 3 Subpart F, QEF, and similar income inclusions Section 78 gross-up 5 Gross foreign distributions previously taxed Income (loss) from equity method U.S. corporations 7 U.S. dividends not eliminated in tax consolidation 8 Minority interest for includible corporations (8,759,992 59,338,000 50,578,008 9 Income (loss) from U.S. partnerships 10 Income (loss) from foreign partnerships 11 Income (loss) from other pass-through entities 12 Items relating to reportable transactions (attach details) 1,032,236 1,916,545 2,948,781 13 Interest income (attach Form 8916-A) 14 Total accrual to cash adjustment **15** Hedging transactions **16** Mark-to-market income (loss) 278.001.856 (9,438,607 287,440,463 17 Cost of goods sold (attach Form 8916-A) Sale versus lease (for sellers and/or lessors) 18 19 Section 481(a) adjustments 20 Unearned/deferred revenue 21 Income recognition from long-term contracts 22 Original issue discount and other imputed interest 23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of (39,914)39.914 assets other than inventory and pass-through entities **b** Gross capital gains from Schedule D, excluding 189,195 189,195 amounts from pass-through entities c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment 530,308 530,308 losses, and worthless stock losses Abandonment losses Worthless stock losses (attach details) **g** Other gain/loss on disposition of assets other than inventory 24 Capital loss limitation and carryforward used 1.710.800 (4,032,268) (2,321,468)Other income (loss) items with differences (attach schedule) (215,960,734)(17,290,778)39.914 (233,211,598)**26** Total income (loss) items. Combine lines 1 through 25 (109, 192, 583)9,009,599 11,095,257 (89,087,727)27 Total expense/deduction items (from Part III, line 36) 405,378,023 405,378,023 28 Other items with no differences **29a** Mixed groups, see instructions. All others, combine 80,224,706 (8,281,179)11,135,171 83,078,698 lines 26 through 28 **b** PC insurance subgroup reconciliation totals c Life insurance subgroup reconciliation totals 83,078,698 80,224,706 (8,281,179)11,135,171 Reconciliation totals. Combine lines 29a through 29c

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

Schedule M-3 (Form 1120) 2008 Name of corporation (common parent, if consolidated return) **Employer identification number** Hide 'N Seek Foods Inc.-Consolidated 11-0000002 Check applicable box(es): (1) 🗸 Consolidated group (2) Parent corp (3) Consolidated eliminations (4) Subsidiary corp (5) Mixed 1120/L/PC group Check if a sub-consolidated: (6) 1120 group (7) 1120 eliminations Employer identification number Name of subsidiary (if consolidated return) Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Part III **Income per Return—Expense/Deduction Items** (see instructions) (b) (c) Expense per Temporary Permanent Deduction per **Expense/Deduction Items** Income Statement Difference Difference Tax Return (16,001,211) 16,001,211 1 U.S. current income tax expense (145,423) 145,423 2 U.S. deferred income tax expense 5,059,930 666.594 5,726,524 3 State and local current income tax expense 4 State and local deferred income tax expense Foreign current income tax expense (other than foreign withholding taxes) Foreign deferred income tax expense 6 7 Foreign withholding taxes 21,363,522 71,196 21,434,718 Interest expense (attach Form 8916-A) 8 6,214,608 6,214,608 9 Stock option expense 10 Other equity-based compensation 1,159,309 2,683,589 (1,524,280)Meals and entertainment 11 5,204 (5,204)12 Fines and penalties 13 Judgments, damages, awards, and similar costs **14** Parachute payments **15** Compensation with section 162(m) limitation 2,227,414 2,227,414 Pension and profit-sharing 16 Other post-retirement benefits 17 **Deferred compensation** 18 19 73.362 75,407 148,769 Charitable contribution of cash and tangible property 20 Charitable contribution of intangible property 21 Charitable contribution limitation/carryforward 22 Domestic production activities deduction Current year acquisition or reorganization investment banking fees 24 Current year acquisition or reorganization legal and accounting fees 25 Current year acquisition/reorganization other costs 26 Amortization/impairment of goodwill 27 Amortization of acquisition, reorganization, and startup costs 971,988 1,445,968 2,417,956 28 Other amortization or impairment write-offs Section 198 environmental remediation costs 29 30 Depletion 1,651,217 5,317 1,656,534 31 Depreciation 433,028 (54, 260)378,768 32 Bad debt expense 33 Corporate owned life insurance premiums 34 Purchase versus lease (for purchasers and/or lessees) 35 Other expense/deduction items with differences 58,867,541 (11,144,414)47,723,127 (attach schedule) 36 Total expense/deduction items. Combine lines 1

109,192,583

(9,009,599)

through 35. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as

positive

89,087,727

11,095,257)

Department of the Treasury Internal Revenue Service

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

© Attach to Form 1120 or 1120-C. © See separate instructions.

OMB No. 1545-0123

2008 Employer identification number

ame of corporation (common pare lide 'N Seek Foods Inc.	nt, if consolidated return)		Employer identification number 11-000002				
Check applicable box(es):	(1) Non-consolidated return	(2) Consolidated return (F	Form 1120 only)				
	(3) Mixed 1120/L/PC group	(4) Dormant subsidiaries	schedule attached				
Part I Financial Info	rmation and Net Income (Loss) Reco	nciliation (see instructions)					
	SEC Form 10-K for its income statement pe		year?				
-	and 1c and complete lines 2a through 11 w						
	See instructions if multiple non-tax-basis in						
	pare a certified audited non-tax-basis incor						
No. Go to line 1c.	Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement.						
	Did the corporation prepare a non-tax-basis income statement for that period?						
	es 2a through 11 with respect to that incom						
	hrough 3c and enter the corporation's net i		ords on line 4a.				
<b>a</b> Enter the income statem		D/YYYY Ending	MM/DD/YYYY				
	ome statement been restated for the income	statement period on line 2a?					
	h an explanation and the amount of each it						
☐ No.							
	Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?						
Yes. (If "Yes," attac	h an explanation and the amount of each it	tem restated.)					
☐ No.							
_ '	's voting common stock publicly traded?						
☐ Yes.							
No. If "No," go to l	ine 4a.						
b Entartha symbol of the	corporation's primary U.S. publicly traded \	voting common stock					
<u>-</u>	JSIP number of the corporation's primar	<del>-</del>					
common stock	osir number of the corporation's primar	y publicly traded voting					
	I net income (loss) from income statement	source identified in Part I, line 1	4a				
	ndard used for line 4a (see instructions):						
(1) GAAP (2)	•	is (5) $\square$ Other (specify) $\_$					
	cludible foreign entities (attach schedule)		5a (				
	ible foreign entities (attach schedule and e :ludible U.S. entities (attach schedule)	nter as a positive amount)	5b				
	ible U.S. entities (attach schedule and ente	r as a positive amount)	6a ( 6b				
	er includible foreign disregarded entities (a	•	7a				
	er U.S. disregarded entities (attach schedul		7b				
	er includible entities (attach schedule)	-,	7c				
	tions of transactions between includible	entities and nonincludible entit					
schedule)	·						
<ul> <li>Adjustment to reconcile</li> </ul>	income statement period to tax year (attack	ch schedule)	9				
• •	adjustments to reconcile to line 11 (attach		10a				
	ing adjustments to reconcile to line 11 (atta		10b				
•	concile to amount on line 11 (attach sched		10c				
<del>-</del>	come statement of includible corporations st equal the amount on Part II, line 30, colu	_	11				
	: just the corporation's share) of the assets and li		ved on the following lines.				
	·	l Assets Total Liabil					
<b>a</b> Included on Part I, line 4		10191 FIGDII	ILICO				
<b>b</b> Removed on Part I, line 4							
c Removed on Part I, line 6							
<b>d</b> Included on Part I, line 7							

Schedule M-3 (Form 1120) 2008 Name of corporation (common parent, if consolidated return) **Employer identification number** Hide 'N Seek Foods Inc. 11-0000002 Check applicable box(es): (1) Consolidated group (2)  $\sqrt{\ }$  Parent corp (3) Consolidated eliminations (4) Subsidiary corp (5) Mixed 1120/L/PC group Check if a sub-consolidated: (6) 1120 group (7) 1120 eliminations Employer identification number Name of subsidiary (if consolidated return) Hide 'N Seek Foods, Inc. 11-0000002 Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable **Income per Return** (see instructions) (b) (c) (d) Income (Loss) Items (a) Permanent Difference Income (Loss) per Tax Return Income (Loss) per Temporary Difference (Attach schedules for lines 1 through 11) Income Statement 1 Income (loss) from equity method foreign corporations 2 Gross foreign dividends not previously taxed 2,304,041 2,304,041 3 Subpart F, QEF, and similar income inclusions Section 78 gross-up 5 Gross foreign distributions previously taxed Income (loss) from equity method U.S. corporations 7 U.S. dividends not eliminated in tax consolidation 8 Minority interest for includible corporations (59,869)(59,869)9 Income (loss) from U.S. partnerships 10 Income (loss) from foreign partnerships 11 Income (loss) from other pass-through entities 12 Items relating to reportable transactions (attach details) 1,221,456 1,221,456 13 Interest income (attach Form 8916-A) 14 Total accrual to cash adjustment **15** Hedging transactions **16** Mark-to-market income (loss) 256,751,409 265,912,650 ) 17 Cost of goods sold (attach Form 8916-A) (9,161,241) Sale versus lease (for sellers and/or lessors) 18 19 Section 481(a) adjustments 20 Unearned/deferred revenue 21 Income recognition from long-term contracts 22 Original issue discount and other imputed interest 23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of 43.256 (43, 256)assets other than inventory and pass-through entities **b** Gross capital gains from Schedule D, excluding 207.765 207,765 amounts from pass-through entities c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment 528,161 528,161 losses, and worthless stock losses Abandonment losses Worthless stock losses (attach details) **g** Other gain/loss on disposition of assets other than inventory 24 Capital loss limitation and carryforward used 977.052 (3.206.156) (2,229,104)Other income (loss) items with differences (attach schedule) (254,596,157) (9,387,299)43,256 (263,940,200)**26** Total income (loss) items. Combine lines 1 through 25 (85,001,618) (1,678,423)3,046,579 (83,633,462)27 Total expense/deduction items (from Part III, line 36) 380,985,705 380,985,705 28 Other items with no differences **29a** Mixed groups, see instructions. All others, combine 41,387,930 (11,065,722) 3,089,835 33,412,043 lines 26 through 28 **b** PC insurance subgroup reconciliation totals c Life insurance subgroup reconciliation totals 33,412,043 41,387,930 (11,065,722)3,089,835 Reconciliation totals. Combine lines 29a through 29c Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) 2008 Name of corporation (common parent, if consolidated return) **Employer identification number** 11-0000002 Hide 'N Seek Foods Inc. Check applicable box(es): (1) Consolidated group (2) Parent corp (3) Consolidated eliminations (4) Subsidiary corp (5) Mixed 1120/L/PC group Check if a sub-consolidated: (6) 1120 group **(7)** 1120 eliminations Employer identification number Name of subsidiary (if consolidated return) Hide 'N Seek Foods, Inc. 11-0000002 Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions) (b) (c) Expense per Temporary Permanent Deduction per **Expense/Deduction Items** Income Statement Difference Difference Tax Return 8,117,700 (8,117,700)1 U.S. current income tax expense 73,776 (73,776)2 U.S. deferred income tax expense (176,713 4,351,535 4,174,822 State and local current income tax expense 4 State and local deferred income tax expense Foreign current income tax expense (other than foreign withholding taxes) Foreign deferred income tax expense 6 7 Foreign withholding taxes 21,342,118 71,196 21,413,314 Interest expense (attach Form 8916-A) 8 6,214,608 6,214,608 9 Stock option expense 10 Other equity-based compensation 1,104,239 2,362,058 (1,257,819)Meals and entertainment 11 5,204 (5,204)12 Fines and penalties 13 Judgments, damages, awards, and similar costs **14** Parachute payments 15 Compensation with section 162(m) limitation 2,006,997 2,006,997 Pension and profit-sharing 16 Other post-retirement benefits 17 **Deferred compensation** 18 19 71,593 45,760 117,353 Charitable contribution of cash and tangible property 20 Charitable contribution of intangible property 21 Charitable contribution limitation/carryforward 22 Domestic production activities deduction Current year acquisition or reorganization investment banking fees 24 Current year acquisition or reorganization legal and accounting fees 25 Current year acquisition/reorganization other costs 26 Amortization/impairment of goodwill 27 Amortization of acquisition, reorganization, and startup costs 2,082,606 519,407 1,563,199 28 Other amortization or impairment write-offs Section 198 environmental remediation costs 29 30 Depletion 1,469,944 1,469,944 31 Depreciation 334,250 39,799 374,049 32 Bad debt expense 33 Corporate owned life insurance premiums 34 Purchase versus lease (for purchasers and/or lessees) 35 Other expense/deduction items with differences 44,494,588 180,942 44,675,530 (attach schedule) 36 Total expense/deduction items. Combine lines 1

85,001,618

1,678,423

through 35. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as

positive

83,633,462

(3,046,579)

#### **SCHEDULE M-3** (Form 1120)

Department of the Treasury Internal Revenue Service

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

© Attach to Form 1120 or 1120-C. © See separate instructions.

OMB No. 1545-0123

2008 Employer identification number

lame of corporation (common pa	e of corporation (common parent, if consolidated return)  e 'N Seek Foods Inc.							
Check applicable box(es):	(1) Non-consolidated return	(2) Consolidated return (F	form 1120 only)					
	(3) Mixed 1120/L/PC group	(4) Dormant subsidiaries	schedule attached					
Part I Financial In	formation and Net Income (Loss) Reco	nciliation (see instructions)						
	e SEC Form 10-K for its income statement pe		year?					
	o and 1c and complete lines 2a through 11 w							
	o. See instructions if multiple non-tax-basis in							
	repare a certified audited non-tax-basis incor and complete lines 2a through 11 with respe							
No. Go to line 1		ect to that income statement.						
	 repare a non-tax-basis income statement for	that period?						
	nes 2a through 11 with respect to that incom							
	through 3c and enter the corporation's net		ords on line 4a.					
a Enter the income state		D/YYYY Ending	MM/DD/YYYY					
	come statement been restated for the income	statement period on line 2a?						
	ach an explanation and the amount of each i							
☐ No.								
	come statement been restated for any of the fi		ing the period on line 2a?					
Yes. (If "Yes," att	ach an explanation and the amount of each i	tem restated.)						
☐ No.								
_ '	on's voting common stock publicly traded?							
☐ Yes.								
□ <b>No.</b> If "No," go t	o line 4a.							
b Entartha symbol of th	e corporation's primary U.S. publicly traded v	voting common stock						
•	CUSIP number of the corporation's primar	=						
common stock	2031F Humber of the corporation's primar	y publicly traded voting						
	ed net income (loss) from income statement	source identified in Part I, line 1	4a					
	andard used for line 4a (see instructions):							
	☐ IFRS (3) ☐ Statutory (4) ☐ Tax-bas	is (5) Other (specify)						
	ncludible foreign entities (attach schedule)		5a (					
	ıdible foreign entities (attach schedule and e ncludible U.S. entities (attach schedule)	nter as a positive amount)	5b					
	idible U.S. entities (attach schedule and ente	r as a positive amount)	6a ( 6b					
	ther includible foreign disregarded entities (a	•	7a					
	ther U.S. disregarded entities (attach schedul		7b					
	ther includible entities (attach schedule)	-,	7c					
	nations of transactions between includible	entities and nonincludible entiti						
schedule)			8					
•	ile income statement period to tax year (atta		9					
	d adjustments to reconcile to line 11 (attach		10a					
•	nting adjustments to reconcile to line 11 (att		10b					
•	reconcile to amount on line 11 (attach sched		10c					
	income statement of includible corporations nust equal the amount on Part II, line 30, colu	_	11					
	not just the corporation's share) of the assets and li		ved on the following lines.					
		ıl Assets Total Liabili						
a Included on Part I, line		ii Assets   Total Flabili	ucs					
<b>b</b> Removed on Part I, line		+						
c Removed on Part I, lin								
<b>d</b> Included on Part I, line								

Schedule M-3 (Form 1120) 2008 Name of corporation (common parent, if consolidated return) **Employer identification number** Hide 'N Seek Foods Inc. 11-0000002 Check applicable box(es): (1) Consolidated group (2) Parent corp (3) Consolidated eliminations (4) V Subsidiary corp (5) Mixed 1120/L/PC group Check if a sub-consolidated: (6) 1120 group (7) 1120 eliminations Employer identification number Name of subsidiary (if consolidated return) **Greek Playhouse** 11-0000012 Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable **Income per Return** (see instructions) (c) (d) Income (Loss) Items (a) (b) Income (Loss) per Tax Return Income (Loss) per Temporary Permanent (Attach schedules for lines 1 through 11) Income Statement Difference Difference 1 Income (loss) from equity method foreign corporations 2 Gross foreign dividends not previously taxed 3 Subpart F, QEF, and similar income inclusions Section 78 gross-up 5 Gross foreign distributions previously taxed Income (loss) from equity method U.S. corporations 7 U.S. dividends not eliminated in tax consolidation 8 Minority interest for includible corporations 220,747 220,747 9 Income (loss) from U.S. partnerships 10 Income (loss) from foreign partnerships 11 Income (loss) from other pass-through entities 12 Items relating to reportable transactions (attach details) (664,423) 664,423 13 Interest income (attach Form 8916-A) 14 Total accrual to cash adjustment **15** Hedging transactions **16** Mark-to-market income (loss) 17 Cost of goods sold (attach Form 8916-A) 315,431 315,431 Sale versus lease (for sellers and/or lessors) 18 19 Section 481(a) adjustments Unearned/deferred revenue 20 21 Income recognition from long-term contracts 22 Original issue discount and other imputed interest 23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of 2.147 (2,147)assets other than inventory and pass-through entities **b** Gross capital gains from Schedule D, excluding amounts from pass-through entities **c** Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment 2,147 2,147 losses, and worthless stock losses Abandonment losses Worthless stock losses (attach details) **g** Other gain/loss on disposition of assets other than inventory 24 Capital loss limitation and carryforward used 7,844 (7,844)Other income (loss) items with differences (attach schedule) (969,863)879,473 (2,147)(92,537)**26** Total income (loss) items. Combine lines 1 through 25 3,272,141 (3,907,654)554,210 (81,303)27 Total expense/deduction items (from Part III, line 36) 346,071 346,071 28 Other items with no differences **29a** Mixed groups, see instructions. All others, combine 2,648,349 (3,028,181)552,063 172,231 lines 26 through 28 **b** PC insurance subgroup reconciliation totals c Life insurance subgroup reconciliation totals 2,648,349 (3,028,181)552,063 172,231 Reconciliation totals. Combine lines 29a through 29c Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) 2008 Name of corporation (common parent, if consolidated return) **Employer identification number** 11-0000002 Hide 'N Seek Foods Inc. Check applicable box(es): (1) Consolidated group (2) Parent corp (3) Consolidated eliminations (4) V Subsidiary corp (5) Mixed 1120/L/PC group 1120 group **(7)** 1120 eliminations Check if a sub-consolidated: (6) Employer identification number Name of subsidiary (if consolidated return) 11-0000012 **Greek Playhouse** Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions) (a) (b) (c) Expense per Temporary Permanent Deduction per **Expense/Deduction Items** Income Statement Difference Difference Tax Return 502,343 (502,343) 1 U.S. current income tax expense (4,565 4,565 2 U.S. deferred income tax expense State and local current income tax expense 4 State and local deferred income tax expense Foreign current income tax expense (other than foreign withholding taxes) Foreign deferred income tax expense 6 Foreign withholding taxes 7 2,142 2,142 Interest expense (attach Form 8916-A) 8 9 Stock option expense 10 Other equity-based compensation 74,715 (72,246)2.469 Meals and entertainment 11 12 Fines and penalties 13 Judgments, damages, awards, and similar costs **14** Parachute payments 15 Compensation with section 162(m) limitation Pension and profit-sharing 16 Other post-retirement benefits 17 **Deferred compensation** 18 19 (212) 15,814 15,602 Charitable contribution of cash and tangible property 20 Charitable contribution of intangible property 21 Charitable contribution limitation/carryforward 22 Domestic production activities deduction Current year acquisition or reorganization investment banking fees 24 Current year acquisition or reorganization legal and accounting fees 25 Current year acquisition/reorganization other costs 26 Amortization/impairment of goodwill 27 Amortization of acquisition, reorganization, and startup costs 8,288 (8,288)28 Other amortization or impairment write-offs Section 198 environmental remediation costs 29 30 Depletion 2.286 5.317 7,603 31 Depreciation 32 Bad debt expense 33 Corporate owned life insurance premiums 34 Purchase versus lease (for purchasers and/or lessees) 35 Other expense/deduction items with differences 3,894,049 (3,840,562 (attach schedule) 53,487 36 Total expense/deduction items. Combine lines 1 through 35. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as

(3,272,141)

3,907,654

positive

81,303

(554,210)

#### **SCHEDULE M-3** (Form 1120)

Department of the Treasury Internal Revenue Service

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

© Attach to Form 1120 or 1120-C. © See separate instructions.

OMB No. 1545-0123

2008 Employer identification number

lame of corporation (common pa	e of corporation (common parent, if consolidated return)  e 'N Seek Foods Inc.							
Check applicable box(es):	(1) Non-consolidated return	(2) Consolidated return (F	form 1120 only)					
	(3) Mixed 1120/L/PC group	(4) Dormant subsidiaries	schedule attached					
Part I Financial In	formation and Net Income (Loss) Reco	nciliation (see instructions)						
	e SEC Form 10-K for its income statement pe		year?					
	o and 1c and complete lines 2a through 11 w							
	o. See instructions if multiple non-tax-basis in							
	repare a certified audited non-tax-basis incor and complete lines 2a through 11 with respe							
No. Go to line 1		ect to that income statement.						
	 repare a non-tax-basis income statement for	that period?						
	nes 2a through 11 with respect to that incom							
	through 3c and enter the corporation's net		ords on line 4a.					
a Enter the income state		D/YYYY Ending	MM/DD/YYYY					
	come statement been restated for the income	statement period on line 2a?						
	ach an explanation and the amount of each i							
☐ No.								
	come statement been restated for any of the fi		ing the period on line 2a?					
Yes. (If "Yes," att	ach an explanation and the amount of each i	tem restated.)						
☐ No.								
_ '	on's voting common stock publicly traded?							
☐ Yes.	II							
☐ <b>No.</b> If "No," go t	o line 4a.							
b Entartha symbol of th	e corporation's primary U.S. publicly traded v	voting common stock						
•	CUSIP number of the corporation's primar	=						
common stock	2031F Humber of the corporation's primar	y publicly traded voting						
	ed net income (loss) from income statement	source identified in Part I, line 1	4a					
	andard used for line 4a (see instructions):							
	☐ IFRS (3) ☐ Statutory (4) ☐ Tax-bas	is (5) Other (specify)						
	ncludible foreign entities (attach schedule)		5a (					
	ıdible foreign entities (attach schedule and e ncludible U.S. entities (attach schedule)	nter as a positive amount)	5b					
	idible U.S. entities (attach schedule and ente	r as a positive amount)	6a ( 6b					
	ther includible foreign disregarded entities (a	•	7a					
	ther U.S. disregarded entities (attach schedul		7b					
	ther includible entities (attach schedule)	-,	7c					
	nations of transactions between includible	entities and nonincludible entiti						
schedule)			8					
•	ile income statement period to tax year (atta		9					
	d adjustments to reconcile to line 11 (attach		10a					
•	nting adjustments to reconcile to line 11 (att		10b					
•	reconcile to amount on line 11 (attach sched		10c					
	income statement of includible corporations nust equal the amount on Part II, line 30, colu	_	11					
	not just the corporation's share) of the assets and li		ved on the following lines.					
		ıl Assets Total Liabili						
a Included on Part I, line		ii Assets   Total Flabili	ucs					
<b>b</b> Removed on Part I, line		+						
c Removed on Part I, lin								
<b>d</b> Included on Part I, line								

Schedule M-3 (Form 1120) 2008 Name of corporation (common parent, if consolidated return) **Employer identification number** Hide 'N Seek Foods Inc. 11-0000002 Check applicable box(es): (1) Consolidated group (2) Parent corp (3) Consolidated eliminations (4) V Subsidiary corp (5) Mixed 1120/L/PC group Check if a sub-consolidated: (6) 1120 group (7) 1120 eliminations Employer identification number Name of subsidiary (if consolidated return) Acme Food Corp 11-0000013 Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable **Income per Return** (see instructions) (b) (c) (d) Income (Loss) Items (a) Income (Loss) per Tax Return Income (Loss) per Temporary Permanent (Attach schedules for lines 1 through 11) Income Statement Difference Difference 1 Income (loss) from equity method foreign corporations 2 Gross foreign dividends not previously taxed **3** Subpart F, QEF, and similar income inclusions Section 78 gross-up 5 Gross foreign distributions previously taxed Income (loss) from equity method U.S. corporations 7 U.S. dividends not eliminated in tax consolidation 8 Minority interest for includible corporations 59,338,000 (8,920,870)50,417,130 9 Income (loss) from U.S. partnerships 10 Income (loss) from foreign partnerships 11 Income (loss) from other pass-through entities 12 Items relating to reportable transactions (attach details) 475,203 1,252,122 1,727,325 13 Interest income (attach Form 8916-A) 14 Total accrual to cash adjustment **15** Hedging transactions **16** Mark-to-market income (loss) 20.935.016 21,212,382 17 Cost of goods sold (attach Form 8916-A) (277,366)Sale versus lease (for sellers and/or lessors) 18 19 Section 481(a) adjustments Unearned/deferred revenue 20 21 Income recognition from long-term contracts 22 Original issue discount and other imputed interest 23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of (1,195)1.195 assets other than inventory and pass-through entities **b** Gross capital gains from Schedule D, excluding (18,570)(18,570)amounts from pass-through entities **c** Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses Abandonment losses Worthless stock losses (attach details) **g** Other gain/loss on disposition of assets other than inventory 24 Capital loss limitation and carryforward used 725.904 (818,268) (92.364)Other income (loss) items with differences (attach schedule) 39,605,286 (8,782,952)(1,195)30,821,139 **26** Total income (loss) items. Combine lines 1 through 25 14,595,676 (27,463,106)7,494,468 (5,372,962)27 Total expense/deduction items (from Part III, line 36) 24,046,247 24,046,247 28 Other items with no differences **29a** Mixed groups, see instructions. All others, combine 36,188,427 5.812.724 7,493,273 49,494,424 lines 26 through 28 **b** PC insurance subgroup reconciliation totals c Life insurance subgroup reconciliation totals 49,494,424 36,188,427 5,812,724 7,493,273 Reconciliation totals. Combine lines 29a through 29c Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) 2008 Name of corporation (common parent, if consolidated return) **Employer identification number** 11-0000002 Hide 'N Seek Foods Inc. Check applicable box(es): (1) Consolidated group (2) Parent corp (3) Consolidated eliminations (4) V Subsidiary corp (5) Mixed 1120/L/PC group 1120 group **(7)** 1120 eliminations Check if a sub-consolidated: (6) Employer identification number Name of subsidiary (if consolidated return) 11-0000013 Acme Foods Inc. Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions) (b) (c) Expense per Temporary Permanent Deduction per **Expense/Deduction Items** Income Statement Difference Difference Tax Return 7,381,168 (7,381,168)1 U.S. current income tax expense 67,082 (67,082)2 U.S. deferred income tax expense 708,395 843.307 1,551,702 State and local current income tax expense 4 State and local deferred income tax expense Foreign current income tax expense (other than foreign withholding taxes) Foreign deferred income tax expense 6 7 Foreign withholding taxes 19,262 19,262 Interest expense (attach Form 8916-A) 8 9 Stock option expense 10 Other equity-based compensation 246,816 (194,215)52,601 Meals and entertainment 11 12 Fines and penalties 13 Judgments, damages, awards, and similar costs **14** Parachute payments 15 Compensation with section 162(m) limitation 220,417 220,417 Pension and profit-sharing 16 Other post-retirement benefits 17 **Deferred compensation** 18 19 1,981 13,833 15,814 Charitable contribution of cash and tangible property 20 Charitable contribution of intangible property 21 Charitable contribution limitation/carryforward 22 Domestic production activities deduction Current year acquisition or reorganization investment banking fees 24 Current year acquisition or reorganization legal and accounting fees 25 Current year acquisition/reorganization other costs 26 Amortization/impairment of goodwill 27 Amortization of acquisition, reorganization, and startup costs 460,869 (125,519)335,350 28 Other amortization or impairment write-offs Section 198 environmental remediation costs 29 30 Depletion 178,987 178,987 31 Depreciation 98,778 (94,059) 4,719 32 Bad debt expense 33 Corporate owned life insurance premiums 34 Purchase versus lease (for purchasers and/or lessees) 35 Other expense/deduction items with differences 18,213,515 (15,219,405)2,994,110 (attach schedule) 36 Total expense/deduction items. Combine lines 1 through 35. Enter here and on Part II, line 27, reporting

27,463,106

(14,595,676)

positive amounts as negative and negative amounts as

positive

5,372,962

(7,494,468)

#### Form 1120 Test Scenario 2

#### SCHEDULE N (Form 1120)

# Foreign Operations of U.S. Corporations

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service ► Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S.

2008

Hide 'n Seek Foods, Inc.

Employer identification number (EIN)

### Foreign Operations Information

		Yes	No
		163	140
1a	During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as		<b>V</b>
	an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?		_
	If "Yes," you are generally required to attach Form 8858, Information Return of U.S. Persons With Respect to		
	Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		
b	Enter the number of Forms 8858 attached to the tax return		
2	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign		
	Partnerships, attached to the corporation's income tax return		
3	Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least		
	a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign		
	partnership under Regulations section 301.7701-2 or 301.7701-3)?		~
	If "Yes," see instructions for required attachment.		
4a	Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.) .	<b>V</b>	
	If "Yes," attach Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations,		
	for each CFC.		
b	Enter the number of Forms 5471 attached to the tax return		
5	During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a		V
	foreign trust?		~
	If "Yes," the corporation may have to file <b>Form 3520</b> , Annual Return To Report Transactions With Foreign Trusts		
	and Receipt of Certain Foreign Gifts.		
6a	At any time during the 2008 calendar year, did the corporation have an interest in or a signature or other authority		
	over a financial account (such as a bank account, securities account, or other financial account) in a foreign		_
	country?		
	Financial Accounts.		
h	If "Yes," enter the name of the foreign country		
D	ii ies, enter the name of the foleigh country		
7a	Is the corporation claiming the extraterritorial income exclusion?		~
ıa	If "Yes," attach a separate Form 8873, Extraterritorial Income Exclusion, for each transaction or group of		
	transactions.		
b	Enter the number of Forms 8873 attached to the tax return		
	Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of		
•	disallowed deductions)) of <b>all</b> Forms 8873 attached to the tax return		

# (Rev. December 2005)

#### **Affiliations Schedule**

▶ File with each consolidated income tax return.

2008

Department of the Treasury Internal Revenue Service

For tax year ending 12/31

OMB No. 1545-0025

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

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

32 Any Street

City or town, state, and ZIP code

Anytown, TX 77287

Corp. No.	Name and address of corporation		Employer identification number			Portion of payment cond estimate ax paymen	redits ed	Portion of t deposited w Form 700	
1	Common parent corporation					20,23	2,650		
	Subsidiary corporations:		:				,		
2	The Greek Playhouse 60 Any Street Anytown, TX 78621	11	0000	0012					
3	Acme Food Corp 61 Any Street Anytown, TX 78621	11	0000	0013					
4			! ! !						
5									
6			! ! !						
7									
8									
9			1						
0									
	Totals (Must equal amounts shown on the consolidated to					tions)			
Part		PI		Did the s make any r distribu	ubsidiary nondividend utions?	Stock Number of	holdings at	Percent of	Owned corpora
Part Corp. No.	Principal Business Activity, Voting Stock Info	PI Cc N	BA ode lo.	Did the s	e instruc	Stock	Percent of		Owned corporation.
Part Corp. No.	Principal Business Activity, Voting Stock Info  Principal business activity (PBA)  Common parent corporation  Food Manufacturing	PI Cc N	BA	Did the s make any r distribu	ubsidiary nondividend utions?	Stock Number of	Percent of voting	Percent of	Owned corpora
Part Corp. No.	Principal Business Activity, Voting Stock Info	PI Cc N	BA ode lo.	Did the s make any r distribu	ubsidiary nondividend utions?	Stock Number of	Percent of voting power	Percent of value	Owned corpora
Part Corp. No.	Principal Business Activity, Voting Stock Info  Principal business activity (PBA)  Common parent corporation  Food Manufacturing  Subsidiary corporations:	PI Cc N 311	BA ode lo.	Did the s make any r distribu	ubsidiary nondividend utions?	Stock  Number of shares	Percent of voting	Percent of value	Owned corpora
Particorp. No.	Principal Business Activity, Voting Stock Info	PI Cc N 311	BA ode lo.	Did the s make any r distribu	ubsidiary nondividend utions?	Stock Number of shares	Percent of voting power	Percent of value	Owned corpora
Part	Principal Business Activity, Voting Stock Info	PI Cc N 311	BA ode lo.	Did the s make any r distribu	ubsidiary nondividend utions?	Stock Number of shares	Percent of voting power  100 %	Percent of value  100 %  100 %	Owned corpora
Part Corp. No. 11 2 3 4 5 5	Principal Business Activity, Voting Stock Info	PI Cc N 311	BA ode lo.	Did the s make any r distribu	ubsidiary nondividend utions?	Stock Number of shares	Percent of voting power  100 %  100 %	Percent of value  100 %  100 %  %	Owned corpora
Part Corp. No.  1 2 3	Principal Business Activity, Voting Stock Info	PI Cc N 311	BA ode lo.	Did the s make any r distribu	ubsidiary nondividend utions?	Stock Number of shares	Percent of voting power  100 %  100 %  %	Percent of value  100 %  100 %  %	Owned corpora
Part Corp. No.  1 2 3 4 5	Principal Business Activity, Voting Stock Info	PI Cc N 311	BA ode lo.	Did the s make any r distribu	ubsidiary nondividend utions?	Stock Number of shares	Percent of voting power  100 %  100 %  %  %	Percent of value  100 %  100 %  %  %	Owned corpora
Pari Corp. No.  1 2 3 4 5 6	Principal Business Activity, Voting Stock Info	PI Cc N 311	BA ode lo.	Did the s make any r distribu	ubsidiary nondividend utions?	Stock Number of shares	Percent of voting power  100 %  100 %  %  %	Percent of value  100 %  100 %  %  %  %	Owned corpora

Form 851 (Rev. 12-2005) Page **2** 

Par	t III Changes in Stock Holdings During the	Tax Ye	ar				
Corp.	Name of corporation	Share- holder of	Date of	(a) Ch	nanges	(b) Shares changes de colun	escribed in
No.	Name of corporation	Corpora- tion No.	transaction	Number of shares acquired	Number of shares disposed of	Percent of voting power	Percent of value
2	The Greek Playhouse	1	11/15/08	1,000		100 %	100 %
						%	%
						%	%
						%	%
						%	%
						%	%
						%	%
						%	%
(e) 	If the equitable owners of any capital stock shown about	ove were	otriei triai	Title Holders C	n record, provi	de details of	nie Granges.
(f)	If additional stock was issued, or if any stock was re	tired duri	ing the ye	ar, list the dat	es and amoun	its of these tr	ansactions.

Form 851 (Rev. 12-2005) Page 3 Part IV Additional Stock Information (see instructions) During the tax year, did the corporation have more than one class of stock outstanding? . . . . . . □ No If "Yes," enter the name of the corporation and list and describe each class of stock. Corp Class of stock Name of corporation No. During the tax year, was there any member of the consolidated group that reaffiliated within 60 months ☐ Yes ☐ No If "Yes," enter the name of the corporation(s) and explain the circumstances. Corp Explanation Name of corporation No. 3 During the tax year, was there any arrangement in existence by which one or more persons that were not members of the affiliated group could acquire any stock, or acquire any voting power without acquiring stock, in the corporation, other than a de minimis amount, from the corporation or another member of the No ☐ Yes If "Yes," enter the name of the corporation and see the instructions for what to enter in Items 3a, 3b, 3c, and 3d. Corp Name of corporation Item 3a Item 3b Item 3c No. % % % % % % % % % % % % Corp Item 3d—Provide a description of any arrangement. No.

Form 1122
(Rev. December 2003)
Department of the Treasury

Internal Revenue Service

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

▶ Attach to the consolidated income tax return.

For the calendar year 20 $^{08}$ , or other tax year beginning	, 20	and ending	, 20
Name The Greek Playhouse			Employer identification number 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 Seek Foods, Inc.			Employer identification number 11 : 0000002

The subsidiary corporation named above authorizes its parent corporation to include it in a consolidated return for the tax year indicated and for each subsequent year the group must file a consolidated return under the applicable regulations. If the parent corporation does not file a consolidated return on

behalf of the subsidiary, the subsidiary authorizes the Commissioner of the Internal Revenue Service or an IRS official to do so.

The subsidiary consents to be bound by the provisions of the consolidated return regulations.

Sign Here Under penalties of perjury, I declare that the subsidiary named above has authorized me to sign this form on its behalf, that I have examined this form and the information contained herein, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of subsidiary officer

Date

Assistant Treasurer
Title

Cat. No. 17228S

Instructions for the subsidiary corporation. Complete and submit an original, signed Form 1122 to the common parent corporation of the consolidated group for the first tax year the subsidiary consents to be included in the group's consolidated income tax return.

Instructions for the parent corporation filing the consolidated return. The common parent corporation of a consolidated group must attach a separate Form 1122 to the group's consolidated income tax return for each subsidiary

corporation for the first tax year each subsidiary consents to be included in the consolidated return. Attach to the consolidated return either the signed Form 1122 or an unsigned version containing the same information stated on the signed form. If the parent corporation submits an unsigned Form 1122, it must retain the original, signed form in its records.

Form **1122** (Rev. 12-2003)



# **Depreciation and Amortization**

OMB No. 1545-0172 Attachment

Sequence No. 67

Identifying number

(Including Information on Listed Property) Department of the Treasury Internal Revenue Service See separate instructions. Attach to your tax return. Business or activity to which this form relates Name(s) shown on return Hide 'N Seek Foods, Inc. **Food Manufacturing Election To Expense Certain Property Under Section 179** 1 Maximum amount. See the instructions for a higher limit for certain businesses. . .

11-0000002 Note: If you have any listed property, complete Part V before you complete Part I. \$250.000 1 2 2 Total cost of section 179 property placed in service (see instructions) . . . 3 \$800,000 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 4 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing 5 separately, see instructions (a) Description of property (b) Cost (business use only) 6 Listed property. Enter the amount from line 29 . . . . . . 7 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7. 8 8 Tentative deduction. Enter the smaller of line 5 or line 8. . . . . . . 9 9 10 10 Carryover of disallowed deduction from line 13 of your 2007 Form 4562 . . . . . 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶ 13

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depresiation Allowance are Other Depresiation (Do not include sted property.) (See instructions.) Special depreciation a bwanc fc qualification property blace in service 14 11,051,564 during the tax year (see instructions) 15 15 Property subject to section 168(f)(1) election Other depreciation (including ACRS) 16

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section.

17 MACRS deductions for assits placidities vice in tay years beginning efore 2 08

If you are electing to crow at ras et a placed in service curing the tax year into or a or more

general asset accounts, check here Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System (c) Basis for depreciation (b) Month and (d) Recovery (a) Classification of property vear placed in (business/investment use (e) Convention (f) Method (g) Depreciation deduction period service only-see instructions)

19a 3-year property b 5-year property 19,997,007 5 HY **200DB** 4,002,999 7-year property C d 10-year property 15-year property f 20-year property g 25-year property 25 yrs. S/L 27.5 yrs. MM S/L h Residential rental 27.5 yrs. ММ S/L property 39 yrs. ММ S/L i Nonresidential real ММ S/L property Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a Class life S/L **b** 12-year 12 yrs. SIL c 40-year S/L 40 yrs. ММ

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28 . . . . . . .

Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr. 19.593.266

For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs

4,538,703

17

89,913

Page 2 Form 4562 (2008)

Pa		<b>I Property</b> (In rty used for e							ır telep	phones	s, cer	tain cor	nputer	s, and	
		For any vehicle					,		deduc	ting le	ase ex	pense, d	comple	te <b>only</b>	
	24a, 24	1b, columns (a)	through (c	of Sec	tion A, al	I of Sectio	n B, an	d Sectio	n C if a	applica	ble.				
	tion A—Depre									-					
24a	Do you have evid	lence to support t	ne business/ii (c)	nvestment	use claime			24b lt	"Yes,"	is the e	vidence	written?		s No	
Тур	(a) be of property (list vehicles first)	(b) Date placed in service	Business/ investment use percentage	Cost	( <b>d)</b> or other asis	Basis for de (business/ir use o	preciation vestment		Met	g) thod/ rention		(h) preciation duction	Ele secti	(i) Elected section 179 cost	
25		ciation allowan I more than 50													
26	Property used	more than 50	% in a qua	lified bu	siness us	se:									
			%												
			%					-							
07	D	   <b> </b>	%	al da constant											
27	Property used	50% or less i		a busine	ess use:				C //						
			% %						5/L -						
			%						5/L -						
28	Add amounts	in column (h),	, .	rough 27	7 Enter h	lere and o	n line 2	1 nage :		28			_		
29	Add amounts	in column (i), I	ine 26. Ent	er here a	and on lir	ne 7, page	1		' 		·	. 29	,		
						ation on l						'			
	nplete this secti														
If you	ı provided vehicles	to your employee	s, first answe	r the ques	tions in Sec	ction C to see	if you m	eet an exc	eption to	comple	ting this	s section f	or those	vehicles.	
30	Total business/during the year (miles)	<b>do not</b> include co	s dr Gn or ml ng	the shirt	e 1	Venicle :		(c) nicle 3	Ve c	tle 4		(e) nicle 5	(1 Vehic		
31	•	miles driven during	g the vear												
32	-	ersonal (noncon													
33	Total miles driv	ven durin the h 32	ea . Add				20			2					
34	Was the vehicl use during off-	e availab fo	pe. con ,	Ye s	No Y	es N	Ye	0,0	Y s	No	Yes	No	Yes	No	
35	Was the vehic	le used primar													
36	Is another vehic	cle available for	personal												
		Section C—Qu		r Emplo	yers Wh	o Provide	Vehicle	es for U	se by T	Their E	mploy	/ees			
	wer these ques more than 5%						leting S	Section E	for ve	hicles	used k	by emplo	yees w	/ho <b>are</b>	
37	-	ain a written po	-							_		-	Yes	No	
38	Do you maintain	a written policy ions for vehicles	statement th	at prohib	its persona	al use of veh	icles, ex	cept com	muting,	by your	emplo	yees?			
39		all use of vehic													
40		le more than fi													
41		e vehicles, and e requirements o					 tion use'	 ? (See ins	truction:	s.)					
		nswer to 37, 38									nicles.				
Pa	rt VI Amor	tization													
	(a) Description	of costs	Date amo	ortization	<i>,</i>	(c) Amortizable amount		(d Cod sect	de	Amort perio	ization od or ntage		<b>(f)</b> rtization f his year	for	
42	Amortization of	f costs that beg	ins during	your 200	8 tax year	(see instru	ıctions):								
													2,4	17,956	

Amortization of costs that began before your 2008 tax year. . . . . .

Total. Add amounts in column (f). See the instructions for where to report

43

44

2,417,956

43

44

4562 Form

Department of the Treasury Internal Revenue Service (QO

# **Depreciation and Amortization**(Including Information on Listed Property)

**Food Manufacturing** 

► See separate instructions.

► Attach to your tax return.

OMB No. 1545-0172

2008

Attachment
Sequence No. 67

Name(s) shown on return

Hide 'N Seek Foods, Inc.

Business or activity to which this form relates

Identifying number

11-0000002

Pai			Certain Property Unsted property, comp			ou comple	te Part I.	
1	Maximum amount. S	See the instruc	tions for a higher limit	for certain bus	sinesses.		1	\$250,000
2			y placed in service (se					
3			operty before reduction				3	\$800,000
4	Reduction in limitat	ion. Subtract I	line 3 from line 2. If ze	ero or less, en	èr -0		4	
5	Dollar limitation for	tax year. Subt	ract line 4 from line 1.	. If zero or less	s, enter -0	If marrie	d filing	
	separately, see inst						5	
	(a)	Description of pro	pperty	(b) Cost (business	s use only)	(c) Ele	cted cost	
6								
7			t from line 29					
8			property. Add amoun		c), lines 6	and 7.		
9			naller of line 5 or line					
10			n from line 13 of your					+
11			maller of business incom					
12			Add lines 9 and 10, b			an line 11	12	
13			2009. Add lines 9 and					
Par			ow for listed property.			tipoludo	oted prope	rty.) (See instructions.)
								Stry.) (See Instructions.)
14			qualifica propert (ot		perty)	place in s	service 14	10,163,988
15	during the tax year Property subject to			. 4.			15	
16	Other depreciation		20)				15	
			(Do not include list	ed property )				
ı uı	THE MIACINO B	Cproduction		Scotic 1	1000	otruciono.		
17	MACDS doductions	of cost to als	ac dis vice n tay		ofor	2 08	17	2,900,522
17 18			as lets placed in sinvi					
10	general asset accou						11	
	Section B—	-Assets Place	d in Service During				I Deprecia	tion System
(a)	Classification of property	(b) Month and year placed in	(c) Basis for depreciation (business/investment use	(d) Recovery	(e) Conve	ntion	(f) Method	(g) Depreciation deduction
(a)	Classification of property	service	only—see instructions)	period	(e) Conve	TILIOTT	(i) Wethou	(g) Depreciation deduction
19a	3-year property							
b	5-year property		19,986,212	5		HY	200DB	3,999,401
С	7-year property							
d	10-year property							
е	15-year property							
f	20-year property							
g	25-year property			25 yrs.			S/L	
h	Residential rental			27.5 yrs.	MM		S/L	
	property			27.5 yrs.	MM		S/L	
i	Nonresidential real			39 yrs.	MM		5/L	
	property	<u> </u>			MM		S/L	
		ssets Placed	in Service During 20	008 Tax Year	Using th	e Alternati		ation System
	Class life			10			5/L	
	12-year			12 yrs.			5/L	
	40-year	(0 : : : : :		40 yrs.	MM		S/L	
Pai	rt IV Summary	(See instructi	ions.)				1.	
21	Listed property. En						21	
22			lines 14 through 17, lines of very material De					47 000 011
			lines of your return. Pa			auons—see	instr. 22	17,063,911
23			ced in service during ributable to section 26		ar,   . <b>23</b>		68.255	
		. แบบ มสอเอ สไไเ	indianie io section 20	JUA UUSIS .	.   23		UO.Z33	

Page 2 Form 4562 (2008)

Pa		<b>Property</b> (In						s, cellula	r telep	hones	, cert	ain con	nputer	s, and
		Ty used for e For any vehicle					,	e rate or	deduct	ing lea	se ex	pense, c	comple	te <b>only</b>
	24a, 24	lb, columns (a	) through (d	of Sec	tion A, a	I of Sectio	n B, an	d Section	n C if a <sub>l</sub>	oplicab	le.			
	ction A—Depre Do you have evid							1				<i>itomobil</i> written?		o 🗆 No
	(a) pe of property (list vehicles first)	(b)  Date placed in service	(c) Business/ investment use percentage	(Cost	d) or other asis	(e) Basis for de (business/in use o	preciation vestment	(f)	(g Meth	(g) Method/ De		(h) reciation	Ele secti	(i) ected on 179 cost
25	Special depre		ce for qual			ty placed i	n servic							
26	year and used Property used						truction	5)	<u> </u>	25				
20	1 Toperty used	Thore than 50	% III a que	iiiiea ba	3111033 U									
			%											
			%											
27	Property used	50% or less i		d busine	ess use:	ı		1						
			. %						S/L -					
			%						S/L -					
			%						S/L -					
28	Add amounts	in column (h),	lines 25 th	rough 27	7. Enter h	ere and o	n line 21	1, page 1		28				
29	Add amounts	in column (i), I	ine 26. Ent	er here a	and on lir	ne 7, page	1					. 29		
						ation on l								
	nplete this secti u provided vehicles													vehicles.
30	Total business/during the year (miles)	do not include co	or mung	ehic	e 1	Venicle 2		(c)	Ve cl	e 4		e) icle 5	(1 Vehic	
31	Total commuting		g the year											
32	Total other pe	ersonal (noncor	• •											
33	Total miles driv	en durin the	ea . Add		M									
34	Was the vehicl use during off-	e availab fr	pe. `on' ,	Yt s	No Y	es N	Ye	10	Y s	No	Yes	No	Yes	No
35	Was the vehic	le used primar												
36	Is another vehic		personal											
-		Section C—Qu		r Emplo	yers Wh	o Provide	Vehicle	es for Us	se by T	heir Er	nploy	ees		
	wer these ques more than 5%	tions to detern	nine if you	meet an	exceptio	n to comp							yees w	/ho <b>are</b>
37	Do you mainta												Yes	No
38	Do you maintain See the instruct	a written policy	statement th	at prohibi	its person	al use of ver	icles, ex	cept com	muting, k	y your e	employ	ees?		
39	Do you treat a		=	-										
40	Do you provid													
40	the use of the													
41	Do you meet th <b>Note:</b> If your a	e requirements	concerning o	ualified a	utomobile	demonstra	tion use?	? (See inst	tructions	.) .				
Pa		ization	. , ., .,		,	1-								
	(a) Description		Date ame	ortization	,	(c) Amortizable amount		(d) Coo secti	le	(e) Amortiz period percen	ation d or		(f) rtization t his year	for
42	Amortization of	costs that beg	gins during	your 2008	3 tax year	(see instru	ictions):							
													2,0	82,606

Amortization of costs that began before your 2008 tax year. . . . . .

Total. Add amounts in column (f). See the instructions for where to report

43

44

2,082,606

43

44

# **Depreciation and Amortization** (Including Information on Listed Property)

OMB No. 1545-0172

Interna	al Revenue Service (	(99)	► See	separate instructions	. ► Attach	to your tax retu	rn.	Sequence No. <b>67</b>
Name	e(s) shown on return	1		Busine	ess or activity to w	hich this form relate	es	Identifying number
The	Greek Playhor	use		Perfo	orming Arts			11-0000012
Pa				ertain Property U				
				sted property, com		·		1 +0=0 000
1				tions for a higher limit				\$250,000
2				y placed in service (s			2	\$000,000
3			•	perty before reduction		•		\$800,000
4				ine 3 from line 2. If z			4	
5	separately, see		•	ract line 4 from line 1		s, enter -U It n	narried filing	
	Separatery, Sec		Description of pro	poerty	(b) Cost (busines	s use only)	(c) Elected cost	
6		(/	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(2)	,,	(-,	_
								_
7	Listed property	v En	iter the amount	t from line 29		7		_
8		-		property. Add amou			7 8	
9				naller of line 5 or line		•	9	
10				n from line 13 of you			10	
11	•			maller of business incon				
12				Add lines 9 and 10, k	\	,	,	
13	Carryover of dis	sallow	ed deduction to	2009. Add lines 9 and	l 10, less line 12	▶ 13		
Not	e: Do not use Pa	art II	or Part III belo	ow for listed property.	. Instead, use I	Part V.		
Pai	t II Specia	l De	pr∈ :iatio، A''	c.nance and Od ret	Depreciation	* (Do not inclu	de cted prope	rty.) (See instructions.)
14	Special deprec	ciatio	n a pwanc fc	qualifica propert (of	ther that stee	>perty) place	in service	
	during the tax	year	(se instruction	ns)			14	
15	Property subje		٠,	(1) election			15	
16	Other deprecia		<u> </u>	<u>'</u>			16	
Pai	t III MACF	RS D	epreciation	(Do not include list		(See instruct	ions.)	
					St ptio 1 A	$H \rightarrow H$	1-9-	4.005
17				ac dins vice n tay			17	4,005
18				as lets placed in serv			o. mo' 5	
	general asset a			d in Service During	2008 Tay Vaa		neral Denrecia	tion System
	Section	II D-	(b) Month and	(c) Basis for depreciation		osing the de	silerai Deprecia	don System
(a)	Classification of pro	perty	year placed in service	(business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year proper							
b	5-year proper			10,795	5	HY	200DB	3,598
<u> </u>	7-year proper							
	10-year proper		_					
	15-year proper		-					
f	. 7		-		25		C /I	
	25-year proper				25 yrs.	k 4 k 4	5/L	
h	Residential ren property	ntal			27.5 yrs. 27.5 yrs.	MM MM	5/L 5/L	
		rool			39 yrs.	MM	5/L	
- 1	Nonresidential property	reai			00 yrs.	MM	5/L	
	<u> </u>	C—/	Assets Placed	in Service During 2	008 Tax Year			ation System
20a	Class life						5/L	
	12-year				12 yrs.		5/L	
	40-year				40 yrs.	MM	5/L	
		ary	(See instructi	ons.)				
21	Listed property		`	,			21	
22		•		lines 14 through 17, li	ines 19 and 20	in column (a).	and line 21.	
				lines of your return. Page 1				7,603
23	For assets sho	own a	above and plac	ced in service during	the current ye	ar,		
	enter the portion	on o	f the basis attr	ibutable to section 2	63A costs	. 23		

Cat. No. 12906N

Page 2 Form 4562 (2008)

Pa		l Property (In							s, cellula	ır telep	hones	, cert	ain con	nputer	s, and
		rty used for e <i>For any vehicl</i> e						,	o roto or	doduo	tina loa	000 OV	nonco d	omplo:	to <b>onl</b> y
		4b, columns (a)											pense, c	omple	e only
Sec	tion A—Depre												ıtomobil	es.)	
	Do you have evice												written?		s⊡No
	(a) be of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	Cost	( <b>d)</b> or other asis	Basi	(e) s for de	preciation vestment	(f)	(c	j) nod/	Dep	(h) reciation duction	Ele secti	(i) ected on 179
25		ciation allowan d more than 50													
26		I more than 50							,		1 1				
			%												
			%												
			%												
27	Property used	50% or less i	n a qualifie	d busine	ess use:										
			%							S/L -					
			%							S/L -					
			%							S/L -	_				
28		in column (h),									28				
29	Add amounts	in column (i), I											. 29	)	
0		iam faw wahialaa			—Inform								-4		
	nplete this secti I provided vehicles														vehicles.
30	Total business/during the year (miles)	do not include co	s dr /sir or mi ng	ehic	e 1	Venic	cle;		(c)	Ve cl	e 4		(e) nicle 5	(1 Vehic	
31		miles driven during	g the year												
32	•	ersonal (noncon	· ·												
33	•	ven durin the	ea . Add												
34	_	le availab fo	pe. con ,	Ye 3	No 1	<b>Yes</b>	N	Ye	0,0	Y s	No	Yes	No	Yes	No
35	Was the vehic	cle used primar owner or related													
36	Is another vehic	cle available for	personal												
	5	Section C—Qu	estions fo	r Emplo	yers Wh	no Pr	ovide	Vehicle	es for U	se by T	heir Eı	mploy	rees		
	wer these ques more than 5%						comp	leting S	Section E	for vel	nicles u	used b	y emplo	yees w	/ho <b>are</b>
37	Do you mainta	ain a written po	olicy statem	nent that	prohibit	s all r	oerson	al use	of vehicle	es, inclu	iding c	ommı	ıting,	Yes	No
	-	oyees?	-		-						_				
38		n a written policy tions for vehicles													
39		all use of vehic													
40	Do you provid	de more than fi	ve vehicles	to your	employ	ees, (	obtain	informa	ation from	n your	employ	ees a	bout		
	the use of the	vehicles, and	retain the	informat	ion rece	ived?	·								
41		e requirements of													
		nswer to 37, 38	8, 39, 40, or	41 is "Y	es," do n	ot co	mplete	Section	n B for tl	ne cover	ed vehi	icles.			
Pa	rt VI Amor	tization			T										
	(a) Description	of costs	Date ame beg	ortization		(c Amort amo	izable		(d Cod sect	de	Amortiz period percer	zation d or		<b>(f)</b> rtization t his year	for
42	Amortization of	f costs that beg	ins during	your 200	8 tax yea	ır (see	e instru	ctions):							
			1		1						1				

Amortization of costs that began before your 2008 tax year. . . . .

Total. Add amounts in column (f). See the instructions for where to report

43

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# **Depreciation and Amortization**

OMB No. 1545-0172 Attachment

(Including Information on Listed Property) Department of the Treasury Internal Revenue Service Sequence No. 67 See separate instructions. Attach to your tax return. Business or activity to which this form relates Identifying number Name(s) shown on return 11-0000013 **Acme Foods Corp. Crop Production** Part I **Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I. \$250.000 1 1 Maximum amount. See the instructions for a higher limit for certain businesses. . . 2 2 Total cost of section 179 property placed in service (see instructions) . . . 3 \$800,000 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 4 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing 5 separately, see instructions (a) Description of property (b) Cost (business use only) 6 Listed property. Enter the amount from line 29 . . . . . . 7 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7. 8 8 Tentative deduction. Enter the **smaller** of line 5 or line 8. . . . . . 9 9 10 10 Carryover of disallowed deduction from line 13 of your 2007 Form 4562 . . . . . 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶ 13 Note: Do not use Part II or Part III below for listed property. Instead, use Part V. Part II Special Depresiation Allowance are Other Depresiation (Do not include sted property.) (See instructions.) Special depreciation a bwanc fc qualification property blace in service 14 887,576 during the tax year (sex instructions) 15 15 Property subject to section 168(f)(1) election Other depreciation (including ACRS) 16 Part III MACRS Depreciation (Do not include listed property.) (See instructions.) Section. 1,634,176 17 17 MACRS deductions for assits placidities vice in tay years beginning efore 2 08 If you are electing to grow any as let; placed in service curing the tax year into or a or more general asset accounts, check here Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System (c) Basis for depreciation (b) Month and (d) Recovery (a) Classification of property year placed in (business/investment use (e) Convention (f) Method (g) Depreciation deduction period service only-see instructions) 19a 3-year property b 5-year property 7-year property C d 10-year property 15-year property f 20-year property g 25-year property 25 yrs. S/L 27.5 yrs. MM S/L h Residential rental 27.5 yrs. ММ S/L property 39 yrs. ММ S/L i Nonresidential real ММ S/L property Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System 20a Class life S/L **b** 12-year 12 yrs. SIL c 40-year S/L 40 yrs. ММ Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 . . . . . . . Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21.

For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs

Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.

21,658

2.521.752

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Pa		<b>I Property</b> (In rty used for e							lar tele	phone	s, cer	tain cor	nputer	s, and
		For any vehicle						•	or dedu	ctina la	20A AV	nansa (	comple	to only
		4b, columns (a,										репзе, (	Jonnpie	ie Offig
Sec	tion A—Depre											utomobi	les.)	
	Do you have evid											written?		s 🗌 No
Тур	(a) pe of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	Cost	(d) or other asis	(busines	(e) r depreciations/investmer se only)		ry Me	(g) ethod/ vention		(h) preciation duction	sect	(i) ected on 179 cost
25		ciation allowan d more than 50												
26	Property used	I more than 50	% in a qua	lified bu	isiness u	se:								
			%											
			%											
			%											
27	Property used	50% or less i		d busin	ess use:	1					1			
			%						S/L					
			%						5/L				_	
			%						S/L ·				_	
28		in column (h),								28		00		
29	Add amounts	in column (i), I					n Use of			<u> </u>		. 29	,	
	nplete this sect u provided vehicles		s used by a	sole pr	oprietor,	partner	or other	"more th	an 5%					vehicles.
30	Total business/ during the year ( miles)	do not include co	s dr /sn or mu ng	ehic	e 1	Venicle 2	Ve	(c) hicle 3	Ve	cle 4	1	(e) nicle 5	Vehi	f) cle 6
31	Total commuting	miles driven durin	g the year											
32	Total other permites driven .	ersonal (noncor	nmuting)	-										
33	Total miles driv	ven durin the h 32	ea . Add			<u> </u>				$\mathbf{g}$				
34	Was the vehicuse during off-	le availab for duty hours? .	pe. con .	Yt s	No (Y	res N	Ye	10	Y s	No	Yes	No	Yes	No
35	Was the vehic	cle used primar												
36	11802	cle available for												
		Section C—Qu	estions fo	r Emplo	yers Wh	o Provi	de Vehic	les for l	Jse by	Their E	mploy	yees		
	wer these ques more than 5%						mpleting	Section	B for ve	ehicles	used t	by emplo	oyees v	/ho <b>are</b>
37	-	ain a written po	-		-	-				_	commi	uting,	Yes	No
38	Do you maintair	a written policy	statement th	nat prohib	its person	al use of	vehicles, e	xcept co	nmuting,	by your				
39		all use of vehic												
40	Do you provid	le more than fi vehicles, and	ve vehicles	to you	employe	es, obt	ain inform	nation fro	om your	emplo	yees a	about		
41	Do you meet th	e requirements of e resuirements of enswer to 37, 38	concerning of	qualified a	automobile	demons	stration use	e? (See ir	struction	ns.) .				
Pa		tization	,, oo, <del>1</del> 0, or	7113 I	55, GO 11	or comp	,010 00011	JI U 101	110 0016	,, ou ver				
ı a	(a) Description			o) ortization gins		(c) Amortizab amount	le	С	(d) ode otion	Amort	e) ization od or entage		(f) ortization this year	for
42	Amortization o	f costs that beg	ains durina v	vour 200	8 tax vea	r (see in	structions	):		perce	aye			
_			,			1							3	35,350
	·													

Amortization of costs that began before your 2008 tax year. . . . .

Total. Add amounts in column (f). See the instructions for where to report

43

44

335,350

43

44

### **Alternative Minimum Tax—Corporations**

OMB No. 1545-0175

Department of the Treasury Internal Revenue Service

Name

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

Employer identification number

Hic	de 'N Seek Foods, Inc.	11 ;		000002
	Note: See the instructions to find out if the corporation is a small corporation exempt from	n the		
	alternative minimum tax (AMT) under section 55(e).			
1	Taxable income or (loss) before net operating loss deduction		1	83,078,698
2	Adjustments and preferences:			
а	Depreciation of post-1986 property	<b>.</b>	2a	5,498,317
b	Amortization of certified pollution control facilities		2b	
С	Amortization of mining exploration and development costs		2c	
d	Amortization of circulation expenditures (personal holding companies only)		2d	
е	Adjusted gain or loss		2e	(453,363)
f	Long-term contracts		2f	
g	Merchant marine capital construction funds		2g	
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)		2h	
i	Tax shelter farm activities (personal service corporations only)		2i	
j	Passive activities (closely held corporations and personal service corporations only)		2j	
k	Loss limitations		2k	
- 1	Depletion		21	
m	Tax-exempt interest income from specified private activity bonds		2m	
n	Intangible drilling costs		2n	
0	Other adjustments and preferences		20	2,013,113
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o .		3	90,136,765
4	Adjusted current earnings (ACE) adjustment:			
а	ACE from line 10 of the ACE worksheet in the instructions	,071,125	_	
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a			
	negative amount (see instructions)	,065,640)		
С	Multiply line 4b by 75% (.75). Enter the result as a positive amount 4c	799,230		
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). <b>Note:</b> You <b>must</b> enter an amount on line 4d (even if line 4b is positive)	,668,227		
	405			
е	ACE adjustment.			
	• If line 4b is zero or more, enter the amount from line 4c		4e	(799,230)
	• If line 4b is less than zero, enter the <b>smaller</b> of line 4c or line 4d as a negative amount			
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT.		5	89,337,535
6	Alternative tax net operating loss deduction (see instructions)		6	
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a	residual		
	interest in a REMIC, see instructions		7	89,337,535
8	Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on I			
а	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled			
b	group, see instructions). If zero or less, enter -0			
С	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlle see instructions). If zero or less, enter -0		8c	0
9	Subtract line 8c from line 7. If zero or less, enter -0-		9	89,337,535
10	Multiply line 9 by 20% (.20)		10	17,867,507
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)		11	
12	Tentative minimum tax. Subtract line 11 from line 10		12	17,867,507
13	Regular tax liability before applying all credits except the foreign tax credit		13	29,077,544
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0 Enter here	and on		
	Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return		14	0
	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0 Enter here Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return Paperwork Reduction Act Notice, see the instructions.  Cat. No. 129551			rm <b>4626</b> (200

Form **4797** 

### **Sales of Business Property**

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

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

Enter the gross proceeds from sales or exchanges reported to you for 2008 on Form(s) 1099-B or 1099-S (or substitute

OMB No. 1545-0184

Attachment Sequence No. 27

Form 4797 (2008)

Cat. No. 13086I

11-0000002

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Hide 'N Seek Foods, Inc

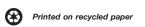
For Paperwork Reduction Act Notice, see separate instructions.

Identifying number

statement) that you are including on line 2, 10, or 20 (see instructions). Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions) (e) Depreciation (f) Cost or other (a) Gain or (loss) (a) Description (b) Date acquired (c) Date sold (d) Gross allowed or basis, plus Subtract (f) from the of property (mo., day, yr.) (mo., day, yr.) sales price allowable since improvements and sum of (d) and (e) acquisition expense of sale **Partnership** 106.029 3 Gain, if any, from Form 4684, line 39 3 4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 5 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824. 6 Gain, if any, from line 32, from other than casualty or theft . . . . . . . . . . . . . . . . 106,029 7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S attorn shareholders, and all others. If line 7 is zero or a loss, enter amount from line 7 on line 11 bels v and tip lines 8 and 9. If the tis a gain and you did not have any prior the sear section 1231 losses, or they were recapt the linear earling var, and the gain or line 7 as a long-time applicable. on the Schedule D filed th you ret mar skill lin s 8 9, 11, ar a 12 below. Nonrecaptured net section 1231 losses from prior years (see instructions) 2,147 8 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a 103,882 a long-term capital gain on the Schedule D filed with your return (see instructions). Ordinary Gain an Lusses (see instruction) Ordinary gains and losse ic sea n lines 11 + ough 16 (include promoty eld 1 /e r or loss). not 11 Loss, if any, from line 7. . . . . . . . . . . . . . . . 11 12 2,147 12 Gain, if any, from line 7 or amount from line 8, if applicable. 528,161 13 Gain, if any, from line 31 . . . . . . . . 13 14 14 Net gain or (loss) from Form 4684, lines 31 and 38a . 15 Ordinary gain from installment sales from Form 6252, line 25 or 36 15 16 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 530,308 17 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below: If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, 18b

Form 4797 (2008) Page **2** 

	(see instructions)					(b) Date acq	uiro d	(c) Date sold
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 pr	operty	:			(mo., day,	uirea yr.)	(mo., day, yr.)
Α	Equipment					variou	S	Various
В								
С								
D			<u> </u>					
	These columns relate to the properties on lines 19A through 19I	D. ▶	Property A	Property	В	Property	С	Property D
20	Gross sales price (Note: See line 1 before completing.)	20	708,077					
21	Cost or other basis plus expense of sale	21	3,408,615					
22	Depreciation (or depletion) allowed or allowable	22	3,228,699					
23	Adjusted basis. Subtract line 22 from line 21	23	179,916					
24	Total gain. Subtract line 23 from line 20	24	528,161					
25	If section 1245 property:	1	2 2,					
zo a	Depreciation allowed or allowable from line 22	25a	3,228,699					
b	Enter the <b>smaller</b> of line 24 or 25a	25b	528,161					
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.							
а	Additional depreciation after 1975 (see instructions)	26a						
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions)	26b						
С	Subtract line 26a from lin 24. If r sic and one property or				F			
d	line 24 is not more than I le 26a, kil lines 2011 nd 26e Additional depreciation a ar 100 an before 10 6.	26c 26						
е	Enter the <b>smaller</b> of line 26c or 26d	26e						
f	Section 291 amount (corporations only)	26f						
g	Add lines 26b, 26e, and 26f	26g	0		_			
27	If section 1252 propert: Ski <sub>1</sub> this section if you did not dispose of farmland or if his form is being complet under an electing area partnership (other than all electing area partnership).	<b>1</b> /	20	)()	5			
а	Soil, water, and land clearing expenses	27a						
b	Line 27a multiplied by applicable percentage (see instructions)	27b						
С	Enter the <b>smaller</b> of line 24 or 27b	27c						
28	If section 1254 property:							
а	Intangible drilling and development costs, expenditures for							
	development of mines and other natural deposits, and							
b	mining exploration costs (see instructions)	28a						
	If section 1255 property:	28b						
29 a	Applicable percentage of payments excluded from income							
а	under section 126 (see instructions)	29a						
b	Enter the <b>smaller</b> of line 24 or 29a (see instructions)	29b						
Sur	nmary of Part III Gains. Complete property columns	A thr	ough D through	line 29b	befo	re going to	line	30.
30	Total gains for all properties. Add property columns A through	h D, lin	ne 24				30	528,161
31	Add property columns A through D, lines 25b, 26g, 27c, 28b,						31	528,161
32	Subtract line 31 from line 30. Enter the portion from casualty of ther than casualty or theft on Form 4797, line 6						32	(
Pa	rt IV Recapture Amounts Under Sections 179							
	(see instructions)					(a) Section 179	on	(b) Section 280F(b)(2)
00	0				22			(/(/
33 34	Section 179 expense deduction or depreciation allowable in p	•			33 34			
34 35	Recomputed depreciation (see instructions)				35			
					-	I .		



#### Form 1120 Test Scenario 2

Form **4797** 

### **Sales of Business Property**

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

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

Enter the gross proceeds from sales or exchanges reported to you for 2008 on Form(s) 1099-B or 1099-S (or substitute

OMB No. 1545-0184

Attachment Sequence No. 27

Department of the Treasury
Internal Revenue Service (99

Hide 'N Seek Foods, Inc - Parent

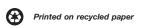
Name(s) shown on return

Identifying number 11-0000002

statement) that you are including on line 2, 10, or 20 (see instructions). Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions) (e) Depreciation (f) Cost or other (a) Gain or (loss) (a) Description (b) Date acquired (c) Date sold (d) Gross allowed or basis, plus Subtract (f) from the of property (mo., day, yr.) (mo., day, yr.) sales price allowable since improvements and sum of (d) and (e) acquisition expense of sale 103.882 2 3 3 Gain, if any, from Form 4684, line 39 4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 5 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . . . 6 Gain, if any, from line 32, from other than casualty or theft . . . . . . . . . . . . . . . . 103,882 7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S attorn shareholders, and all others. If line 7 is zero or a loss, enter amount from line 7 on line 11 belc v and trip lines 8 and 9. If new is a gain and you did not have any prior rear section 1231 losses, or they were recapt reclin all earling y ar, inter the gain or line 7 as a ling-time apital gain on the Schedule D filed v th your ret rn ar askillin s 8 9, 11, ar and below. Nonrecaptured net section 1231 losses from prior years (see instructions) 8 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a 9 long-term capital gain on the Schedule D filed with your return (see instructions). Ordinary Gain an Lusses (see instruction) Ordinary gains and losse ic sea n lines 11 + ough 16 (include promoty eld 1 /e r or loss). not 11 Loss, if any, from line 7. . . . . . . . . . . . . . . . 11 12 12 Gain, if any, from line 7 or amount from line 8, if applicable. 528,161 13 Gain, if any, from line 31 . . . . . . . 13 14 14 Net gain or (loss) from Form 4684, lines 31 and 38a . 15 Ordinary gain from installment sales from Form 6252, line 25 or 36 15 16 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 528,161 17 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below: If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, 18b

Form 4797 (2008) Page **2** 

га	rt III Gain From Disposition of Property Under (see instructions)	<del>56</del> 0	1240, 12	JU, 12U2,	120	r, and 12		
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 pr	operty	:			(b) Date acc (mo., day,		(c) Date sold (mo., day, yr.)
Α	Equipment					variou	IS	various
В								
С								
D								
	These columns relate to the properties on lines 19A through 19I	D. <b>▶</b>	Property A	Property	В	Property	C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20	708,077					
21	Cost or other basis plus expense of sale	21	3,408,615					
22	Depreciation (or depletion) allowed or allowable	22	3,228,699					
23	Adjusted basis. Subtract line 22 from line 21	23	179,916					
24	Total gain. Subtract line 23 from line 20	24	528,161					
25	If section 1245 property:							
а	Depreciation allowed or allowable from line 22	25a	3,228,699					
b	Enter the <b>smaller</b> of line 24 or 25a	25b	528,161					
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.							
а	Additional depreciation after 1975 (see instructions)	26a						
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions)	26b						
С	Subtract line 26a from line 24. If r sich all one processor line 24 is not more than the 26a, kill lines 2001 and 26e	26c	20	O	-			
d	Additional depreciation a ar 10° y an before 1′, 6 .	26						
е	Enter the <b>smaller</b> of line 26c or 26d	26e						
f	Section 291 amount (corporations only)	26f						
<u>g</u>	Add lines 26b, 26e, and 26f	26g			-			
27	If section 1252 propert: Ski, the section if you do not dispose of farmland or if his form is being complet a for a partnership (other than all electing large partnership).	<b> </b>	20					
а	Soil, water, and land clearing expenses	27a						
b	Line 27a multiplied by applicable percentage (see instructions)	27b						
С	Enter the <b>smaller</b> of line 24 or 27b	27c						
28	If section 1254 property:							
а	Intangible drilling and development costs, expenditures for							
	development of mines and other natural deposits, and mining exploration costs (see instructions)	28a						
b	Enter the <b>smaller</b> of line 24 or 28a	28b						
29	If section 1255 property:							
	Applicable percentage of payments excluded from income							
	under section 126 (see instructions)	29a						
b	Enter the smaller of line 24 or 29a (see instructions)	29b	and Different	line OOI: I	f -		11	00
<u>our</u>	nmary of Part III Gains. Complete property columns	A thr	ougn D through	ı iine 29b b	етог	e going to	ııne	JU.
00	Tatal asias famall assaulting Add assault as 1 as 1 as 1	- D "	- 04				30	528,161
30 31	Total gains for all properties. Add property columns A through Add property columns A through D, lines 25b, 26g, 27c, 28b,						31	528,161
ა1 32	Subtract line 31 from line 30. Enter the portion from casualty							220,101
	other than casualty or theft on Form 4797, line 6						32	C
Pa	rt IV Recapture Amounts Under Sections 179 (see instructions)	and 2	280F(b)(2) Whe	n Busines	ss U	se Drops	to 5	00% or Less
	,					(a) Secti 179	on	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in	orior ve	ears	Γ	33			
34	·	•			34			
35	Recapture amount. Subtract line 34 from line 33. See the inst			ort	35			



#### Form 1120 Test Scenario 2

**Sales of Business Property** 

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

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

OMB No. 1545-0184

Attachment Sequence No. 27

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

**The Greek Playhouse** 

Enter the gross proceeds from sales or exchanges reported to you for 2008 on Form(s) 1099-B or 1099-S (or substitute

Identifying number 11-0000012

	statement) that you are includ						1
Pa	rt I Sales or Exchange Than Casualty or						sions From Othe
	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or othe basis, plus improvements ar expense of sale	Subtract (f) from the
2	Partnership						2,147
	•						,
3	Gain, if any, from Form 4684,	line 30				3	
4	Section 1231 gain from install						
5	Section 1231 gain from install					· · · <del>  ·</del>	<del>-  </del>
6	Gain, if any, from line 32, from		-				
7	Combine lines 2 through 6. Er					· · · · <del>  _</del>	
1	· ·	,	•				
	Partnerships (except electing instructions for Form 1065, School						
	Individuals, partners, S from line 7 on line 11 beld v ar 1231 losses, or they wer on the Schedule D filed v th y	nd trip lines 8 and aptrection an earl	9. If ne is a gaing ry ar, inter the	n and you did not gain or line 7 a	have any prior	ar section	
8 9	Nonrecaptured net section 12 Subtract line 8 from line 7. If z If line 9 is more than zero, en	ero or less, enter -	-0 If line 9 is zero	o, enter the gain fr		2 below.	2,147
	long-term capital gain on the	Schedule D filed v	vith vour return (se	ee instructions).		9	0
Pa	rt II Ordinary Gain an	L isses (s je	nsti ictic i )				
10	Ordinary gains and losse not	c dea n li les	11 +' ,oug , 16 (in	cli de proruity el	d 1 /e r or l 3s)	3	
11	Loss, if any, from line 7					11	ı (
12	Gain, if any, from line 7 or am					12	2,147
13	Gain, if any, from line 31 .					13	3
14	Net gain or (loss) from Form 4					14	ı
15	Ordinary gain from installment					15	5
16	Ordinary gain or (loss) from lik					16	6
17	Combine lines 10 through 16	_				17	2,147
18	For all except individual return					and skip	
	lines a and b below. For indiv						
а	If the loss on line 11 includes a						
	the part of the loss from inco						
	loss from property used as an 18a." See instructions	employee on Scr	ieuule A (Form 10	40), IIIIe 23. Identii	iy as iroin "Form 4	1797, line	a
h	Redetermine the gain or (loss)						
_	line 14						b
							4707

Page 2 Form 4797 (2008)

Pa	rt III Gain From Disposition of Property Under (see instructions)	Sec	tions 1245, 12	250, 1252,	1254	4, and 1255	
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 pr	roperty	:			(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
_A							
В							
D			T	1			
	These columns relate to the properties on lines 19A through 19I	D. <b>▶</b>	Property A	Property	В	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20					
21	Cost or other basis plus expense of sale	1					
22	Depreciation (or depletion) allowed or allowable	22					
23	Adjusted basis. Subtract line 22 from line 21	23					
24	Total gain. Subtract line 23 from line 20	24					
25	If section 1245 property:						
а	Depreciation allowed or allowable from line 22	25a					
b	Enter the <b>smaller</b> of line 24 or 25a	25b					
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.						
а	Additional depreciation after 1975 (see instructions)	26a					
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions)	26b					
С	Subtract line 26a from lin 24. If r sic 3al one process or line 24 is not more than line 26a, kir lines 261 and 36e	26c	20		H		
d	Additional depreciation a ar 100 an before 10 6.	26	FOL				
e	Enter the <b>smaller</b> of line 26c or 26d	26e					
f	Section 291 amount (corporations only)	26f					
g	Add lines 26b, 26e, and 26f	26g					
27	If section 1252 propert: Ski the spection if you do not dispose of farmland or if his form is being complete a for a partnership (other than all electing large partnership)	<b>1</b> /	20		6		
а	Soil, water, and land clearing expenses	27a					
b	Line 27a multiplied by applicable percentage (see instructions)	27b					
c	Enter the <b>smaller</b> of line 24 or 27b	27c					
28	If section 1254 property:						
а	Intangible drilling and development costs, expenditures for						
	development of mines and other natural deposits, and mining exploration costs (see instructions)	28a					
b	Enter the <b>smaller</b> of line 24 or 28a	28b					
29	If section 1255 property:						
	Applicable percentage of payments excluded from income						
-	under section 126 (see instructions)	29a					
	Enter the smaller of line 24 or 29a (see instructions)	29b					
Sur	nmary of Part III Gains. Complete property columns	A thi	rough D throug	h line 29b	befo	re going to line	30.
30	Total gains for all properties. Add property columns A through	h D, lir	ne 24			30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b,					31	
32	Subtract line 31 from line 30. Enter the portion from casualty of other than casualty or theft on Form 4797, line 6				<u> </u>	32	
Pa	rt IV Recapture Amounts Under Sections 179 (see instructions)	and 2	280F(b)(2) Wh	en Busine	ss U	Ise Drops to 5	60% or Less
						(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in p	orior ve	ears		33		
34	Recomputed depreciation (see instructions)	-			34		
35	Recapture amount. Subtract line 34 from line 33. See the inst	truction	ns for where to re	port	35		



Form **4797** (2008)

#### Form 1120 Test Scenario 2

# Form **5471**

(Rev. December 2007)

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

► See separate instructions.

Information furnished for the foreign corporation's annual accounting

OMB No. 1545-0704

Form **5471** (Rev. 12-2007)

Department of the Treasury Internal Revenue Service	Information furnis section 898) (see			oration's an			•	g period (ta: ending	x year re <b>12/31</b>	quired , 20	, ,	Attachmen Sequence		
Name of person filing this	s return				-	A Iden	tifying	number						
Hide 'N Seek Foods,	Inc.								11-00	00000	2			
Number, street, and room o	r suite no. (or P.O. box r	number if mail is not	delivered to	street addre	ess) E	3 Cate	gory o	of filer (See in	structions	s. Chec	ck applica	able box(es	s)):	
32 Any Street								1	(repealed	d) 2 [	3 [	4 🗸	5 🔽	
City or town, state, and 2	ZIP code				(	Ente	r the t	otal percenta	age of the	foreig	n corpora	tion's votir	ng stock	
Anytown, TX 78621						you	ownec	at the end	of its annu	ual acc	ounting p	eriod	100 %	
Filer's tax year beginning	01/01	, 20 🚺	<b>8</b> , a	and ending			12/3	1	, 20 0	3				
D Person(s) on whose	behalf this information	return is filed:												
(1) Na	ıme		<b>(2)</b> Ac	ddress				(3) Identify	ing numb	er _	(4) Check applicable box(es)			
										Sh	nareholder	Officer	Director	
							$\rightarrow$							
Improvedent Fill in			dula a	All info				ba in Fin	aliah /	\// = ==				
Important: Fill in	an applicable in 6. dollars unless				nauc	on <b>m</b>	iust	be in En	giisn. F	AII arr	iounis	must L	oe stated	
1a Name and address of		Otherwise in	uicai <del>c</del> u.	•					h Emple	over ide	entificatio	n number,	if any	
	or foreign corporation								b Linpid	Jyei ide	entinicatio	ii iidiiibei,	папу	
Foreign Corp. #1	Herranian								c Count	try und	ler whose	laws inco	rporated	
65 Any Street, Anyto	wn, uruguay								Urugua	•		1440 111001	poratoa	
<b>d</b> Date of incorporation	e Principal pl	ace of business		pal busines		vity	g P	rincipal busir		_	h Funct	1 Functional currency		
06/05/1989	Uruguay			111900			Cro	p Productio	n		Uruguayan Peso			
	Uruguay information for the fo	reign corporation's	l s accountin			ahove	010	p i rouuctie	)II		OI.	uguayan	1 630	
	identifying number of				<b>b</b> If a U.S. income tax return was filed, enter:									
the United States	,		,	,,	(ii) U.S. income tax paid									
						(i) Tax	able ir	ncome or (los	ss)		(after all credits)			
c Name and address of country of incorporate		s statutory or resid	ent agent i	in	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign									
country of incorporat	lion							d the locatio						
								nting Depai		4				
					Any S	Street	t, Any	town, TX 7	75668					
Schedule A St	ock of the Fore	aign Cornors	tion											
ochedule A St	COR OF LIFE FOR	oigii Corpora					(b)	Number of sl	nares issu	ed and	d outstand	dina		
(a)	Description of each of	class of stock		-			Beginni	ing of annual		(ii) End of annual accounting period				
Common							5.	.000				5,000		
								, - • •				-,		

Schedule B U.S. Shareholders	of Foreign Corporation (see instructions)	)		
(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
Hide 'N Seek Foods, Inc 32	Common	5,000	5,000	
Any Street, Anytown, TX 78621				100
11-0000002				100

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

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

				Functional Currency	U.S. Dollars
	1a	Gross receipts or sales	1a		
	b	Returns and allowances	1b		
	С	Subtract line 1b from line 1a	1c		
Φ	2	Cost of goods sold	2		
Income	3	Gross profit (subtract line 2 from line 1c)	3		
ၓၟ	4	Dividends	4		
=	5	Interest	5	30,219,984	3,357,776
	6a	Gross rents	6a		
	b	Gross royalties and license fees	6b		
	7	Net gain or (loss) on sale of capital assets	7		
	8	Other income (attach schedule)	8		
	9	Total income (add lines 3 through 8)	9	30,219,984	3,357,776
	10	Compensation not deducted elsewhere	10		
	11a	Rents	11a		
	b	Royalties and license fees	11b		
ns	12	Interest	12		
<u>i</u>	13	Depreciation not deducted elsewhere	13		
n C	14	Depletion	14		
Deductions	15	Taxes (exclude provision for income, war profits, and excess profits taxes)	15		
Δ	16	Other deductions (attach schedule—exclude provision for income, war profits,			
		and excess profits taxes)	16	13,040,415	1,448,935
	17	Total deductions (add lines 10 through 16)	17	13,040,415	1,448,935
Φ	18	Net income or (loss) before extraordinary items, prior period adjustments, and			
Net Income	-	the provision for income, war profits, and excess profits taxes (subtract line			
ည		17 from line 9)	18	17,179,569	1,908,841
=	19	Extraordinary items and prior period adjustments (see instructions)	19		
ē	20	Provision for income, war profits, and excess profits taxes (see instructions)	20		
_	21	Current year net income or (loss) per books (combine lines 18 through 20) .	21		

Sc	hedule E	Income, War Profits, and Excess Profits Taxes Paid or Accrued (see instructions)							
		(-)	Amount of tax						
		(a) Name of country or U.S. possession	<b>(b)</b> In foreign currency	(c) Conversion rate	<b>(d)</b> In U.S. dollars				
1	U.S.								
2									
3									
4									
5									
6									
7									
8	Total	<u> </u>							

### Schedule F Balance Sheet

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

	Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1	650,000	2,299,236
2a		2a		460,000
b	Less allowance for bad debts	2b	(	( )
3	Inventories	3		
4		4		
5	Loans to shareholders and other related persons	5		
6	Investment in subsidiaries (attach schedule)	6		
7	Other investments (attach schedule)	7		
8a	Buildings and other depreciable assets	8a		
b	Less accumulated depreciation	8b	( )	( )
9a	Depletable assets	9a		
b	Less accumulated depletion	9b	( )	( )
10	Land (net of any amortization)	10		
11	Intangible assets:			
а	G00GWIII	1a		
b	Organization costs	1b		
С	- atomo, and other mangions decore	1c		
d		1d	( )	,
12	Other assets (attach schedule)	12	17,793,000	17,793,000
13	Total assets	13	18,443,000	20,552,236
	Liabilities and Shareholders' Equity			
14	Accounts payable	14	0	200,395
15		15		
16		16		
17	Other liabilities (attach schedule)	17		
18	Capital stock:			
а		8a		
b	Common stock	8b	17,650,000	17,650,000
19		19		
20		20	793,000	2,701,841
21		21	( )	( )
22		22	18,443,000	20,552,236
	Total habilitios and shareholders equity		10,770,000	20,332,230

Sc	chedule G Other Information			
			Ye	s No
1	During the tax year, did the foreign corporation own at least a 10% interest, directly or indire partnership?		oreign [	
	If "Yes," see the instructions for required attachment.			
2	During the tax year, did the foreign corporation own an interest in any trust?			
3	During the tax year, did the foreign corporation own any foreign entities that were disregarded			
	from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?		· · L	
	If "Yes," you are generally required to attach Form 8858 for each entity (see instructions).		_	- <b>-</b>
4	During the tax year, was the foreign corporation a participant in any cost sharing arrangement? During the course of the tax year, did the foreign corporation become a participant in any cost sh			
5	burning the course of the tax year, and the foreign corporation become a participant in any cost sit	aring arrange	ment: L	. 🔼
	chedule H Current Earnings and Profits (see instructions)			
lmp	portant: Enter the amounts on lines 1 through 5c in functional currency.			
1	Current year net income or (loss) per foreign books of account	. 1	17,179	1,569
2	Net adjustments made to line 1 to determine current			
_	earnings and profits according to U.S. financial and tax  Net  Net			
	accounting standards (see instructions):  Additions  Subtraction	ıs 📗		
_	Capital gains as lesses			
a b				
C	B 1.0			
d				
е				
f				
g	Taxes			
h	(			
3	Total net additions			
4	Total net subtractions	5a	17,179	560
5a			17,175	1,303
b			17,179	9.569
_	Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
-	defined in section 989(b) and the related regulations (see instructions))		1,908	3,841
	Enter exchange rate used for line 5d ▶ 9.000			
Sc	chedule I Summary of Shareholder's Income From Foreign Corporation (see instruct	ions)		
			4.004	
1	Subpart F income (line 38b, Worksheet A in the instructions)	. 1	1,908	3,841
_		2		
2	Earnings invested in U.S. property (line 17, Worksheet B in the instructions)			
3	Previously excluded subpart F income withdrawn from qualified investments (line 6b, Workshee in the instructions)			
1	in the instructions)			
4	Worksheet D in the instructions)			
	Trontonoot B in the inethaction by			
5	Factoring income	. 5		
6	Total of lines 1 through 5. Enter here and on your income tax return. See instructions	6	1,908	3,841
7	Dividends received (translated at spot rate on payment date under section 989(b)(1))	. 7		
8	Exchange gain or (loss) on a distribution of previously taxed income	. 8		
	Exchange gain of (1000) on a distribution of previously taxed income	. 0		
• 1/	Was any income of the foreign corporation blocked?		Ye	s No
	Did any such income become unblocked during the tax year (see section 964(b))?			
	ne answer to either question is "Yes," attach an explanation.			. <u>-</u>

#### Form 1120 Test Scenario 2

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

► See separate instructions.

(Rev. December 2007)

OMB No. 1545-0704

Information furnished for the foreign corporation's annual accounting period (tax year required by Department of the Treasury Internal Revenue Service Attachment , 20 **08** , and ending section 898) (see instructions) beginning 12/31 Sequence No. 121 01/01 Name of person filing this return A Identifying number Hide 'N Seek Foods, Inc. 11-0000002 Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) **B** Category of filer (See instructions. Check applicable box(es)): **32 Any Street** 1 (repealed) 2 3 City or town, state, and ZIP code C Enter the total percentage of the foreign corporation's voting stock Anytown, TX 78621 you owned at the end of its annual accounting period .....100 Filer's tax year beginning 01/01 , 20 08 and ending 12/31 , 20 08 Person(s) on whose behalf this information return is filed: (4) Check applicable box(es) (1) Name (2) Address (3) Identifying number Shareholder Officer Director Important: Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated. **b** Employer identification number, if any 1a Name and address of foreign corporation Foreign Corp. #2 c Country under whose laws incorporated 65 Any Street, Anytown, Uruguay **United Kingdom** d Date of incorporation e Principal place of business g Principal business activity f Principal business activity h Functional currency code number 05/13/1973 **United Kingdom** 522110 **Financing British Pound** Provide the following information for the foreign corporation's accounting period stated above. Name, address, and identifying number of branch office or agent (if any) in b If a U.S. income tax return was filed, enter: the United States (ii) U.S. income tax paid (i) Taxable income or (loss) (after all credits) Name and address of foreign corporation's statutory or resident agent in d Name and address (including corporate department, if applicable) of country of incorporation person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different Stock of the Foreign Corporation Schedule A (b) Number of shares issued and outstanding (a) Description of each class of stock (i) Beginning of annual (ii) End of annual accounting period accounting period 1,000 Common 1,000 24,998,400 24,998,400 Common

Schedule B U.S. Shareholders of Foreign Corporation (see instructions)											
(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)							
Hide 'N Seek Foods, Inc., 32	Common	1,000	1,000								
Any Street, Anytown, TX 78621	Common	24,998,400	24,998,400	100							
11-0000002				100							

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

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

				Functional Currency	U.S. Dollars
	1a	Gross receipts or sales	1a		
ē	b	Returns and allowances	1b		
	С	Subtract line 1b from line 1a	1c		
	2	Cost of goods sold	2		
Income	3	Gross profit (subtract line 2 from line 1c)	3		
ည	4	Dividends	4		
=	5	Interest	5	2,766,400	395,200
	6a	Gross rents	6a		
	b	Gross royalties and license fees	6b		
	7	Net gain or (loss) on sale of capital assets	7		
	8	Other income (attach schedule)	8		
	9	Total income (add lines 3 through 8)	9	2,766,400	395,200
	10	Compensation not deducted elsewhere	10		
	11a	Rents	11a		
	b	Royalties and license fees	11b		
ns	12	Interest	12		
<u>:</u>	13	Depreciation not deducted elsewhere	13		
r C	14	Depletion	14		
Deductions	15	Taxes (exclude provision for income, war profits, and excess profits taxes).	15		
Ŏ	16	Other deductions (attach schedule—exclude provision for income, war profits,			
		and excess profits taxes)	16		
	17	Total deductions (add lines 10 through 16)	17		
Φ	18	Net income or (loss) before extraordinary items, prior period adjustments, and			
П		the provision for income, war profits, and excess profits taxes (subtract line			
ည		17 from line 9)	18	2,766,400	395,200
<u>+</u>	19	Extraordinary items and prior period adjustments (see instructions)	19		
Net Income	20	Provision for income, war profits, and excess profits taxes (see instructions)	20		
_	21	Current year net income or (loss) per books (combine lines 18 through 20) .	21	2,766,400	395,200

Sc	hedule E	Income, War Profits, and Excess Profits	Taxes Paid or Ac	crued (see instructi	ons)			
			Amount of tax					
		(a) Name of country or U.S. possession	(b) In foreign currency	(c) Conversion rate	<b>(d)</b> In U.S. dollars			
1	U.S.							
2								
3								
4								
5								
6								
7								
8	Total	<u> </u>						

### Schedule F Balance Sheet

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

	Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1	<u>.                                    </u>	395,200
2a		2a		
b		2b	( )	( )
3		3		
4	Other current assets (attach schedule)	4		
5		5		
6		6		
7		7		
8a		8a		
b		8b	( )	( )
9a	Depletable assets	9a		
b		9b	( )	( )
10	Land (net of any amortization)	10		
11	Intangible assets:			
а	G00GWIII	11a		
b	Organization costs	1b		
С	- atomo, industrial to, and other intanglists described to the temperature of the tempera	l1c		
d		1d	( )	1
12	Other assets (attach schedule)	12	4,000,000	4,000,000
13	Total assets	13	4,000,000	4,395,200
	Liabilities and Shareholders' Equity			
14	Accounts payable	14	195,846	195,846
15		15	,	<del>, , , , , , , , , , , , , , , , , , , </del>
16	Loans from shareholders and other related persons	16		
17	Other liabilities (attach schedule)	17		
18	Capital stock:			
а		l8a		
b	Common stock	8b	2,500,156	2,500,156
19		19		
20		20	1,303,998	1,699,198
21		21	( )	( )
22		22	4,000,000	4,395,200
	Total liabilities and shareholders equity		4,000,000	4,353,200

Sc	hedule G	Other Information					
						Yes	No
1	partnership	tax year, did the foreign corporation own at lea					<b>/</b>
•		e the instructions for required attachment.					
2	_	ax year, did the foreign corporation own an interact year, did the foreign corporation own any fo	-			Ш	
3		wners under Regulations sections 301.7701-2					<b>/</b>
		u are generally required to attach Form 8858 fo	· ·				
4	-	ax year, was the foreign corporation a participa		·			<b>/</b>
5	During the o	course of the tax year, did the foreign corporation	n become a participa	ant in any cost sharing	arrangement?		<b>/</b>
	hedule H	Current Earnings and Profits (see instru					
		er the amounts on lines 1 through 5c in fur			1 2	,766,4	100
1	Current yea	r net income or (loss) per foreign books of acco	ount		1 2	,700,4	100
2	•	nents made to line 1 to determine current			-		
		d profits according to U.S. financial and tax	Net Additions	Net Subtractions			
	accounting	standards (see instructions):	Additions	Subtractions			
а	Capital gair	ns or losses					
b	Depreciatio	n and amortization			_		
С	Depletion				-		
d		or incentive allowance			-		
е	_	statutory reserves			-		
f	-	djustments			-		
g					-		
п 3		ch schedule)			1		
4		ubtractions			1		
- 5а		nings and profits (line 1 plus line 3 minus line 4			5a 2	,766,4	100
b		n or (loss) for foreign corporations that use DAS			5b		
С	Combine lir	nes 5a and 5b			5c 2	<del>,766,4</del>	100
d	Current ear	nings and profits in U.S. dollars (line 5c translat	ed at the appropriat	e exchange rate as			
		ection 989(b) and the related regulations (see in	nstructions))		5d	395,2	200
Co.	hedule I	inge rate used for line 5d ► 7.000  Summary of Shareholder's Income From	Foreign Cornerat	ion (ago instructions)			
36	iledule i	Summary of Shareholder's income From	roreigii Corporat	ion (see instructions)			
	Cubport E i	naama (lina 29h Markahaat A in the instruction	0)		1	395,2	200
1	Subpart Fil	ncome (line 38b, Worksheet A in the instruction	s)		-	000,2	
2	Farnings in	vested in U.S. property (line 17, Worksheet B in	the instructions)		2		
3		excluded subpart F income withdrawn from qua					
•	in the instru	·	•		3		
4		excluded export trade income withdrawn from in					
		D in the instructions)			4		
5	Factoring in	come			5		—
_					6	395,2	חחכ
6	Total of line	es 1 through 5. Enter here and on your income to	tax return. See instr	uctions	6	333,2	200
7	Dividondo r	eceived (translated at spot rate on payment dat	a under section 090	1/b)/1))	7		
1	Dividends i	eceived (translated at spot rate on payment dat	e under Section 903	/(D)(T))			
8	Exchange g	ain or (loss) on a distribution of previously taxe	d income	<u></u> .	8		
		. ,			·	Yes	No
<ul><li>V</li></ul>	Vas any inco	me of the foreign corporation blocked?				. 🗆	/
		income become unblocked during the tax year				. 🗆	
If the	e answer to	either question is "Yes," attach an explanation.					

#### Form 1120 Test Scenario 2

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

► See separate instructions.

(Rev. December 2007) Department of the Treasury Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning 01/01 , 20 **08** , and ending 12/31 , 20 08

Attachment Sequence No. 121

OMB No. 1545-0704

	C CU: 11.1 1											
lame of person filing this return					A iden	A Identifying number						
Hide 'N Seek Foods, Inc.						11-0000002						
lumber, street, and room or suite no. (or P.O. box number if mail is not delivered to street address					ess) B Cate	B Category of filer (See instructions. Check applicable box(es)):						
32 Any Street						1 (repealed) 2 3 2 4 2 5 2						
City or town, state, and ZIP code					C Enter	r the to	otal percenta	ge of the fo	reign corpora	tion's votin	g stock	
Anytown, TX 78621					you o	owned	at the end o	of its annual	accounting p	period	100 %	
ile	er's tax year beginning	01/01	, 20 🚺	8 , and ending		12/3	1	, 20 <b>08</b>				
)	Person(s) on whose behalf	this information	return is filed:									
(1) Name									(4) Check applicable box(es)			
				(2) Address			(3) Identifying number		Shareholder	Officer	Director	
	an antant Fill in all a	المام منام منا		dulas Allindan			bain Fin	aliala All			+-+	
ımı	nportant: Fill in all ap				mation <b>m</b>	ust	be in Eng	jiisn. Ali	amounts	must L	e stated	
			otherwise in	uicateu.							••	
ıa	Name and address of foreign	gn corporation						<b>b</b> Employe	r identificatio	n number,	it any	
Fo	oreign Corp. #3											
66	6 Any Street, Anytown,  U	Iruguay						<b>c</b> Country	under whose	laws incor	porated	
								Canada				
d	Date of incorporation	e Principal pla	ice of business			ctivity <b>g</b> Principal busin		ess activity	h Funct	h Functional currency		
				code numi	ber							
	09/30/2004	Canada	<b>522110</b>			Financing		Cana		anadian D	nadian Dollar	
2	Provide the following inform	nation for the for	eign corporation's	accounting period s	tated above.							
а												
a Name, address, and identifying number of branch office or agent (if any) the United States					<b>b</b> If a U.S. i	ncome	e tax return v	vas filed, en	ter:			
		ying number of t	oranch office or ac							income tax	paid	
		ying number of t	oranch office or a				e tax return v		(ii) U.S. i	income tax		
		ying number of b	oranch office or aç						(ii) U.S. i			
		ying number of t	oranch office or ag						(ii) U.S. i			
С	the United States			gent (if any) in	(i) Tax	able in	ncome or (los	s)	(ii) U.S. i (after	r all credits	)`	
С				gent (if any) in	(i) Taxa	able in	ress (includin	g corporate stody of the	(ii) U.S. i (after	if applicable	e) of ne foreign	
С	the United States  Name and address of foreig			gent (if any) in	(i) Taxa	able in	ress (includin	g corporate stody of the	(ii) U.S. i (after	if applicable	e) of ne foreign	
С	the United States  Name and address of foreig			gent (if any) in	(i) Taxa	able in	ress (includin	g corporate stody of the	(ii) U.S. i (after	if applicable	e) of ne foreign	
С	the United States  Name and address of foreig			gent (if any) in	(i) Taxa	able in	ress (includin	g corporate stody of the	(ii) U.S. i (after	if applicable	e) of ne foreign	
С	the United States  Name and address of foreig			gent (if any) in	(i) Taxa	able in	ress (includin	g corporate stody of the	(ii) U.S. i (after	if applicable	e) of ne foreign	
	Name and address of foreig country of incorporation	gn corporation's	statutory or reside	gent (if any) in	(i) Taxa	able in	ress (includin	g corporate stody of the	(ii) U.S. i (after	if applicable	e) of ne foreign	
	Name and address of foreig country of incorporation	gn corporation's		gent (if any) in	(i) Taxa	able in	ress (includin ons) with cus d the location	g corporate stody of the n of such bo	(ii) U.S. i (after	r all credits if applicablecords of the	e) of ne foreign	
	Name and address of foreig country of incorporation  chedule A Stock of	gn corporation's	statutory or reside	gent (if any) in	(i) Taxa	able in	ress (includin ons) with cus d the location	g corporate stody of the n of such bo	(ii) U.S. i (after	r all credits if applicablecords of the	e) of ne foreign	
	Name and address of foreig country of incorporation  chedule A Stock of	gn corporation's	statutory or reside	gent (if any) in	d Name and person (o corporation	d addr r person, and	ress (includinons) with cust of the location	g corporate stody of the n of such bo	department, books and reco	if applicable ecords of the ords, if different ding	e) of ne foreign erent	
	Name and address of foreig country of incorporation  chedule A Stock of	gn corporation's	statutory or reside	gent (if any) in	d Name and person (o corporation	d addr r person, and	ress (includin ons) with cus d the location	g corporate stody of the n of such bo	department, books and reco	if applicable applicable cords of the cords, if different differen	e) of ne foreign erent	
S	Name and address of foreig country of incorporation  chedule A Stock of	gn corporation's	statutory or reside	gent (if any) in	d Name and person (o corporation	d addr r person, and	ress (includinons) with cust of the location	g corporate stody of the n of such bo	department, books and reco	if applicable ecords of the ords, if different ding	e) of ne foreign erent	
S	Name and address of foreig country of incorporation  Chedule A Stock (a) Description	gn corporation's	statutory or reside	gent (if any) in	d Name and person (o corporation	d addr r person, and	ress (includin ons) with cus d the location	g corporate stody of the n of such bo	department, books and reco	if applicable applicable cords of the cords, if different applicable applicab	e) of ne foreign erent	
S	Name and address of foreig country of incorporation  Chedule A Stock (a) Description	gn corporation's	statutory or reside	gent (if any) in	d Name and person (o corporation	d addr r person, and	ress (includin ons) with cus d the location	g corporate stody of the n of such bo	department, books and reco	if applicable applicable cords of the cords, if different applicable applicab	e) of ne foreign erent	
S	Name and address of foreig country of incorporation  Chedule A Stock (a) Description	gn corporation's	statutory or reside	gent (if any) in	d Name and person (o corporation	d addr r person, and	ress (includin ons) with cus d the location	g corporate stody of the n of such bo	department, books and reco	if applicable applicable cords of the cords, if different applicable applicab	e) of ne foreign erent	

Form 5471 (Rev. 12-2007) Page **2** 

Schedule B U.S. Shareholders	chedule B U.S. Shareholders of Foreign Corporation (see instructions)							
(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)				
Hide 'N Seek Foods, Inc 32 Any Street, Anytown, TX 78621 11-0000002	Common	0	640	64				
Shareholder Company #1 67 Anystreet Anytown, TX 78621 11-0000048	Common	0	360	36				

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

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

				Functional Currency	U.S. Dollars
	1a	Gross receipts or sales	1a		
	b	Returns and allowances	1b		
	С	Subtract line 1b from line 1a	1c		
Φ	2	Cost of goods sold	2		
E	3	Gross profit (subtract line 2 from line 1c)	3		
Income	4	Dividends	4		
=	5	Interest	5		
	6a	Gross rents	6a		
	b	Gross royalties and license fees	6b		
	7	Net gain or (loss) on sale of capital assets	7		
	8	Other income (attach schedule)	8		
	9	Total income (add lines 3 through 8)	9		
	10	Compensation not deducted elsewhere	10	114,663	80,264
	11a	Rents	11a	35,714	25,000
	b	Royalties and license fees	11b		
ns	12	Interest	12		
양	13	Depreciation not deducted elsewhere	13		
S	14	Depletion	14		
Deductions	15	Taxes (exclude provision for income, war profits, and excess profits taxes)	15		
Ω	16	Other deductions (attach schedule—exclude provision for income, war profits,			
		and excess profits taxes)	16		
	17	Total deductions (add lines 10 through 16)	17	150,377	105,264
Φ	18	Net income or (loss) before extraordinary items, prior period adjustments, and			
Net Income		the provision for income, war profits, and excess profits taxes (subtract line			
ညိ		17 from line 9)	18	(150,377)	(105,264)
=	19	Extraordinary items and prior period adjustments (see instructions)	19		
Š	20	Provision for income, war profits, and excess profits taxes (see instructions)	20		
_	21	Current year net income or (loss) per books (combine lines 18 through 20) .	21	(150,377)	(105,264)

Form 5471 (Rev. 12-2007)

Sc	chedule E Income, War Profits, and Excess Profits		s Taxes Paid or Accrued (see instructions)				
			Amount of tax				
		(a) Name of country or U.S. possession	(b) In foreign currency	(c) Conversion rate	<b>(d)</b> In U.S. dollars		
1	U.S.						
2							
3							
4							
5							
6							
7							
			-				
8	Total	<u> </u>					

### Schedule F Balance Sheet

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

	Assets		(a) Beginning of annual		(b) End of annual
	Assets		accounting period		accounting period
1	Cash	1			498
2a	Trade notes and accounts receivable	2a			
b	Less allowance for bad debts	2b	( )	(	)
3	Inventories	3			
4	Other current assets (attach schedule)	4			
5	Loans to shareholders and other related persons	5			
6	Investment in subsidiaries (attach schedule)	6			
7	Other investments (attach schedule)	7			
8a	Buildings and other depreciable assets	8a			
b	Less accumulated depreciation	8b	( )	(	)
9a	Depletable assets	9a			
b	Less accumulated depletion	9b	( )	(	)
10	Land (net of any amortization)	10			
11	Intangible assets:				
а	Goodwill	11a			
b	Organization costs	11b			
С	Patents, trademarks, and other intangible assets	11c			
d	Less accumulated amortization for lines 11a, b, and c	11d	( )	(	)
12	Other assets (attach schedule)	12			
13	Total assets	13			400
13		13			498
	Liabilities and Shareholders' Equity				
4.4	A	14			297
14	Accounts payable.	15			231
15	Other current liabilities (attach schedule)	16			105,165
16	Loans from shareholders and other related persons	17			100,100
17	Other liabilities (attach schedule)	- 17			
18	Capital stock:	18a			
a	Preferred stock	18b			300
b	Common stock	19			
19	Paid-in or capital surplus (attach reconciliation).	20			
20	Retained earnings	21	(	(	(105,264))
21	Less cost of treasury stock		,	1	(100,204))
22	Total liabilities and shareholders' equity	22			498
			_		5.471 (D 10.0007)

Form 5471 (Rev. 12-2007) Page **4** 

Sc	nedule G Oth	er Information					
						Yes	No
1	partnership? .	ar, did the foreign corporation own at least					<b>/</b>
2		r, did the foreign corporation own an intere	st in anv trust?.				
3	•	r, did the foreign corporation own any forei	•				_
		under Regulations sections 301.7701-2 and	·	·			
		penerally required to attach Form 8858 for e		· ·			
4	,	r, was the foreign corporation a participant of the tax year, did the foreign corporation b	•	0 0			<b>/</b>
5	During the course	of the tax year, did the foreign corporation b	ecome a participa	ant in any cost snaming	arrangement	Ш	
		rent Earnings and Profits (see instruct	•				
		amounts on lines 1 through 5c in func			4	150.2	77\
1	Current year net i	ncome or (loss) per foreign books of accour	nt		1	(150,3	11)
2	earnings and prof	made to line 1 to determine current its according to U.S. financial and tax ards (see instructions):	Net Additions	Net Subtractions			
а	Capital gains or lo	osses					
b		amortization					
С	•						
d		entive allowance					
е	_	ory reserves					
f		ents					
g h							
3	· ·	-					
4		ons					
5a		and profits (line 1 plus line 3 minus line 4)				150,3	77)
b		oss) for foreign corporations that use DASTN			5b 5c	150,3	77)
q C		and 5b			30	130,3	
u		989(b) and the related regulations (see inst			5d	105,2	64)
	Enter exchange ra	te used for line 5d ► 1.42857		•	'		
Scl	nedule I Sum	mary of Shareholder's Income From Fo	oreign Corporat	ion (see instructions)			
	0.1	(II. 00) M. I.			4		
1	Subpart F income	(line 38b, Worksheet A in the instructions)			1		
2	Farnings invested	in U.S. property (line 17, Worksheet B in th	e instructions)		2		
3	_	ed subpart F income withdrawn from qualifie	•		_		
Ü	in the instructions	·	•	· ·	3		
4		ed export trade income withdrawn from inves					
	Worksheet D in th	e instructions)			4		
_					5		
5	Factoring income				3		—
6	Total of lines 1 th	ough 5. Enter here and on your income tax	return. See instru	uctions	6		
7	Dividends received	d (translated at spot rate on payment date u	under section 989	(b)(1))	7		
8	Exchange gain or	(loss) on a distribution of previously taxed i	ncome		8		
						Yes	
		the foreign corporation blocked?					
		question is "Yes," attach an explanation.	.c 3600011 304(D))			. Ш	

#### SCHEDULE J (Form 5471)

(Rev. December 2005)
Department of the Treasury
Internal Revenue Service

# Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation

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

OMB No. 1545-0704

Name of person filing Form 5471

Hide 'N Seek Foods, Inc. 11-0000002

Name of foreign corporation

Foreign Corporation #1

	Important: Enter amounts in	(a) Post-1986 Undistributed Earnings	(b) Pre-1987 E&P Not Previously Taxed		usly Taxed E&P (see in ns 959(c)(1) and (2) ba		(d) Total Section 964(a) E&P	
	functional currency.	(post-86 section 959(c)(3) balance)	(pre-87 section 959(c)(3) balance)	(i) Earnings Invested in U.S. Property			(combine columns (a), (b), and (c))	
_1_	Balance at beginning of year	7,137,000				7,137,000	14,274,000	
<b>2</b> a	Current year E&P	17,179,569						
b	Current year deficit in E&P							
3	Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	24,316,569						
4	Amounts included under section 951(a) or reclassified under section 959(c) in current year	24,316,569				24,316,569		
5a	Actual distributions or reclassifications of previously taxed E&P							
b	Actual distributions of nonpreviously taxed E&P							
6a	Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)					31,453,569		
b	Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)							
7	Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)					31,453,569	31,453,569	

## SCHEDULE J (Form 5471)

(Rev. December 2005) Department of the Treasury Internal Revenue Service

# Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation

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

OMB No. 1545-0704

Name of person filing Form 5471 **Hide 'N Seek Foods, Inc.** 

Identifying number 11-0000002

Name of foreign corporation

Foreign Corporation #2

	Important: Enter amounts in	(a) Post-1986 Undistributed Earnings	(10) 1 10 1001 201	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)			(d) Total Section 964(a) E&P
	functional currency.		(pre-87 section 959(c)(3) balance)	(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	(iii) Subpart F Income	(combine columns (a), (b), and (c))
1	Balance at beginning of year	9,127,986					9,127,986
2a	Current year E&P	2,766,400					
b	Current year deficit in E&P						
3	Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	11,894,386					
4	Amounts included under section 951(a) or reclassified under section 959(c) in current year	2,766,400				2,766,400	
5a	Actual distributions or reclassifications of previously taxed E&P						
b	Actual distributions of nonpreviously taxed E&P						
6a	Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)					2,766,400	
b	Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	9,127,986					
7	Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	9,127,986				2,766,400	11,894,386

## SCHEDULE J (Form 5471)

(Rev. December 2005) Department of the Treasury Internal Revenue Service

# Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation

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

OMB No. 1545-0704

Name of person filing Form 5471

Hide 'N Seek Foods, Inc.

Identifying number

11-0000002

Name of foreign corporation

Foreign Corporation #3

	Important: Enter amounts in	(a) Post-1986 Undistributed Earnings	(b) Pre-1987 E&P Not Previously Taxed		c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)		(d) Total Section 964(a) E&P
	functional currency.	(post-86 section 959(c)(3) balance)	(pre-87 section 959(c)(3) balance)	(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	(iii) Subpart F Income	(combine columns (a), (b), and (c))
1	Balance at beginning of year						
<b>2</b> a	Current year E&P						
b	Current year deficit in E&P	150,377					
3	Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	(150,377)					
4	Amounts included under section 951(a) or reclassified under section 959(c) in current year						
5a	Actual distributions or reclassifications of previously taxed E&P						
b	Actual distributions of nonpreviously taxed E&P						
6a	Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)						
b	Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	(150,377)					
7	Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	(150,377)					(150,377)

#### SCHEDULE M (Form 5471)

## Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons

(Rev. December 2007)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0704

Name of person filing Form 5471

Hide 'N Seek Foods, Inc.

Identifying number

11-0000002

Name of foreign corporation

Foreign Corporation #1

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

En	ter the relevant functional currency	and the exchange rate	e used throughout this	US 9.000		
	(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1	Sales of stock in trade (inventory)					
2	Sales of tangible property other					
	than stock in trade					
3	Sales of property rights					
	(patents, trademarks, etc.)					
4	Buy-in payments received					
	Cost sharing payments received.					
	• • •					
0	Compensation received for tech-					
	nical, managerial, engineering, construction, or like services.					
-	·					
	Commissions received					
8	Rents, royalties, and license fees received					
9	Dividends received (exclude					
	deemed distributions under subpart F and distributions of					
	previously taxed income)					
10	Interest received					
11	Premiums received for insur-					
	ance or reinsurance					
12	Add lines 1 through 11					
13	Purchases of stock in trade					
	(inventory)					
14	Purchases of tangible property					
•	other than stock in trade					
15	Purchases of property rights					
	(patents, trademarks, etc.)					
16	Buy-in payments paid					
	Cost sharing payments paid					
18	Compensation paid for tech-					
	nical, managerial, engineering, construction, or like services .	1,448,935				
40	, i	1,140,000				
	Commissions paid					
20	Rents, royalties, and license					
٠.	fees paid					
	Dividends paid					
	Interest paid					
23	Premiums paid for insurance or					
04	reinsurance	4 440 005				
<u> 24</u>	Add lines 13 through 23	1,448,935				
25	Amounts borrowed (enter the					
	maximum loan balance during					
	the year) — see instructions					
26	Amounts loaned (enter the					
	maximum loan balance during					
_	the year) — see instructions					

#### SCHEDULE M (Form 5471)

## Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons

(Rev. December 2007) Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0704

11-0000002

Name of person filing Form 5471 Identifying number

Hide 'N Seek Foods, Inc.

Name of foreign corporation

#### Foreign Corporation #2

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

	er the relevant functional currency		e used throughout this	s schedule >	US 7.000	
	(a) Transactions	(b) U.S. person	(c) Any domestic corporation or	(d) Any other foreign corporation or	(e) 10% or more U.S. shareholder of controlled	(f) 10% or more U.S. shareholder of any
	of foreign corporation	filing this return	partnership controlled by U.S. person filing	partnership controlled by U.S. person filing	foreign corporation (other than the U.S.	corporation controlling the
_			this return	this return	person filing this return)	foreign corporation
	Sales of stock in trade (inventory)					
2	Sales of tangible property other					
2	than stock in trade					
3	Sales of property rights patents, trademarks, etc.)					
4	Buy-in payments received					
	Cost sharing payments received.					
	Compensation received for tech-					
	nical, managerial, engineering,					
	construction, or like services					
7	Commissions received					
8	Rents, royalties, and license					
_	fees received					
9	Dividends received (exclude deemed distributions under					
	subpart F and distributions of previously taxed income)					
10	Interest received	395,200				
	Premiums received for insur-	,				
	ance or reinsurance					
12	Add lines 1 through 11	395,200				
13	Purchases of stock in trade					
	(inventory)					
14	Purchases of tangible property					
	other than stock in trade					
15	Purchases of property rights					
16	(patents, trademarks, etc.) Buy-in payments paid					
	Cost sharing payments paid					
	Compensation paid for tech-					
	nical, managerial, engineering,					
	construction, or like services .					
19	Commissions paid					
20	Rents, royalties, and license					
	fees paid					
	Dividends paid					
	Interest paid					
23	Premiums paid for insurance or reinsurance					
24	Add lines 13 through 23					
	Amounts borrowed (enter the					
_5	maximum loan balance during					
	the year) — see instructions					
26	Amounts loaned (enter the					
	maximum loan balance during the year) — see instructions					

#### SCHEDULE M (Form 5471)

## Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons

(Rev. December 2007) Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0704

Name of person filing Form 5471 Identifying number

Hide 'N Seek Foods, Inc. 11-0000002

Name of foreign corporation

Fore	ign	Corp	orati	ion #3	i
------	-----	------	-------	--------	---

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

	ter the relevant functional currency		e used throughout this	s schedule >	US 1.4285	7
	(a) Transactions	(b) U.S. person	(c) Any domestic corporation or	(d) Any other foreign corporation or	(e) 10% or more U.S. shareholder of controlled	(f) 10% or more U.S. shareholder of any
	of foreign corporation	filing this return	partnership controlled by U.S. person filing	partnership controlled by U.S. person filing	foreign corporation (other than the U.S.	corporation controlling the
_			this return	this return	person filing this return)	foreign corporation
	Sales of stock in trade (inventory)					
2	Sales of tangible property other					
_	than stock in trade					
3	Sales of property rights (patents, trademarks, etc.) .					
4	Buy-in payments received					
	Cost sharing payments received.					
	Compensation received for tech-					
·	nical, managerial, engineering,					
	construction, or like services					
7	Commissions received					
8	Rents, royalties, and license					
	fees received					
9	Dividends received (exclude deemed distributions under					
	subpart F and distributions of					
	previously taxed income)					
	Interest received					
11	Premiums received for insurance or reinsurance					
12	Add lines 1 through 11					
	Purchases of stock in trade					
	(inventory)					
14	Purchases of tangible property					
	other than stock in trade					
15	Purchases of property rights					
	(patents, trademarks, etc.)					
	Buy-in payments paid					
17	Cost sharing payments paid .					
18	Compensation paid for tech-					
	nical, managerial, engineering,					
10	construction, or like services . Commissions paid					
	Rents, royalties, and license					
20	fees paid					
21	Dividends paid					
	Interest paid					
	Premiums paid for insurance or					
	reinsurance					
24	Add lines 13 through 23					
25	Amounts borrowed (enter the					
	maximum loan balance during	40E 40E				
	the year) — see instructions	105,165				
26	Amounts loaned (enter the maximum loan balance during					
	the year) — see instructions					

#### **SCHEDULE 0** (Form 5471)

(Rev. December 2005)

Department of the Treasury

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

OMB No. 1545-0704

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

Internal Revenue Service Name of person filing Form 5471 Identifying number Hide 'N Seek Foods, Inc. 11-0000002 Name of foreign corporation **Foreign Corporation #3** Important: Complete a separate Schedule O for each foreign corporation for which information must be reported. To Be Completed by U.S. Officers and Directors (c) Identifying number (d) Date of original (e) (a)
Name of shareholder for whom Date of additional Address of shareholder acquisition information is reported of shareholder 10% acquisition 10% acquisition Part II To Be Completed by U.S. Shareholders Note: If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person. Section A—General Shareholder Information (c) (a) For shareholder's latest U.S. income tax return filed, indicate: Date (if any) shareholder last filed information Name, address, and identifying number of (2) (3) shareholder(s) filing this schedule return under section 6046 Type of return Internal Revenue Service Center Date return filed for the foreign corporation (enter form number where filed Hide 'N Seek Foods, Inc. 1120 09/15/2009 **OSPC** 32 Any Street Anytown, TX 75232 11-0000002 Section B-U.S. Persons Who Are Officers or Directors of the Foreign Corporation Check appropriate (b) (a) Social security number box(es) Name of U.S. officer or director Address Officer Director Section C—Acquisition of Stock (e) Number of shares acquired (b) (c) (d) (a) Name of shareholder(s) filing this schedule Class of stock Date of Method of (1) (2)(3) acquisition acquisition acquired Directly Indirectly Constructively Hide 'N Seek Foods, Inc. Common 10/16/2008 **Stock Purchase** 640

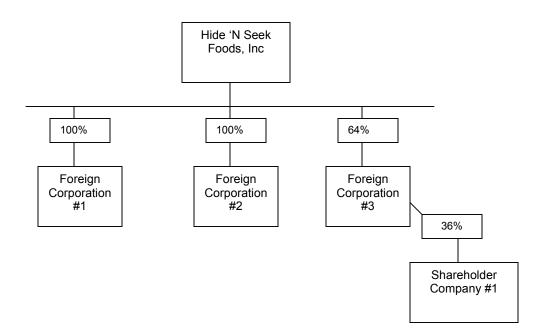
(g)  Name and address of person from whom shares were acquired						
Sue Doe, 68 Any	Sue Doe, 68 Any Street, Anytown, TX 75232					
Secti	on D—Dispositio	n of Stock				
(b)	(c)	(d)	Number	(e) of shares di	isposed of	
Class of stock	Date of disposition	Method of disposition	(1) Directly	(2) Indirectly	y Constructively	
	Name and address of	(g) of person to whom dis	position of stock wa	as made		
on E—Organizati	on or Reorganiza	tion of Foreign C	Corporation			
(a) ne and address of trans	sferor		(b) Identifying number	er (if any)	(c) Date of transfer	
(d) sets transferred to foreign corporation			(e)			
(2) Fair market value  (3) Adjusted basis (if transferor was U.S. person)		<ul> <li>Description of assets transferred by, or notes or securities issued by, foreign corporation</li> </ul>				
	(b) Class of stock  On E—Organizati  (a) ne and address of trans  (d) ransferred to foreign co	Sue Doe, 68 Any Street, Anytown  Section D—Disposition  (b) (c) Date of disposition  Name and address of transferor  (d) ransferred to foreign corporation  (2) Adjusted	Sue Doe, 68 Any Street, Anytown, TX 75232  Section D—Disposition of Stock  (b) (c) (d) Method of disposition of E—Organization or Reorganization of Foreign (a) (a) (a) (b) (c) (a) (a) (c) (c) (d) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	Section D—Disposition of Stock    Class of stock	Sue Doe, 68 Any Street, Anytown, TX 75232    Section D—Disposition of Stock	

#### Section F—Additional Information

- (a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits).
- (b) List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock ▶
- (c) If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see instructions for an example).

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

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



-orm 8050

**Direct Deposit of Corporate Tax Refund** 

(December 2001)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-1762

Name of corporation (as shown on tax return)  Hide 'N Seek Foods, Inc	Employer identification number 11 0000002
	Phone number (optional) ( 301 ) 555-1212
1. Routing number (must be nine digits). The first two digits must be between 01 and	12 or 21 through 32.
0 1 2 4 5 6 7 7 8  2. Account number (include hyphens but omit spaces and special symbols):	3. Type of account (one box must be checked):
1 1 1 1 - 2 3 - 3 4 5 6	Checking Savings

# General Instructions Purpose of Form

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

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

#### Who May File

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

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

- The receiving financial institution is a foreign bank or a foreign branch of a U.S. bank or
- The corporation has applied for an employer identification number but is filing its tax return before receiving one.

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

## Conditions Resulting in a Refund by Check

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

- The name of the corporation on the tax return does not match the name on the account.
- The financial institution rejects the direct deposit because of an incorrect routing or account number.
- The corporation fails to indicate the type of account the deposit is to be made to (i.e., checking or savings).

#### How To File

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

### **Specific Instructions**

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

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

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

# Paperwork Reduction Act Notice

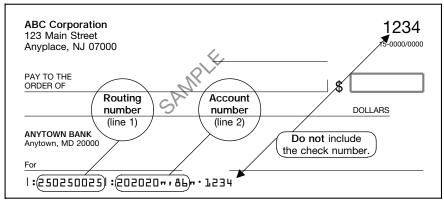
We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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

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

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

## Sample Check



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



Form **8827** 

### **Credit for Prior Year Minimum Tax—Corporations**

OMB No. 1545-1257

2008

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

Nam		Emp	loyer identification number
Hic	le 'N Seek Foods, Inc.	11	0000002
1	Alternative minimum tax (AMT) for 2007. Enter the amount from line 14 of the 2007 Form 4626	1	9,485,794
2	Minimum tax credit carryforward from 2007. Enter the amount from line 9 of the 2007 Form 8827	2	5,390,162
3	Enter any 2007 unallowed qualified electric vehicle credit (see instructions)	3	
4	Add lines 1, 2, and 3	4	14,875,956
5	Enter the corporation's 2008 regular income tax liability minus allowable tax credits (see instructions)	5	29,077,544
6	Is the corporation a "small corporation" exempt from the AMT for 2008 (see instructions)?		
	• Yes. Enter 25% of the excess of line 5 over \$25,000. If line 5 is \$25,000 or less, enter -0-		
	• No. Complete Form 4626 for 2008 and enter the tentative minimum tax from line 12	6	17,867,507
7	Subtract line 6 from line 5. If zero or less, enter -0-	7	11,210,037
8	Minimum tax credit. Enter the smaller of line 4 or line 7 here and on Form 1120, Schedule J,		
	line 5d or the appropriate line of the corporation's income tax return. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	8	11,210,037
9	Minimum tax credit carryforward to 2009. Subtract line 8 from line 4. Keep a record of this amount to carry forward and use in future years	9	3,665,919

#### Instructions

Section references are to the Internal Revenue Code unless other poted. Year references are to the Orpora on's tax year beginning during that year

#### **Purpose of Form**

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

#### Who Should File

Form 8827 should be filed corporations that had:

- An AMT liability in 2007,
- A minimum tax credit carryforward from 2007 to 2008, or
- A qualified electric vehicle credit not allowed for 2007 (see the instructions for line 3).

#### Line 3

Enter any qualified electric vehicle credit not allowed for 2007 solely because of the tentative minimum tax limitations under section 30(b)(3)(B).

#### Line 5

Enter the corporation's 2008 regular income tax liability (as defined in section 26(b)) minus any credits allowed under Chapter 1, Subchapter A, Part IV, subparts B, D, E, and F of the Internal Revenue Code (for example, if you are filing Form 1120, subtract any credits on Schedule J, lines 5a through 5c, from the amount on Schedule J, line 2).

#### Line 6

See the 2008 Instructions for Form 4626 to find out if the corporation is treated as a "small corporation" exempt from the LM for 2008. If the operation is small corporation were at the LAM sees section 3 (a)// before completing line 6 for special rules that apply to controlled corporate groups, regulated investment companies, and real size investment rules.

#### .ir e 8

if the corporation had a rest-198. ownership change (as defined in section 382(g)), there may be a limit on the amount of pre-change minimum tax credits that can be applied against the corporation's tax for any tax year ending after the ownership change. See section 383 and the related regulations. To figure the amount of the pre-change credit, the corporation must allocate the credit for the change year between the pre-change period and the post-change period. The corporation must use the same method of allocation (ratable allocation or closing-of-the-books) for purposes of sections 382 and 383. See Regulations section 1.382-6 for details.

Also, there may be a limit on the use of pre-acquisition excess credits of one corporation to offset the tax attributable to recognized built-in gains of another corporation. See section 384 for details.

If either limit applies, attach a computation of the minimum tax credit allowed. Enter that amount on line 8. Write Sec. 383" or "Sec. 384" on the dot die line to the left of the line 8 entry s ac 3.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of Up Co States. You are required to give up the information. We need it to en ure many you are complying with the se aws and to allow us to figure and collect incomplete amount of tax.

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

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

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

## 8916-A

### **Supplemental Attachment to Schedule M-3**

OMB No. 1545-2061

2008

Department of the Treasury Internal Revenue Service

► Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

Name of common parent					Employer identification number		
Hide 'N Seek Foods, IncConsolidated  Name of subsidiary					11 0000002 Employer identification number		
ivame	e of subsidiary			Employer	aenunca	ation number	
Pa	rt I Cost of Goods Sold			-			
	Cost of Goods Sold Items	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	(c) Permar Differe	nent	(d) Deduction per Tax Return	
1	Amounts attributable to cost flow assumptions						
2	Amounts attributable to:						
а	Stock option expense						
b	Other equity based compensation						
С	Meals and entertainment	$O_{r}$					
d	Parachute payments						
е	Compensation with section 162(m) limitation						
f	Pension and profit sharing						
g h	Other post-retirement benefits						
i	Section 198 environmental remediation costs						
j	Amortization						
k	Depletion						
I	Depreciation	(17,936,732)				(17,936,732)	
m	Corporate owned life insurance premiums						
n	Other section 263A costs		122,798			122,798	
3	Inventory shrinkage accruals		(380,164)			(380,164)	
4	Excess inventory and obsolescence reserves						
5	Lower of cost or market write-downs	9,181,241	(9,181,241)				
6	Other items with differences (attach schedule)						
7	Other items with no differences	(269,246,365)				(269,246,365)	
8	<b>Total cost of goods sold.</b> Add lines 1 through 7, in columns a, b, c, and d	(278,001,856)	(9,438,607)			(287,440,463)	

Form 8916-A (2008) Page **2** 

	rt    Interest Income				T.
	Interest Income Item	(a) Income (Loss) per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	1,032,236	1,916,545		2,948,781
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120-S) Part II, line 11.	1,032,236	1,916,545	0,6	2,948,781
Pa	rt III Interest Expense				
	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities	19			
2	Lease/purchase interest expense	6			
3a	Intercompany interest expense — Paid to outside tax affiliated group	00.			
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense	21,363,522	71,196		21,434,718
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120-S) Part III, line 26.				
	LIZU-OLEAN III IINE ZD	21,363,522	71,196		21,434,718

## Form **8916-A**

### **Supplemental Attachment to Schedule M-3**

OMB No. 1545-2061

2008

Department of the Treasury Internal Revenue Service

► Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

Name of common parent					Employer identification number  11 0000002		
Hide 'N Seek Foods, Inc.						0000002	
	of subsidiary				r identifica	ation number	
	e 'N Seek Foods, Inc.			11		0000002	
Pai	Cost of Goods Sold Items	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	(c Perma Differ	anent	(d) Deduction per Tax Return	
1	Amounts attributable to cost flow assumptions						
2	Amounts attributable to:						
а	Stock option expense						
b	Other equity based compensation						
С	Meals and entertainment						
d	Parachute payments						
е							
	Pension and profit sharing						
	Other post-retirement benefits						
i	Section 198 environmental remediation costs						
j	Amortization						
K	Depletion	(15,593,967)				(15,593,967)	
m	Depreciation					( 2,722,722 )	
n	Other section 263A costs		20,000			20,000	
3	Inventory shrinkage accruals						
4	Excess inventory and obsolescence reserves						
5	Lower of cost or market write-downs	9,181,241	(9,181,241)				
6	Other items with differences (attach schedule)						
7	Other items with no differences	(250,338,683)				(250,338,683)	
8	<b>Total cost of goods sold.</b> Add lines 1 through 7, in columns a, b, c, and d	(256,751,409)	(9,161,241)			(265,912,650)	

Form 8916-A (2008) Page **2** 

Part	II Interest Income				
	Interest Income Item	(a) Income (Loss) per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	(d) Income (Loss) per Tax Return
- 1	ax-exempt interest				
	nterest income from hybrid securities				
<b>3</b> S	Sale/lease interest income				
ir	ntercompany interest ncome — From outside tax affiliated group				
ir	ntercompany interest ncome — From tax affiliated group				
<b>5</b> C	Other interest income	1,221,456			1,221,456
li o 1 F	Total interest income. Add thes 1 through 5. Enter total on Schedule M-3 (Forms 120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 120-S) Part II, line 11.	1,221,456	35		1,221,456
Part	III Interest Expense				
	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	<b>(d)</b> Deduction per Tax Return
1   Ir	nterest expense from hybrid securities	10			
	ease/purchase interest	-6			
е	ntercompany interest expense — Paid to outside ax affiliated group	00.			
е	ntercompany interest expense — Paid to tax affiliated group				
<b>4</b> C	Other interest expense	21,342,118	71,196		21,413,314
li   o   1   S   1   II   (F	otal interest expense. Add nes 1 through 4. Enter total on Schedule M-3 (Form 120) Part III, line 8; Schedule M-3 (Forms 120-PC and 1120-L), Part II, line 36; Schedule M-3 Form 1065) Part III, line 27; or Schedule M-3 (Form 120-S) Part III, line 26.				
1		21,342,118	71,196		21,413,314

## Form **8916-A**

### **Supplemental Attachment to Schedule M-3**

OMB No. 1545-2061

2008

Department of the Treasury Internal Revenue Service

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

Name of common parent					Employer identification number			
Hide 'N Seek Foods, Inc.				11		0000002		
	e of subsidiary eek Playhouse			Employer 11	identifica	otion number 0000012		
	rt I Cost of Goods Sold			''		0000012		
Tu	Cost of Goods Sold Items	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	(c) Perma Differe	nent	(d) Deduction per Tax Return		
1	Amounts attributable to cost flow assumptions							
2	Amounts attributable to:							
а	Stock option expense							
b	Other equity based compensation							
С	Meals and entertainment	0,						
d	Parachute payments							
е								
f	Pension and profit sharing	U						
g h	Other post-retirement benefits							
i	Section 198 environmental remediation costs							
j	Amortization							
k	Depletion							
I	Depreciation							
m	Corporate owned life insurance premiums							
n	Other section 263A costs							
3	Inventory shrinkage accruals							
4	Excess inventory and obsolescence reserves							
5	Lower of cost or market write-downs							
6 7	Other items with no differences (attach schedule)	(315,431)				(315,431)		
8	Other items with no differences	(2-2,227)				(= 2, 12.1)		
O	columns a, b, c, and d	(315,431)				(315,431)		

Form 8916-A (2008) Page **2** 

	8916-A (2008)				Page 2
Pa	rt II Interest Income		I		
	Interest Income Item	(a) Income (Loss) per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	<b>(d)</b> Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	(664,423)	664,423		
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120-S) Part II, line 11.	(664,423)	664,423	0,6	
Pa	rt III Interest Expense				
	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	<b>(d)</b> Deduction per Tax Return
1	Interest expense from hybrid securities	19			
2	Lease/purchase interest expense	6			
3a	Intercompany interest expense — Paid to outside tax affiliated group	00.			
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense	2,142			2,142
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120-S) Part III, line 26.				
	0 0, 1 art iii, iii 0 20.	2,142			2,142

## Form **8916-A**

### **Supplemental Attachment to Schedule M-3**

OMB No. 1545-2061

2008

Department of the Treasury Internal Revenue Service

► Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

Name of common parent					Employer identification number  11 0000002			
Hide 'N Seek Foods, Inc.						0000002		
	e of subsidiary				·identifica	ation number		
_	me Foods			11		0000013		
Pal	Cost of Goods Sold Items	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	(c Perma Differ	anent	(d) Deduction per Tax Return		
1	Amounts attributable to cost flow assumptions							
2	Amounts attributable to:							
а	Stock option expense							
b	Other equity based compensation							
С	Meals and entertainment	0,						
d	Parachute payments							
е								
f	Pension and profit sharing	U						
g	Other post-retirement benefits							
n :	Deferred compensation							
'	Section 198 environmental remediation costs							
j	Amortization							
k	Depletion							
I	Depreciation	(2,342,765)				(2,342,765)		
m	Corporate owned life insurance premiums							
n	Other section 263A costs		102,798			102,798		
3	Inventory shrinkage accruals		(380,164)			(380,164)		
4	Excess inventory and obsolescence reserves							
5	Lower of cost or market write-downs							
6	Other items with differences (attach schedule)							
7	Other items with no differences	(18,592,251)				(18,592,251)		
8	<b>Total cost of goods sold.</b> Add lines 1 through 7, in columns a, b, c, and d	(20,935,016)	(277,366)			(21,212,382)		

Form 8916-A (2008) Page **2** 

	rt II Interest Income				rage Z
	Interest Income Item	(a) Income (Loss) per Income Statement	<b>(b)</b> Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	475,203	1,252,122		1,727,325
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120-S) Part II, line 11.	475,203	1,252,122		1,727,325
Pa	rt III Interest Expense	<b>V</b>			-,,
	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	<b>(c)</b> Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense	19,262			19,262
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120-S) Part III, line 26.				
		19,262			19,262

11-0000005

#### **FORM 1120 TEST SCENARIO 3**

FORMS REQUIRED: 1120, Sch M-3 (F1120), Sch N (F1120), 926, 1118, Sch J (F1118), 5471, Sch J

(F5471), Sch M (F5471), Sch O (F5471), 8832, 8858

#### **ATTACHMENTS:**

ItemizedOtherDeductionsSchedule ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentsSchedule OtherIncludibleEntitiesSchedule

OtherIncomeLossItemsWithDifferencesSchedule

OtherExpenseDeductionItemsWithDifferencesSchedule

Post1986UndistributedEarningsSchedule

Category3FilerStatement

ItemizedOtherDeductionsSchedule2 ItemizedOtherCurrentAssetsSchedule ItemizedOtherCurrentLiabilitiesSchedule ItemizedOtherLiabilitiesSchedule EarningsAndProfitsOtherAdjStmt

BINARY ATTACHMENTS: Organizational Chart for Form 5471 Sch O

**HEADER INFO:** 

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

Officer: Name: Poppy Seed

Title: Chief Executive Officer Taxpayer PIN: Self-Select Phone: 888-555-1212 Email Address:

Liliali Address.

**DateSigned**: 03/15/09

Preparer: Name: Johnny Appleseed

Date Prepared: 02/15/09

IRS PAYMENT: N/A

Name Control: INTE

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

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

Total (not in schema)	120,387
Financial Service Costs	<u>21,000</u>
Professional Services	31,227
Audit Fees	68,160

**Attachment 2, Form 1120,** Sch L, Line 6(b) & (d), Other Current Assets (*ItemizedOtherCurrentAssetsSchedule*)

	Beginning	Ending
Prepaid Expenses & Special Deposits	<u>35,726</u>	<u>35,726</u>
Total (not in schema)	35,726	35,726

Attachment 3, Form 1120, Sch L, Line 9(b) & (d), Other investments (ItemizedOtherInvestmentsSchedule)

Investments in Subsidiaries	<b>Beginning</b> <u>139,197,191</u>	<b>Ending</b> 250,072,971
Total (not in schema)	<u>139,197,191</u>	250,072,971

**Attachment 4, Sch M-3 (Form 1120),** Part I, Line 7c, Net income (loss) of other includible entities (*OtherIncludibleEntititesSchedule*)

Net income (loss) amount 135,879

**Attachment 5, Sch M-3 (Form 1120),** Part II, Line 25, Other Income (Loss) Items With Differences (OtherIncomeLossItemsWithDifferencesSchedule)

	Per Statement	Temp. Difference	Perm. Difference	Per Tax Return	
Recovery of Expense Total (not in schema)	512,526 <b>512,526</b>	(512,526) ( <b>512,526)</b>	0 0	0	

**Attachment 6, Sch M-3 (Form 1120),** Part III, Line 35, Other Expense/Deduction Items With Differences (Other Expense Deduction Items With Differences Schedule)

	Per Statement	Temp. Difference	Perm. Difference	Per Tax Return	
Prior Year Adjustments	(256,260)	256,260	0	0	
Total (not in schema)	(256,260)	<u>256,260</u>	0	0	

Attachment 7, Form 1118, Sch C, Part I, Col 4, Post 1986 Undistributed Earnings

(Post1986UndistributedEarningsSchedule)

Post 1986 E&P Beginning Current E&P Post 1986 E&P Ending

20,546,204 29,524,354 **50,070,558** 

**Attachment 8, Form 5471,** Box B(3), Category of filer checkboxes (Category3FilerStatement)

Amount of indebtedness

s 0

Type of indebtedness

New acquisition

Name Address Foreign Finance Corporation 75 Any Street, Austin, TX 78737

Identifying Number none Number of shares 1,000

Attachment 9, Form 5471, Sch C, Line 16, Other deductions (ItemizedOtherDeductionsSchedule2)

	Functional Currency	US Dollar
Miscellaneous deductions	199,936 356 383	295,720 527,114
Operating supplies	<u>356,382</u>	<u>527,114</u>
Total (not in schema)	<u>556,318</u>	822,834

**Attachment 10, Form 5471**, Sch F, Line 4(a) & (b), Other current assets (*ItemizedOtherCurrentAssetsSchedule*)

		Beginning	Ending
Miscellaneous		<u>255,108</u>	243,012
Total	(not in schema)	<u>255,108</u>	<u>243,012</u>

**Attachment 11, Form 5471**, Sch F, Line 7(a) & (b), Other investments (ItemizedOtherInvestmentSchedule)

	Beginning	Ending
Investments in Stock (Non-affiliated)	57,437	36,820,277
Total (not in schema)	<u>57,437</u>	36,820,277

**Attachment 12, Form 5471**, Sch F, Line 15(a) & (b), Other current liabilities (*ItemizedOtherCurrentLiabilitiesSchedule*)

	Beginning	Ending
Other accrued liabilities	<u>4,001,670</u>	<u>5,080,202</u>
Total (not in schema)	<u>4,001,670</u>	<u>5,080,202</u>

### Attachment 13, Form 5471, Sch F, Line 17(a) & (b), Other liabilities (ItemizedOtherLiabilitiesSchedule)

	Beginning	Ending
Deferred Federal Income Taxes	<u>2,016,428</u>	1,247,422
Total (not in schema)	<b>2,016,428</b>	1,247,422

### Attachment 14, 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	0	<u>515,184</u>
Total (not in schema)	1,946,284	<u>515,184</u>

	1.	120		U.S.	Corpor	ation In	come 1	Гах R	etur	n		OMB No. 154	5-0123
Forn		the Treasury	For calen	dar year 2008	•						, 20	200	Ω
		ue Service (77)		,		ee separate i					,		U
	heck if:			Name						В	Employe	identification n	umber
	onsolida attach Fo	rm 851)   I	Ise IRS	Internation	al Finance I	ncorporated	ł			1	11	0000005	
		e consoli-	abel. Otherwise,	Number, street,	, and room or s	uite no. If a P.C	. box, see ins	structions.		С	Date inco	rporated	
	lated retu Personal h	""	rint or	35 Any Stre	eet							08/01/1985	
	attach Sc		ype.		tate, and ZIP co	ode				D	Total asset	s (see instructions)	
	ersonal se see instruc	ervice corp.		Anytown, N	IY 10006					\$		250,306,361	
			E Check if	: <b>(1)</b> Initial	return (2)	Final return	(3) N	ame chang	ge <b>(4</b> )	) Addre	ess change		
	1a	Gross receipts or	i			eturns and allov	vances	•		c Bal 🎚	▶ 1c		
	2	Cost of goods		odulo A lino 9			varices			C Dai •	2		
	3										. 3		
			1 de la									43,834,479	
Φ	4		hedule C, line 19)									.0,00 ., 0	
ncome	5	Interest .									. 6		
<u>s</u>	6	Gross rents									7		
	7	Gross royalties									. 8		
	8	Capital gain no									. 9		
	9	Net gain or (lo									. —		
	10 11	Other income									. 10	43,834,479	
_		Total income						<u> </u>			11	43,034,479	_
deductions.)	12	Compensation		•	•						. 12		-
윥	13	Salaries and w	• •	. ,	,						. 13		-
np	14	Repairs and m	naintenanc	e							. 14		-
	15	Bad debts .									. 15		
s on	16	Rents										-	
<u>io</u>	17	Taxes and lice	licenses									+	
itat	18	Interest .	· ; [] · C(   ·   · · · · · · · · · · · · · · · ·										
<u>=</u>	19		ble contributions								. 19		
for	20	Depreciation f	epreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)										
ns	21	Depletion .	etion									-	
cţi	22	_									. 22		_
itr	23	Pension, profit	nsion, profit-sharing et a, p an								. 23		-
<u>2</u> .	24	. ,									. 24		+
ons (See instructions for limitations	25	Domestic prod	duction ac	tivities deducti	ion (attach Fo	rm 8903) .					. 25	120,387	
) SL	26	Other deduction	•	,							. 26	•	+
텵	27	Total deducti									27	120,387	
Deducti	28	Taxable incom				•			ne 27 fro	om line 11	28	43,714,092	
De	29	Less: a Net		•	*	,		29a			- 00		
				ctions (Schedu				29b			29c	43,714,092	+
	30	Taxable incor			m line 28 (see	instructions)					. 30	15,134,073	
	31	Total tax (Sch			220 4	,678,103					. 31	10,104,073	+
ints	32 a	2007 overpayr				,000,000							
Tax and Payments	b	2008 estimate			32b 13,	,000,000	) ,	32d	16,67	8.103			
Рау	С	2008 refund app					d Bal ►	32e	. 0,07	-,			
pq	e	Tax deposited		17004			· · ·	32f			32g	16,678,103	
×	f	Credits: (1) Form			<b>(2)</b> Form 4136					$\overline{}$	33	10,010,100	+-
Та	33 34	Estimated tax	. , ,		,		_	· · ·	-		34		_
	35	Amount owed Overpayment		•			-				35	1,544,030	
	36	Enter amount f							•	efunded I	▶ 36	,= : :,===	
	U	Inder penalties of pe	erjury, I decla	re that I have exan	nined this return, i	including accomp	anying schedul	les and state	ements, a	nd to the bes		wledge and belief,	it is true,
Sig	gn∣°	orrect, and complet	e. Declaratio	n of preparer (othe	er than taxpayer) is	s based on all info	ormation of wh	ich preparei	r has any	knowledge.	May the	IRS discuss this	return
	re					<b>L</b>	Chief E	xecutiv	e Offic	er	with the	preparer shown	below
		Signature of office	cer		Da	ate	Title				(see instr	ructions)? Ves	∐ No
Pai	ď	Preparer's					Date		Che	ck if	Prepa	arer's SSN or PTIN	ı
	u parer's	signature										999-06-0007	7
	•	Firm's name yours if self		Electro	nic Tax File	ers, Inc.				EIN <b>11</b>		0000011	
ust	Only	address, an		100 Efil	le Drive Any	town. TX 78	3621			Phone no.	( 512	) 555-12	212

	1120 (2008)							Page 2
Sch	nedule A Cost of Goods Sold (see instru	ctions)						
1	Inventory at beginning of year				1			
2	Purchases				. 2			
3	Cost of labor							
4	Additional section 263A costs (attach schedule)							
5	Other costs (attach schedule)				5			
6	Total. Add lines 1 through 5							
7	Inventory at end of year				-			
8	Cost of goods sold. Subtract line 7 from line 6. Enter	here and	l on page 1, line	2	8			
9a	Check all methods used for valuing closing inventory:							
	(i) Cost							
	(ii) Lower of cost or market							
	(iii) Other (Specify method used and attach explan	nation.)						
b	Check if there was a writedown of subnormal goods.							
С	Check if the LIFO inventory method was adopted this							$\overline{\Box}$
d	If the LIFO inventory method was used for this tax year				1	ĺ		
_	inventory computed under LIFO					t l		
е	If property is produced or acquired for resale, do the						Yes	☐ No
	Was there any change in determining quantities, cost,						_	
	attach explanation						Yes	☐ No
Sch	nedule C Dividends and Special Deduct	i <b>ons</b> (se	e instructions	S) (a	) Dividends	(b) %	(c) Special	deductions
					received	(5) /0	(a) >	(b)
1	Dividends from less-than-20%-owned domestic corpo	rations (o	ther than debt-fi	nanced				
	stock)					70		
2	Dividends from 20%-or- nore- wned domestic or or	ations (ot	her than debt-fi	nanced				
	stock)					80		
3	Dividends on debt-financed struk fidenes cand or					see instructions		
4	Dividends on certain preferred stock of less-than-20%	-owned p	oublic utilities			42		
5	Dividends on certain preferred stock of 20%-or-more-	owned pu	ublic utilities .			48		
6	Dividends from less-than-20 %-owned f reign corpora	on an	tain FSCs	<b>5. 6</b>	0-0	70		
7	Dividends from 20%-or-mor -o /nec fc eight or /porati	ons inco	er in FSCs.	.). [.]		80		
8	Dividends from wholly covne for eight subsidiar ies.			LLL		100		
9	Total. Add lines 1 through 8. See instruction; for limit							
10	Dividends from domestic corporations received by	a smal	I business inve	estment				
	company operating under the Small Business Inve			<b>I</b>		100		
11	Dividends from affiliated group members					100		
12	Dividends from certain FSCs					100		
13	Dividends from foreign corporations not included on li	nes 3, 6,	7, 8, 11, or 12					
14	Income from controlled foreign corporations under sul	part F (at	ttach Form(s) 54	71)	43,668,62			
15	Foreign dividend gross-up				165,85	9		
16	IC-DISC and former DISC dividends not included on li	nes 1, 2,	or 3			_		
17	Other dividends							
18	Deduction for dividends paid on certain preferred stoo	k of publi	c utilities					
19	Total dividends. Add lines 1 through 17. Enter here a		• •	▶	43,834,47			
20 20	Total special deductions. Add lines 9, 10, 11, 12, an			_		<u> ▶ </u>		
SCI	nedule E Compensation of Officers (see Note: Complete Schedule E only if total I			. ,		~ \$500 000 a	r moro	
	Hote. Complete Conedule L only II total I	ccopis (III	(c) Percent of	Percent of	corporation	9500,000 0	more.	
	(a) Name of officer (b) Social secur	ity number	time devoted to	(d) Common	(e) Preferre		int of comper	nsation
1			business %	( <b>u</b> ) Common %		и %		
<u> </u>			%	% %		% %		
			%	%		%		
			%	%		%		
			%	%		%		
	Total componentian of officers		70		1			
2	Total compensation of officers	alsewborn	on return					
3 ⊿	Subtract line 3 from line 2. Enter the result here and c							

Form 1120 (2008) Page **3** 

	hedule J	Tax Computation (see i	nstructions)						
1	Check if the	e corporation is a member of a co	ntrolled group (attach	Schedule O (Form 1	120)) ▶ □				
2	Income tax.	Check if a qualified personal service	vice corporation (see	instructions)	▶ □	2	15,29	9,932	
3	Alternative i	minimum tax (attach Form 4626).				3			
4	Add lines 2	and 3				4	15,29	9,932	
5a	Foreign tax	credit (attach Form 1118)		1 =	165,859				
b	Credit from	Form 8834							
С	General busi	ness credit. Check applicable box(es	):	Form 5884					
	Form 64	Form 8835, Section E	B	Form 8846 <b>5c</b>					
d	Credit for p	rior year minimum tax (attach Fori	m 8827)						
е	Bond credit	s from: Form 8860	Form 8912		•				
6	Total credi	ts. Add lines 5a through 5e				6		5,859	
7	Subtract lin	e 6 from line 4				7	15,13	4,073	
8	Personal ho	olding company tax (attach Sched	ule PH (Form 1120))			8			
9	Other taxes	. Check if from:  Form 4255	☐ Form 8611	☐ Form 8697					
		☐ Form 8866	☐ Form 8902	Other (attac	h schedule)	9			
10		Add lines 7 through 9. Enter here a		<u> 1</u>		10	15,13	4,073	
SC	hedule K	Other Information (see						V	NI-
1	Check acco	ounting method: a Cash	<b>b</b> 🗹 Accrual	<b>c</b> Other (specif	y) <b>&gt;</b>			Yes	No
2		tructions and enter the:							
а	Business ac	ctivity code no.					22293	-	
b	Business ac	International Finance						-	
С		service International Finance							
3	Is the corpo	oration a subsidiary in an affiliated ter name and LIN the parent co	group or a parent-su	ubsidiary controlled gr	oup?			. —	
	If "Yes," en	ter name and LIIV the parent co	orp araf on					-	
	A							•	
4		of the tax yea:							
а		gn or domestic corporation, partners						\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	
		constructive ownership, see instr			on's stock entitled to vote			•	
		0.N. (5.1)	(ii) Empl ye		( ) Commany of			ercentag	
		(i) Name of Entity	identificatio Nu aber	(iii) Type of Inti /			Owne	d in Voti	
			(if any)	() 1)	)rr aniza on			Stock	ng
		<del></del>	(if any)	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Jr. aniza on			Stock	ng 
ABO	C Energy C	orporation	(ir any) 11-0000015	Corporation	UK Or aniza on			100	ng
ABO	C Energy C	orporation		, 2					
ABO	C Energy C	orporation		, 2					nig
ABO	C Energy C	orporation		, 2					
ABO	C Energy C	orporation		, 2					ng
ABO	C Energy C	orporation		, 2					
ABO	C Energy C	orporation		, 2					nig
ABO	C Energy C	orporation		, 2					
ABO	C Energy C	orporation		, 2					nig
ABO	C Energy C	orporation		, 2					
			11-0000015	Corporation	UK			100	nig .
	Did any ind	ividual or estate own directly 20%	11-0000015	Corporation  rectly or indirectly, 50	UK  % or more of the total was	voting		100	
	Did any ind all classes of	ividual or estate own directly 20% of the corporation's stock entitled	11-0000015  or more, or own, ditto vote?	Corporation  rectly or indirectly, 50	UK  % or more of the total was	voting		100	<b>✓</b>
	Did any ind all classes of	ividual or estate own directly 20% of the corporation's stock entitled constructive ownership, see instr	11-0000015  or more, or own, ditto vote?	Corporation  rectly or indirectly, 50	WK % or more of the total v		power of	f	V
	Did any ind all classes of	ividual or estate own directly 20% of the corporation's stock entitled	11-0000015  or more, or own, ditto vote?	Corporation  rectly or indirectly, 50	UK  % or more of the total was	nship	power of	100	V
	Did any ind all classes of	ividual or estate own directly 20% of the corporation's stock entitled constructive ownership, see instr	11-0000015  or more, or own, ditto vote?	Corporation  rectly or indirectly, 50  mplete (i) through (iv).  (ii) Identifying Number	% or more of the total v	nship	power of	f ercentagd in Voti	V
	Did any ind all classes of	ividual or estate own directly 20% of the corporation's stock entitled constructive ownership, see instr	11-0000015  or more, or own, ditto vote?	Corporation  rectly or indirectly, 50  mplete (i) through (iv).  (ii) Identifying Number	% or more of the total v	nship	power of	f ercentagd in Voti	V
	Did any ind all classes of	ividual or estate own directly 20% of the corporation's stock entitled constructive ownership, see instr	11-0000015  or more, or own, ditto vote?	Corporation  rectly or indirectly, 50  mplete (i) through (iv).  (ii) Identifying Number	% or more of the total v	nship	power of	f ercentagd in Voti	V
	Did any ind all classes of	ividual or estate own directly 20% of the corporation's stock entitled constructive ownership, see instr	11-0000015  or more, or own, ditto vote?	Corporation  rectly or indirectly, 50  mplete (i) through (iv).  (ii) Identifying Number	% or more of the total v	nship	power of	f ercentagd in Voti	V
	Did any ind all classes of	ividual or estate own directly 20% of the corporation's stock entitled constructive ownership, see instr	11-0000015  or more, or own, ditto vote?	Corporation  rectly or indirectly, 50  mplete (i) through (iv).  (ii) Identifying Number	% or more of the total v	nship	power of	f ercentagd in Voti	V
	Did any ind all classes of	ividual or estate own directly 20% of the corporation's stock entitled constructive ownership, see instr	11-0000015  or more, or own, ditto vote?	Corporation  rectly or indirectly, 50  mplete (i) through (iv).  (ii) Identifying Number	% or more of the total v	nship	power of	f ercentagd in Voti	V
	Did any ind all classes of	ividual or estate own directly 20% of the corporation's stock entitled constructive ownership, see instr	11-0000015  or more, or own, ditto vote?	Corporation  rectly or indirectly, 50  mplete (i) through (iv).  (ii) Identifying Number	% or more of the total v	nship	power of	f ercentagd in Voti	V
	Did any ind all classes of	ividual or estate own directly 20% of the corporation's stock entitled constructive ownership, see instr	11-0000015  or more, or own, ditto vote?	Corporation  rectly or indirectly, 50  mplete (i) through (iv).  (ii) Identifying Number	% or more of the total v	nship	power of	f ercentagd in Voti	<b>✓</b>

Form 1120 (2008) Page 4 Schedule K Continued Yes Nο 5 At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851? For rules of constructive ownership, see instructions . If "Yes," complete (i) through (iv). (ii) Employer (iv) Percentage (iii) Country of (i) Name of Corporation Identification Number Owned in Voting Incorporation (if any) Stock b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions If "Yes," complete (i) through (iv). (ii) Employer (iv) Percentage (iii) Country of (i) Name f Entity Identification Number Owned in Profit, Organization (if any) Loss, or Capital During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? . . . For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ▶ ...... and (ii) Owner's country ▶ ..... (c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶\_\_\_\_\_\_ Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . . If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. 9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ ..... Enter the number of shareholders at the end of the tax year (if 100 or fewer) If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here . . . . 11 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$..... Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of 1 If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 4. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. > \$

Form 1120 (2008) Page **5** 

Scl	nedule L Balance Sheets per Books	Beginning	g of ta	ax year	End of ta	ax year
	Assets	(a)		(b)	(c)	(d)
1	Cash			250,328		197,664
2a	Trade notes and accounts receivable					
b	Less allowance for bad debts	( )			(	
3	Inventories					
4	U.S. government obligations					
5	Tax-exempt securities (see instructions)					
6	Other current assets (attach schedule)			35,726		35,726
7	Loans to shareholders			5,000		0
8	Mortgage and real estate loans					
9	Other investments (attach schedule)			139,197,191		250,072,971
10a	Buildings and other depreciable assets					
b	Less accumulated depreciation	( )			( )	
11a	Depletable assets					
b	Less accumulated depletion	( )			( )	
12	Land (net of any amortization)					
13a	Intangible assets (amortizable only)					
b	Less accumulated amortization	( )			( )	
14	Other assets (attach schedule)					
15	Total assets			139,488,245		250,306,361
	Liabilities and Shareholders' Equity			, ,		
16	Accounts payable					
17	Mortgages, notes, bonds payable in less than 1 year					
18	Other current liabilities (¿ Laur chedule) .					
19	Loans from shareholders					
20	Mortgages, notes, bonds par able in the record of the reco					
21	Other liabilities (attach schedule)					
22	Capital stock: <b>a</b> Preferred stock					
	<b>b</b> Common stock	5,000		5,000	5,000	5,000
23	Additional paid-in capital			139,231,622		249,913,859
23 24	Retained earnings—Appropriate (at 1ch s the lule)					2,2 2,222
25	Retained earnings—Unappropriated			251,623		387,502
26	Adjustments to shareholders' equity (attach schedule)			,		,
27	Less cost of treasury stock		(	)		( )
28	Total liabilities and shareholders' equity			139,488,245		250,306,361
Scl	nedule M-1 Reconciliation of Incom	e (Loss) per Book	s W	ith Income per	Return	•
	Note: Schedule M-3 required	instead of Schedule N	∕I-1 if	total assets are \$1	0 million or more—see i	nstructions
1	Net income (loss) per books		7	Income recorded	on books this year not	
2	Federal income tax per books			included on this re	•	
3	Excess of capital losses over capital gains .			Tax-exempt intere	st \$	
4	Income subject to tax not recorded on books					
	this year (itemize):					
			8	Deductions on th	is return not charged	
5	Expenses recorded on books this year not			against book inco	me this year (itemize):	
	deducted on this return (itemize):		a	Depreciation	\$	
а	Depreciation \$		l	•	utions \$	
b	Charitable contributions \$					
С	Travel and entertainment \$					
			9			
6	Add lines 1 through 5		10	Income (page 1, lir	e 28)—line 6 less line 9	
Scl	nedule M-2 Analysis of Unappropr	iated Retained E	arni	ngs per Books	(Line 25, Schedul	e L)
1	Balance at beginning of year	251,623	5	Distributions: a	Cash	
2	Net income (loss) per books	135,879			Stock	
3	Other increases (itemize):			С	Property	
	` · · · · · · · · · · · · · · · · · · ·		6		temize):	
			7	Add lines 5 and 6		
4	Add lines 1, 2, and 3	387,502	8	Balance at end of	year (line 4 less line 7)	387,502

## SCHEDULE M-3 (Form 1120)

Department of the Treasury

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

O Attach to Form 1120 or 1120-C.
O See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Name of corporation (common parent, if consolidated return) Employer identification number **International Finance Incorporated** 11-0000005 (1) ✓ Non-consolidated return (2) Consolidated return (Form 1120 only) Check applicable box(es): (3) Mixed 1120/L/PC group (4) Dormant subsidiaries schedule attached Financial Information and Net Income (Loss) Reconciliation (see instructions) Part I 1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year? Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K. ✓ No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. **b** Did the corporation prepare a certified audited non-tax-basis income statement for that period? Skip line 1c and complete lines 2a through 11 with respect to that income statement. ✓ No. Go to line 1c. c Did the corporation prepare a non-tax-basis income statement for that period? ✓ Yes. Complete lines 2a through 11 with respect to that income statement. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a. **2a** Enter the income statement period: MM/an/1/2008 Dec/31, 2008 Has the corporation's income statement been restated for the income statement period on line 2a? (If "Yes," attach an explanation and the amount of each item restated.) ✓ No. c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a? (If "Yes," attach an explanation and the amount of each item restated.) Yes. ✓ No. **3a** Is any of the corporation's voting common stock publicly traded? Yes. ✓ No. If "No," go to line 4a. Enter the symbol of the corporation's primary U.S. publicly traded voting common stock c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 4a **b** Indicate accounting standard used for line 4a (see instructions): (2) IFRS (3) Statutory (4) Tax-basis (5) Other (specify) 5a Net income from nonincludible foreign entities (attach schedule) 5a **b** Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount) 5b 6a Net income from nonincludible U.S. entities (attach schedule) 6a **b** Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount) 6b 7a Net income (loss) of other includible foreign disregarded entities (attach schedule) 7a Net income (loss) of other U.S. disregarded entities (attach schedule) 7b 135,879 Net income (loss) of other includible entities (attach schedule) **7c** 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule) 8 Adjustment to reconcile income statement period to tax year (attach schedule) 9 **10a** Intercompany dividend adjustments to reconcile to line 11 (attach schedule) 10a **b** Other statutory accounting adjustments to reconcile to line 11 (attach schedule) 10b c Other adjustments to reconcile to amount on line 11 (attach schedule) 10c Net income (loss) per income statement of includible corporations. Combine lines 4 through 10 135.879 11 11 Note. Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2. Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines. **Total Assets Total Liabilities** Included on Part I, line 4 0 (C) Removed on Part I, line 5 Removed on Part I, line 6

Included on Part I, line 7

88,253

43,768

Schedule M-3 (Form 1120) 2008 Name of corporation (common parent, if consolidated return) **Employer identification number International Finance Incorporated** 11-0000005 Check applicable box(es): (1) Consolidated group (2) Parent corp (3) Consolidated eliminations (4) Subsidiary corp (5) Mixed 1120/L/PC group Check if a sub-consolidated: (6) 1120 group (7) 1120 eliminations **Employer identification number** Name of subsidiary (if consolidated return) Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable **Income per Return** (see instructions) (b) (c) (d) Income (Loss) Items (a) Permanent Difference Income (Loss) per Tax Return Income (Loss) per Temporary Difference (Attach schedules for lines 1 through 11) Income Statement Income (loss) from equity method foreign corporations 1 2 Gross foreign dividends not previously taxed 43,668,620 43,668,620 3 Subpart F, QEF, and similar income inclusions 165.859 Section 78 gross-up 5 Gross foreign distributions previously taxed Income (loss) from equity method U.S. corporations 7 U.S. dividends not eliminated in tax consolidation 8 Minority interest for includible corporations 9 Income (loss) from U.S. partnerships Income (loss) from foreign partnerships 10 11 Income (loss) from other pass-through entities 12 Items relating to reportable transactions (attach details) 13 Interest income (attach Form 8916-A) 14 Total accrual to cash adjustment **15** Hedging transactions **16** Mark-to-market income (loss) 17 Cost of goods sold (attach Form 8916-A) Sale versus lease (for sellers and/or lessors) 18 19 Section 481(a) adjustments Unearned/deferred revenue 20 21 Income recognition from long-term contracts 22 Original issue discount and other imputed interest 23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities **b** Gross capital gains from Schedule D, excluding amounts from pass-through entities c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses Abandonment losses Worthless stock losses (attach details) Other gain/loss on disposition of assets other than inventory g 24 Capital loss limitation and carryforward used 512.526 (512,526) Other income (loss) items with differences (attach schedule) 512,526 43,156,094 165.859 43.834.479 26 Total income (loss) items. Combine lines 1 through 25 (256, 260)256,260 27 Total expense/deduction items (from Part III, line 36) (120,387)(120,387)28 Other items with no differences 29a Mixed groups, see instructions. All others, combine 135,879 43,412,354 165,859 43,714,092 lines 26 through 28 **b** PC insurance subgroup reconciliation totals c Life insurance subgroup reconciliation totals 43,714,092 135,879 43,412,354 165,859 Reconciliation totals. Combine lines 29a through 29c Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) 2008 Name of corporation (common parent, if consolidated return) Employer identification number **International Finance Incorporated** 11-0000005 Check applicable box(es): (1) Consolidated group (2) Parent corp (3) Consolidated eliminations (4) Subsidiary corp (5) Mixed 1120/L/PC group Check if a sub-consolidated: (6) 1120 group (7) 1120 eliminations **Employer identification number** Name of subsidiary (if consolidated return) Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable **Income per Return—Expense/Deduction Items** (see instructions) (a) (b) (c) (d) Temporary Permanent Deduction per **Expense/Deduction Items** Expense per Income Statement Difference Difference Tax Return 1 U.S. current income tax expense 2 U.S. deferred income tax expense State and local current income tax expense 4 State and local deferred income tax expense Foreign current income tax expense (other than foreign withholding taxes) Foreign deferred income tax expense 6 Foreign withholding taxes 7 Interest expense (attach Form 8916-A) 8 9 Stock option expense 10 Other equity-based compensation Meals and entertainment 11 12 Fines and penalties 13 Judgments, damages, awards, and similar costs **14** Parachute payments 15 Compensation with section 162(m) limitation Pension and profit-sharing 16 Other post-retirement benefits 17 **Deferred compensation** 18 19 Charitable contribution of cash and tangible property 20 Charitable contribution of intangible property 21 Charitable contribution limitation/carryforward 22 Domestic production activities deduction Current year acquisition or reorganization investment banking fees 24 Current year acquisition or reorganization legal and accounting fees 25 Current year acquisition/reorganization other costs 26 Amortization/impairment of goodwill 27 Amortization of acquisition, reorganization, and startup costs 28 Other amortization or impairment write-offs Section 198 environmental remediation costs 29 30 Depletion 31 Depreciation 32 Bad debt expense 33 Corporate owned life insurance premiums 34 Purchase versus lease (for purchasers and/or lessees) **35** Other expense/deduction items with differences 256,260 (256, 260)n (attach schedule) 36 Total expense/deduction items. Combine lines 1 through 35. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive 256,260 (256, 260)n

#### SCHEDULE N (Form 1120)

### Foreign Operations of U.S. Corporations

99**0**0

Department of the Treasury Internal Revenue Service

Name

Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S. 2008

0000005

OMB No. 1545-0123

**International Finance Incorporated** 

Employer identification number (EIN)

11

#### Foreign Operations Information

		Yes	No
1a	During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as		
	an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?	<b>/</b>	
	If "Yes," you are generally required to attach Form 8858, Information Return of U.S. Persons With Respect to		
	Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		
b	Enter the number of Forms 8858 attached to the tax return		
2	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign		
	Partnerships, attached to the corporation's income tax return		
3	Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least		
	a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)?		/
	If "Yes," see instructions for required attachment.		
	in res, see instructions for required attachment.		
4a	Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.)	<b>/</b>	
	If "Yes," attach Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations,		
	for each CFC.		
b	Enter the number of Forms 34% attachents the tax return		
5	During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a		
	foreign trust?		~
	If "Yes," the corporation reason have to file Form 3520, Innuan eturn To Fier ort Transactions with Foreign Trusts		
	and Receipt of Certain F re gn 3if s.		
_			
ьа	At any time during the 2008 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign		
	country?	<b>/</b>	
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and		
	Financial Accounts.		
b	If "Yes," enter the name of the foreign country ▶ UK		
7a	Is the corporation claiming the extraterritorial income exclusion?		~
	If "Yes," attach a separate Form 8873, Extraterritorial Income Exclusion, for each transaction or group of		
	transactions.		
	Enter the number of Forms 8873 attached to the tax return		
С	Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of all Forms 8873 attached to the tax return ▶ \$		

#### Instructions

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

#### Who Must File

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

#### Question 1a

Check the "Yes" box if the corporation is the "tax owner" (defined below) of a foreign disregarded entity (FDE) or it is

required to file Form 5471 or Form 8865 with respect to a CFC or a CFP that is the tax owner of an FDE.

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

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

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

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

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

► Attach to your income tax return.

OMB No. 1545-0026

Attachment Sequence No. **128** 

U.S. Transferor Information (see Instruction	
Name of transferor	Identifying number (see instructions)
International Finance Incorporated	11-000005
<ul> <li>1 If the transferor was a corporation, complete questions</li> <li>a If the transfer was a section 361(a) or (b) transfer, was the 5 or fewer domestic corporations?</li> <li>b Did the transferor remain in existence after the transferous If not, list the controlling shareholder(s) and their identification.</li> </ul>	e transferor controlled (under section 368(c)) by
Controlling shareholder	Identifying number
	103,
c If the transferor was a member of an affiliated group corporation?	
Name of parent corporation	EIN of parent corporation
ABC Finance	11-0000021
d Have basis adjustments under section 367(a)(5) been	made?
<ul><li>2 If the transferor was a partner in a partnership that was complete questions 2a through 2d.</li><li>a List the name and EIN of the transferor's partnership</li></ul>	the actual transferor (but is not treated as such under section 367).
Name of partnership	EIN of partnership
Country Partnership	11-000014
<ul> <li>b Did the partner pick up its pro rata share of gain on</li> <li>c Is the partner disposing of its entire interest in the p</li> <li>d Is the partner disposing of an interest in a limited partn securities market?</li> </ul>	artnership?
Part II Transferee Foreign Corporation Informati	
3 Name of transferee (foreign corporation)	4 Identifying number, if any
Foreign Finance Corp  5 Address (including country)	<u> </u>
75 Any Street Birmingham England 126375	
6 Country code of country of incorporation or organization	n (see instructions)
UK	
7 Foreign law characterization (see instructions)  Corporation	
8 Is the transferee foreign corporation a controlled foreign	corporation?
and managed to resign corporation a controlled follows	

Form 926 (Rev. 12-2008) Page **2** 

		ding Transfer of Pro	(c)		(e)
Type of property	<b>(a)</b> Date of transfer	<b>(b)</b> Description of property	Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	9-30-2008		100,333		
	8-25-2008	IDD Stock	35,452	25,752	9,700
Stock and					
securities					7
Installment					
obligations,					
receivables or					
similar property					
Foreign currency			100		
or other property			11110		
denominated in foreign currency					
Toreign currency					
Inventory					
Assets subject to					
depreciation					
recapture (see					
Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property					
used in trade or					
business not listed under another					
category					
Intangible					
property					
Dranarti ta ba					
Property to be leased (as					
described in Temp. Regs. sec.					
1.367(a)-4T(c))					
Property to be					
sold (as described in					
Temp. Regs. sec.					
1.367(a)-4T(d))					
Transfers of oil and					
gas working interests (as described in					
Temp. Regs. sec.					
1.367(a)-4T(e))					
. –					
Other property					
Sunnlamental Infe	ormation Pequire	ed To Be Reported (see	instructions):		
oappiementai imi	omanon nequir	ed to be neported (See	ะ เกอแนบแบบเอ).		

Form 926 (Rev. 12-2008) Page **3** 

P	art IV Information Regarding Transfer of Property (see instructions)		
9	Enter the transferor's interest in the foreign transferee corporation before and after the transfer:		
	(a) Before05 % (b) After07 %		
10	Type of nonrecognition transaction (see instructions) ▶ Section 356		
I	Indicate whether any transfer reported on this schedule is subject to any of the following:  a Gain recognition under section 904(f)(3)	Yes Yes Yes Yes	✓ No ✓ No ✓ No ✓ No
12	Did this transfer result from a change in the classification of the transferee to that of a foreign corporation?	Yes	✓ No
-	Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:	Yes Yes Yes Yes	<ul><li>✓ No</li><li>✓ No</li><li>✓ No</li><li>✓ No</li></ul>
14	Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)?	Yes	✓ No
15	a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)?	Yes	✓ No
ı	b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ \$		
16	Was cash the only property transferred?	Yes	✓ No
17	<b>a</b> Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction?	Yes	✓ No
ı	<b>b</b> If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:		

F

### Foreign Tax Credit—Corporations

► Attach to the corporation's tax return.

OMB No. 1545-0122

See separate instructions. Internal Revenue Service For calendar year 20 or other tax year beginning and ending 20 Department of the Treasury Name of corporation Employer identification number **International Finance Incorporated** 11 0000005 Use a separate Form 1118 for each applicable category of income listed below. See Categories of Income on page 1 of instructions. Also, see Specific Instructions on page 5. Check only one box on each form. Passive Category Income ☐ Section 901(i) Income: Name of Sanctioned Country ► General Category Income ☐ Income Re-sourced by Treaty: Name of Country ► Schedule A Income or (Loss) Before Adjustments (Report all amounts in U.S. dollars. See page 5 of instructions.) 1. Foreign Country or Gross Income or (Loss) From Sources Outside the United States (INCLUDE Foreign Branch Gross Income here and on Schedule F) U.S. Possession (Enter two-letter code from list beginning on page 2. Deemed Dividends (see instructions) 3. Other Dividends 5. Gross Rents, 7. Other (attach 8. Total (add columns 11 of instructions. Use 6. Gross Income 4. Interest Royalties, and From Performance schedule) 2(a) through 7) a separate line for (b) Gross-up (sec. 78) (a) Exclude gross-up (b) Gross-up (sec. 78) (a) Exclude gross-up each.) \* License Fees of Services UK 43,668,620 165.859 43.834.479 В С D Е F Totals (add lines A through F) 43,668,620 165,859 43,834,479 \* For section 863(b) income, NOLs, income from RICs, and high-taxed income, use a single line (see Schedule A on page 5 of the instructions). Deductions (INCLUDE Foreign Branch Deductions here and on Schedule F) 13. Total Income or (Loss) Before 9. Definitely Allocable Deductions 10. Apportioned Share Adjustments (subtract of Deductions Not Rental, Royalty, and Licensing Expenses **12.** Total (e) Total Definitely (c) Expenses column 12 from Definitely Allocable 11. Net Operating (d) Other Deductions (add Related to Gross Allocable column 8) Loss Deduction Definitely (enter amount from (a) Depreciation, columns 9(e) Income From Deductions (add (b) Other Allocable applicable line of Depletion, and through 11) Performance of columns 9(a) Expenses Schedule H, Part II, **Deductions** Amortization through 9(d)) Services column (d)) Α 120,387 120,387 120,387 43,714,092 В С D Е

120,387

Cat. No. 10900F

120,387

120.387

43,714,092

#### Form 1120 Test Scenario 3

Form 1118 (Rev. 12-2008) Page 2 Schedule B Foreign Tax Credit (Report all foreign tax amounts in U.S. dollars.) Part I—Foreign Taxes Paid, Accrued, and Deemed Paid (see page 6 of instructions) 2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used) 3. Tax Deemed Paid 1. Credit is Claimed (from Schedule Cfor Taxes: Tax Withheld at Source on: Other Foreign Taxes Paid or Accrued on: Part I, column 10, (h) Total Foreign Taxes Paid Part II, column 8(b), Accrued Paid or Accrued (add (c) Rents. Royalties. (d) Section (e) Foreign (a) Dividends (b) Interest (f) Services Income (g) Other and Part III, column 8) columns 2(a) through 2(g)) and License Fees 863(b) Income Branch Income Date Paid Date Accrued Α 165,859 В С D Е F Totals (add lines A through F) 165,859 Part II—Separate Foreign Tax Credit (Complete a separate Part II for each applicable category of income.) 165.859 2 Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G) . . . . . . . . . . . . . . . . . . . 165,859 Enter the amount from the applicable column of Schedule J, Part I, line 11 (see page 6 of instructions). If Schedule J is not required to be completed, 43,714,092 43,714,092 8a Total taxable income from all sources (enter taxable income from the corporation's tax return). 43,714,092 1.000000 Divide line 7 by line 8c. Enter the resulting fraction as a decimal (see instructions). If line 7 is greater than line 8c, enter 1 15.299.932 10 15,299,932 11 Separate foreign tax credit (enter the smaller of line 6 or line 11 here and on the appropriate line of Part III). 165.859 Part III—Summary of Separate Credits (Enter amounts from Part II, line 11 for each applicable category of income, Do not include taxes paid to sanctioned countries.) 165.859 Credit for taxes on passive category income 165,859 **Total foreign tax credit** (subtract line 5 from line 4). Enter here and on the appropriate line of the corporation's tax return 165,859

Page 3 Form 1118 (Rev. 12-2008) Schedule C Tax Deemed Paid by Domestic Corporation Filing Return Use this schedule to figure the tax deemed paid by the corporation with respect to dividends from a first-tier foreign corporation under section 902(a), and deemed inclusions of earnings from a first- or lower-tier foreign corporation under section 960(a). Report all amounts in U.S. dollars unless otherwise specified. Part I—Dividends and Deemed Inclusions From Post-1986 Undistributed Earnings 6. Foreign Taxes Paid and Deemed 4. Post-1986 3. Country of 5. Openina 7. Post-1986 8. Dividends and 1. Name of Foreign Undistributed Paid for Tax Year Indicated 2. Tax Year End Incorporation Balance in Foreign Income **Deemed Inclusions** 9. Divide 10. Tax Deemed Paid Corporation Earnings (in (b) Taxes Deemed (Yr-Mo) (see Post-1986 Taxes (add (enter country Column 8(a) (multiply column 7 by (identify DISCs and functional Paid (from instructions) code from Foreign Income columns 5. by Column 4 column 9) (a) Taxes Paid currency-attach (b) U.S. Dollars former DISCs) Schedule D, Part I-(a) Functional Currency instructions) 6(a), and 6(b)) Taxes schedule) see instructions) Foreign Finance Corp 2008-12 UK 50,070,558 0 277,263 277,263 29,954,584 9,679,489 .5982 165,859 165.859 Total (Add amounts in column 10. Enter the result here and include on "Totals" line of Schedule B, Part I, column 3.) Part II—Dividends Paid Out of Pre-1987 Accumulated Profits 5. Foreign Taxes Paid 4. Accumulated Profits 8. Tax Deemed Paid and Deemed Paid on 1. Name of Foreign 3. Country of 6. Dividends Paid 7. Divide for Tax Year Indicated (see instructions) 2. Tax Year End Earnings and Profits Corporation (identify Incorporation (enter Column 6(a) (in functional currency (Yr-Mo) (see (E&P) for Tax Year DISCs and former country code from computed under by Indicated instructions) DISCs) instructions) section 902) (attach Column 4 (in functional currency) (a) Functional Currency (b) U.S. Dollars (a) Functional Currency (b) U.S. Dollars schedule) (see instructions) Total (Add amounts in column 8b. Enter the result here and include on "Totals" line of Schedule B, Part I, column 3.) Part III—Deemed Inclusions From Pre-1987 Earnings and Profits 4. E&P for Tax Year Indicated 1. Name of Foreign 3. Country of 5. Foreign Taxes Paid 6. Deemed Inclusions 7. Divide 2. Tax Year End (in functional currency 8. Tax Deemed Paid Corporation (identify Incorporation (enter Column 6(a) and Deemed Paid for (Yr-Mo) (see translated from U.S. dollars. (multiply column 5 by DISCs and former country code from Tax Year Indicated (see by instructions) computed under section 964) column 7) DISCs) instructions) instructions) (a) Functional Currency (b) U.S. Dollars Column 4 (attach schedule)

Total (Add amounts in column 8. Enter the result here and include on "Totals" line of Schedule B, Part I, column 3.)

Form 1118 (Rev. 12-2008)

## Schedule D Tax Deemed Paid by First- and Second-Tier Foreign Corporations under Section 902(b)

Use Part I to compute the tax deemed paid by a first-tier foreign corporation with respect to dividends from a second-tier foreign corporation. Use Part II to compute the tax deemed paid by a second-tier foreign corporation with respect to dividends from a third-tier foreign corporation. Report all amounts in U.S. dollars unless otherwise specified.

Part I—Tax Deemed Paid I	y First-Ti	er Foreign Co	rporations									
Section A-	-Dividends	Paid Out of Po	st-1986 Undist	ributed Earnir	ngs (Include th	ne column 10	results in S	Schedule C,	Part I, c	olumr	n 6(b).)	
Name of Second-Tier Foreign Corporation and Its Related First-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes	6. Foreign Taxes Paid for Tax	Paid and Deemed Year Indicated  (b) Taxes Deemed Paid (see instructions	7. Post-1986 Foreign Income Taxes (add columns 5.	8. Dividends	Paid (in func urrency)	irst-tier	9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
		,	55.1544.15)				(a), and (b))					,
						TO						
				10	1 1 -							
Section B—Dividends Paid O	ut of Pre-1	987 Accumulate	ed Profits (Inclu	ide the column	8(b) results i	n Schedule (	C, Part I, col	umn 6(b).)				
1. Name of Second-Tier Foreign	2. Tax Year	3. Country of	4. Accumulated F		n Taxes Paid and De	onicul	ds Paid (in functio	nal currency)	7. Divide	8. Ta	ax Deemed P	aid (see instructions)
Corporation and Its Related First-Tier Foreign Corporation	End (Yr-Mo) (see instructions)	Incorporation (enter country code from instructions)		rency— (in t	for Tax Year Indicate functional currency—see instructions)			First-tier poration	Column 6(a) by Column 4	of S	tional Currency Second-tier rporation	(b) U.S. Dollars
Part II—Tax Deemed Paid			<u> </u>									
Section A—Dividends Paid O	ut of Post-	1986 Undistribu	ited Earnings (	Include the col	umn 10 result	s in Section	A, column 6	(b), of Part	I above.	)		
1. Name of Third-Tier Foreign	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (enter	4. Post-1986 Undistributed Earnings	5. Opening Balance in		Paid and Deemed Year Indicated	7. Post-1986 Foreign Income Taxes		Paid (in fund urrency)	ctional	9. Divide Column	10. Tax Deemed Paid (multiply
Corporation and Its Related Second-Tier Foreign Corporation	(see instructions)	country code from instructions)	(in functional currency—attach schedule)	Post-1986 Foreign Income Taxes	(a) Taxes Paid	(b) Taxes Deemed Paid (from Schedule E, Part I, column 10)	(add columns 5, 6(a), and 6(b))	(a) of Third-t Corporation			8(a) by Column 4	column 7 by column 9)
						<u> </u>						
Section B—Dividends Paid O	ut of Pre-1	1	1		n 8(b) results i							
Name of Third-Tier Foreign     Corporation and Its Related     Second-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from	4. Accumulated Pi Tax Year Indic (in functional curr	rency— Paid for fund	n Taxes Paid and De r Tax Year Indicated tional currency—see instructions)	(in		Second-tier	7. Divide Column 6(a) by	(a) Ir Currenc	r Functional by of Third-tier	Paid (see instructions)  (b) U.S. Dollars
	monuclions)	instructions)	attach sched	uie)	ou doudrioj	, , ,			Column 4	Co	rporation	
										-		
			+							+		
	1	1	1	1		1	1					ı

Form 1118 (Rev. 12-2008)

### Schedule E Tax Deemed Paid by Certain Third-, Fourth-, and Fifth-Tier Foreign Corporations Under Section 902(b)

Use this schedule to report taxes deemed paid with respect to dividends from eligible post-1986 undistributed earnings of fourth-, fifth- and sixth-tier controlled foreign corporations. Report all amounts in U.S. dollars unless otherwise specified.

Part I—Tax Deemed Pa	id by Thir	d-Tier Foreign	<b>Corporations</b> (Inc	lude the colu	ımn 10 resul	ts in Schedul	e D, Part II, Se	ection A,	, column	6(b).)	
Name of Fourth-Tier Foreign     Corporation and Its Related	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (enter country code from	4. Post-1986 Undistributed Earnings (in functional	5. Opening Balance in Post-1986		Paid and Deemed Year Indicated	7. Post-1986 Foreign Income Taxes (add	8. Dividends Paid (in functional currency)		9. Divide Column 8(a) by	10. Tax Deemed Paid (multiply column 7 by
Third-Tier Foreign Corporation	(see instructions)	instructions)	currency—attach schedule)	Foreign Income Taxes	(a) Taxes Paid	(b) Taxes Deemed Paid (from Part II, column 10)	columns 5, 6(a), and 6(b))	(a) Of Fourth-tier CFC	(b) Of Third-tier CFC	Column 4	column 7 by
			C.32								
				10							
	<u> </u>							<u> </u>			
Part II—Tax Deemed Pa		rth-Tier Foreigi						T		1	
Name of Fifth-Tier Foreign     Corporation and Its Related	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (enter	4. Post-1986 Undistributed Earnings (in functional	5. Opening Balance in Post-1986		Paid and Deemed Year Indicated	7. Post-1986 Foreign Income Taxes (add		nds Paid (in I currency)	9. Divide Column	10. Tax Deemed Paid (multiply
Fourth-Tier Foreign Corporation	(see instructions) country code from instructions	country code from instructions)	currency—attach schedule)	Foreign Income Taxes	(a) Taxes Paid	(b) Taxes Deemed Paid (from Part III, column 10)	columns 5, 6(a), and 6(b))	(a) Of Fifth-tier CFC	(b) Of Fourth-tier CFC	8(a) by Column 4	column 7 by column 9)
						<u> </u>		L .			
Part III—Tax Deemed P	aid by Fift	h-Tier Foreign	Corporations (Inc	clude the col	umn 10 resul	ts in column	6(b) of Part II	above.)			
Name of Sixth-Tier Foreign     Corporation and Its Related	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (enter	4. Post-1986 Undistributed Earnings (in functional	5. Opening Balance in Post-1986	6. Forei	gn Taxes Tax Year	7. Post-1986 Foreign Income		nds Paid (in I currency)	9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply
Fifth-Tier Foreign Corporation	(see instructions)	country code from instructions)	currency—attach schedule)	Foreign Income Taxes		cated	Taxes (add columns 5 and 6)	(a) Of Sixth-tier CFC	(b) Of Fifth-tier CFC		column 7 by column 9)

### Form 1120 Test Scenario 3

Form 1118 (Rev. 12-2008)

Sch	edule F Gross Income an Branches	nd Definitely Allocable De	eductions for Foreign	Sch	Reductions of Taxes Paid, Accrued, or Deemed Paid	
	eign Country or U.S. Possession (Enter tter code from Schedule A, column 1. Use a separate line for each.)	2. Gross Income	3. Definitely Allocable Deductions	A	Reduction of Taxes Under Section 901(e)—Attach separate schedule	
Α			45	В	Reduction of Oil and Gas Extraction Taxes—Enter amount from Schedule I, Part II, line 6	
В			C4 0	С	Reduction of Taxes Due to International Boycott Provisions— Enter appropriate portion of Schedule C (Form 5713), line 2b.	
С					Important: Enter only "specifically attributable taxes" here.  Reduction of Taxes for Section 6038(c) Penalty—	
D				D	Attach separate schedule	
E			146	E	Other Reductions of Taxes—Attach schedule(s)	
F		C				
Total	Total (add lines A through E). Enter here and on Schedule B, Part II, line 3					

<sup>\*</sup> Note: The Schedule F totals are not carried over to any other Form 1118 Schedule. (These totals were already included in Schedule A.) However, the IRS requires the corporation to complete Schedule F under the authority of section 905(b).

Form 1118 (Rev. 12-2008)

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

#### Part I—Research and Development Deductions

<u> </u>								
			(a) Sales Method			(b) Gross Income Metho	() =	
	Product line #1 (S	IC Code: )*	Product line #2 (S	IC Code: )*	(v) Total R&D	Option 1 Op	(See page 9 of instructions.)	(c) Total R&D Deductions Not
	(i) Gross Sales	(ii) R&D Deductions	(iii) Gross Sales	(iv) R&D Deductions	Deductions Under Sales Method (add columns (ii) and (iv))	(vi) Gross Income	(vii) Total R&D Deductions Under Gross Income Method	
1 Totals (see page 9 of instructions)			6					or all amounts from column (b)(vii))
2 Total to be apportioned					2			
3 Apportionment among statutory groupings:								
a General category income	1270		10					
<b>b</b> Passive category income								
c Section 901(j) income*								
<b>d</b> Income re-sourced by treaty*								
4 Total foreign (add lines 3a through 3d)								

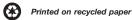
<sup>\*</sup>Important: See Computer-Generated Schedule H in instructions.

Form 1118 (Rev. 12-2008) Page 8 **Apportionment of Deductions Not Definitely Allocable** (continued) Schedule H Part II—Interest Deductions, All Other Deductions, and Total Deductions (a) Average Value of Assets—Check method used: (b) Interest Deductions Fair market value Tax book value (c) All Other Alternative tax book value **Deductions Not** Definitely Allocable (d) Totals (add the (i) Nonfinancial (iii) Nonfinancial (iv) Financial (ii) Financial Corporations Corporations Corporations corresponding Corporations amounts from column (c), Part I; columns (b)(iii) and 1a Totals (see pages 9 and 10 of instructions) (b)(iv), Part II; and column (c), Part II). **b** Amounts specifically allocable under Temp. Regs. Enter each amount 1.861-10T(e) from lines 3a through 3d below in column 10 of the c Other specific allocations under Temp. Regs. 1.861-10T corresponding Schedule A. d Assets excluded from apportionment formula Total to be apportioned (subtract the sum of lines 1b, 1c, and 1d from line 1a) Apportionment among statutory groupings: a General category income **b** Passive category income

c Section 901(j) income\*

d Income re-sourced by treaty\*

Total foreign (add lines 3a through 3d)



<sup>\*</sup> Important: See Computer-Generated Schedule H in instructions.

#### Form 1120 Test Scenario 3

# Schedule J (Form 1118)

(Rev. December 2007)

# Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign and Domestic Loss Account Balances

OMB No. 1545-0122

Department of the Treasury Internal Revenue Service For calendar year 20 ......, or other tax year beginning ......, 20 ......, and ending ......, 20 ......

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

Name of corporation Employer identification number
International Finance Incorporated 11 0000005

	ernational Finance Incorporated			11	0000005
Pa	Adjustments to Separate Limit	ation Income or /I /	osses) in Determinin		
	Fractions (see instructions)	ation income or (Ec	Joses, in Determinin	ig Numerators of	Limitation
	(2000)	(i)	(ii)	(iii)	(iv)
		General category income		Other income*	U.S. income
1	Income or (loss) before adjustments		43,714,092		
2	Allocation of separate limitation losses:				
а	General category income		( )		
b	Passive category income	( )		,	
С	Other income*	( )	( )		7
3	Subtotal—Combine lines 1 through 2c.		43,714,092		
4	Allocation of overall foreign losses		, ,		(
5	Allocation of domestic losses	( )	( )(	,	)
6	Subtotal—Combine lines 3 through 5.		43,714,092		
7	Recapture of overall foreign losses	( )	( )(	,	)
8	Subtotal—Combine lines 6 and 7.	,	43,714,092		
9	Recharacterization of separate limitation	n income:	, , ,		'
а	General category income	( )			
	Passive category income	,	( )		
	Other income*			(	)
10	Recapture of overall domestic			,	
	losses				(
11	Numerator of Limitation Fraction—				
• •	Combine lines 8 through 10. Enter				
	each result here and on Part II, line 6,				
	of corresponding Schedule B.		43,714,092		
Pa	rt II Year-End Balances of Future S	Separate Limitation		Be Recharacterize	d (section 904(f)(5)
	General category income				(7(2))
	Passive category income				
	Other income*				
Pai	rt III Overall Foreign Loss Accour	nt Balances (section	on 904(f)(1))		
Pai	t III Overall Foreign Loss Accour Complete for each separate lii				
Pai	Complete for <b>each</b> separate lii				
1	Complete for <b>each</b> separate ling Beginning balance				-
1 2	Complete for <b>each</b> separate ling Beginning balance Current year additions				-
1	Complete for <b>each</b> separate ling Beginning balance				
1 2 3	Complete for <b>each</b> separate ling Beginning balance Current year additions Current year reductions (other than recapture)	mitation income cat			<u>)</u>
1 2	Complete for each separate ling Beginning balance Current year additions Current year reductions (other than recapture) Current year recapture (from Part I, line 7)	mitation income cat			<u>)</u>
1 2 3	Complete for each separate linguistics. Beginning balance Current year additions Current year reductions (other than recapture) Current year recapture (from Part I, line 7) Ending balance—Combine lines 1	mitation income cat			<u>)</u>
1 2 3 4 5	Complete for each separate ling Beginning balance Current year additions Current year reductions (other than recapture) Current year recapture (from Part I, line 7) Ending balance—Combine lines 1 through 4.	( )	( )(		) ) )
1 2 3 4 5	Complete for each separate ling Beginning balance Current year additions Current year reductions (other than recapture) Current year recapture (from Part I, line 7) Ending balance—Combine lines 1 through 4.  TIV Overall Domestic Loss Accompany 100 parts 1 parts parts	( )	( )(		)
1 2 3 4 5	Complete for each separate ling Beginning balance Current year additions Current year reductions (other than recapture) Current year recapture (from Part I, line 7) Ending balance—Combine lines 1 through 4.  It IV Overall Domestic Loss Accounts Beginning balance	( )	( )(		) )
1 2 3 4 5	Complete for each separate ling Beginning balance Current year additions Current year reductions (other than recapture) Current year recapture (from Part I, line 7) Ending balance—Combine lines 1 through 4.  To IV Overall Domestic Loss Accounts Beginning balance Current year additions	( )	( )(		) ) )
1 2 3 4 5	Complete for each separate ling Beginning balance Current year additions Current year reductions (other than recapture) Current year recapture (from Part I, line 7) Ending balance—Combine lines 1 through 4.  It IV Overall Domestic Loss Accounts Beginning balance	( )	( )(	,	) ) )
1 2 3 4 5 Pal 1 2 3	Complete for each separate line Beginning balance Current year additions Current year reductions (other than recapture) Current year recapture (from Part I, line 7) Ending balance—Combine lines 1 through 4.  It IV Overall Domestic Loss Accombeginning balance Current year additions Current year reductions (other than recapture)	( )	( )(		) ) )
1 2 3 4 5 Pal 1 2 3 4	Complete for each separate ling Beginning balance Current year additions Current year reductions (other than recapture) Current year recapture (from Part I, line 7) Ending balance—Combine lines 1 through 4.  TIV Overall Domestic Loss Accombeginning balance Current year additions Current year reductions (other than recapture) Subtotal—Combine lines 1 through 3.	( )	( )(		)
1 2 3 4 5 Par 1 2 3	Complete for each separate line Beginning balance Current year additions Current year reductions (other than recapture) Current year recapture (from Part I, line 7) Ending balance—Combine lines 1 through 4.  IV Overall Domestic Loss Accombeginning balance Current year additions Current year reductions (other than recapture) Subtotal—Combine lines 1 through 3. Current year recapture (from Part I,	( )	( )(		)
1 2 3 4 5 Pal 1 2 3	Complete for each separate ling Beginning balance Current year additions Current year reductions (other than recapture) Current year recapture (from Part I, line 7) Ending balance—Combine lines 1 through 4.  TIV Overall Domestic Loss Accombeginning balance Current year additions Current year reductions (other than recapture) Subtotal—Combine lines 1 through 3.	( )	( )(		) )

<sup>\*</sup> Important: See Computer-Generated Schedule J in instructions.

### Form 1120 Test Scenario 3

Form **5471** 

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

OMB No. 1545-0704

► See separate instructions. (Rev. December 2007) Information furnished for the foreign corporation's annual accounting period (tax year required by Attachment Department of the Treasury Internal Revenue Service , 20 **08** , and ending section 898) (see instructions) beginning 12/31 Sequence No. 121 01/01 Name of person filing this return A Identifying number **International Finance Incorporated** 11-0000005 Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) **B** Category of filer (See instructions. Check applicable box(es)): **35 Any Street** 1 (repealed) 2 2 3 City or town, state, and ZIP code C Enter the total percentage of the foreign corporation's voting stock Anytown, NY 10006 you owned at the end of its annual accounting period .....100 Filer's tax year beginning 01/01 . 20 08 and ending 12/31 , 20 **08** Person(s) on whose behalf this information return is filed: (4) Check applicable box(es) (3) Identifying number (1) Name (2) Address Shareholder Officer Director Important: Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated. 1a Name and address of foreign corporation **b** Employer identification number, if any **Foreign Finance Corporation** c Country under whose laws incorporated 75 Any Street, Birmingham England 126375 UK d Date of incorporation e Principal place of business f Principal business activity g Principal business activity h Functional currency code number 01/01/1990 **United Kingdom** 523900 **Other Financial Investment British Pound** Provide the following information for the foreign corporation's accounting period stated above. Name, address, and identifying number of branch office or agent (if any) in **b** If a U.S. income tax return was filed, enter: the United States (ii) U.S. income tax paid (i) Taxable income or (loss) (after all credits) Name and address of foreign corporation's statutory or resident agent in d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different **Samual Addams** 75 Any Street, Birmingham England 126375 Stock of the Foreign Corporation Schedule A (b) Number of shares issued and outstanding (a) Description of each class of stock (i) Beginning of annual (ii) End of annual accounting period accounting period

Common

**Preferred** 

1,000 258,280 1,000

258,280

Form 5471 (Rev. 12-2007)

Schedule B U.S. Shareholders	of Foreign Corporation (see instructions)	)		
(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
International Finance Incorporated 35 Any Street Anytown, NY 100006 11-0000005	common	1,000	1,000	100
International Finance Incorporated 35 Any Street Anytown, NY 100006 11-0000005	Class B Preferred	258,280	258,280	100

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

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

				Functional Currency	U.S. Dollars
	1a	Gross receipts or sales	1a		
	b	Returns and allowances	1b		
	С	Subtract line 1b from line 1a	1c		
Φ	2	Cost of goods sold	2		
ncome	3	Gross profit (subtract line 2 from line 1c)	3		
ည	4	Dividends	4		
=	5	Interest	5	8,224,411	12,164,489
	6a	Gross rents	6a	14,988,962	22,169,741
	b	Gross royalties and license fees	6b		
	7	Net gain or (loss) on sale of capital assets	7		
	8	Other income (attach schedule)	8		
	9	Total income (add lines 3 through 8)	9	23,213,373	34,334,230
	10	Compensation not deducted elsewhere	10		
	11a	Rents	11a	2,588,175	3,828,095
	b	Royalties and license fees	11b		
ns	12	Interest	12	36,977	54,692
<u>.</u>	13	Depreciation not deducted elsewhere	13		
nC.	14	Depletion	14		
Deductions	15	Taxes (exclude provision for income, war profits, and excess profits taxes).	15	121	179
Δ	16	Other deductions (attach schedule—exclude provision for income, war profits,			
		and excess profits taxes)	16	556,318	822,834
	17	Total deductions (add lines 10 through 16)	17	3,181,591	4,705,800
Φ	18	Net income or (loss) before extraordinary items, prior period adjustments, and			
Ĕ		the provision for income, war profits, and excess profits taxes (subtract line			
ည		17 from line 9)	18	20,031,782	29,628,430
Net Income	19	Extraordinary items and prior period adjustments (see instructions)	19		
Se	20	Provision for income, war profits, and excess profits taxes (see instructions)	20	7,818,965	11,564,806
_	21	Current year net income or (loss) per books (combine lines 18 through 20) .	21	27,850,747	41,193,236

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Scl	hedule E Income, War Profits, and Excess Profits	s Taxes Paid or Ac	crued (see instructi	ions)				
		Amount of tax						
	(a) Name of country or U.S. possession	(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars				
1	U.S.							
2	United Kingdom	7,969,922	0.6761	11,788,082				
3								
4								
5								
6								
7								
8	Total			11,788,082				

### Schedule F Balance Sheet

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

	Assets		(a) Beginning of annual accounting period		(b) End of annual counting period
1	Cash	1	8,557,500		3,281,502
2a		2a	855,858		15,006,554
b	Less allowance for bad debts	2b	( )	(	)
3	Inventories	3			
4		4	255,108		243,012
5	Loans to shareholders and other related persons	5	46,001,741		
6	Investment in subsidiaries (attach schedule)	6			
7	Other investments (attach schedule)	7	57,437		36,820,277
8a	Buildings and other depreciable assets	3a			
b	Less accumulated depreciation	3b	( )	(	)
9a		а			
b		)b	( )	(	)
10	Land (net of any amortization)	0			
11	Intangible assets:				
а	Goodwill	1a			
b	Organization 000to	1b			
С	Patents, trademarks, and other intangible assets	1c	11,727,492		21,085,517
d	Less accumulated amortization for lines 11a, b, and c	1d	( )	(	)
12	Other assets (attach schedule)	2			
13	Total assets	13	67,455,136		76,436,862
	Liabilities and Shareholders' Equity				
14	Accounts payable	4			68,312
15		15	4,001,670		5,080,202
16		16			
17	Other liabilities (attach schedule)	7	2,016,428		1,247,422
18	Capital stock:				
а		8a	76,727,110		76,727,110
b	- 1 tolollog otook	8b	1,000,000		1,000,000
19		9			
20		20	(16,290,072)		(7,686,184)
21		21	( )	(	)
22	Total liabilities and shareholders' equity	22	67,455,136	A	76,436,862

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Sc	hedule G	Other Information					
						Yes	No
1	partnership	tax year, did the foreign corporation own at le					<b>~</b>
0		e the instructions for required attachment.	areat in any truct?				
2	_	tax year, did the foreign corporation own an into tax year, did the foreign corporation own any fo	=			Ш	
•	from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?						
		u are generally required to attach Form 8858 fo					
4	During the	tax year, was the foreign corporation a participa	ant in any cost sharing	g arrangement?			
5	During the	course of the tax year, did the foreign corporation	n become a participan	t in any cost sharing	arrangement?		
Sc	hedule H	Current Earnings and Profits (see instru	ıctions)				
		er the amounts on lines 1 through 5c in <b>fur</b>					
1		ar net income or (loss) per foreign books of acco			1 27	,850,7	747
0	-						
2	•	ments made to line 1 to determine current and profits according to U.S. financial and tax	Net	Net			
		standards (see instructions):	Additions	Subtractions			
_							
a b		ns or losses					
c							
d	Investment	or incentive allowance	355,647				
е	_	statutory reserves					
f	-	djustments		113,140			
g			1,946,284	515,184			
h 3		ch schedule)		313,104			
4		ubtractions		628,324			
5a		rnings and profits (line 1 plus line 3 minus line 4			5a 29	,524,3	354
b	DASTM gai	in or (loss) for foreign corporations that use DAS	STM (see instructions)		5b		
С		nes 5a and 5b			5c 29	,524,3	354
d		nings and profits in U.S. dollars (line 5c translat section 989(b) and the related regulations (see in			5d 43	,668,6	620
		ange rate used for line $5d \triangleright .6761$	istructions))		5u 40	000,0	<i>J</i> <b>ZU</b>
Sc	hedule I	Summary of Shareholder's Income From	Foreign Corporation	n (see instructions)			
1	Subpart F i	ncome (line 38b, Worksheet A in the instruction	s)		1 43,	,668,6	<b>520</b>
2		vested in U.S. property (line 17, Worksheet B in			2		
3	in the instru	excluded subpart F income withdrawn from qua uctions)			3		
4		excluded export trade income withdrawn from in					
•		D in the instructions)			4		
5	Factoring in	ncome			5		
_	Takal af lin	and there are F. Foton bear and an array in a con-		41	6 43.	,668,6	62N
6	lotal of line	es 1 through 5. Enter here and on your income	tax return. See instruc	ctions	40	000,0	<i>,</i> <u>,</u>
7	Dividends r	eceived (translated at spot rate on payment dat	e under section 989(b	0)(1))	7		
		, , , , , , , , , , , , , , , , , , , ,	`	,,,,,			
8	Exchange of	gain or (loss) on a distribution of previously taxe	d income		8		
						Yes	
		me of the foreign corporation blocked?					
		income become unblocked during the tax year either question is "Yes," attach an explanation.				. Ц	

# SCHEDULE J (Form 5471)

(Rev. December 2005)
Department of the Treasury
Internal Revenue Service

# Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation

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

OMB No. 1545-0704

Name of person filing Form 5471

International Finance Corporation 11-0000005

Name of foreign corporation

#### **Foreign Finance Corporation**

	Important: Enter amounts in			(c) Previou (section	(d) Total Section 964(a) E&P		
	functional currency.	(post-86 section 959(c)(3) balance)	(pre-87 section 959(c)(3) balance)	(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	(iii) Subpart F Income	(combine columns (a), (b), and (c))
1	Balance at beginning of year	20,546,204	69,100,775			430,230	90,077,209
_2a	Current year E&P	29,524,354					
b	Current year deficit in E&P						
3	Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	50,070,558	69,100,775				
4	Amounts included under section 951(a) or reclassified under section 959(c) in current year	29,524,354				29,524,354	
5a	Actual distributions or reclassifications of previously taxed E&P						
b	Actual distributions of nonpreviously taxed E&P						
6a	Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)					29,954,584	
b	Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	20,546,204	69,100,775				
7	Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	20,546,204	69,100,575			29,954,584	119,601,563

#### Form 1120 Test Scenario 3

#### SCHEDULE M (Form 5471)

# Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons

(Rev. December 2007)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0704

Name of person filing Form 5471

Identifying number

International Finance Incorporated
Name of foreign corporation

11-0000005

#### **Foreign Finance Corporation**

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

Enf	Enter the relevant functional currency and the exchange rate used throughout this schedule								
	(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	corporation controlling the			
1	Sales of stock in trade (inventory)								
2	Sales of tangible property other								
_	than stock in trade								
2									
3									
	(patents, trademarks, etc.) .								
	Buy-in payments received								
5	Cost sharing payments received.								
6	Compensation received for tech-								
	nical, managerial, engineering,								
	construction, or like services								
7	Commissions received								
8	Rents, royalties, and license								
	fees received			10,134,038					
9	Dividends received (exclude								
	deemed distributions under								
	subpart F and distributions of previously taxed income)								
40	Interest received			5,560,524					
				5,000,000					
• • •	Premiums received for insurance or reinsurance								
12	Add lines 1 through 11			15,694,562					
				10,034,302					
13	Purchases of stock in trade								
	(inventory)								
14	Purchases of tangible property								
	other than stock in trade								
15	Purchases of property rights								
	(patents, trademarks, etc.)								
16	Buy-in payments paid								
17	Cost sharing payments paid .								
18	Compensation paid for tech-								
	nical, managerial, engineering,								
	construction, or like services .								
19	Commissions paid								
	Rents, royalties, and license								
_5	fees paid								
21	Dividends paid								
	Interest paid								
	Premiums paid for insurance or								
20	reinsurance								
24	Add lines 13 through 23								
25	Amounts borrowed (enter the								
	maximum loan balance during								
	the year) — see instructions								
26	Amounts loaned (enter the maximum loan balance during								
	the year) — see instructions								
	the year) — see instructions								

# SCHEDULE O (Form 5471)

(Rev. December 2005)

Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0704

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

Name of person filing Form 5471 Identifying number **International Finance Incorporated** 11-0000005 Name of foreign corporation **Foreign Finance Corporation** Important: Complete a separate Schedule O for each foreign corporation for which information must be reported. To Be Completed by U.S. Officers and Directors (c) Identifying number (d) Date of original (e) Date of additional (a)
Name of shareholder for whom Address of shareholder acquisition information is reported of shareholder 10% acquisition 10% acquisition 35 Any Street, Anytown, NY **International Finance Incorporated** 11-000005 01/01/1990 100006 To Be Completed by U.S. Shareholders Note: If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person. Section A—General Shareholder Information (c) (a) For shareholder's latest U.S. income tax return filed, indicate: Date (if any) shareholder last filed information Name, address, and identifying number of (2) (3) shareholder(s) filing this schedule return under section 6046 Type of return Internal Revenue Service Center Date return filed for the foreign corporation (enter form number where filed **International Finance Incorporated** 1120 09/15/2009 Ogden Section B-U.S. Persons Who Are Officers or Directors of the Foreign Corporation Check appropriate (a) (b) Social security number box(es) Name of U.S. officer or director Address Officer Director Section C—Acquisition of Stock (e) Number of shares acquired (b) (c) (d) (a) Name of shareholder(s) filing this schedule Class of stock Date of Method of (1) (2)(3) acquisition acquisition acquired Directly Indirectly Constructively **Foreign Finance Corporation** Common 12/31/2008 **Purchase** 1,000

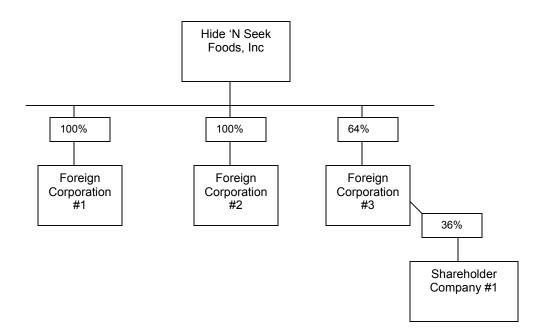
Schedule O (Form 5471) (Rev. 12-2005)						Page <b>2</b>
<b>(f)</b> Amount paid or value given		Name and addres	(g) as of person from who	om shares were acquired		
9,000,000						
, ,						
	Sect	ion D—Disposition	n of Stock			
			(-D		(e)	
(a) Name of shareholder disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method	Number of sh		1
g			of disposition	(1) Directly Ir	(2) ndirectly	(3) Constructively
<b>(f)</b> Amount received		Name and address o	(g) If person to whom dis	position of stock was ma	ade	
			·	·		
Section	on E—Organizati	ion or Reorganizat	tion of Foreign (	Corporation		
Nam	(a) ne and address of trans	sferor		(b) Identifying number (if a	any) Da	(c) ate of transfer
Assats tr	(d)	ornoration			(e)	
Assets transferred to foreign corporation  (1)  Description of assets  (2)  Adjusted basis (if transferor  Adjusted basis (if transferor  Adjusted basis (if transferor					by, or notes or corporation	
Description of assets	Fair market v	alue Adjusted was	U.S. person)			

#### Section F—Additional Information

- (a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits).
- (b) List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock ▶
- (c) If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see instructions for an example).

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

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



Form **8832**(Rev. March 2007)

Department of the Traceum

# **Entity Classification Election**

OMB No. 1545-1516

	rtment of the Treasury al Revenue Service		
	Name of eligible entity making election	Employer ide	ntification number
	DEF International Finance	11	0000017
Гур	Number, street, and room or suite no. If a P.O. box, see instructions.		
or	100 Helmstraat		
Prin	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. F postal code.	ollow the count	ry's practice for entering the
	Maastricht Netherlands		
<b>&gt;</b> (	Check if: Address change		
1 a b	Type of election (see instructions):  ✓ Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.  — Change in current classification. Go to line 2a.		
	Has the eligible entity previously filed an entity election that had an effective date within the	ne last 60 m	onths?
	<ul><li>☐ Yes. Go to line 2b.</li><li>☐ No. Skip line 2b and go to line 3.</li></ul>		
2b	Was the eligible entity's prior election for initial classification by a newly formed entity effe	ctive on the	date of formation?
	<ul><li>☐ Yes. Go to line 3.</li><li>☐ No. Stop here. You generally are not currently eligible to make the election (see instruction)</li></ul>	ctions).	
3	Does the eligible entity have more than one owner?		
	<ul> <li>Yes. You can elect to be classified as a partnership or an association taxable as a corporation.</li> <li>No. You can elect to be classified as an association taxable as a corporation or disregular.</li> </ul>		•
4	If the eligible entity has only one owner, provide the following information:		
a b	Name of owner ► International Finance Identifying number of owner ► 11-0000005		
5	If the eligible entity is owned by one or more affiliated corporations that file a consolidated employer identification number of the parent corporation:	•	
	Name of parent corporation ▶  Employer identification number ▶		
			0000

#### Form 1120 Test Scenario 3

Form 8832 (Rev. 3-2007) Page 2 Type of entity (see instructions): **a** A domestic eligible entity electing to be classified as an association taxable as a corporation. **b** A domestic eligible entity electing to be classified as a partnership. c \subseteq A domestic eligible entity with a single owner electing to be disregarded as a separate entity. **d** A foreign eligible entity electing to be classified as an association taxable as a corporation. **e** A foreign eligible entity electing to be classified as a partnership. f A foreign eligible entity with a single owner electing to be disregarded as a separate entity. 7 If the eligible entity is created or organized in a foreign jurisdiction, provide the foreign country of organization ► Netherlands Name and title of contact person whom the IRS may call for more information 10 Contact person's telephone number **Sam Brown Tax Administrator** (515) 555-5550 Consent Statement and Signature(s) (see instructions) Under penalties of perjury, I (we) declare that I (we) consent to the election of the above-named entity to be classified as indicated above, and that I (we) have examined this consent statement, and to the best of my (our) knowledge and belief, it is true, correct, and complete. If I am an officer, manager, or member signing for all members of the entity, I further declare that I am authorized to execute this consent statement on their behalf. Title Signature(s) **Date** 

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

See separate instructions.

(Rev. December 2007)

Information furnished for the foreign disregarded entity's annual accounting period (see . 20 N8

Attachment

OMB No. 1545-1910

Department of the Treasury Sequence No. 140 20 08 instructions) beginning . 01/01 , and ending 12/31 Name of person filing this return Filer's identifying number Sam Shade 999-06-0010 Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) **35 Any Street** City or town, state, and ZIP code Anytown, NY 10006 Filer's tax year beginning Important: Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated. 1a Name and address of foreign disregarded entity **b** U.S. identifying number, if any DEF International Finance 100 Helmstraat, Masstricht, Netherlands 11-0000017 c Country(ies) under whose laws organized and entity type under local tax law Effective date as foreign d Date(s) of organization e disregarded entity **Netherlands Foreign Entity** 12/30/2008 12/31/2008 If benefits under a U.S. tax treaty were claimed with respect to Country in which principal Principal business Functional currency income of the foreign disregarded entity, enter the treaty and article business activity is conducted activity number **Netherlands** Provide the following information for the foreign disregarded entity's accounting period stated above. Name, address, and identifying number of branch office or agent (if any) in Name and address (including corporate department, if applicable) of the United States person(s) with custody of the books and records of the foreign disregarded entity, and the location of such books and records, if different For the tax owner of the foreign disregarded entity (if different from the filer) provide the following: Name and address Annual accounting period covered by the c U.S. identifying number, if any return (see instructions) d Country under whose laws organized Functional currency For the direct owner of the foreign disregarded entity (if different from the tax owner) provide the following: Name and address Country under whose laws organized c U.S. identifying number, if any d Functional currency Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the foreign disregarded entity, and the chain of ownership between the foreign disregarded entity and each entity in which the foreign disregarded entity has a 10% or more direct or indirect interest. See instructions. Income Statement (see instructions) Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for foreign disregarded entities that use DASTM. If you are using the average exchange rate (determined under section 989(b)), check the following box . **Functional Currency** U.S. Dollars 1 1 Gross receipts or sales (net of returns and allowances) 2 Cost of goods sold . . . . . 2 3 3 Gross profit (subtract line 2 from line 1) 4 Other income . . . . . . 4 5 5 Total income (add lines 3 and 4). 6 6 Total deductions . 7 Other adjustments . . 7

Net income (loss) per books

8

Page 2 Form 8858 (Rev. 12-2007)

Sc	hedule C-1 Section 987 Gain or Loss Information				
			(a) Amount stated in functional currency of foreign disregarded entity	Amount functiona	stated in I currency cipient
1	Remittances from the foreign disregarded entity	1			
2	Section 987 gain (loss) of recipient	2			
				Yes	No
3	Were all remittances from the foreign disregarded entity treated as made to the dire	ect ov	vner?		
4	Did the tax owner change its method of accounting for section 987 gain or lo	oss v	ith respect to		
•					
	hedule F Balance Sheet				
	portant: Report all amounts in U.S. dollars computed in functional currence				
acc	ordance with U.S. GAAP. See instructions for an exception for foreign disreg	arae	a enuues unau u (a)		b)
	Assets		Beginning of annual	End of	annual
			accounting period	accounti	ng period
1	Cash and other current assets	1			
2	Other assets	3			
3	Total assets	3			
	Liabilities and Owner's Equity				
	• •	4			
4	Liabilities	5			
5 6	Owner's equity	6			
	hedule G Other Information	-0			
	Treatile a Street information			Yes	No
1 2 3	During the tax year, did the foreign disregarded entity own an interest in any trust? During the tax year, did the foreign disregarded entity own at least a 10% interest, in any foreign partnership?				
Ū	disregarded from its owner during the tax year: Did the tax owner claim a loss with debt of the foreign disregarded entity as a result of the election?				
4	Answer the following question only if the foreign disregarded entity is owned direct domestic corporation and the foreign disregarded entity incurred a net operating loss of foreign disregarded entity a separate unit as defined in Regulations sections 1.15 1.1503(d)-1(b)(4)? (If "Yes," see the instructions).	or the	tax year: Is the		
5	Answer the following question only if the tax owner of the foreign disregarded entity is corporation (CFC): Were there any intracompany transactions between the foreign di the CFC or any other branch of the CFC during the tax year, in which the foreign disr as a manufacturing, selling, or purchasing branch?	srega egard	arded entity and led entity acted		
	hedule H Current Earnings and Profits or Taxable Income (see instruction	tions	)		
mp	portant: Enter the amounts on lines 1 through 6 in functional currency.			I	
1	Current year net income or (loss) per foreign books of account				
2	Total net additions				
3	Total net subtractions				
4	Current earnings and profits (or taxable income—see instructions) (line 1 plus line 2				
5	DASTM gain or loss (if applicable)				
6	Combine lines 4 and 5				
7	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated a		9		
	exchange rate determined under section 989(b) and the related regulations (see instance exchange rate used for line 7 ▶	tructi	ons)) <u>7</u>		_

Form **8858** (Rev. 12-2007)

### EXHIBIT 5 - Tax Year 2008 Form 1120S Test Scenarios

Form 1120S Test Scenario 4

Form 1120S Test Scenario 5

Form 1120S Test Scenario 6

## Form 1120S Test Scenario 4

#### **FORM 1120S TEST SCENARIO 4**

FORMS REQUIRED: 1120S, Sch K-1(2), 4562, 4797, 8453-S

#### **ATTACHMENTS:**

ItemizedOtherIncomeSchedule2 ItemizedOtherDeductionsSchedule2 ItemizedOtherCostsSchedule

ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentSchedule ItemizedOtherAssetsSchedule

ItemizedOtherCurrentLiabilitiesSchedule

ItemizedIncomeNotRecordedonBooksSchedule2

ItemizedDeductionsNotChargedAgainstBooksSchedule2
AccumulatedAdjustmentsAccountOtherAdditionsSchedule
AccumulatedAdjustmentsAccountOtherReductionsSchedule
DispositionOfPropWithSect179DeductionsStatement (2)

BINARY ATTACHMENTS: Scanned 8453-S (8453 Signature Document)

**HEADER INFO:** 

Tax Period: Calendar Year 2008

MultipleSoftwarePackagesUsed: No

<u>Preparer Firm</u>: Electronic Tax Filers, Inc. 11-0000011

100 Efile Drive Anytown, TX 78621

<u>Originator:</u> **EFIN:** Use your EFIN

Type: ERO

**PractionerPIN:** None **PIN Entered by –** N/A

Officer: Name: Carmen Sandiego,

Title: President
Taxpayer PIN: N/A
Email Address:

**Date Signed**: 01/25/09

**Signature Option:** Binary Attachment 8453-S Signature Document

**Preparer:** Name: Johnny Appleseed

SSN: 999-06-0007, 11-0000011

Phone: 512-555-1212 Email Address: N/A Date Prepared: 01/20/09 Self Employed: No

Name Controls:

Form 1120 Great Atomic Pyrotechnics & Designs, Inc - GREA

Sch K-1 Shareholder Issa Salesbury – SALE Sch K-1 Shareholder Mak A Decision - DESI

#### Form 1120S Test Scenario 4

#### Details for attachments to Forms 1120S, Sch K-1(2), 4562, 4797

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

Miscellaneous Income 4,860

#### Attachment 2, Form 1120S, Line 19: Other Deductions (ItemizedOtherDeductionsSchedule2)

Vehicle Expenses	19,567
Charges – Bank & Financial	415
Dues & Subscriptions	200
Insurance	22,232
Miscellaneous	255
Office Supplies	1,220
Postage & Delivery	207
Printing & Reproduction	158
Professional Fees	620
Repairs to Equipment	679
Small Tools	3,247
Utilities	4,551
Amortization	18
50% of Meals & Entertainment	<u>487</u>

**Total** (element not in schema) 53,856

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

Subcontractors 334,099
Total (element not in schema) 334,099

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

Employee LoansEnding2,950Spec House CostsEnding275,026

**Total** (element not in schema) <u>277,976</u>

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

Other Investments Beginning 1,000

**Attachment 6, Form 1120S**, Page 4, Sch L Balance Sheets per Books, Line 14 (b): Other assets at beginning of tax year (*ItemizedOtherAssetsSchedule*)

Spec House Beginning 913

Total (element not in schema) 913

#### Form 1120S Test Scenario 4

**Attachment 7**, **Form 1120S**, Sch L Balance Sheets per Books, Line 18(b) & (d): Other current Liabilities at beginning and end of tax year (<u>ItemizedOtherCurrentLiabilitiesSchedule</u>)

	Beginning	Ending
Spec House Loans		232,240
Payroll Tax Liabilities	2,975	4,533
Credit Card Liability	<u>6,661</u>	<u>15,043</u>
Total (element not in schema)	<u>9,636</u>	<u>251,816</u>

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

Form 4797 Book/Tax Diff 2,885 **Total** (element not in schema) 2,885

**Attachment 9, Form 1120S,** Sch M-1, Line 6: Total deductions (depreciation and itemized deductions) on this return not charged against book income this year (*ItemizedDeductionsNotChargedAgainstBookSchedule2*)

Miscellaneous 6,768

**Total** (Element not in schema) 6,768

**Attachment 10, Form 1120S,** Page 5, Sch M-2, Line 3: Other Additions, (Total of all other additions) (*AccumulatedAdjustmentsAccountOtherAdditionsSchedule*)

Gain on Sale Sec 179 Assets 2,800

**Total** (Element not in schema) 2,800

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

Disallowed Entertainment Exp 486
Miscellaneous 17,545

Total (Element not in schema) 18,031

Attachment 12, Schedule K-1 (999-06-0005) Line 17: Other Information

(DispositionOfPropWithSect179DeductionsStatement)

Description of Property:

Gross Sales Price:

Cost or Expense of Sale:

Date Property was Acquired:

Date Property was Sold:

Date Property was Sold:

Date Property was Sold:

Dodge 1977 Red Pickup Truck

1,400

07/29/2004

07/29/2004

Section 179 Deduction: 1,000

Attachment 13, Schedule K-1 (999-06-0001) Line 17: Other Information

(DispositionOfPropWithSect179DeductionsStatement)

Description of Property:

Gross Sales Price:

Cost or Expense of Sale:

Date Property was Acquired:

Date Property was Sold:

Date Property was Sold:

Section 179 Deduction:

Dodge 1977 Red Pickup Truck

1,400

07/29/2004

07/29/2004

06/13/2008

Form 1120S

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

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.

► See separate instructions.

2008

OMB No. 1545-0130

IIII	iai nev	ende Service (11)	, occ coparate in	011 40 1101101				
For	cale	ndar year 2008 or tax	x year beginning	, 2008, ending			, 20	
A S	A S election effective date Use Name					Emplo	oyer identification nur	mber
	01/0	01/1990 IRS	Great Atomic Pyrotechnics & Design	gns, Inc		11	0000006	
<b>D</b> D	ucinos	s activity code label.	Number, street, and room or suite no. If a P.O.		E	Date i	incorporated	
	B Business activity code number (see instructions)  Otherwise,  36 Any Street					01/01/1990		
	32	25100 print or			F	Total	assets (see instructions	s)
-		type.						
	neck i tached	f Sch. M-3	Boomtown, CA 90062		9		498,034	I
							•	
			an S corporation beginning with this tax year?		Yes," attach Fo	rm 255	3 if not already filed	
нС	neck	(if: (1) Final return		address change				
	·	(4) L Amended						
			olders who were shareholders during any business income and expenses on lines 1a to		otructions for			-
Cat		1						
	1a	Gross receipts or sales	1,124,560 b Less returns and allowar	nces	<b>c</b> Bal ►	1c	1,124,560	_
Je	2	Cost of goods sold (S	Schedule A, line 8)			2	669,365	-
Income	3	Gross profit. Subtract	t line 2 from line 1c			3	455,195	
2	4		Form 4797, Part II, line 17 <i>(attach Form 47</i>			4	5,179	
_	5	Other income (loss) (s	see instructions—attach statement)			5	4,860	
	6	Total income (loss).	Add lines 3 through 5		<u> ►                                </u>	6	465,234	<del></del>
S)	7	Compensation of office	cers			7	34,973	<u> </u>
ţį	8	Salaries and wages (I	less employment credits)			8	100,531	
nits	9	Repairs and maintena	ance			9		
≟	10					10		
<u>و</u>	11					11	156,855	
ons	12					12	13,685	
(see instructions for limitations)	13					13	13,220	
ıstr	14		ned on Schedule A or elsewhere on return			14	1,019	
e. ⊑.	15	•	educt oil and gas depletion.)	,		15		
(se	16					16	4,093	
JS	17	_	g, etc., plans			17	,	
.0	18		grams			18		$\overline{}$
Deductions						19	53,856	
ਲ੍ਹ	19 20		ach statement)			20	378,232	_
صّ	21	Ordinary business in	ncome (loss). Subtract line 20 from line 6			21	87,002	_
					<del> </del>		01,002	_
	l	·	come or LIFO recapture tax (see instructions)				ı	
nts			(Form 1120S)	. 220		22c	ı	
eu	С		b (see instructions for additional taxes) .			220		+
Paymer	23a		yments and 2007 overpayment credited to 20				ı	
Ja,	b	Tax deposited with F		23b			ı	
_ _			paid on fuels (attach Form 4136)	23c		00.1	ı	
an	d	Add lines 23a through			<u>.</u>	23d		+
Fax and	24	Estimated tax penalty	(see instructions). Check if Form 2220 is	attached	▶⊔	24		-
Ë	25		23d is smaller than the total of lines 22c a			25		
	26		23d is larger than the total of lines 22c and			26		
	27		ne 26 Credited to 2009 estimated tax ▶		Refunded >	27		
C:			declare that I have examined this return, including accomp ration of preparer (other than taxpayer) is based on all inf				у клоwledge and belief, it	t is true,
Sig	- 1				, , , , , ,	May	the IRS discuss this	
He	ere			President			the preparer shown instructions)? <b>Ves</b>	
		Signature of officer	Date	Title			,	
Do:	Ч	Preparer's		Date	Check if	'	Preparer's SSN or PTIN	
Pai		signature			self-employed		999-06-0007	
	pare	16 16 1	Electronic Tax Filers, Inc.		EIN <b>11</b>	-	0000011	
USE	e Onl	y address, and ZIP c		8621	Phone no	o. (	512 ) 555-12 <sup>4</sup>	12

#### Form 1120S Test Scenario 4

Page 2 Form 1120S (2008) Schedule A Cost of Goods Sold (see instructions) 335.266 2 2 Cost of labor . . . . . . 3 4 Additional section 263A costs (attach statement) 334,099 5 669,365 6 6 Total. Add lines 1 through 5 . . . . . . . . . . . . 7 669,365 8 Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2 . 8 9a Check all methods used for valuing closing inventory: (i) Cost as described in Regulations section 1.471-3 (ii) Lower of cost or market as described in Regulations section 1.471-4 (iii) Other (Specify method used and attach explanation.) b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) . . . . . . . c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . . d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing 9d Was there any change in determining quantities, cost, or valuations between opening and closing inventory? . . . . Yes ✓ No If "Yes," attach explanation. Other Information (see instructions) No Schedule B Yes c ✓ Other (specify) ► Hybrid a Cash **b** Accrual 1 Check accounting method: See the instructions and enter the: a Business activity ► Construction b Product or service ► Pyrotechnics At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made? . . . . . Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . ightharpoonupIf checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$\_\_\_\_\_ Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1 . . . Schedule K Shareholders' Pro Rata Share Items Total amount 87,002 1 Ordinary business income (loss) (page 1, line 21) 2 Net rental real estate income (loss) (attach Form 8825) . . . 3b **b** Expenses from other rental activities (attach statement). . Зс ncome (Loss) c Other net rental income (loss). Subtract line 3b from line 3a . . . 4 6 7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S)) . 7 8a 8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S)) . 

c Unrecaptured section 1250 gain (attach statement) . . .
9 Net section 1231 gain (loss) (attach Form 4797) . . . . .

**10** Other income (loss) (see instructions) . . .

10

### Form 1120S Test Scenario 4

Form 1120S (2008) Page **3** 

	Shareholders' Pro Rata Share Items (continued)		Total amount	ige •
ns	<b>11</b> Section 179 deduction (attach Form 4562)	11	11,463	
Deductions	12a Contributions	12a	,	
의	b Investment interest expense	12b		
၁ဓ(		12c(2)		
	c Section 59(e)(2) expenditures (1) Type ► (2) Amount ► d Other deductions (see instructions) Type ►	12d		
		13a		
	13a Low-income housing credit (section 42(j)(5))	13b		
Ø	<b>b</b> Low-income housing credit (other)	13c		
ij	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)			
Credits	d Other rental real estate credits (see instructions) Type	13d		
O	e Other rental credits (see instructions) Type ▶	13e		
	f Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	13f		
	g Other credits (see instructions)	13g		
	14a Name of country or U.S. possession ▶			
	<b>b</b> Gross income from all sources	14b		
	c Gross income sourced at shareholder level	14c		
	Foreign gross income sourced at corporate level			
	d Passive category	14d		
ns	e General category	14e		
恴	f Other (attach statement)	14f		
Foreign Transactions	Deductions allocated and apportioned at shareholder level			
sue	g Interest expense	14g		
Trê	h Other	14h		
ב ב	Deductions allocated and apportioned at corporate level to foreign source income			
<u>e</u> i	, ,	14i		
P.	i Passive category	14j		
_	j General category	14k		
	k Other (attach statement)	141		
	Other information	441		
	I Total foreign taxes (check one): ► ☐ Paid ☐ Accrued	141		
	m Reduction in taxes available for credit (attach statement)	14m		
	n Other foreign tax information (attach statement)		054	
×	15a Post-1986 depreciation adjustment	15a	-354	
Alternative flinimum Tay (AMT) Items	<b>b</b> Adjusted gain or loss	15b		
	c Depletion (other than oil and gas)	15c		
Alternative Ainimum Tax (AMT) Items	d Oil, gas, and geothermal properties—gross income	15d		
⋖⋸⋸⋖	e Oil, gas, and geothermal properties—deductions	15e		
	f Other AMT items (attach statement)	15f		
g ,	16a Tax-exempt interest income	16a	486	
s decr	<b>b</b> Other tax-exempt income	16b		
s Affective	c Nondeductible expenses	16c	486	
ms har B	d Property distributions	16d	35,987	
Items Affecting Shareholder Basis	e Repayment of loans from shareholders	16e	·	
		17a		
er atic		17b		
Ť Ë	<ul><li>b Investment expenses</li><li>c Dividend distributions paid from accumulated earnings and profits</li></ul>	17c		
o ule	d Other items and amounts (attach statement)	170		
	a Other Rema and amounts fattach statement			
Recon- Other ciliation				
≣a ≣a	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right	40	75 500	
<u>п</u> <u>о</u>	column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	75,539	

Page 4 Form 1120S (2008)

Schedule L Balance Sheets per Books		Beginning of tax year			End of tax year		
	Assets	(a)		(b)	(c)		(d)
1	Cash			37,504			9,214
2a	Trade notes and accounts receivable	73,320		·	16	4,008	
b	Less allowance for bad debts	( )		73,320	(	)	164,008
3	Inventories						
4	U.S. government obligations						
5	Tax-exempt securities (see instructions)						
6	Other current assets (attach statement)						277,976
7	Loans to shareholders						
8	Mortgage and real estate loans						
9	Other investments (attach statement)			1,000			
10a	Buildings and other depreciable assets	69,032			6	9,395	
b	Less accumulated depreciation	( 18,478)		50,554	( 2:	2,583)	46,812
11a	Depletable assets	1					
b	Less accumulated depletion				(	)	
12	Land (net of any amortization)						
13a	Intangible assets (amortizable only)	90				90	
b	Less accumulated amortization	(48)		42	(	<b>66</b> )	24
14	Other assets (attach statement)			913			
15	Total assets			163,333			498,034
	Liabilities and Shareholders' Equity			0.004			75.007
16	Accounts payable			8,891			75,087
17	Mortgages, notes, bonds payable in less than 1 year.			0.636			254 946
18	Other current liabilities (attach statement)		-	9,636			251,816
19	Loans from shareholders			47,999			36,971
20	Mortgages, notes, bonds payable in 1 year or more			41,555			30,371
21 22	Other liabilities (attach statement)			1,325			1,325
23	Capital stock			95,482			132,835
23 24	Additional paid-in capital			50,102			102,000
25	Adjustments to shareholders' equity (attach statement)						
26	Less cost of treasury stock		(	)			( )
27	Total liabilities and shareholders' equity			163,333			498,034
Sch	edule M-1 Reconciliation of Income	(Loss) per Books	With In	come (Loss	s) per Return		·
	Note: Schedule M-3 required	instead of Schedule	M-1 if tot	tal assets are	\$10 million or r	nore—s	see instructions
1	Net income (loss) per books	85,504	5 Income	recorded on boo	oks this year not inc	luded	
2	Income included on Schedule K, lines 1, 2, 3c, 4,		on Sch	edule K, lines 1 t	hrough 10 (itemize):		
	5a, 6, 7, 8a, 9, and 10, not recorded on books this		a Tax-e	exempt interes	st \$	486	
	year (itemize):	2,885					486
3	Expenses recorded on books this year not				on Schedule K,		
	included on Schedule K, lines 1 through 12		1	•	I, not charged ag	ainst	
	and 14I (itemize):		1	income this ye		000	
а	Depreciation \$		a Depre	eciation \$	6,0	υδ2	40.050
b	Travel and entertainment \$ 486	400					12,850 13,336
4	Add lines 1 through 3	486			, line 18). Line 4 less li		75,539
	nedule M-2 Analysis of Accumulated						
00.	Undistributed Taxable Inc					it, and	ondicionaci s
		(a) Accumulate			adjustments	(c) Sha	reholders' undistributed
		adjustments acco			count		income previously taxed
1	Balance at beginning of tax year		30,238				
2	Ordinary income from page 1, line 21		87,002				
3	Other additions		2,800		486		
4	Loss from page 1, line 21	(	)				
5	Other reductions	(	18,031)	(	)		
6	Combine lines 1 through 5		102,009		486		
7	Distributions other than dividend distributions		35,987				
8	Balance at end of tax year. Subtract line 7 from line 6	1	66,022		486		

	$\Box$	Final K-1	☐ Amend	ded K-1	OMB No. 1545-0130
Schedule K-1 (Form 1120S)	Pa				of Current Year Income, and Other Items
Department of the Treasury Internal Revenue Service For calendar year 2008, or tax  year beginning, 2008	1	Ordinary b	ousiness income (loss) 43,501	13	Credits
ending, 20	2	Net rental r	real estate income (loss)		
Shareholder's Share of Income, Deductions,  Credits, etc. ▶ See back of form and separate instructions.	3	Other net	rental income (loss)		
<u> </u>	4	Interest inc	come		
Part I Information About the Corporation  A Corporation's employer identification number	5a	Ordingrus	lividanda		
11-000006	Ja	Ordinary d	lividerids		
B Corporation's name, address, city, state, and ZIP code	5b	Qualified o	dividends	14	Foreign transactions
Great Atomic Pyrotechnics & Designs, Inc. 36 Any Street Boomtown, CA 90062	6	Royalties			
	7	Net short-t	erm capital gain (loss)		
C IRS Center where corporation filed return OSPC	8a		erm capital gain (loss)		
Part II Information About the Shareholder	8b	Collectible	s (28%) gain (loss)		
D Shareholder's identifying number  999-06-0005	8c	Unrecapture	ed section 1250 gain		
E Shareholder's name, address, city, state, and ZIP code	9	Net sectio	n 1231 gain (loss)		
Issa Salesbury 49 Any Street Anytown, PA 19561	10	Other incor	ne (loss)	15 <b>A</b>	Alternative minimum tax (AMT) items (177)
F Shareholder's percentage of stock ownership for tax year					
				40	harry off a birm a branch alders be a circ
	11	Section 17	79 deduction <b>5,731</b>	16 C	Items affecting shareholder basis 243
	12	Other ded	uctions	D	17,994
√luO €				A	243
For IRS Use Only					
Flor IF				17	Other information
				K	1,000
		* See at	tached statement	for a	dditional information.

		$\Box$	Final K-1	☐ Amend	led K-1	OMB No. 1545-0130	
Schedule K-1 (Form 1120S)	2008	Pa	rt III	Shareholder's Sh Deductions, Cred		of Current Year Income, and Other Items	
Department of the Treasury Internal Revenue Service	For calendar year 2008, or tax year beginning, 2008	1	Ordinary	business income (loss) 43,501	13	Credits	
	ending, 20	2	Net renta	I real estate income (loss)			
<b>A</b> III	e of Income, Deductions,  See back of form and separate instructions.	3	Other ne	t rental income (loss)			
	on About the Corporation	4	Interest i	ncome			
A Corporation's employer id	<u> </u>	5a	Ordinary	dividends			
11-000006				0			
B Corporation's name, addre		5b	Qualified	dividends	14	Foreign transactions	
Great Atomic Pyrotechnics & Designs, Inc 36 Any Street Boomtown, CA 90062		6	Royalties				
		7		-term capital gain (loss)			
C IRS Center where corpora OSPC	tion filed return	8a	Net long	-term capital gain (loss)			
Part II Information	on About the Shareholder	8b	Collectib	les (28%) gain (loss)			
D Shareholder's identifying r	number 999-06-0001	8c	Unrecaptu	ured section 1250 gain			
E Shareholder's name, addr	ess, city, state, and ZIP code	9	Net secti	ion 1231 gain (loss)			
Mak A Desision 45 Any Street Anytown, NY 10005		10	Other inco	ome (loss)	15 <b>A</b>	Alternative minimum tax (AMT) items (177)	
F Shareholder's percentage ownership for tax year .	of stock						
		11	Section <sup>3</sup>	179 deduction <b>5,732</b>	16 C	Items affecting shareholder basis 243	
		12	Other de	ductions	D	17,993	
(InO e					A	243	
For IRS Use Only							
or IB					17	Other information	
й.					K	1,000	
			* See a	ttached statement	t for additional information.		

Department of the Treasury Internal Revenue Service

### **Depreciation and Amortization** (Including Information on Listed Property)

See separate instructions.

Attach to your tax return.

OMB No. 1545-0172 Attachment Sequence No. 67

Name(s) shown on return

Business or activity to which this form relates

Identifying number

**Pyrotechnics Design and Display** 11-0000006 **Great Atomic Pyrotechnics & Designs, Inc. Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I. \$250.000 1 1 Maximum amount. See the instructions for a higher limit for certain businesses. 11,463 2 2 Total cost of section 179 property placed in service (see instructions) 3 \$800,000 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 4 0 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions 250,000 5 (b) Cost (business use only) (a) Description of property (c) Elected cost 6 Level 550 550 Compressor 10,449 10,449 464 Listed property. Enter the amount from line 29. 7 11,463 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7. 8 8 9 11,463 Tentative deduction. Enter the **smaller** of line 5 or line 8. 9 10 Carryover of disallowed deduction from line 13 of your 2007 Form 4562 . . . 10 87,002 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 11,463 Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶ 13 Note: Do not use Part II or Part III below for listed property. Instead, use Part V. Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.) Special depreciation allowance for qualified property (other than listed property) placed in service 14 during the tax year (see instructions) Property subject to section 168(f)(1) election 15 15 Other depreciation (including ACRS) 16 MACRS Depreciation (Do not include listed property.) (See instructions.) Part III Section A 1,019 17 17 MACRS deductions for assets placed in service in tax years beginning before 2008 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System (b) Month and (c) Basis for depreciation (d) Recovery (a) Classification of property year placed in (business/investment use (e) Convention (f) Method (g) Depreciation deduction period service only-see instructions) 19a 3-year property b 5-year property 7-year property C d 10-year property 15-year property f 20-year property g 25-year property 25 yrs. S/L 27.5 yrs. MM S/L h Residential rental 27.5 yrs. ММ S/L property 39 yrs. ММ S/L Nonresidential real ММ S/L property Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System 20a Class life S/L b 12-year 12 yrs. SIL c 40-year S/L 40 yrs. ММ Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 . . . . . . . Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr. 1.019 For assets shown above and placed in service during the current year,

enter the portion of the basis attributable to section 263A costs

Page 2 Form 4562 (2008)

Pa		Property (In								ar telep	hones	s, cert	ain con	nputer	s, and
		ty used for e For any vehicle								r deduc	tina le	250 OY	nense d	omnle	te <b>onl</b> v
		ib, columns (a)											<i>perise</i> , e	ompic	Conny
Sec	tion A—Depre												utomobil	es.)	
24a	Do you have evid	ence to support t	he business/	investme	nt use clai	med?	☐ Yes	✓ No	24b	"Yes,"	is the e	vidence	written?	☐ Ye	s⊡No
Тур	(a) be of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage		(d) t or other basis		(e) sis for dep isiness/in use or	vestmen		/ Met	g) hod/ ention		(h) reciation duction	Ele secti	(i) ected on 179 eost
25		I more than 50	% in a qu	alified b	ousiness	use (									
26	Property used				usiness	use:									
Cor	nputer	01/15/2008	80 %		58	80				<b>200</b> [	DB-HY				464
			%		-										
07	Duranantananan	500/ ! :	%			U									
27	Property usea	50% or less i			ness use	): 				- C //					
			% %				-			S/L -				-	
			%							5/L -				+	
28	Add amounts	in column (h)			27 Ente	horo	and or	lina 2	1 page		28			$\dashv$	
29	Add amounts	in column (i), I	ine 26. En	ter here	and on	line 7	, page	1	i, page	' 			. 29		464
		(//							Vehicles						
Con	nplete this secti	on for vehicles	s used by a	a sole	proprieto	r, part	ner, or	other"	more that	an 5% d	owner,'	" or rel	ated per	son.	
If you	provided vehicles	to your employee	s, first answe	er the que	estions in S	Section	C to see	if you n	neet an exc	eption to	comple	eting this	s section for	or those	vehicles.
30		do not include co			a) icle 1		icle 2	1	(c) nicle 3	(d Vehic		1	(e) nicle 5	(t Vehi	f) cle 6
04		miles drives durin													
31 32	Total commuting miles driven during the year  Total other personal (noncommuting) miles driven														
33	Total miles driven during the year. Add lines 30 through 32														
34	Was the vehicl use during off-	e available for		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35	Was the vehic	•													
36	Is another vehic	cle available for	personal												
		Section C—Qu			lovers W	/ho P	rovide	Vehicl	es for U	se by 1	heir E	mploy	rees		
	wer these quest more than 5%						comp	leting \$	Section E	3 for ve	hicles	used b	y emplo	yees w	/ho <b>are</b>
37		ain a written po yees?	-				-				_		- 1	Yes	No
38	Do you maintain		statement tl	hat proh	ibits perso	onal us	e of veh	icles, e	cept com	muting,	by your	emplo	yees?		
39		all use of vehic													
40	Do you provid			-											
	the use of the	vehicles, and	retain the	inform	ation rec	eived	?								
41	Do you meet the Note: If your all	e requirements on swer to 37, 38										icles.			
Pai		ization													
	(a) Description	of costs	Date am	<b>b)</b> ortization gins		Amor	c) tizable ount		(c Co sect	de	Amort perio	e) dization od or entage		(f) rtization t nis year	for
42	Amortization of	f costs that beg	gins during	your 20	08 tax ye	ear (se	e instru	ctions)			1 1 1 1 1 1	- J- 1			

Amortization of costs that began before your 2008 tax year. . . . .

Total. Add amounts in column (f). See the instructions for where to report

43

44

43

44

18

18

Form **4797** 

### **Sales of Business Property**

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

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

OMB No. 1545-0184

Attachment Sequence No. 27

11-0000006

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

**Great Atomic Pyrotechnics & Designs, Inc.** 

Identifying number

Enter the gross proceeds from sales or exchanges reported to you for 2008 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions). Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions) (e) Depreciation (f) Cost or other (a) Gain or (loss) (a) Description (b) Date acquired (c) Date sold (d) Gross allowed or basis, plus Subtract (f) from the of property (mo., day, yr.) (mo., day, yr.) sales price allowable since improvements and sum of (d) and (e) acquisition expense of sale 2 3 Gain, if any, from Form 4684, line 39 3 Section 1231 gain from installment sales from Form 6252, line 26 or 37 4 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 5 6 Gain, if any, from line 32, from other than casualty or theft 7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. **Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below. Nonrecaptured net section 1231 losses from prior years (see instructions) 8 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a 9 long-term capital gain on the Schedule D filed with your return (see instructions). Ordinary Gains and Losses (see instructions) Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less): 11 Loss, if any, from line 7. . . . . . . . . . . . . 11 12 12 Gain, if any, from line 7 or amount from line 8, if applicable . 5,179 13 Gain, if any, from line 31 . . . . . . . . 13 14 14 Net gain or (loss) from Form 4684, lines 31 and 38a . 15 Ordinary gain from installment sales from Form 6252, line 25 or 36 15 16 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 . 5,179 17 17 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below: If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040,

18b

Form 4797 (2008) Page **2** 

Truck  Truck  Truck  Truck  Truck  Truck  Trelate to the properties on lines 19A through 19I  Truck  Truck	20 21 22 23 24 25a 25b	Property A  9,000 15,307 11,486 3,821 5,179 11,486 5,179	Property B	Property		01/19/2008 Property D
ice (Note: See line 1 before completing.)  passis plus expense of sale  prodepletion) allowed or allowable  Subtract line 22 from line 21  property:  Illowed or allowable from line 22  Illowed or allowable from line 22  property: If straight line depreciation was used, enter except for a corporation subject to section 291.  preciation after 1975 (see instructions)  properting multiplied by the smaller of line 24 or enter constructions).  Centage multiplied by the smaller of line 24 or enter constructions).	20 21 22 23 24 25a 25b	9,000 15,307 11,486 3,821 5,179	Property B	Property	, C	Property D
ice (Note: See line 1 before completing.)  passis plus expense of sale  prodepletion) allowed or allowable  Subtract line 22 from line 21  property:  Illowed or allowable from line 22  Illowed or allowable from line 22  property: If straight line depreciation was used, enter except for a corporation subject to section 291.  preciation after 1975 (see instructions)  properting multiplied by the smaller of line 24 or enter constructions).  Centage multiplied by the smaller of line 24 or enter constructions).	20 21 22 23 24 25a 25b	9,000 15,307 11,486 3,821 5,179	Property B	Property	/ C	Property D
ice (Note: See line 1 before completing.)  passis plus expense of sale  prodepletion) allowed or allowable  Subtract line 22 from line 21  property:  Illowed or allowable from line 22  Illowed or allowable from line 22  property: If straight line depreciation was used, enter except for a corporation subject to section 291.  preciation after 1975 (see instructions)  properting multiplied by the smaller of line 24 or enter constructions).  Centage multiplied by the smaller of line 24 or enter constructions).	20 21 22 23 24 25a 25b	9,000 15,307 11,486 3,821 5,179	Property B	Property	, C	Property D
ice (Note: See line 1 before completing.)  passis plus expense of sale  prodepletion) allowed or allowable  Subtract line 22 from line 21  property:  Illowed or allowable from line 22  Illowed or allowable from line 22  property: If straight line depreciation was used, enter except for a corporation subject to section 291.  preciation after 1975 (see instructions)  properting multiplied by the smaller of line 24 or enter constructions).  Centage multiplied by the smaller of line 24 or enter constructions).	20 21 22 23 24 25a 25b	9,000 15,307 11,486 3,821 5,179	Property B	Property	, C	Property D
coasis plus expense of sale  or depletion) allowed or allowable  otract line 23 from line 20  or property:  Illowed or allowable from line 22  or property:  If straight line depreciation was used, enter except for a corporation subject to section 291.  reciation after 1975 (see instructions)  centage multiplied by the smaller of line 24 or instructions)  centage multiplied by the smaller of line 24 or instructions)  6a from line 24. If residential rental property or	21 22 23 24 25a 25b	15,307 11,486 3,821 5,179				
or depletion) allowed or allowable	22 23 24 25a 25b	11,486 3,821 5,179 11,486				
charact line 22 from line 21	23 24 25a 25b 26a 26b	3,821 5,179 11,486				
btract line 23 from line 20	24 25a 25b 26a 26b	5,179 11,486				
5 property:  Illowed or allowable from line 22	25a 25b 26a 26b	11,486				
5 property:  Illowed or allowable from line 22	25a 25b 26a 26b	11,486				
Illowed or allowable from line 22	25b 26a 26b					
oroperty: If straight line depreciation was used, enter except for a corporation subject to section 291.  reciation after 1975 (see instructions)	25b 26a 26b					
except for a corporation subject to section 291.  reciation after 1975 (see instructions)  centage multiplied by the smaller of line 24 or instructions)  6a from line 24. If residential rental property or	26b					
except for a corporation subject to section 291.  reciation after 1975 (see instructions)  centage multiplied by the smaller of line 24 or instructions)  6a from line 24. If residential rental property or	26b					
centage multiplied by the <b>smaller</b> of line 24 or nstructions)	26b					
nstructions)						
6a from line 24. If residential rental property or						
	260					
nore than line 26a skin lines 26d and 26a	26c					
					-	
reciation after 1969 and before 1976	26d 26e					
ller of line 26c or 26d	26f					
nount (corporations only)						
·	Log					
<b>2 property:</b> Skip this section if you did not nland or if this form is being completed for a						
her than an electing large partnership).						
d land clearing expenses	27a					
lied by applicable percentage (see instructions)	27b					
ller of line 24 or 27b	27c					
4 property:						
ng and development costs, expenditures for						
of mines and other natural deposits, and	28a					
tion costs (see instructions)	28b					
5 property:	200					
centage of payments excluded from income						
126 (see instructions)	29a					
ller of line 24 or 29a (see instructions)	29b					
t III Gains. Complete property columns	A thr	ough D through	h line 29b befo	ore going to	line (	30.
all properties. Add property columns A throug	h D, lin	ie 24			30	5,1
					31	5,1
						0% or Les
oture Amounts Under Sections 179					on	(b) Section 280F(b)(2)
				1/9		ZOUF(D)(Z)
1	all properties. Add property columns A througolumns A through D, lines 25b, 26g, 27c, 28b, from line 30. Enter the portion from casualty alty or theft on Form 4797, line 6	all properties. Add property columns A through D, lincolumns A through D, lines 25b, 26g, 27c, 28b, and 2 from line 30. Enter the portion from casualty or theft alty or theft on Form 4797, line 6	all properties. Add property columns A through D, line 24	all properties. Add property columns A through D, line 24	all properties. Add property columns A through D, line 24	blumns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13

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

35

Form **8453-S** 

# **U.S. S Corporation Income Tax Declaration**

for an IRS e-file Return

, 2008, ending

Employer identification number

OMB No. 1545-1867

Department of the Treasury Internal Revenue Service Name of corporation

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

For calendar year 2008, or tax year beginning

<b>Great Ato</b>	mic Pyrotechnics & Design	s, Inc.				11	000	0006
Part I	Tax Return Inform	ation (Whole dollars	only)					
	ss receipts or sales less r			ine 1c)		1		1,124,560
2 Gros	s profit (Form 1120S, line	e 3)		9		2		455,195
3 Ordi	nary business income (lo	ss) (Form 1120S, line 2	1)			3		87,002
4 Net	rental real estate income	(loss) (Form 1120S, Sc	hedule K, line	2)		4		0
	me (loss) reconciliation (F			17		5		75,539
Part II	Declaration of Off	icer (see instructions)	Be sure to	keep a copy of	the corp	oratio	n's tax re	turn.
6a 🗌	I consent that the corporate Tax Refund, t	that will be electronically	y transmitted w	ith the corporatio	n's 2008 fe	ederal in	come tax r	
b 🔽	I do not want direct dep	posit of the corporation	's refund <b>or</b> the	e corporation is n	ot receiving	g a refu	nd.	
с 🗆								
	f the corporation is filing a balance due return, I understand that if the IRS does not receive full and timely payment of its tax ability, the corporation will remain liable for the tax liability and all applicable interest and penalties.							
transmitter 2008 feder transmitter sending m accepted,	Inder penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), ransmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 008 federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, ransmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS ending my ERO, transmitter, and/or ISP an acknowledgement of receipt of transmission and an indication of whether or not the corporation's return is coepted, any indication of a refund offset, and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.							
Sign				President				
Here	Signature of officer		Date	Title				
Part III	Declaration of Ele	ctronic Return Orig	inator (ERO)	and Paid Prep	arer (see	instruc	tions)	
declare that I have reviewed the above corporation's return and that the entries on Form 8453-S are complete and correct to the best of my knowledge. If am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in <b>Pub. 3112</b> , IRS e-file Application and Participation, and <b>Pub. 4163</b> , Modernized e-File (MeF) Information for Authorized IRS e-file Providers and Large Taxpayers (Corporations, Partnerships, and Tax Exempt Organizations). If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.								
ERO's	ERO's signature		Date	Check if also paid preparer	Check if self-employed	□   ER	O's SSN or P <b>999-06-</b>	
Use	Firm's name (or	ectronic Tax Filers, Inc.		( 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1		EIN		0000011
Only	vours it selt-employed).	O Efile Drive, Anytown, TX	78621				no. ( <b>512</b> )	555-1212
	alties of perjury, I declare that dge and belief, they are true,		declaration is bas	sed on all information	of which I h	nave any	knowledge.	
Paid	Preparer's signature		[	Date	Check if self- employed	Pr	eparer's SSN	or PTIN
Prepare Use Onl		<b>)</b>				EIN	1	
	audiess, and ZIP COde 🖡					Phone	IIO. ( )	

Use Only

#### **FORM 1120S TEST SCENARIO 5**

FORMS REQUIRED: 1120S, Sch D (1120S), Sch K-1(2), 4562, 4797, 8824

#### ATTACHMENTS:

ItemizedOtherDeductionsSchedule2 ItemizedOtherCostsSchedule ItemizedOtherCurrentAssetsSchedule

ItemizedOtherAssetsSchedule

ItemizedOtherCurrentLiabilitiesSchedule

ItemizedExpensesRecordedOnBooksSchedule2

AccumulatedAdjustmentsAccountOtherAdditionsSchedule AccumulatedAdjustmentsAccountOtherReductionsSchedule

**BINARY ATTACHMENTS: None** 

**HEADER INFO not on actual forms:** 

MultipleSoftwarePackagesUsed: No

**EFIN:** Use your EFIN Originator:

Type: ERO

Practioner PIN: PIN entered by ERO

**EFIN:** Use your EFIN PIN: Enter a PIN

Signature Option: PIN

Officer: Name: Khiry U Farr

> Title: Chief Executive Officer Taxpayer PIN: Enter PIN **Phone:** 301-555-1212 Email Address: N/A **DateSigned:** 01/25/09

**Authorized Third Party:** Yes

Name: Johnny Appleseed **Preparer:** 

> **SSN:** 999-06-0007 **Phone:** 512-555-1212

**Email Address:** 

Date Prepared: 01/20/09 Self Employed: Yes

Firm Name: Johnny Appleseed Accounting

Firm EIN: 11-0000011

Firm Address: 100 EFile Drive, Anytown, TX 78621

Name Controls:

Form 1120S WorkNAIIDay, Inc. - WORK Sch K-1 shareholder Carrie Ortiz - ORTI Sch K-1 shareholder Bin Xempt - XEMP

### **Attachment 1, Form 1120S**, Lines 19: Other deductions (*ItemizedOtherDeductionsSchedule2*)

Tatalan and a second and a second as a second as	207.007
50% of Meals % Entertainment	<u>2,124</u>
Utilities	7,109
Travel	10,583
Telephone	23,545
Small Tools and Supplies	6,381
Plan Expense / Reproduction	5,770
Postage	1,262
Supplies, Office	5,351
Supplies, Computer	11,283
Miscellaneous	3,074
License	1,766
	•
Accounting and Legal	123,384
Insurance	143,673
Fuel	21,123
Dues and Subscriptions	899

**Total** (element not in schema do not need to input ... info purposes only) 367,327

### Attachment 2, Form 1120S, Sch A: Line 5: Other costs, (ItemizedOtherCostsSchedule)

Union Benefits	91,608
Union Pension Expense	77,549
Temporary Utilities	17,118
Messenger	414
Misc Expense	4,423
Sub-Contracts	8,216,719
Permits	30,950
Workers Compensation	71,713
Purchases Discounts	(7,721)
Payroll Taxes	64,587
Pm Assistant Program	54,345
Travel	<u>6,291</u>

**Total** (element not in schema do not need to input ... info purposes only) 8,627,996

Attachment 3, Form 1120S, Sch L Balance Sheets per Books, Line 6(b) & (d): Other current assets at beginning and end of tax year (ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Notes Receivable		1,800
Escrow	9,900	4,900
Accrued Interest Receivable	8,351	45,791
Work In Process	38,003	<u> </u>
		_
Total	56,254	52,491
(element not in schema do not need to input info purposes only	') — <u>——</u>	

**Attachment 4, Form 1120S**, Sch L Balance Sheets per Books, Line 14(b): Other assets at beginning of tax year (*ItemizedOtherAssetsSchedule*)

	Beginning	Ending
Notes Receivable	<u>41,754</u>	

**Attachment 5, 1120S,** Sch L Balance Sheets per Books,18(b) & (d): Other current Liabilities at beginning and end of tax year (*ItemizedOtherCurrentLiabilitiesSchedule*)

	Beginning	Ending
Billings in Excess	19,400	_
Union Benefits Payable		231
Accrued Pension Contribution	400	
Payroll Taxes Payable	2,316	760
Accrued Workers Compensation	(11,758)	10,388
Accrued Payroll	12,473	21,701
Total (element not in schema do not need to input in	fo purposes only) 22.831	33.080

**Attachment 6, Form 1120S,** Schedule M-1, Line 3: Total expenses not deducted recorded on books this year (*ItemizedExpensesRecordedOnBooksSchedule2*)

Officer Life Insurance Premiums	17,328
Travel & entertainment	2,124

**Attachment 7**, **Form 1120S**, Sch M-2, Line 3a: Other Additions, (Total of all other additions) (*AccumulatedAdjustmentsAccountOtherAdditionsSchedule*)

Interest Income	71,147
Short-Term Cap Gain	<u>78,649</u>

**Total** (element not in schema do not need to input ... info purposes only) 149,796

## **Attachment 8, Form 1120S**, Sch M-2, Line 5a: Total of itemized other reductions (*AccumulatedAdjustmentsAccountOtherReductionsSchedule*)

Disallowed Entertainment Exp	2,124
Sec 179 Expense	62,935
Officer Life Insurance Premiums	17,328
Other Deductions	<u>504,493</u>
<b>Total</b> (element not in schema do not need to input info purposes only)	<u>586,880</u>

Form 1120S

Department of the Treasury Internal Revenue Service (77)

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

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.

► See separate instructions.

OMB No. 1545-0130

For calendar year 2008 or tax year beginning 2008, ending D Employer identification number A S election effective date Use 0000007 03/08/1992 WorkNAIIDay, Inc. 11 **IRS** label. Number, street, and room or suite no. If a P.O. box, see instructions. E Date incorporated B Business activity code Other-03/08/1992 number (see instructions 37 Any Street wise, print or City or town, state, and ZIP code F Total assets (see instructions) 321900 tvpe. C Check if Sch. M-3 attached Anytown, NC 28041 0280 3,605,885 G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed H Check if: (1) Tinal return (2) Name change (3) Address change (4) Amended return (5) S election termination or revocation I Enter the number of shareholders who were shareholders during any part of the tax year Caution. Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information. 11,468,259 11,468,259 1a Gross receipts or sales **b** Less returns and allowances 1c 10,061,879 2 Cost of goods sold (Schedule A, line 8). 2 Income 3 1,406,380 3 Gross profit. Subtract line 2 from line 1c 4 14,433 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) 4 5 Other income (loss) (see instructions—attach statement) 6 Total income (loss). Add lines 3 through 5. 1,420,813 6 7 161,698 (see instructions for limitations) 7 Compensation of officers 8 196,941 8 Salaries and wages (less employment credits) 17,760 9 9 Repairs and maintenance 10 10 Bad debts . . 160,574 11 11 Rents 36,594 12 12 Taxes and licenses 13 26,103 13 6,726 14 14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562) 15 Depletion (Do not deduct oil and gas depletion.) 16 8,257 16 Deductions 17 14,715 Pension, profit-sharing, etc., plans 18 18 Employee benefit programs. . . 19 367,327 19 Other deductions (attach statement) . 20 996,695 Total deductions. Add lines 7 through 19. 20 Ordinary business income (loss). Subtract line 20 from line 6 21 424,118 22a **22a** Excess net passive income or LIFO recapture tax (see instructions) 22b **b** Tax from Schedule D (Form 1120S) . . . . . . . **Payments** 22c c Add lines 22a and 22b (see instructions for additional taxes) 23a 23a 2008 estimated tax payments and 2007 overpayment credited to 2008 23b **c** Credit for federal tax paid on fuels (attach Form 4136) and 23d **d** Add lines 23a through 23c . . . . . . . . . . . . 24 Estimated tax penalty (see instructions). Check if Form 2220 is attached 25 25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed . Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid 26 Enter amount from line 26 Credited to 2009 estimated tax ▶ Refunded ▶ Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Sign May the IRS discuss this return Here with the preparer shown below **Chief Executive Officer** (see instructions)? **Ves** □No Signature of officer Date Title Date Preparer's SSN or PTIN Preparer's Check if **Paid** signature self-employed 999-06-0007 Preparer's Firm's name (or **Johnny Appleseed Accounting** EIN 11 0000011 yours if self-employed), Use Only 100 Efile Drive Anytown, TX 78621 address, and ZIP code Phone no. 512 555-1212

Form 1120S Test Scenario 5 Page 2 Form 1120S (2008) Schedule A Cost of Goods Sold (see instructions) 890.846 2 2 3 543,037 3 Cost of labor 4 Additional section 263A costs (attach statement) . . . . 4 8,627,996 5 10,061,879 6 6 Total. Add lines 1 through 5 . . . . . . . . 7 7 10,061,879 8 8 Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2 9a Check all methods used for valuing closing inventory: (i) Cost as described in Regulations section 1.471-3 (ii) Lower of cost or market as described in Regulations section 1.471-4 (iii) Other (Specify method used and attach explanation.) b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) . . . . . . . Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . . . d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing 9d Was there any change in determining quantities, cost, or valuations between opening and closing inventory? . . . . . . . . . Yes ✓ No If "Yes," attach explanation. No Schedule B Other Information (see instructions) Yes **b** ✓ Accrual **c** Other (specify) ►... 1 Check accounting method: a Cash See the instructions and enter the: b Product or service ▶ Building Supplies a Business activity ► Manufacturing At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made? . . . . . Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . ightharpoonupIf checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized

le	ess than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1		V
che	edule K Shareholders' Pro Rata Share Items	Total am	ount
	1 Ordinary business income (loss) (page 1, line 21)	1 2	424,118
_	3a Other gross rental income (loss)       3a         b Expenses from other rental activities (attach statement)       3b		
(Loss)	c Other net rental income (loss). Subtract line 3b from line 3a	3c	74.447
<b>ا</b> د	4 Interest income	4	71,147
	5 Dividends: a Ordinary dividends	5a	
E	b Qualified dividends		
Income	6 Royalties	6	
=	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	78,649
	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
	<b>b</b> Collectibles (28%) gain (loss)		
	c Unrecaptured section 1250 gain (attach statement) 8c		
	<b>9</b> Net section 1231 gain (loss) (attach Form 4797)	9	
	10 Other income (loss) (see instructions)	10	

built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior Enter the accumulated earnings and profits of the corporation at the end of the tax year. Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year

Sch

Form 1120S (2008) Page **3** 

FOIIII 1 12	20S (2008)		Pag
"	Shareholders' Pro Rata Share Items (continued)	Т	otal amount
ű	<b>11</b> Section 179 deduction (attach Form 4562)	11	62,935
Deductions	12a Contributions	12a	
Ď	<b>b</b> Investment interest expense	12b	
De	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
_	d Other deductions (see instructions) Type ▶ R	12d	502,369
	13a Low-income housing credit (section 42(j)(5))	13a	
		13b	
S	<ul> <li>b Low-income housing credit (other)</li> <li>c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)</li> </ul>	13c	
Credits		13d	
Sre	d Other rental real estate credits (see instructions) Type	13e	
	e Other rental credits (see instructions) Type	13f	
	f Credit for alcohol used as fuel (attach Form 6478)		
	g Other credits (see instructions)	13g	
	14a Name of country or U.S. possession ▶		
	<b>b</b> Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Passive category	14d	
ns	e General category	14e	
뜴	f Other (attach statement)	14f	
sac	Deductions allocated and apportioned at shareholder level		
aus	g Interest expense	14g	
Ë	h Other	14h	
Foreign Transactions	Deductions allocated and apportioned at corporate level to foreign source income		
		14i	
	<ul><li>i Passive category</li><li>j General category</li><li></li></ul>	14j	
		14k	
	k Other (attach statement)	TTK	
	Other information	141	
	I Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued		
	m Reduction in taxes available for credit (attach statement)	14m	
	n Other foreign tax information (attach statement)		0.044
× "	15a Post-1986 depreciation adjustment	15a	-2,011
Minimum Tax (AMT) Items	<b>b</b> Adjusted gain or loss	15b	-14,733
E E	c Depletion (other than oil and gas)	15c	
ĒΕ	d Oil, gas, and geothermal properties—gross income	15d	
≅⋖	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (attach statement)	15f	
) 	16a Tax-exempt interest income	16a	
Shareholder Basis	<b>b</b> Other tax-exempt income	16b	
areholc Basis	c Nondeductible expenses	16c	19,452
Pa B	d Property distributions	16d	174,200
တ	e Repayment of loans from shareholders	16e	,
		17a	71,147
er atic	17a Investment income	17b	,
Other	b Investment expenses	17c	
၁ဍ	<ul> <li>c Dividend distributions paid from accumulated earnings and profits</li> <li>d Other items and amounts (attach statement)</li> </ul>	170	
Recon-Other Oiliation Information	u Other items and amounts (attach statement)		
on tio			
Recon- ciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right		
뜨끙	column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	8,610

Page 4 Form 1120S (2008)

Sch	nedule L Balance Sheets per Books	Beginning	g of tax year	,		End of ta	x year
	Assets	(a)		(b)	(c)		(d)
1	Cash			435,384			1,311,478
2a	Trade notes and accounts receivable	3,304,878		·	946	6,715	, , , , , , , , , , , , , , , , , , ,
b	Less allowance for bad debts	( )		3,304,878	(	)	946,715
3	Inventories						
4	U.S. government obligations			7			
5	Tax-exempt securities (see instructions)						
6	Other current assets (attach statement)			56,254			52,491
7	Loans to shareholders						
8	Mortgage and real estate loans		7	800,000			1,235,158
9	Other investments (attach statement)						
10a	Buildings and other depreciable assets	424,249			397	7,401	
b	Less accumulated depreciation	( 374,043)		50,206	( 337	<b>7,358</b> )	60,043
11a	Depletable assets						
b	Less accumulated depletion				(	)	
12	Land (net of any amortization)						
13a	Intangible assets (amortizable only)						
b	Less accumulated amortization				(	)	
14	Other assets (attach statement)			41,754			
15	Total assets			4,688,476			3,605,885
	Liabilities and Shareholders' Equity						<b>.</b>
16	Accounts payable			2,837,445			1,435,888
17	Mortgages, notes, bonds payable in less than 1 year.						
18	Other current liabilities (attach statement) .			22,831			33,080
19	Loans from shareholders			05.000			05.000
20	Mortgages, notes, bonds payable in 1 year or more			25,000			25,000
21	Other liabilities (attach statement)			40.000		-	40.000
22	Capital stock			10,000		-	10,000
23	Additional paid-in capital			4 702 200		-	2 404 047
24	Retained earnings			1,793,200			2,101,917
25	Adjustments to shareholders' equity (attach statement) .		1	1			1
26 27	Less cost of treasury stock			4,688,476			3,605,885
	edule M-1 Reconciliation of Income	(Loss) per Books	With Inc		ner Return		0,000,000
	Note: Schedule M-3 required					nore—s	see instructions
1	Net income (loss) per books	(10,842)	5 Income	recorded on boo	oks this year not incl	uded	
2	Income included on Schedule K, lines 1, 2, 3c, 4,				hrough 10 (itemize):		
	5a, 6, 7, 8a, 9, and 10, not recorded on books this		a Tax-e	xempt interes	st \$		
	year (itemize):						
3	Expenses recorded on books this year not				on Schedule K,		
	included on Schedule K, lines 1 through 12		1 thro	ugh 12 and 14	l, not charged aga	ainst	
	and 14I (itemize):		book i	ncome this ye	ar (itemize):		
а	Depreciation \$		a Depre	ciation \$			
b	Travel and entertainment \$						
	17,328						
4	Add lines 1 through 3				line 18). Line 4 less lin		8,610
Sch	Analysis of Accumulated Undistributed Taxable Inc					it, and	Shareholders'
	Olidistributed Taxable III						
		(a) Accumulate adjustments acce			adjustments count		reholders' undistributed income previously taxed
	Polongo et haginaina ef tay	1.7	775,833				<u> </u>
1	Balance at beginning of tax year		124,118				
3	Ordinary income from page 1, line 21 Other additions		149,796				
4	Loss from page 1, line 21		)				
4 5	Other reductions	(	586,880)	(	)		
6	Combine lines 1 through 5		762,867	•	,		
7	Distributions other than dividend distributions		174,200				
8	Balance at end of tax year. Subtract line 7 from line 6		588,667				

#### SCHEDULE D (Form 1120S)

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

OMB No. 1545-0130

Department of the Treasury Internal Revenue Service

► Attach to Form 1120S. See separate instructions.

0000007

Employer identification number

WorkNAllDay, Inc. Short-Term Capital Gains and Losses—Assets Held One Year or Less (e) Cost or (a) Description of property (Example: 100 shares of Z Co.) (b) Date acquired (c) Date sold (f) Gain or (loss) (d) Sales price other basis (mo., day, yr.) (mo., day, yr.) (see instructions) 1 5461 Americus 04/01/2008 07/15/2008 1,030,000 951,351 78,649 2 Short-term capital gain from installment sales from Form 6252, line 26 or 37. 2 Short-term capital gain or (loss) from like-kind exchanges from Form 8824 3 3 Combine lines 1 through 3 in column (f) . . . . . 4 78,649 4 5 Tax on short-term capital gain included on line 21 below Net short-term capital gain or (loss). Combine lines 4 and 5. Enter here and on Form 1120S, Schedule K, line 7 or 10 78,649 Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year (a) Description of property (Example: 100 shares of Z Co.) (c) Date sold (b) Date acquired (f) Gain or (loss) (d) Sales price other basis (Subtract (e) from (d)) (mo., day, yr.) (mo., day, yr.) (see instructions) 8 Long-term capital gain from installment sales from Form 6252, line 26 or 37. 9 9 Long-term capital gain or (loss) from like-kind exchanges from Form 8824 10 10 11 Combine lines 7 through 10 in column (f). . 11 12 12 Tax on long-term capital gain included on line 21 below Net long-term capital gain or (loss). Combine lines 11 and 12. Enter here and on Form 1120S, 13 Part III Built-In Gains Tax (See instructions before completing this part.) 14 Excess of recognized built-in gains over recognized built-in losses (attach computation schedule). 15 15 16 16 Net recognized built-in gain. Enter the smallest of line 14, line 15, or line 6 of Schedule B 17 17 18 Subtract line 17 from line 16. If zero or less, enter -0- here and on line 21 18 19 19 Enter 35% of line 18 20 Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years 20 Tax. Subtract line 20 from line 19 (if zero or less, enter -0-). Enter here and on Form 1120S, 21

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

			Final K-1	☐ Amen	ded K-1	OMB No. 1545-0130
Schedule K-1 (Form 1120S)	2008	Pa		Shareholder's S Deductions, Cre		of Current Year Income, and Other Items
Department of the Treasury Internal Revenue Service	For calendar year 2008, or tax year beginning, 2008	1	Ordinary b	ousiness income (loss) 212,059	13	Credits
Charabaldar'a Chara	ending, 20	2	Net rental	real estate income (loss)		
•	e of Income, Deductions,  See back of form and separate instructions.	3	Other net	rental income (loss)		
Part I Information	on About the Corporation	4	Interest in	come <b>35,573</b>		
A Corporation's employer ide	entification number	5a	Ordinary o			
B Corporation's name, addre	ess, city, state, and ZIP code	5b	Qualified	dividends	14	Foreign transactions
WorkNAIIDay, Inc 37 Any Street Anytown, NC 280410280	0,10	6	Royalties			
	20)	7	Net short-	term capital gain (loss) 39,324		
C IRS Center where corporations Cospc	tion filed return	8a	Net long-t	term capital gain (loss)		
	on About the Shareholder	8b	Collectible	es (28%) gain (loss)		
D Shareholder's identifying n	999-06-0008	8c	Unrecaptu	ured section 1250 gain		
E Shareholder's name, addre Bin Xempt	ess, city, state, and ZIP code	9	Net section	on 1231 gain (loss)		
51 Any Street Anytown, WI 53201		10	Other inco	ome (loss)	15 A	Alternative minimum tax (AMT) items -1,005
					В	-7,366
F Shareholder's percentage ownership for tax year .	of stock					
		11	Section 1	79 deduction	16	Items affecting shareholder basis
		12	Other ded	<b>31,467</b> ductions	С	9,726
		R		251,184	D	87,100
Only						
For IRS Use Only						
or IR8					17	Other information
Ľ					A	35,573
			* See at	tached statement	for a	dditional information.

		ட	Final K-1	☐ Amen	ded K-	1 OMB No. 1545-0130
Schedule K-1 (Form 1120S)	2008	Pa				of Current Year Income, and Other Items
Department of the Treasury Internal Revenue Service	For calendar year 2008, or tax year beginning, 2008	1	Ordinary I	pusiness income (loss) 212,059	13	Credits
	ending, 20	2	Net rental	real estate income (loss)		
A 111 1	of Income, Deductions,	3	Other net	rental income (loss)		
Credits, etc.	See back of form and separate instructions.		In the second			
Part I Information	About the Corporation	4	Interest in	35,574		
A Corporation's employer iden	tification number	5a	Ordinary of	dividends		
11-0000007  B Corporation's name, address	s, city, state, and ZIP code	5b	Qualified	dividends	14	Foreign transactions
WorkNAllDay, Inc. 37 Any Street	0) 12	6	Royalties			
Anytown, NC 280410280	~6/	7	Net short-	term capital gain (loss)		
C IRS Center where corporatio	n filed return	8a	Net long-	term capital gain (loss)		
	About the Shareholder	8b	Collectible	es (28%) gain (loss)		
D Shareholder's identifying nur	nber <b>99-06-0006</b>	8c	Unrecaptu	ured section 1250 gain		
E Shareholder's name, address		9	Net section	on 1231 gain (loss)		
Carrie Ortiz					45	All II (ANATE II
55 Any Street Anytown, WI 53201		10	Other inco	ome (loss)	15 A	Alternative minimum tax (AMT) items -1,006
,					В	-7,367
F Shareholder's percentage of ownership for tax year						
		11	Section 1	79 deduction	16	Items affecting shareholder basis
		''	Oection 1	31,468	C	9,726
		12	Other dec			07.400
>		R		251,185	D	87,100
se Onl						
For IRS Use Only						
For					17 A	Other information 35,574
				_		
			* See at	tached statement	for a	dditional information.

### **Depreciation and Amortization** (Including Information on Listed Property)

OMB No. 1545-0172 Attachment

Department of the Treasury Internal Revenue Service Sequence No. 67 See separate instructions. Attach to your tax return. Business or activity to which this form relates Identifying number Name(s) shown on return WorkNAllDay, Inc. **Manufacturing** 11-0000007 Part I **Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I. \$250.000 1 1 Maximum amount. See the instructions for a higher limit for certain businesses. 88,235 2 2 Total cost of section 179 property placed in service (see instructions) 3 \$800,000 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 4 0 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions 250,000 5 (a) Description of property (b) Cost (business use only) (c) Elected cost 6 Compresser 62.935 Listed property. Enter the amount from line 29. 7 62,935 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7. 8 8 9 62,935 9 Tentative deduction. Enter the **smaller** of line 5 or line 8. 10 Carryover of disallowed deduction from line 13 of your 2007 Form 4562 . . . . 10 250,000 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 12 62,935 Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶ 13 0 Note: Do not use Part II or Part III below for listed property. Instead, use Part V. Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.) Special depreciation allowance for qualified property (other than listed property) placed in service 14 during the tax year (see instructions) Property subject to section 168(f)(1) election 15 15 Other depreciation (including ACRS) 16 MACRS Depreciation (Do not include listed property.) (See instructions.) Part III Section A 5,761 17 17 MACRS deductions for assets placed in service in tax years beginning before 2008 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System (b) Month and (c) Basis for depreciation (d) Recovery (a) Classification of property year placed in (business/investment use (e) Convention (f) Method (g) Depreciation deduction period service only-see instructions) 19a 3-year property b 5-year property 7-year property C d 10-year property 15-year property f 20-year property g 25-year property 25 yrs. S/L 27.5 yrs. MM S/L h Residential rental 27.5 yrs. ММ S/L property 39 yrs. ММ S/L Nonresidential real ММ S/L property Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System 5,791 20a Class life 9.0 HY S/L 965 b 12-year 12 yrs. SIL c 40-year 40 yrs. S/L ММ Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 . . . . . . . Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21.

Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.

For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs

6.726

Page 2 Form 4562 (2008)

Pa	proper	l Property (In	entertainm	ent, re	creatio	n, or a	amuse	ment.)		·						
		For any vehicle 4b, columns (a											pense, (	comple	te <b>only</b>	
Sec	tion A—Depre												utomobi	les.)		
	Do you have evid								1		-		written?		s 🗌 No	
Тур	(a) pe of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	1	(d) t or other basis		(e) sis for dep siness/in use or	vestment		y Met	g) hod/ ention		(h) preciation eduction	sect	(i) ected ion 179 cost	
25	Special depre															
26	Property used	more than 50	% in a qua	alified b	usiness	use:					'					
200	6 Ford Pickup	2008-10-14	100 %			0		0	5	200 E	DB-HY			0		
			%													
			%													
27	Property used	50% or less i	n a qualifie	ed busir	ness us	e:										
			%				45			S/L -	-					
			%					V		S/L -	_					
			%	740						S/L -	-					
28	Add amounts										28			0		
29	Add amounts	in column (i), I			_								. 29	)		
									Vehicles							
Con If you	nplete this secti u provided vehicles	on for vehicles to your employee	s used by a es, first answe	a sole per the que	roprieto estions in	or, part Section	ner, or C to see	other" if you m	more that neet an exc	an 5% o	owner,' comple	or re	lated pe s section f	rson. or those	vehicles.	
30	Total business/during the year (miles)	do not include co	ommuting		a) cle 1		b) icle 2	1	(c) icle 3	(d) Vehic			(e) nicle 5		f) cle 6	
31	Total commuting															
32	Total other permitted miles driven .	ersonal (noncor	mmuting)													
33	Total miles driv	en during the y														
34	Was the vehicl use during off-	e available for	personal	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	
35	Was the vehic	le used primar	rily by a													
36	Is another vehic		personal													
		Section C—Qu	<b>lestions fo</b>	meet a	n excep	otion to				-			•	-		
37	Do you mainta by your emplo	yees?												Yes	No	
38	Do you maintain See the instruct	, ,								0,	, ,		•			
39	Do you treat a	all use of vehic	les by emp	oloyees	as pers	sonal u	ıse? .									
40	Do you provide the use of the								ation fro	-		•				
41	Do you meet th <b>Note:</b> If your a											 nicles.				
Pa		tization														
	(a) Description		Date am be	<b>b)</b> ortization gins		Amor	<b>c)</b> tizable ount		(d Co sect	de	Amort perio	ization od or entage		(f) rtization his year	for	
42	Amortization of	f costs that beg	gins during	your 20	08 tax y	ear (se	e instru	ctions):								

Amortization of costs that began before your 2008 tax year. . . . .

Total. Add amounts in column (f). See the instructions for where to report

43

44

43

44

Sales of Business Property

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

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

OMB No. 1545-0184

Attachment Sequence No. 27

Identifying number

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

WorkNAllDay, Inc. 11-0000007 Enter the gross proceeds from sales or exchanges reported to you for 2008 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions), 14.560 Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions) (e) Depreciation (f) Cost or other (g) Gain or (loss) (a) Description (b) Date acquired (c) Date sold (d) Gross allowed or basis, plus Subtract (f) from the of property (mo., day, yr.) (mo., day, yr.) sales price allowable since improvements and sum of (d) and (e) acquisition expense of sale 2000 Ford F150 08/30/2000 10/14/2008 31,247 31,247 0 3 Gain, if any, from Form 4684, line 39 3 Section 1231 gain from installment sales from Form 6252, line 26 or 37 4 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 5 6 Gain, if any, from line 32, from other than casualty or theft . . . 0 7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. **Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below. Nonrecaptured net section 1231 losses from prior years (see instructions) 8 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a 9 long-term capital gain on the Schedule D filed with your return (see instructions). Ordinary Gains and Losses (see instructions) Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less): 11 Loss, if any, from line 7. . . . . . . . . . 11 12 12 Gain, if any, from line 7 or amount from line 8, if applicable . 14,433 13 Gain, if any, from line 31 . . . . . . . . 13 14 14 Net gain or (loss) from Form 4684, lines 31 and 38a . 15 Ordinary gain from installment sales from Form 6252, line 25 or 36 15 16 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 . 14,433 17 17 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below: If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040,

18b

Form 4797 (2008) Page **2** 

Pai	Gain From Disposition of Property Under (see instructions)	Sec	tions 1245, 12	50, 1252, 1254	1, and 12	55	
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 pr	operty	:		(b) Date acc (mo., day,		(c) Date sold (mo., day, yr.)
Α	1999 Chevy Tahoe				01/06/19	999	01/10/2008
В	1995 Dodge 3500				07/01/19	996	02/21/2008
С	1998 Chevy Pickup				07/01/19	<del>3</del> 97	12/31/2008
D							
	These columns relate to the properties on lines 19A through 19D	). ▶	Property A	Property B	Property	, C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20	5,000	7,760		,800	
21	Cost or other basis plus expense of sale	21	19,930	19,467		,619	
22	Depreciation (or depletion) allowed or allowable $\ \ . \ \ . \ \ .$	22	19,930	19,467	24	1,492	
23	Adjusted basis. Subtract line 22 from line 21	23	0	0		127	
	Total and Only and France Co. Same France Co.	<b>G</b>	5000	7 700			
24	Total gain. Subtract line 23 from line 20	24	5000	7,760	1	,673	
25	If section 1245 property:		10,000	40.467		1 400	
a	Depreciation allowed or allowable from line 22	25a	19,930	19,467		1,492	
	Enter the smaller of line 24 or 25a	25b	5,000	7,760		,673	
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.						
а	Additional depreciation after 1975 (see instructions)	26a					
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions)	26b					
С	Subtract line 26a from line 24. If residential rental property <b>or</b> line 24 is not more than line 26a, skip lines 26d and 26e	26c					
d	Additional depreciation after 1969 and before 1976	26d					
е	Enter the <b>smaller</b> of line 26c or 26d	26e					
f	Section 291 amount (corporations only)	26f					
g	Add lines 26b, 26e, and 26f	26g					
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).						
а	Soil, water, and land clearing expenses	27a					
	Line 27a multiplied by applicable percentage (see instructions)	27b					
С	Enter the <b>smaller</b> of line 24 or 27b	27c					
28	If section 1254 property:						
а	Intangible drilling and development costs, expenditures for						
	development of mines and other natural deposits, and	28a					
b	mining exploration costs (see instructions)	28b					
29	If section 1255 property:	200					
	Applicable percentage of payments excluded from income						
u	under section 126 (see instructions)	29a					
b	Enter the <b>smaller</b> of line 24 or 29a (see instructions)	29b					
Sun	mary of Part III Gains. Complete property columns	A th	rough D through	n line 29b befor	re going to	line	30.
30	Total gains for all properties. Add property columns A through	h D, lir	ne 24			30	14,433
31	Add property columns A through D, lines 25b, 26g, 27c, 28b,	and 2	9b. Enter here and	d on line 13		31	14,433
32	Subtract line 31 from line 30. Enter the portion from casualty of						
	other than casualty or theft on Form 4797, line 6					32	
Pa	Recapture Amounts Under Sections 179 (see instructions)	and 2	280F(b)(2) Whe	en Business U	Ise Drops	to 5	0% or Less
					(a) Secti 179	on	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in p	orior ve	ears	33			
2/I	Recomputed depreciation (see instructions)	on or ye	, , , ,	34			

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

35

## 8824 Form

### **Like-Kind Exchanges**

(and section 1043 conflict-of-interest sales)

► Attach to your tax return.

OMB No. 1545-1190

2008

Attachment
Sequence No. 109

Department of the Treasury Internal Revenue Service

Name(s) shown on tax return WorkNAIIDay, Inc.

Identifying number 11-00000007

ar	Information on the Like-Kind Exchange		
	Note: If the property described on line 1 or line 2 is real or personal property located outside the United S	States.	indicate the country.
1		,	,
	2000-Ford-Pickup		
2	Description of like-kind property received:		
	2006-Ford-Pickup		
3	Date like-kind property given up was originally acquired (month, day, year)	3	MM <b>03052000</b> YYY
4	Date you actually transferred your property to other party (month, day, year)	4	MM10142008/YY
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written notice requirement	5	MM10012008YYY
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	6	MM <b>10142008</b> /YY
7	Was the exchange of the property given up or received made with a related party, either directly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III		
ar	, u		
8	Name of related party  Relationship to you	Related	d party's identifying number
	Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)		
9	During this tax year (and before the date that is 2 years after the last transfer of property that was exchange), did the related party sell or dispose of any part of the like-kind property received from intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as intermediary), that became your replacement property?	n you s throu	(or an ugh an
10	During this tax year (and before the date that is 2 years after the last transfer of property that was exchange), did you sell or dispose of any part of the like-kind property you received?	s part	of the
	If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 at the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report deferred gain or (loss) from line 24 <b>unless</b> one of the exceptions on line 11 applies.		
11	If one of the exceptions below applies to the disposition, check the applicable box:		
а	☐ The disposition was after the death of either of the related parties.		
b	☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the	excha	ınge.
С	You can establish to the satisfaction of the IRS that neither the exchange nor the disposition has principal purposes. If this box is checked, attach an explanation (see instructions).	ad ta	x avoidance as one of its

Form 8824 (2008) Page **2** 

Name(s) shown on tax return. Do not enter name and social security number if shown on other side.	Your social security number
---	-----------------------------

Pa	Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Rec	eive	d	
	Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash or property, see Reporting of multi-asset exchanges in the instructions.			
	Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise,	go to	line 15.	
1:	2Fair market value (FMV) of other property given up			
13	Adjusted basis of other property given up			
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain			
	or (loss) in the same manner as if the exchange had been a sale	14		
	Caution: If the property given up was used previously or partly as a home, see Property used as			
	home in the instructions.			
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced			
	(but not below zero) by any exchange expenses you incurred (see instructions)	15		
16	FMV of like-kind property you received	16	40,000	
17	Add lines 15 and 16	17	40,000	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any		,	
	exchange expenses <b>not</b> used on line 15 (see instructions)	18		
19	Realized gain or (loss). Subtract line 18 from line 17	19	40,000	
20	Enter the smaller of line 15 or line 19, but not less than zero	20	0	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	0	
22				
	Schedule D or Form 4797, unless the installment method applies (see instructions)	22	0	
23	Recognized gain. Add lines 21 and 22	23	0	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	40,000	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	0	
Pa	t IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales			
26 27	Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.)		<b>-</b>	_
28	Description of replacement property ►			
		 I		
29	Date divested property was sold (month, day, year)	29	MM/DD/YYY	Y
30				
31	Sales price of divested property (see instructions)			
32	Sales price of divested property (see instructions)			
33	Basis of divested property	32		
34	Basis of divested property	32		
35	Basis of divested property	32		
36	Basis of divested property	34		
JU	Basis of divested property	34		
	Basis of divested property	34		
	Basis of divested property	34		
37	Basis of divested property	34		

#### **FORM 1120S TEST SCENARIO 6**

FORMS REQUIRED: 1120S, Sch K-1, Sch M-3, Sch N (1120), 4562, 5471, Sch J (5471), Sch M (5471),

5472, 8916-A,

#### **ATTACHMENTS:**

ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionsSchedule2
ItemizedOtherCostsSchedule
CharitableContributionsSchedule
ItemizedOtherDeductionsSchedule3
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherLiabilitiesSchedule

ItemizedOtherLiabilitiesSchedule NonincludibleForeignEntitySchedule

USDividendsNotEliminatedInTaxConsolidationSchedule

PartnershipInterestSchedule

OtherExpenseDeductionItemsWithDifferencesSchedule

**BINARY ATTACHMENTS: None** 

**HEADER INFO:** 

MultipleSoftwarePackagesUsed: Yes or No

Originator: EFIN: Self-select

Type: ERO Practioner PIN:

EFIN: Self-select PIN: Self-select PIN Entered by – ERO

Signature Option: PIN

Officer: Name: Talbert Oaks

Title: President

Taxpayer PIN: Self-Select Phone: 301-555-1212 Email Address:

**DateSigned**: 01/25/09

Preparer: Name: Johnny Appleseed

Date Prepared: 01/20/09

Name Control:

Form 1120S – Tree Fixr Upper, Inc. – TREE Sch K-1 shareholder Rose B. Trim - TRIM

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

Miscellaneous Income 740,410
US Partnership Loss (320,210)

Total 420,200

Attachment 2, Form 1120S, Line 19: Other Deductions (ItemizedOtherDeductionsSchedule2)

**Dues and Subscriptions** 3,932,765 Communications 925,702 **Employment Expenses** 1,763,530 Utilities & Telephone 932,765 Travel 6,625,923 **Professional Expenses** 1,376,350 Workers Compensation 725,013 Supplies 914.685 Postage 212.652 Transportation 1,327,085 Life Insurance 464.916 Miscellaneous 938,643

Total (element not in schema) 20,140,029

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

Allocation of Cost of Goods Sold 70,480 Cost of Service 1,599,205,984

**Total** (element not in schema) 1,599,276,464

Attachment 4, Form 1120S, Sch K, Line 12a: Contributions (Charitable Contributions Schedule)

Description: It is expected that the taxpayer filing this form will provide the appropriate

information.

Amount: **500,000** 

Name: Tree Fixr Upper, Inc.

Code: A

Category: Cash Contribution (50%)

Attachment 5, Form 1120S, Sch K, Line 12 d: Other Deductions (ItemizedOtherDeductionsSchedule3)

Trade/Business Activity: 484110

Description: Deductions from ABC LLC

Amount: 320,210

Code: P

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

 Beginning
 Ending

 Pre-paids & Deposits
 2,700,000
 2,300,000

**Total** (element not in schema) **2,700,000 2,300,000** 

**Attachment 7**, **Form 1120S**, Sch L Balance Sheets per Books, Line 9 (b & d): Other investments at beginning and endof tax year (*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** (element not in schema) <u>1,180,400</u> <u>600,484</u>

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

(ItemizedOtherCurrentLiabilitiesSchedule)

 Beginning
 Ending

 Accrued Expenses
 10,500,600
 23,100,999

**Total** (element not in schema) <u>10,500,600</u> <u>23,100,999</u>

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

Deferred Compensation Beginning Ending 1,700,900

Total (element not in schema) 1,700,900

**Attachment 10, Form 1120S,** Sch M- 3, Part I, Line 5(b): Net loss from nonincludible foreign entities (NonincludibleForeignEntitySchedule)

Name EIN Amount ABC Enterprises 11-0000015 200

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

		Class of	Percentage			Colu	mns
Name	EIN	Stock	of class	а	b	С	d
Misc. Corp	99-0000009	Common	50%	2,480,000	0	0	2,480,000

**Attachment 12, Form 1120S,** Sch M- 3, Part II, Line 7: Income (Loss) from U.S. Partnerships (*PartnershipInterestSchedule*)

Name EIN EOY Profit EOY Loss Columns
Sharing % Sharing % a b c d

ABC LLC 99-9060012 60% 60% (320,010) 0 (200) (320,210)

**Attachment 13, Form 1120S,** Sch M- 3, Part III, Line 29: Other expense/deduction items with differences (*OtherExpenseDeductionItemsWithDifferencesSchedule*)

Description Columns

a b c d
Accrued Legal Fees <u>396,300</u> <u>980,050</u> <u>1,376,350</u>

**1120S** 

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

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.

OMB No. 1545-0130

Department of the Treasury Internal Revenue Service (77) See separate instructions. For calendar year 2008 or tax year beginning 2008, ending A S election effective date D Employer identification number Use 0000009 5/31/1999 Tree Fixr Upper, Inc. 11 **IRS** label. Number, street, and room or suite no. If a P.O. box, see instructions. E Date incorporated B Business activity code Othernumber (see instructions 39 Any Street 11/19/1957 wise, print or City or town, state, and ZIP code F Total assets (see instructions) 541320 tvpe. C Check if Sch. M-3 attached Anytown, OK 74002 560,500,183 G Is the corporation electing to be an S corporation beginning with this tax year?  $\square$  Yes  $\square$  No  $\square$  if "Yes," attach Form 2553 if not already filed H Check if: (1) Tinal return (2) Name change (3) Address change (4) Amended return (5) S election termination or revocation I Enter the number of shareholders who were shareholders during any part of the tax year Caution. Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information. 1a Gross receipts or sales 1,900,670,400 | 1,900,670,400 **b** Less returns and allowances 1c 1,860,100,750 2 2 Cost of goods sold (Schedule A, line 8) . Income 3 40,569,650 3 Gross profit. Subtract line 2 from line 1c 4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) 4 420,200 5 Other income (loss) (see instructions—attach statement) 6 Total income (loss). Add lines 3 through 5. 40,989,850 6 8,500,400 7 Compensation of officers . . . (see instructions for limitations) 7 8 6,372,055 8 Salaries and wages (less employment credits). 500,101 9 9 Repairs and maintenance . . . 10 10 Bad debts 6,650,188 11 11 Rents 13,980,990 12 12 Taxes and licenses 13 120,100 13 26,234 14 14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562) 15 Depletion (Do not deduct oil and gas depletion.) 16 890,700 16 Deductions 1,300,000 17 Pension, profit-sharing, etc., plans 18 18 Employee benefit programs. . . 19 20,140,029 19 Other deductions (attach statement) . 20 58,480,797 Total deductions. Add lines 7 through 19. 20 Ordinary business income (loss). Subtract line 20 from line 6 21 (17,490,947)22a **22a** Excess net passive income or LIFO recapture tax (see instructions) 22b **b** Tax from Schedule D (Form 1120S) . . . . . . . **Payments** 22c c Add lines 22a and 22b (see instructions for additional taxes) 23a 23a 2008 estimated tax payments and 2007 overpayment credited to 2008 23b **c** Credit for federal tax paid on fuels (attach Form 4136) . and 23d **d** Add lines 23a through 23c . . . . . . . . . . . . 24 Estimated tax penalty (see instructions). Check if Form 2220 is attached 25 25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed . 26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid 26 Enter amount from line 26 Credited to 2009 estimated tax ▶ Refunded ▶ Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge Sign May the IRS discuss this return Here **President** with the preparer shown below (see instructions)? **Ves** ☐ No Signature of officer Date Title Date Preparer's SSN or PTIN Preparer's Check if **Paid** signature self-employed 999-06-0007 Preparer's Firm's name (or Electronic Tax Filers, Inc. EIN 11 0000011 yours if self-employed), Use Only

address, and ZIP code

100 Efile Drive Anytown, TX 78621

Phone no.

512

Form 1120S (2008) Page **2** 

Sch	nedule A Cost of Goods Sold (see instructions)				
1	Inventory at beginning of year	1	92,101,	,022	
2	Purchases	2	1,024,	,169	
3	Cost of labor	3	258,879,	,395	
4	Additional section 263A costs (attach statement)	4			
5	Other costs (attach statement)	5	1,599,276,		
6	<b>Total.</b> Add lines 1 through 5	6	1,951,281,		
7	Inventory at end of year	7	91,180,		
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	1,860,100,	,750	
9a	Check all methods used for valuing closing inventory: (i) Cost as described in Regulations sec	tion 1	.471-3		
	(ii) Lower of cost or market as described in Regulations section 1.471-4				
	(iii) ☐ Other (Specify method used and attach explanation.)				
b	Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)				
С	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form	n 970	)	. •	<b>-</b> 🔲
d	If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing	9d	I		l
•	inventory computed under LIFO		🗆 Y	000	✓ No
e f	Was there any change in determining quantities, cost, or valuations between opening and closing inv				No
-	If "Yes," attach explanation.		,	03	- 140
Sch	hedule B Other Information (see instructions)			Yes	No
1	Check accounting method: a ☐ Cash b ☑ Accrual c ☐ Other (specify) ▶				
2	See the instructions and enter the:				
	a Business activity ▶ Architecture b Product or service ▶ Commercial Lan	dsca	ping		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock	k of a	domestic		
	corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name	and	employer		
	identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made	le? .			~
4	Has this corporation filed, or is it required to file, a return under section 6111 to provide information or	any	reportable		
	transaction?				
5	Check this box if the corporation issued publicly offered debt instruments with original issue discoun				
	If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original	Issue	Discount		
	Instruments.				
6	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation asset with a basis determined by reference to its basis (or the basis of any other property) in				
	C corporation <b>and (b)</b> has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the				
	built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in		-		
	years , , , , , , , , , , , , , , , , , , ,	gain	inom phon		
7	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$				
8	Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end				
	less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1				~
Sch	hedule K Shareholders' Pro Rata Share Items		Total amount		
	1 Ordinary business income (loss) (page 1, line 21)	1	(17,490,9	947)	
	2 Net rental real estate income (loss) (attach Form 8825)	2			
	3a Other gross rental income (loss)				
	<b>b</b> Expenses from other rental activities (attach statement).	3c			
SSC	c Other net rental income (loss). Subtract line 3b from line 3a	4	2,500	000	
Ę	4 Interest income	- <del>4</del> 5а	2,480		
Income (Loss)	5 Dividends: a Ordinary dividends	Ja	2,400,	, , , , ,	
00	b Qualified dividends	6			
드	6 Royalties	7			
	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a			
	b Collectibles (28%) gain (loss)				
	c Unrecaptured section 1250 gain (attach statement) 8c				
	9 Net section 1231 gain (loss) (attach Form 4797)	9			
	10 Other income (loss) (see instructions) Type ▶	10			

Form 1120S (2008) Page **3** 

Shareholders' Pro Rata Share Items (continued)		Total amount
	11	Total alliount
11 Section 179 deduction (attach Form 4562)  12a Contributions  Bnvestment interest expense  c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12a	500,000
by Nestment interest expense	12b	340
c Section 59(e)(2) expenditures (1) Type ► (2) Amount ►	12c(2)	340
d Other deductions (see instructions) · · · . Type ▶	12d	320,210
13a Low-income housing credit (section 42(j)(5))	13a	320,210
b Low-income housing credit (other) · · · · · · · · · · · · · · · · · · ·	13b	
	13c	
c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468) d Other rental real estate credits (see instructions) Type • Other rental credits (see instructions)	13d	
e Other rental credits (see instructions) Type	13e	
f Credit for alcohol used as fuel (attach Form 6478)	13f	
g Other credits (see instructions) · · ·	13g	
14a Name of country or U.S. possession ▶ Canada		
<b>b</b> Gross income from all sources · · · · · · · · · · · · · · · · · · ·	14b	
c Gross income sourced at shareholder level	14c	
Foreign gross income sourced at corporate level		
Passive category	14d	
a s	14e	
e General category · · · · · · · · · · · · · · · · · · ·	14f	
f Other (attach statement) · · · · · · · · · · · · · · · · · · ·		
g Interest expense	14g	
g interest expense	14h	
h Other	.	
Deductions allocated and apportioned at corporate level to foreign source income	14	
e General category  f Other (attach statement)  Deductions allocated and apportioned at shareholder level  g Interest expense  h Other  Deductions allocated and apportioned at corporate level to foreign source income  i Passive category  Consert extensive	441	
General category	.	
K Other (attach statement)	. 146	
Other information	141	
I Total foreign taxes (check one): ► ☐ Paid ☐ Accrued	.   — —	
<ul> <li>m Reduction in taxes available for credit (attach statement)</li> <li>n Other foreign tax information (attach statement)</li> </ul>	. 14111	
·	15a	168,150
15a Post-1986 depreciation adjustment		(168,100)
b Adjusted gain or loss	.	(100,100)
c Depletion (other than oil and gas)	•	
b Adjusted gain or loss  c Depletion (other than oil and gas) d Oil, gas, and geothermal properties—gross income  e Oil, gas, and geothermal properties—deductions.	.	
e Oil, gas, and geothermal properties—deductions	. 15¢	
1 Other Awit Reins (attach statement)	16a	
16a Tax-exempt interest income	16b	
b Other tax-exempt income	16¢	491,410
c Nondeductible expenses	16d	431,410
16a Tax-exempt interest income  b Other tax-exempt income  c Nondeductible expenses  d Property distributions  e Repayment of loans from shareholders	. 16e	
	. 10e	4,980,000
17a Investment income	. 17a 17b	7,300,000
b Investment expenses c Dividend distributions paid from accumulated earnings and profits		
b Investment income	1/6	
C Other items and amounts (attach statement)		
18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far righ column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	.	
18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far righ column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l		(42 224 407)
Columnit. From the result, subtract the sum of the amounts of fines 11 through 120 and 141	18	(13,331,497)   Form 1120S (20

Page 4 Form 1120S (2008)

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year		
	Assets	(a)	(b)	(c)	(d)	
1	Cash		61,000,300		125,954,114	
2a	Trade notes and accounts receivable	88,799,978		310,294,	485	
b	Less allowance for bad debts	( )	88,799,978	(	) 310,294,485	
3	Inventories		92,101,022		91,180,300	
4	U.S. government obligations					
5	Tax-exempt securities (see instructions)					
6	Other current assets (attach statement)		2,700,000		2,300,000	
7	Loans to shareholders					
8	Mortgage and real estate loans					
9	Other investments (attach statement)		1,180,400		600,484	
10a	Buildings and other depreciable assets	40,270,500		40,270,		
b	Less accumulated depreciation	( 12,250,400)	28,020,100	( 12,300,	600) 27,969,900	
11a	Depletable assets	( )		/	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	
b				(	2 200 000	
12	Land (net of any amortization)				2,200,900	
13a	Intangible assets (amortizable only)			/	\	
b	Less accumulated amortization			(	)	
14	Other assets (attach statement)		273,801,800		560,500,183	
15	Total assets		273,001,000		300,300,103	
10	Liabilities and Shareholders' Equity		170,700,400		449,809,280	
16 17	Accounts payable		200,800		500,000	
18	Other current liabilities (attach statement)		10,500,600		23,100,999	
19	Loans from shareholders				2, 22,222	
20	Mortgages, notes, bonds payable in 1 year or more		18,660,600		18,300,300	
21	Other liabilities (attach statement)				1,700,900	
22	Capital stock		5,006,250		8,420,330	
23	Additional paid-in capital		68,733,150		58,668,374	
24	Retained earnings					
25	Adjustments to shareholders' equity (attach statement) .					
26	Less cost of treasury stock		( )		( )	
27	Total liabilities and shareholders' equity	<i>"</i> > -	273,801,800	<u> </u>	560,500,183	
Sch	Reconciliation of Income Note: Schedule M-3 required				ora—see instructions	
	·					
1	Net income (loss) per books		5 Income recorded on boo on Schedule K, lines 1 t		ded	
2	Income included on Schedule K, lines 1, 2, 3c, 4,		a Tax-exempt interes	- '		
	5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a rax-exempt interes	SI Φ		
3	Expenses recorded on books this year not		6 Deductions included	on Schedule Kilin	100	
Ū	included on Schedule K, lines 1 through 12		1 through 12 and 14	,	I	
	and 14I (itemize):		book income this ye			
а	Depreciation \$		a Depreciation \$			
b	Travel and entertainment \$					
			7 Add lines 5 and 6.			
4	Add lines 1 through 3		8 Income (loss) (Schedule K,			
Sch	nedule M-2 Analysis of Accumulated Undistributed Taxable Ind				, and Snareholders	
	Ondistributed Taxable Inc	1	<u> </u>	·	(a) Charahaldara' undiatributad	
		(a) Accumulate adjustments acco			(c) Shareholders' undistributed axable income previously taxed	
1	Balance at beginning of tax year	8.9	022,686			
2	Ordinary income from page 1, line 21					
3	Other additions		080,000			
4	Loss from page 1, line 21	( 17,4	190,947 )			
5	Other reductions	( 1,3	311,960 ) (	)		
6	Combine lines 1 through 5		00,221)			
7	Distributions other than dividend distributions		20 004)			
8	Balance at end of tax year. Subtract line 7 from line 6	(4,9)	00,221)			

		Щ	Final K-1	☐ Amend	led K-1	1 OMB No. 1545-0130
Schedule K-1 (Form 1120S)	2008	Pa	art III	Shareholder's Sh Deductions, Cree		of Current Year Income, and Other Items
Department of the Treasury Internal Revenue Service	For calendar year 2008, or tax year beginning, 2008	1	Ordinary	business income (loss) (17,490,947)	13	Credits
	ending, 20	2	Net rental	real estate income (loss)		
A 111 1	of Income, Deductions, See back of form and separate instructions.	3	Other ne	t rental income (loss)		Q
Part I Information	n About the Corporation	4	Interest i	2,500,000		70
A Corporation's employer ider	ntification number	5a	Ordinary	dividends 2,480,000		
B Corporation's name, addres	ss, city, state, and ZIP code	5b	Qualified	dividends	14	Foreign transactions
Tree Fixr Upper, Inc. 39 Any Street Anytown, OK 74002		6	Royalties			
Autytown, OK 14002	06	7		-term capital gain (loss)		
C IRS Center where corporation	on filed return	8a	Net long-	term capital gain (loss)		
Part II Information	n About the Shareholder	8b	Collectib	les (28%) gain (loss)		
D Shareholder's identifying nu	imber 999-06-0014	8c	Unrecapt	ured section 1250 gain		
E Shareholder's name, addres	ss, city, state, and ZIP code	9	Net secti	on 1231 gain (loss)		
Rose B. Trim 57 Any Street Anytown, PA 17201		10	Other inc	come (loss)	15 <b>A</b>	Alternative minimum tax (AMT) items 168,150
					В	(168,100)
F Shareholder's percentage o ownership for tax year		-				
		11	Section 1	79 deduction	16	Items affecting shareholder basis
		12	Other de	ductions	С	491,410
		Α		500,000		
Only		R		320,210		
For IRS Use Only		G		340		
For IR					17	Other information
					Α	4,980,000
			* See a	ttached statement	for a	dditional information.

## SCHEDULE M-3 (Form 1120S)

Department of the Treasury Internal Revenue Service

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

► Attach to Form 1120S.

See separate instructions.

OMB No. 1545-0130

2008

Name of corporation Employer identification number

Tree Fixr Upper, Inc. 11 0000009

Paı	t I Financial Informat	tion and Net Income (Loss) Re	conciliation (see instructions)				
1a	Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tay year? (See instructions if multiple non-tax-basis income statements are prepared.)						
		emplete lines 2 through 11 with resp	ect to that income statement.				
	No. Go to line 1b.						
b		a non-tax-basis income statement					
		arough 11 with respect to that incom 3b and enter the corporation's net		ordo or	a line 4e		
	□ No. Skip lines 2 through	35 and enter the corporation's het	income (loss) per its books and reco	oras or	i line 4a.		
2	Enter the income statement	period: Beginning 01 / 01	/ 2008 Ending 12 / 31	/ 200	08		
3a		ne statement been restated for the in explanation and the amount of each					
b		ne statement been restated for any o	f the five income statement periods	preced	ding the period	]	
		explanation and the amount of each	n item restated.)				
4a	Worldwide consolidated net	income (loss) from income statemen	at source identified in Part I, line 1	4a	(14,802,9	57)	
b	Indicate accounting standard	d used for line 4a (see instructions):					
	(1) ☐ GAAP (2) ☐						
	(3) Tax-basis (4)	Other (specify)					
_				5a	(	١	
		ble foreign entities (attach schedule)		5b	2	200	
D	Net loss from nonincludible	foreign entities (attach schedule and	d enter as a positive amount)			.00	
6a	Net income from nonincludil	ble U.S. entities (attach schedule)		6a	(	)	
<b>b</b> Net loss from nonincludible U.S. entities (attach schedule and enter as a po		nter as a positive amount)	6b				
		`	,				
7a	Net income (loss) of other for	oreign disregarded entities (attach so	chedule)	7a			
b		U.S. disregarded entities (except qu	ualified subchapter S subsidiaries)				
	(attach schedule)			7b			
С	Net income (loss) of other q	ualified subchapter S subsidiaries (C	QSubs) (attach schedule)	7c		—	
8	Adjustment to eliminations	of transactions between includible	entities and nonincludible entities				
	(attach schedule)			8			
9	Adjustment to reconcile inco	ome statement period to tax year (at	tach schedule)	9			
0	Other adjustments to recen	oile to amount on line 11 (attach ook	andula)	10			
U	Other adjustifients to recond	cile to amount on line 11 (attach sch					
1	Net income (loss) per inco	me statement of the corporation.	Combine lines 4 through 10	11	(14,802,7	57)	
		qual Part II, line 26, column (a).	Ü				
2	Enter the total amount (not just	the corporation's share) of the assets and	d liabilities of all entities included or remo	ved on	the following line	es:	
		Total Assets	Total Liabilities				
_	Included on Part Lline 4	703,234	(343,799)				
	Included on Part I, line 4 Removed on Part I, line 5	100,204	(0-0,100)				
	Removed on Part I, line 6						
	Included on Part I, line 7						

Name of corporation Employer identification number

Tree Fixr Upper, Inc. 11 0000009

Part II Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return (see instructions)

	(LOSS) per neturn (See instructions)				
	Income (Loss) Items	(a) Income (Loss) per Income Statement	<b>(b)</b> Temporary Difference	(c) Permanent Difference	<b>(d)</b> Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations				
2	Gross foreign dividends not previously taxed	**			
3	Subpart F, QEF, and similar income inclusions				
4	Gross foreign distributions previously taxed				
5	Income (loss) from equity method U.S. corporations	Co			
6	U.S. dividends not eliminated in tax consolidation	2,480,000			2,480,000
7	Income (loss) from U.S. partnerships (attach		70		
-	schedule)	(320,010)		(200)	(320,210)
8	Income (loss) from foreign partnerships (attach schedule)				
9	Income (loss) from other pass-through entities (attach schedule)				
10	Items relating to reportable transactions (attach details)				
11	Intercet in a read (attack Forms 0010 A)	2,500,000			2,500,000
12	Total accrual to cash adjustment				
13	Hedging transactions				
14	Mark-to-market income (loss)				
15	Cost of goods sold (attach Form 8916-A)	( 1,860,100,750)			( 1,860,100,750)
16	Sale versus lease (for sellers and/or lessors)				
17	Section 481(a) adjustments				
18	Unearned/deferred revenue				
19	Income recognition from long-term contracts				
20	Original issue discount and other imputed interest				
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of				
	assets other than inventory and pass-through entities				
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities				
С	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
е	Abandonment losses				
f	Worthless stock losses (attach details)				
g	Other gain/loss on disposition of assets other than inventory				
22					
23	Total income (loss) items. Combine lines 1 through 22	(1,855,440,760)		(200)	(1,855,440,960)
24	Total expense/deduction items (from Part III,				
	line 30)	( 5,889,300)	980,050	491,410	( 4,417,840)
25	Other items with no differences	1,846,527,303			1,846,527,303
26	Reconciliation totals. Combine lines 23 through 25	(14,802,757)	980,050	491,210	(13,331,497)
	Note Line 26, column (a) must equal the amount on Par	t line 11 and sale	umm (d) muset equal F	Town 1100C Cobo	dula K lina 10

Name of corporation Employer identification number
Tree Fixr Upper, Inc. 11 0000009

Part III Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items (see instructions)

	(Loss) per Return—Expense/Deduction	items (see insti	ructions)		
	Expense/Deduction Items	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 2	U.S. current income tax expense	-			
3 4	State and local current income tax expense State and local deferred income tax expense		>		
5	Foreign current income tax expense (other than foreign withholding taxes)	6			
6 7	Foreign deferred income tax expense Equity-based compensation		66		
8	Meals and entertainment	336,410		(336,410)	0
9	Fines and penalties			(000,110)	
11 12	Pension and profit-sharing	1,300,000	(1,000,100)		1,300,000
13 14	Deferred compensation	2,590,000	(1,960,100)		629,900
15	property	500,000			500,000
16	Current year acquisition or reorganization investment banking fees				
17	Current year acquisition or reorganization legal and accounting fees				
18 19	Current year acquisition/reorganization other costs Amortization/impairment of goodwill				
20	Amortization of acquisition, reorganization, and start-up costs				
21 22	Other amortization or impairment write-offs Section 198 environmental remediation costs				
23a	Depletion—Oil & Gas				
24	Depreciation	26,234			26,234
25 26	Bad debt expense	120,440 619,916		(155,000)	120,440 464,916
27 28	Corporate owned life insurance premiums Purchase versus lease (for purchasers and/or lessees)	619,916		(195,000)	464,916
29	Other expense/deduction items with differences (attach schedule)	396,300	980,050		1,376,350
30	<b>Total expense/deduction items.</b> Combine lines 1 through 29. Enter here and on Part II, line 24, reporting positive amounts as negative and negative				
	amounts as positive	5,889,300	(980,050)	(491,410)	4,417,840

Schedule M-3 (Form 1120S) 2008

#### SCHEDULE N (Form 1120)

### Foreign Operations of U.S. Corporations

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

► Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S.

Employer identification number (EIN) Name Tree Fixr Upper, Inc. 11 0000009

### **Foreign Operations Information**

		Yes	No
1a	During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as		
	an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?		~
	If "Yes," you are generally required to attach Form 8858, Information Return of U.S. Persons With Respect to		
	Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		
b	Enter the number of Forms 8858 attached to the tax return		
2	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign		
	Partnerships, attached to the corporation's income tax return		
3	Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least		
3	a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign		
	partnership under Regulations section 301.7701-2 or 301.7701-3)?		~
	If "Yes," see instructions for required attachment.		
4a	Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.)	~	
	If "Yes," attach Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations,		
	for each CFC.		
b	Enter the number of Forms 5471 attached to the tax return		
_			
5	During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?		~
	If "Yes," the corporation may have to file <b>Form 3520</b> , Annual Return To Report Transactions With Foreign Trusts		
	and Receipt of Certain Foreign Gifts.		
6a	At any time during the 2008 calendar year, did the corporation have an interest in or a signature or other authority		
	over a financial account (such as a bank account, securities account, or other financial account) in a foreign		
	country?		-
	See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1</b> , Report of Foreign Bank and		
	Financial Accounts.		
D	If "Yes," enter the name of the foreign country ▶		
7a	Is the corporation claiming the extraterritorial income exclusion?		~
	If "Yes," attach a separate <b>Form 8873</b> , Extraterritorial Income Exclusion, for <b>each</b> transaction or group of		
	transactions.		
b	Enter the number of Forms 8873 attached to the tax return		
С	Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of		
	disallowed deductions)) of all Forms 8873 attached to the tax return ▶ \$		

### Instructions

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

#### Who Must File

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

#### Question 1a

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

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

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

Exception. In certain cases where a corporation owns an FDE indirectly or constructively through a foreign entity, the corporation may not be required to attach Form 8858. See Who Must File on page 1 of the Instructions for Form 8858. 4562 Form

# **Depreciation and Amortization**(Including Information on Listed Property)

OMB No. 1545-0172

Department of the Treasury Internal Revenue Service Sequence No. 67 See separate instructions. Attach to your tax return. Business or activity to which this form relates Identifying number Name(s) shown on return **Commercial Landscapers** 11-0000009 Tree Fixr Upper, Inc. **Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I. \$250.000 1 1 Maximum amount. See the instructions for a higher limit for certain businesses. 2 2 Total cost of section 179 property placed in service (see instructions) 3 \$800,000 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 4 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing 5 separately, see instructions (a) Description of property (b) Cost (business use only) (c) Elected cost 6 Listed property. Enter the amount from line 29. 7 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7. 8 8 9 Tentative deduction. Enter the **smaller** of line 5 or line 8. 9 10 Carryover of disallowed deduction from line 13 of your 2007 Form 4562 . . . 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶ 13 Note: Do not use Part II or Part III below for listed property. Instead, use Part V. Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.) Special depreciation allowance for qualified property (other than listed property) placed in service 14 during the tax year (see instructions) 15 15 Property subject to section 168(f)(1) election Other depreciation (including ACRS) 16 MACRS Depreciation (Do not include listed property.) (See instructions.) Part III Section A 26,234 17 17 MACRS deductions for assets placed in service in tax years beginning before 2008 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System (b) Month and (c) Basis for depreciation (d) Recovery (a) Classification of property year placed in (business/investment use (e) Convention (f) Method (g) Depreciation deduction period service only-see instructions) 19a 3-year property b 5-year property 7-year property C d 10-year property 15-year property f 20-year property g 25-year property 25 yrs. S/L 27.5 yrs. MM S/L h Residential rental 27.5 yrs. ММ S/L property 39 yrs. ММ S/L Nonresidential real ММ S/L property Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System 20a Class life S/L b 12-year 12 yrs. SIL c 40-year S/L 40 yrs. ММ Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 . . . . . . . Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21.

Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.

For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . .

26.234

Page 2 Form 4562 (2008)

Pa	pro	ted Property ( perty used for	entertainm	nent, re	ecreation	on, or	amuse	ment.)							
		<b>e:</b> For any vehic 24b, columns											pense,	comple	te <b>only</b>
Sec	tion A—De	preciation and	Other Infori	mation	(Cautio	on: See	the ins	structio	ns for lir	nits fo	r passe	nger au	ıtomobi	les.)	
24a	Do you have	evidence to suppor	t the business/	investme'	ent use cl	laimed?	☐ Yes	☐ No	24b	"Yes,"	is the e	vidence	written'	? ☐ Ye	s 🗌 No
Туј	(a) pe of property (l vehicles first)	(b) Date placed ir service	Business/ investment use percentage	Cos	(d) st or other basis		(e) sis for dep siness/in use or				(g) ethod/ evention		(h) reciation duction	Ele secti	(i) ected on 179 eost
25		oreciation allowa													
26		sed more than 5													
			%												
			%												
		1.500/	96	1		10		0							
27	Property us	sed 50% or less		_	ness us	se:				- C //					
			%	_			-			5/L 5/L					
			%							5/L					
28	Add amou	nts in column (h			27 Ent	er here	and or	line 2	1 nage		28			_	
29		nts in column (i)										٠	. 29	•	
			S	ection	B—Info	ormatic	n on U	Jse of \	Vehicles	6					
Con	nplete this se	ection for vehicl	es used by	a sole p	oropriet	or, parl	ner, or	other"i	more tha	an 5%	owner,	" or rela	ated pe	rson.	
II you	u provided veni	cles to your employ	ees, first answe	er the qu	estions in	Section	C to see	ir you m	eet an exc	ception	to compi	eung this	section	or those	venicies.
30	during the ye	ess/investment m ar ( <b>do not</b> include	commuting		(a) icle 1		b) icle 2		(c) icle 3		d) icle 4		e) icle 5	Vehi	
0.4		to a substitute of the same of the													
31		ing miles driven dur													
32		personal (nonc													
33		driven during the													
34		hicle available fo		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
		off-duty hours?	•												
35		ehicle used prim % owner or relate	, ,												
36		ehicle available fo	•												
	use?	Cootion C. (		F	lavara '	Wha D		Valei ale			The size F				
		Section C—Cuestions to dete	rmine if you	meet a	an exce	ption to				-				oyees w	/ho <b>are</b>
not	more than 5	% owners or re	elated persor	ns (see	instruc	tions).								\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	
37	-	intain a written			-		-	al use o	of vehicl	es, inc	luding	commu	ting,	Yes	No
38		iployees? tain a written polic						 iclas av	cent com			 r omnlov			
<b>J</b> 0	•	ructions for vehicl	•							_					
39		at all use of veh	=												
40	-	vide more than	-	-	-						r emplo	yees a	bout		
41	the use of	the vehicles, ar	nd retain the	inform	ation re	eceived	?					•			
••		ir answer to 37,										hicles.			
Pa		ortization													
	Descript	(a) ion of costs	Date an	( <b>b)</b> nortizatior gins	1	Amor	c) tizable ount		(c Co sect	de	Amor peri	e) tization od or entage		(f) ortization this year	for
42	Amortizatio	n of costs that b	egins durina	your 20	008 tax	year (se	e instru	ctions):			1 20100	9			
						`		ĺ							
43	Amortization	n of costs that	began befor	e your	2008 ta	ax year.						43			

Total. Add amounts in column (f). See the instructions for where to report

44

44

#### Form 1120S Test Scenario 6

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

OMB No. 1545-0704

► See separate instructions. (Rev. December 2007) Information furnished for the foreign corporation's annual accounting period (tax year required by Attachment Department of the Treasury Internal Revenue Service , 20 **08** , and ending section 898) (see instructions) beginning 12/31 Sequence No. 121 01/01 Name of person filing this return A Identifying number **Tree Fixr Upper, Inc** 11-0000009 Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) B Category of filer (See instructions. Check applicable box(es)): **39 Any Street** 1 (repealed) 2 3 4 🖊 City or town, state, and ZIP code C Enter the total percentage of the foreign corporation's voting stock Anytown, OK 74002 you owned at the end of its annual accounting period \_\_\_\_\_% Filer's tax year beginning 01/01 . 20 08 and ending 12/31 , 20 **08** Person(s) on whose behalf this information return is filed: (4) Check applicable box(es) (3) Identifying number (1) Name (2) Address Shareholder Officer Director Important: Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated. 1a Name and address of foreign corporation **b** Employer identification number, if any **APPLD FOR Foreign Corporation** c Country under whose laws incorporated 54 Any Street Anytown, CA e Principal place of business h Functional currency d Date of incorporation g Principal business activity f Principal business activity code number 08/16/1978 211110 **Landscaping Development** US Provide the following information for the foreign corporation's accounting period stated above. Name, address, and identifying number of branch office or agent (if any) in b If a U.S. income tax return was filed, enter: the United States (ii) U.S. income tax paid (i) Taxable income or (loss) (after all credits) Name and address of foreign corporation's statutory or resident agent in d Name and address (including corporate department, if applicable) of country of incorporation person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different Stock of the Foreign Corporation Schedule A (b) Number of shares issued and outstanding (a) Description of each class of stock

Common

(i) Beginning of annual

accounting period

200

(ii) End of annual

accounting period

200

Form 5471 (Rev. 12-2007)

Schedule B U.S. Shareholders	of Foreign Corporation (see instructions)	)		
(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
Tree Fixr Upper, Inc.	Common	200	200	
39 Any Street Anytown, OK 74002 11-0000009				1.00000

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

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

				Functional Currency	U.S. Dollars
	1a	Gross receipts or sales	1a		
	b	Returns and allowances	1b		
	С	Subtract line 1b from line 1a	1c		
Φ	2	Cost of goods sold	2		
Income	3	Gross profit (subtract line 2 from line 1c)	3		
	4	Dividends	4		
	5	Interest	5		700
	6a	Gross rents	6a		
	b	Gross royalties and license fees	6b		
	7	Net gain or (loss) on sale of capital assets	7		
	8	Other income (attach schedule)	8		
	9	Total income (add lines 3 through 8)	9		700
	10	Compensation not deducted elsewhere	10		
	11a	·	11a		
	b	Royalties and license fees	11b		
JS	12	Interest	12		900
<u>.</u>	13	Depreciation not deducted elsewhere	13		
걸	14	Depletion	14		
Deductions	15	Taxes (exclude provision for income, war profits, and excess profits taxes) .	15		
۵	16	Other deductions (attach schedule—exclude provision for income, war profits,			
		and excess profits taxes)	16		
	17	Total deductions (add lines 10 through 16)	17		900
Φ	18	Net income or (loss) before extraordinary items, prior period adjustments, and			
Ē		the provision for income, war profits, and excess profits taxes (subtract line			
ည		17 from line 9)	18		(200)
Net Income	19	Extraordinary items and prior period adjustments (see instructions)	19		
ě	20	Provision for income, war profits, and excess profits taxes (see instructions)	20		
_	21	Current year net income or (loss) per books (combine lines 18 through 20) .	21		(200)

Form 5471 (Rev. 12-2007)

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

### Schedule F Balance Sheet

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

	Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1		
2a	Trade notes and accounts receivable	2a		
b	Less allowance for bad debts	2b	( )	(
3	Inventories	3		
4	Other current assets (attach schedule)	4		
5	Loans to shareholders and other related persons	5		
6	Investment in subsidiaries (attach schedule)	6		
7	Other investments (attach schedule)	7		
8a	Buildings and other depreciable assets	8a	31,800	54,800
b	Less accumulated depreciation	8b	( <b>2,000</b> )	( 4,000)
9a	Depletable assets	9a		
b	Less accumulated depletion	9b	( )	(
10	Land (net of any amortization)	10		
11	Intangible assets:			
а	Goodwill	11a		
b	Organization costs	11b		
С	Patents, trademarks, and other intangible assets	11c		
d	Less accumulated amortization for lines 11a, b, and c	11d	( )	( )
12	Other assets (attach schedule)	12		
13	Total assets	13	29,800	50,800
	Liabilities and Shareholders' Equity			
14	Accounts payable	14		
15	Other current liabilities (attach schedule)	15		
16	Loans from shareholders and other related persons	16	269,000	270,000
17	Other liabilities (attach schedule)	17		
18	Capital stock:			
а	Preferred stock	18a		
b	Common stock	18b	800	800
19	Paid-in or capital surplus (attach reconciliation).	19		
20	Retained earnings	20	(240,000)	(220,000)
21	Less cost of treasury stock	21	(	( )
22	Total liabilities and shareholders' equity	22	29,800	50,800
	se anno enconerce equity ( ) ( ) ( ) ( ) ( ) ( )			F 4 7 4

Form 5471 (Rev. 12-2007) Page **4** 

Scl	hedule G Other Information			
			Yes	No
1	During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in a partnership?			<b>/</b>
2	During the tax year, did the foreign corporation own an interest in any trust?			<b>/</b>
3	During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities			
	from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? If "Yes," you are generally required to attach Form 8858 for each entity (see instructions).			<b>/</b>
4 5	During the tax year, was the foreign corporation a participant in any cost sharing arrangement? During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement?			<b>/</b>
	hedule H Current Earnings and Profits (see instructions) portant: Enter the amounts on lines 1 through 5c in functional currency.			
1	Current year net income or (loss) per foreign books of account		(20	00)
2	Net adjustments made to line 1 to determine current			
_	earnings and profits according to U.S. financial and tax accounting standards (see instructions):  Net  Net  Additions  Subtractions			
а	Capital gains or losses			
b	Depreciation and amortization			
C	Depletion			
d	Investment or incentive allowance			
e f	Charges to statutory reserves			
g	Taxes			
h				
3	Total net additions			
4	Total net subtractions			
5a		_	(21	00)
b	3 (		(2)	00)
Q C	Combine lines 5a and 5b		(2)	<del>50</del>
u	defined in section 989(b) and the related regulations (see instructions))	d		
	Enter exchange rate used for line 5d ▶	-		
Scl	hedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)			
1	Subpart F income (line 38b, Worksheet A in the instructions)		(20	00)
2	Earnings invested in U.S. property (line 17, Worksheet B in the instructions)	2		
3	Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions)	3		
4	Previously excluded export trade income withdrawn from investment in export trade assets (line 7b,			
	Worksheet D in the instructions)	•		—
5	Factoring income	<b>i</b>		
6	Total of lines 1 through 5. Enter here and on your income tax return. See instructions	<b>3</b>	(20	00)
7	Dividends received (translated at spot rate on payment date under section 989(b)(1))	,		
8	Exchange gain or (loss) on a distribution of previously taxed income	3		
• D	Vas any income of the foreign corporation blocked?			No ✓

## SCHEDULE J (Form 5471)

(Rev. December 2005) Department of the Treasury Internal Revenue Service

# Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation

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

OMB No. 1545-0704

Name of person filing Form 5471

Tree Fixr Upper, Inc.

Identifying number

11-0000009

Name of foreign corporation

#### **Foreign Corporation**

	Important: Enter amounts in	(a) Post-1986 Undistributed Earnings	(b) Pre-1987 E&P Not Previously Taxed		usly Taxed E&P (see inns 959(c)(1) and (2) ba		(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))	
	functional currency.	(post-86 section 959(c)(3) balance)	(pre-87 section 959(c)(3) balance)	(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	(iii) Subpart F Income		
1	Balance at beginning of year	(28,000)					(28,000)	
<b>2</b> a	Current year E&P							
b	Current year deficit in E&P	200						
3	Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	(28,200)						
4	Amounts included under section 951(a) or reclassified under section 959(c) in current year							
5a	Actual distributions or reclassifications of previously taxed E&P					(28,200)		
b	Actual distributions of nonpreviously taxed E&P							
6a	Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)							
b	Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)		(28,200)					
7	Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)		(28,200)					

#### Form 1120S Test Scenario 6

#### SCHEDULE M (Form 5471)

# Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons

(Rev. December 2007) Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0704

Name of person filing Form 5471 Identifying number

Tree Fixr Upper, Inc. 11-0000009

Name of foreign corporation

**Foreign Corporation** 

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

Enter the relevant functional currency		and the exchange rate	e used throughout this	s schedule >	US			
	(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation		
1	Sales of stock in trade (inventory)							
2	Sales of tangible property other							
	than stock in trade							
3	Sales of property rights							
_	(patents, trademarks, etc.) .							
4	Buy-in payments received							
	Cost sharing payments received.							
О	Compensation received for tech-							
	nical, managerial, engineering, construction, or like services.							
-	·							
	Commissions received							
8	Rents, royalties, and license fees received							
9	Dividends received (exclude							
	deemed distributions under							
	subpart F and distributions of previously taxed income)							
10	Interest received							
	Premiums received for insur-							
	ance or reinsurance							
12	Add lines 1 through 11							
13	Purchases of stock in trade							
	(inventory)							
14	Purchases of tangible property							
	other than stock in trade							
15	Purchases of property rights							
13	(patents, trademarks, etc.)							
16	Buy-in payments paid							
	Cost sharing payments paid							
18	Compensation paid for tech-							
	nical, managerial, engineering,							
10	construction, or like services .							
	Commissions paid							
20	Rents, royalties, and license							
04	fees paid							
	Dividends paid							
	Interest paid							
23	Premiums paid for insurance or							
24	reinsurance							
	Add miles to through 20							
25	Amounts borrowed (enter the							
	maximum loan balance during	270,000						
	the year) — see instructions	210,000						
26	Amounts loaned (enter the							
	maximum loan balance during the year) — see instructions							
_	jour, coo mondonorio							

## 5472

(Rev. December 2007)

Department of the Treasury Internal Revenue Service

# Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business

(Under Sections 6038A and 6038C of the Internal Revenue Code)
For tax year of the reporting corporation beginning 01/01 ,2008, and ending 12/31 ,2008

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

OMB No. 1545-0805

Pa	t I Reporting Corpo	ration (see ins	structions). All rep	porting corp	oratio	ons must	comp	lete Pa	art I.	
	Name of reporting corporation	•	, ,	<u> </u>						ation number
Tre	Fixr Upper, Inc.						1	1	000	00009
	Number, street, and room or s	uite no. (if a P.O.	box, see instructions	)			1c 7	Total ass	sets	
39 /	Iny Street									
	City or town, state, and ZIP co	ode (if a foreign ac	Idress, see instruction	ns)						
Any	town, OK 74002						9	\$	!	560,500,183
_1d	Principal business activity ▶	Landscape Develo	•		1e	Principal bu	ısiness	activity	code ►	541320
1f	Total value of gross payments m (see instructions) reported on <b>th</b> i		1g Total number of filed for the tax		1h	Total value of (see instruction				
	\$	6,658,278	1			\$				6,658,278
1i		ountry of corporation	1k Country(ies) ur corporation file	nder whose laws es an income tax			11		al country ss is cond	(ies) where ucted
	Check here if, at any time du power of all classes of the s reporting corporation	tock of the report	ting corporation entit	led to vote, or	r <b>(b)</b> t	he total valu	ue of a	ll classe		
Pai										
1a	Name and address of direct 2s	5% foreign shareh	older				1b ∪	J.S. iden	tifying nun	nber, if any
1c	Principal country(ies) where business is conducted	1d Country of organizati	of citizenship, on, or incorporation	1e Country shareho		inder whose les an incon				
2a	Name and address of direct 2s	5% foreign shareh	older				<b>2b</b> (	J.S. iden	tifying nun	nber, if any
2c	Principal country(ies) where business is conducted	2d Country o organizati	of citizenship, on, or incorporation			inder whose les an incon				
3a	Name and address of ultimate	indirect 25% fore	ign shareholder	1			3b (	J.S. iden	tifying nun	nber, if any
3c	Principal country(ies) where business is conducted		of citizenship, on, or incorporation	<b>3e</b> Country foreign		under whose holder files a				
4a	Name and address of ultimate	indirect 25% fore	ign shareholder				4b l	J.S. iden	tifying nun	nber, if any
4c	Principal country(ies) where business is conducted	4d Country of organizati	of citizenship, on, or incorporation	,	,	inder whose holder files a				
Pai	Related Party (see Check applicable All reporting corpo	box: Is the rel	ated party a 🔽					on?		
1a	Name and address of related	oarty					<b>1b</b> l	J.S. iden	tifying nun	nber, if any
	iam W. Stain & Assoc., Iny Foreign Street, Quebec, CA								99-06-00	12
10	Principal business activity ▶	l andscaning and	Nevelonment		14	Principal bu	Isiness			541320
1e	Relationship—Check boxes that			on Related		5% foreign sh				n shareholder
1f	Principal country(ies) where but			y(ies) under wh					`	
CA			a resid				pui	.,oo u		Otam do
			U							

Form 5472 (Rev. 12-2007) Page 2

Monetary Transactions Between Reporting Corporations and Foreign Related Party (see instructions)

	<b>Caution:</b> Part IV <b>must</b> be completed if the "foreign person" box is checked in the If estimates are used, check here $ ightharpoonup$	head	ing for Part III.
1	Sales of stock in trade (inventory)	1	8,090
2	Sales of tangible property other than stock in trade	2	
3a	Rents received (for other than intangible property rights)	3a	
b	Royalties received (for other than intangible property rights)	3b	
4	Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	4	
5	Consideration received for technical, managerial, engineering, construction, scientific, or like services	5	
6	Commissions received	6	
7	Amounts borrowed (see instructions) a Beginning balance b Ending balance or monthly average ▶	7b	
8	Interest received	8	
9	Premiums received for insurance or reinsurance	9	
10	Other amounts received (see instructions)	10	
11	Total. Combine amounts on lines 1 through 10	11	8,090
12	Purchases of stock in trade (inventory)	12	
13	Purchases of tangible property other than stock in trade	13	
14a	Rents paid (for other than intangible property rights)	14a	6,650,188
b	Royalties paid (for other than intangible property rights)	14b	
15	Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas) .	15	
16	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	16	
17	Commissions paid	17	
18	Amounts loaned (see instructions) a Beginning balance b Ending balance or monthly average ▶	18b	
19	Interest paid	19	
20	Premiums paid for insurance or reinsurance	20	
21	Other amounts paid (see instructions)	21	
22	Total. Combine amounts on lines 12 through 21	22	6,650,188
Pa	Nonmonetary and Less-Than-Full Consideration Transactions Between the F and the Foreign Related Party (see instructions)  Describe these transactions on an attached separate sheet and check here. ► □	•	ing Corporation
Pa	Additional Information All reporting corporations must complete Part VI.		
1	Does the reporting corporation import goods from a foreign related party?		☐ Yes 🗹 No
2a	If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported g	joods?	☐ Yes ☐ No
	If "No," do not complete b and c below.		
b	If "Yes," attach a statement explaining the reason or reasons for such difference.		
с <u>—</u>	If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the ir goods in existence and available in the United States at the time of filing Form 5472?	mported	☐ Yes ☐ No

#### **General Instructions**

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

#### What's New

Part IV

- The IRS has modified Part IV, lines 3 and 14.
- A reporting corporation that uses an accrual method of accounting must use accrued payments and accrued receipts for purposes of computing the total amount to enter on each line of the Form 5472. See Regulations section 1.6038A-2(b)(8).

#### **Purpose of Form**

Use Form 5472 to provide information required under sections 6038A and 6038C when reportable transactions occur during the tax year of a reporting corporation with a foreign or domestic related party.

#### **Definitions**

**Reporting corporation.** A reporting corporation is either:

- A 25% foreign-owned U.S. corporation or
- A foreign corporation engaged in a trade or business within the United States.

**25% foreign owned.** A corporation is 25% foreign owned if it has at least one direct or indirect 25% foreign shareholder at any time during the tax year.

**25% foreign shareholder.** Generally, a foreign person (defined on page 3) is a 25% foreign shareholder if the person owns, directly or indirectly, at least 25% of either:

- The total voting power of all classes of stock entitled to vote **or**
- The total value of all classes of stock of the corporation.

The constructive ownership rules of section 318 apply with the following modifications to determine if a corporation is 25% foreign owned. Substitute "10%" for "50%" in section 318(a)(2)(C). Do not apply sections

318(a)(3)(A), (B), and (C) so as to consider a U.S. person as owning stock that is owned by a foreign person.

Related party. A related party is:

- Any direct or indirect 25% foreign shareholder of the reporting corporation,
- Any person who is related (within the meaning of section 267(b) or 707(b)(1)) to the reporting corporation,
- Any person who is related (within the meaning of section 267(b) or 707(b)(1)) to a 25% foreign shareholder of the reporting corporation, **or**
- Any other person who is related to the reporting corporation within the meaning of section 482 and the related regulations.

"Related party" does not include any corporation filing a consolidated Federal income tax return with the reporting corporation.

The rules in section 318 apply to the definition of related party with the modifications listed under the definition of 25% foreign shareholder above.

## Form **8916-A**

### **Supplemental Attachment to Schedule M-3**

OMB No. 1545-2061

2008

Employer identification number

Department of the Treasury Internal Revenue Service

Name of common parent

► Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

Tre	e Fixr Upper, Inc.			11	0000009
lame	e of subsidiary			Employer identifi	cation number
Pai	rt I Cost of Goods Sold				
	Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Amounts attributable to cost flow assumptions	(260,789,322)			(260,789,322)
2	Amounts attributable to:				
а	Stock option expense				
b	Other equity based compensation				
	Meals and entertainment				
	Parachute payments				
	Pension and profit sharing				
g	Other post-retirement benefits				
h	Deferred compensation	(21,000)			(21,000)
i	Section 198 environmental remediation costs				
-	Amortization				
k I	Depletion	(13,964)			(13,964)
m	Corporate owned life insurance premiums				
n	Other section 263A costs				
3	Inventory shrinkage accruals				
4	Excess inventory and obsolescence reserves				
5	Lower of cost or market write-downs				
6	Other items with differences (attach schedule)				
7	Other items with no differences	(1,599,276,464)			(1,599,276,464)
8	<b>Total cost of goods sold.</b> Add lines 1 through 7, in columns a, b, c, and d	(1,860,100,750)			(1,860,100,750)

Form 8916-A (2008) Page **2** 

	rt II Interest Income				Page 4
		(a)	(b)	(c)	(d)
	Interest Income Item	Income (Loss) per Income Statement	Temporary Difference	Permanent Difference	Income (Loss) per Tax Return
1	Tax-exempt interest income			6	
2	Interest income from hybrid securities		. 2	2	9
3	Sale/lease interest income				70
4a	Intercompany interest income — From outside tax affiliated group	210		190	
4b	Intercompany interest income — From tax affiliated group	V,	19		
5	Other interest income	2,500,000			2,500,000
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1100 S) Part II, line 14	3 500 000			2 500 000
Pa	1120-S) Part II, line 11.  rt III Interest Expense	2,500,000			2,500,000
	Interest Expense Item	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	(c) Permanent Difference	<b>(d)</b> Deduction per Tax Return
1	Interest expense from hybrid securities	120,440			120,440
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense				
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120-S) Part III, line 26.				
	1120 Oj 1 dit III, IIIIC 20.	120,440			120,440

### EXHIBIT 6 - Tax Year 2008 Form 1120F Test Scenario

### **MeF Form 1120-F TEST SCENARIO 1**

#### **RETURN HEADER INFORMATION**

Header Information	Test Scenario 1 Input				
[Return, ReturnHeader, DisasterRelief]	Yes/No Selection – Select "NO"				
[Return, ReturnHeader, ISPNumber]	ABCDEF				
[Return, ReturnHeader, SoftwareVersion]	12345678				
[Return, ReturnHeader,	Yes/No Selection – Select "NO"				
MultipleSoftwarePackagesUsed]					
[Return, ReturnHeader, Originator, EFIN]	123456				
[Return, ReturnHeader, Originator, Type]	Large Taxpayer				
[Return, ReturnHeader, Originator,	N/A (using scanned Form 8453-				
PractitionerPIN, EFIN]	1)				
[Return, ReturnHeader, Originator,	N/A (using scanned Form 8453-				
PractitionerPIN, PIN]	1)				
[Return, ReturnHeader, PINEnteredBy]	N/A (using scanned Form 8453-				
	1)				
[Return, ReturnHeader, SignatureOption]	8453-I (included as PDF)				
[Return, ReturnHeader, Filer, NameControl]	RMNI (for RMN Incorporated)				
[Country Code]	AS (Australia)				
[Officer, Name]	Samuel L Brintz				
Officer, Title]	Chief Financial Officer				
[Return, ReturnHeader, Officer,	N/A (using scanned Form 8453-				
TaxpayerPIN]	<u>l)</u>				
[Return, ReturnHeader, Officer, Phone]	000-321-7654				
[Return, ReturnHeader, Officer,	sam.brintz@rmni.com				
EmailAddress]					
[Return, ReturnHeader, Officer, DateSigned]	8/28/2009				
[Return, ReturnHeader, Officer,	Yes/No Selection – Select "YES"				
AuthorizeThirdParty]					
[Return, ReturnHeader, Preparer, Name]	John E. Suiter				
[Return, ReturnHeader, Preparer, Firm]	AAA Tax Services				
[Return, ReturnHeader, Preparer, Address]	4000 3 <sup>rd</sup> Street, Suite 100				
	Portland, Oregon 97201				
[Return, ReturnHeader, Preparer, EIN]	11-0000300				
[Return, ReturnHeader, Preparer, SSN] or	PTIN = 000-11-0000				
PTIN					
[Return, ReturnHeader, Preparer, Phone]	000-123-4567				
[Return, ReturnHeader, Preparer,	john.e.suiter@AAATax.com				
EmailAddress]					
[Return, ReturnHeader, Preparer,	8/20/2009				
DatePrepared]					
[Return, ReturnHeader, Preparer,	Yes/No Selection – Select "NO"				
SelfEmployed]					

The Form 8453-I needs to be attached to the return as a Portable Document Format (PDF) file. Please copy the attached Form 8453-I, save it as a PDF file and attach to your return. Follow your software developer's instructions on what to name the file and where to attach it.

Note: if you do not name the file correctly, Modernized e-File [MeF] will reject the return as either a signature document (8453) or an electronic PIN signature (through use of the Form 8879) must be present in all returns.

The following are attachments (dependencies) to the Form 1120-F as required by the form or instructions. Your software should contain XML formats for these with file names matching what is displayed on the top of each of the following pages.

The XML schema has been formatted per IRS' instructions (e.g., free-flowing format, columnar fields, etc.). Note that the samples are brief for testing purposes and do not represent actual data that would be on a return.

**FORMS REQUIRED:** 1120F, Sch H, Sch I, Sch M1 and M2, Sch M-3, Sch P, Sch S, Sch V, 3800, 5472, 8453-I,

#### ATTACHMENTS:

AccountingMethodChangeFromPriorYearStatement
ConnectedEarningsProfitsSchedule
USNetEquityEndOfCurrentYearSchedule
USNetEquityEndOfPriorYearSchedule
ItemizedOtherInvestmentsSchedule
OtherNonCurrentUSAssetsSchedule
MortgagesEtcPayable GreaterThan1YrThirdPartyLiabilitiesSchedule
HomeOfficeDeductibleExpenseComputationStatement

**Attachment 1, Form 1120F, Item "H"** Accounting method changes (AccountingMethodChangeFromPriorYearStatement)

We changed our method of accounting from cash to accrual.

**Attachment 2, Form 1120F, Section III, Part 1, line 2** – Connected Earnings and Profits (*ConnectedEarningsProfitsSchedule*)

Description: Depreciation Temporary Difference

Amount: 4,114,900

**Attachment 3, Form 1120F, Section III, Part 1, Line 4a**: U.S. Net Equity at End of Current Year (*USNetEquityEndOfCurrentYearSchedule*)

Net Equity at the end of the year:

Property A: 260,000,000

**Attachment 4, Form 1120-F, Section III, Part I, Line 4b:** U.S. Net Equity at End of Prior Year (*USNetEquityEndOfPriorYearSchedule*)

Net Equity at the end of the prior year:

Property A: 250,000,000

**Attachment 5, Form 1120-F, Schedule L, Line 9 (b)**: Other Investments US (*ItemizedOtherInvestmentsSchedule*)

Corp Name: Book Corporation

EIN: 999-06-0002

Description: Loans to customers Beginning Amount: 100,000,000 Ending Amount: 100,000,000

**Attachment 6, Form 1120-F, Schedule L, Line 16b**: Other Non Current Assets US (OtherNonCurrentUSAssetsSchedule)

Corp Name: Book Corporation

EIN: 999-06-0002

Description: Related Party Beginning Amount: 10,000,000 Ending Amount: 10,000,000

**Attachment 7, Form 1120-F, Schedule L, Line 22b**: Third Party Liabilities (*MortgagesEtcPayable GreaterThan1YrThirdPartyLiabilitiesSchedule*)

Corp Name: Book Corporation

EIN: 999-06-0002

Description: Long term borrowing Beginning Amount: 250,000,000 Ending Amount: 240,000,000

**Attachment 8, Form 1120F, Schedule H, Part II, line 16:** Remaining home office expense (*HomeOfficeDeductibleExpenseComputationStatement*)

Home Office Expense: 150,000

U.S. Income Tax Return of a Foreign Corporation

For calendar year 2008, or tax year beginning \_\_\_\_\_\_\_, 2008, and ending \_\_\_\_\_\_, 20\_\_\_\_\_\_

OMB No.	1545-0126
---------	-----------

_	l Revenue	<u></u>	► See separat	ate instructions.						
Use IRS		ame RMN Incorporated					Employer ide		number 000600	
labe	el.	lumber, street, and room or suite no. (se	e instructions)				Check box(e			return
Oth wis	1 1	234 Main Street					Name or a	ddress chai	nge  Final	return
prin	,	ity or town, state and ZIP code, or cour	try (see instructions)				First post-	merger retu	rn Amen	ided return
type	- 1	Sydney, Victoria, Australia 300					✓ Schedule	M-3 attache	ed Prote	ctive return
<b>Δ</b> C		f incorporation Australia		н	Did the a	a wa a wa ti a m	's mathed of	a a a a un ti	na chanas	Yes No
ВБ	oreian c	ountry under whose laws the incom	e reported on this return		from the p	preceding t	's method of ax year?			<b>√</b>
	also sul	oject to tax Australia	5/2000		If "Yes," a	attach an e	xplanation.			
-		rporated 09/1	5/2000			ing income				
D (1	) Locat provin	ion of corporation's primary b ce or state, and country) Sydne	ooks and records (city, y, Victoria, Australia		-		ceding tax yeax xplanation.	ar?		
		pal location of worldwide business				-	file a U.S. in	come tax	return for	
(3		e corporation maintains an office or place of business in the cod States, check here					<b>✓</b>			
E If	the corp	poration had an agent in the United	States at any time during				e or business i			✓
	-	ar, enter: f agent	no.2	4			yer's trade or olely the resu			
(2	2) Name	UU					disposition?			✓
(3	3) Addres	SS			7					
							ne tax year, di stablishment i			
							applicable tax			
		22 of the instructions and enter the				•	foreign count	•		✓
(1	1) Business activity code number ► 523900						ame of the fore	eign coun	try:	
		ess activity Financial Investm			Australi	<u>а</u> 				
		ct or service   Underwriter Con		М	Did the co	orporation	have any trans	sactions v	vith related	
		ethod of accounting: (1) $\square$ Cash			parties?					<b>✓</b>
(3	3) 📙 🤆	Other (specify)		If "Yes," Form 5472 may have to be filed (see instructions).  Enter number of Forms 5472 attached ▶ 1						
				<b> </b>						
			Computation of Tax I				ation is require	ed on pag	ie 2.	
_	T f						15,000			
1		m Section I, line 11, page 2				4	,296,900	+		
3		m Section II, Schedule J, line 9, pages m Section III (add lines 6 and 10 or			-		,936,470			
4		ax. Add lines 1 through 3	,				, ,	4	6,248	3,370
5а		verpayment credited to 2008	1 1 400							
b		stimated tax payments	C 200	000						
С		008 refund applied for on Form 4	(		)					
d					. 5d	6	,300,000			
е		ŭ			. 5e		100,000			
f		or tax paid on undistributed capita	gains (attach Form 2439).		. 5f					
g		or federal tax on fuels (attach Form	,		. 5g					
h	U.S. inc	come tax paid or withheld at source	e (add line 12. page 2. and	amoun	ıts					
		orms 8288-A and 8805 (attach Forn					5,000		2.2	
i	Total p	ayments. Add lines 5d through 5h.						5i	6,405	5,000
6		ted tax penalty (see instructions). C					▶ [	6		
7		t owed. If line 5i is smaller than th	•					7	4 = 4	2.020
8	•	nyment. If line 5i is larger than the	·	amount	overpaid	٠,		8		5,630
9	<del></del> -	ortion of line 8 you want <b>Credited</b> er penalties of perjury, I declare that I have		ompon:	ing schodule	as and state=	Refunded I			5,630
Q:	corr	er penalties of perjury, I declare that I have ect, and complete. Declaration of preparer (o								
Sig				C	hief Fin	ancial Off	icer		May the IRS discu with the preparer	
He	re  💆	nature of officer	Date	Tit		anciai Oli	1001		see instructions)?  Yes	
		\ \ \	Date		ate		Observation of the second	Prepa	rer's SSN or P	
Paid		Preparer's signature					Check if self- employed	]	000-11-0	
	arer's	, , , , , , , , , , , , , , , , , , ,	Tax Service			1	EIN 11	0000300		
Use	Only		3rd Street, Suite 100, Po	ortlan	d, Or 97	201	Phone no.		000-123-45	667
Eor I	Drivoov	Act and Paperwork Reduction Ac				Cat. No.	114701			<b>20-F</b> (2008)

Form 1120-F (2008) Page 2 Additional Information (continued from page 1) Yes No At the end of the tax year, did any individual, partnership, No corporation, estate, or trust own, directly or indirectly, N Is the corporation a controlled foreign corporation? 50% or more of the corporation's voting stock? (See (See section 957(a) for definition.) . . . . . . section 267(c) for rules of attribution.) . . . **O** Is the corporation a personal service corporation? If "Yes," attach a schedule showing the name and (See instructions for definition.) . . . . . . . ✓ identifying number. (Do not include any information already entered in item T.) Enter percentage owned ▶ \_\_\_\_\_ Enter tax-exempt interest received or accrued during the tax year (see instructions) ► \$ 10,000 W Is the corporation taking a position on this return that a U.S. Q At the end of the tax year, did the corporation own, directly or tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax? . . . indirectly, 50% or more of the voting stock of a U.S. 1 corporation? (See section 267(c) for rules of attribution.) . . . If "Yes," the corporation is generally required to complete If "Yes," attach a schedule showing (1) name and EIN of and attach Form 8833. See Form 8833 for exceptions. such U.S. corporation; (2) percentage owned; and (3) Note: Failure to disclose a treaty-based return position taxable income or (loss) before NOL and special may result in a \$10,000 penalty (see section 6712). deductions of such U.S. corporation for the tax year ending with or within your tax year. X During the tax year, did the corporation own any entity R If the corporation has an NOL for the tax year and that was disregarded as an entity separate from its owner is electing to forego the carryback period, check under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity. Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line (1) Did a partnership allocate to the corporation a distributive share 30a, page 3.) ► \$ of income from a directly owned partnership interest, any of T Is the corporation a subsidiary in a parent-subsidiary which is ECI or treated as ECI by the partnership or the partner? controlled group? . . . . . . . . . . . . . If "Yes," attach Schedule P. See instructions. If "Yes," enter the parent corporation's: (2) During the tax year, did the corporation own at least a 10% (1) EIN ► interest, directly or indirectly, in any foreign partnership? (2) Name ► If "Yes." see instructions for required attachment. **Z** (1) Has the corporation made any allocation or reallocation **U** (1) Is the corporation a dealer under section 475? . ✓ of income based on section 482 and its regulations? (2) Has the corporation recognized any interbranch (2) Did the corporation mark to market any securities or commodities other than in a dealer capacity? amounts? If "Yes," attach statement (see instructions) SECTION I— Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States—Do not report items properly withheld and reported on Form 1042-S. See instructions. Include below only income from U.S. sources that is not effectively connected with the conduct of a trade or business in the United States. Do not report items properly withheld and reported on Form 1042-S. Report only items that (a) are not correctly withheld at source or (b) are not correctly reported on Form 1042-S. The rate of tax on each item of gross income listed below is 30% (4% for the gross transportation tax) or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. If the corporation is claiming a lower treaty rate, also complete item W above. If multiple treaty rates apply to a type of income (e.g., subsidiary and portfolio dividends or dividends received by disregarded entities), attach a schedule showing the amounts, tax rates, and withholding for each. Name of treaty country, if any ▶ (a) (b) (c) Amount of U.S. income tax Amount of tax liability Class of income (see instructions) Gross amount Rate of tax (%) paid or withheld at the source 20.000 10 2.000 2,000 1 Interest 6,666 15 1,000 1,000 2 Dividends 3 Rents . . . 40,000 5 2,000 2,000 Royalties . . . . . . . . . . . 4 5 Annuities . . . . . . . . . . . . Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting schedule) . . . 7 Gains from sale or exchange of patents, copyrights, etc. . . . . . . . . . . . . . 8 Fiduciary distributions (attach supporting schedule) 250,000 10.000 Gross transportation income (attach Schedule V) 10 Other fixed or determinable annual or periodic gains, profits, and income . . . . . . 15.000 Total. Enter here and on line 1, page 1 . . . Total. Enter here and include on line 5h, page 1 5,000 12 ✓ No Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above?

If "Yes," attach a schedule that provides the information requested above with respect to each such item of income.

Form 1120-F (2008) Page **3** 

(see	e instr	N II—Income Effectively Connected With the Conduct of a Trade or Business in the cuctions)		
Ìmp	ortan	t: Fill in all applicable lines and schedules. If you need more space, see Assembling the Return	in the	instructions.
	1a	Gross receipts or sales   24,984,000    b Less returns and allowances   7,500    c Bal ▶	1c	24,976,500
	2	Cost of goods sold (Schedule A, line 8)	2	
	3	Gross profit (subtract line 2 from line 1c)	3	24,976,500
	4	Dividends (Schedule C, line 14)	4	13,500
	5	Interest	5	1,111
	6	Gross rents	6	
Income	7	Gross royalties	7	
႘	8	Capital gain net income (attach Schedule D (Form 1120))	8	
드	9		9	
		Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	10	
	10	Other income (see instructions—attach schedule)	11	24,990,000
	11 12	Total income. Add lines 3 through 10	12	21,000,000
S.			13	
흕	13	Salaries and wages (less employment credits)	14	
쥙	14	Repairs and maintenance	15	
g G	15		16	
L C	16	Rents	17	
ည	17	Taxes and licenses	18	12,500,000
흹	18		19	12,000,000
∃ia	19	Charitable contributions	20	
<u>.</u> ≡	20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562) .	21	
후	21 22	Depletion	22	
Suc		Advertising	23	
냻	23 24	Pension, profit-sharing, etc., plans	24	
ţ	2 <del>4</del> 25	Employee benefit programs	25	
(See instructions for limitations on deductions.)	26	Domestic production activities deduction (attach Form 8903)	26	150,000
èe	27	Other deductions (attach schedule)	27	100,000
9)	28	<b>T</b>	28	12,650,000
Deductions	29		29	12,340,000
Cţ	30	Less: a Net operating loss deduction (see instructions)   30a		12,010,000
ಕ್ಷ	00	b Special deductions (Schedule C, line 15)		
۵		c Add lines 30a and 30b	30c	6,000
	31	Taxable income or (loss). Subtract line 30c from line 29	31	12,334,000
Sc	hedu	le A Cost of Goods Sold (see instructions)		, , ,
1		ntory at beginning of year	1	
2		hases	2	
3		of labor	3	
4		tional section 263A costs (attach schedule).	4	
5		r costs (attach schedule)	5	
6		lines 1 through 5	6	
7		ntory at end of year	7	
8		of goods sold. Subtract line 7 from line 6. Enter here and on Section II, line 2, above	8	
9a		sk all methods used for valuing closing inventory:		
	(1)			
	(2)	Lower of cost or market as described in Regulations section 1.471-4		
	(3)	☐ Other (Specify method used and attach explanation.) ►		
b		ck if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)		
С		k if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)		
d		ELIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory	ı	1
	comp	outed under LIFO	9d	
e f	•	perty is produced or acquired for resale, do the rules of section 263A apply to the corporation?		☑ Yes ☑ No ☑ Yes ☑ No
ĭ		there any change in determining quantities, cost, or valuations between opening and closing inventory? .		. L res 🖭 NO

Form 1120-F (2008)

(cor	CTION II—Income Effectively Conn			rade or Bu	siness in	the Un	ited States
Sc	hedule C Dividends and Special	<b>Deductions</b> (see in	structions)				
	D: :			(a) Divide		(b) %	(c) Special deductions: (a) × (b)
1	Dividends from less-than-20%-owned d debt-financed stock)	omestic corporations	(other than			70	
2	Dividends from 20%-or-more-owned do debt-financed stock)	omestic corporations	other than		7,500	80	6,000
3	Dividends on debt-financed stock of domestic a	nd foreign corporations (se	ection 246A)			see instructions	
4	Dividends on certain preferred stock of les	ss-than-20%-owned pu	blic utilities			42	
5	Dividends on certain preferred stock of 20%	-or-more-owned public	utilities .			48	
6	Dividends from less-than-20%-owned foreign	n corporations				70	
7	Dividends from 20%-or-more-owned foreign	corporations				80	
8	Total. Add lines 1 through 7. See instruction	ns for limitation					6,000
9	Dividends from foreign corporations not incl	uded on lines 3, 6, or 7					
10	Foreign dividend gross-up (section 78) .						
11	IC-DISC and former DISC dividends not include	ded on lines 1, 2, or 3 (see	ction 246(d))		6,000		
12	Other dividends						
13	Deduction for dividends paid on certain pref	erred stock of public util	ities				
14	Total dividends. Add lines 1 through 12. Er		_		13,500		
15	Total special deductions. Add lines 8 and hedule E Compensation of Office					, ▶	6,000
	<b>Note:</b> Complete Schedu \$500,000 or more.	(b) Social security	(c) Percent of		rough 10	of Secti	on II) are  (f) Amount of
-	(a) Name of officer	number	time devoted to business	(d) Common	owned (e) Preferr		compensation
<u>1a</u>			%	%		%	
b			%	%		%	
			%	%		%	
d			%	%		%	
e			%	%		%	
2	Total compensation of officers						
3	Compensation of officers claimed on Sched						
4	Subtract line 3 from line 2. Enter the result hedule J Tax Computation (see		3		· · · ·		
	•	· · · · · · · · · · · · · · · · · · ·		1100))	. [		
1	Check if the corporation is a member of a co	<b>o</b>	•	1 1120))	▶ L 	√ 2	4,316,900
2	Income tax. Check if a qualified personal se	. ,	structions) .		<b>&gt;</b> l		4,010,000
3	Alternative minimum tax (attach Form 4626)					4	4,316,900
4				 . l		4	1,010,000
5a	General business credit. Check applicable b						
J	Form 3800 Form (specify):		5k	5	20,000		
С				;			
d		Form 8912					
6						6	20,000
7	•					7	4,296,900
8	Other taxes. Check if from:  Form 4255			rm 8697			
	☐ Form 8866			her (attach scl	nedule) .	8	
9	Total tax. Add lines 7 and 8. Enter here and					9	4,296,900
							Form <b>1120-F</b> (200

Form 1120-F (2008) Page **5** 

	CTION III—Branch Profits Tax and Tax on Excess Interest				
Par	t I—Branch Profits Tax (see instructions)		40.04	0.000	
1	Enter the amount from Section II, line 29	1	12,34	0,000	
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required schedule showing the nature and amount of adjustments.) (See instructions.)	2	4,11	4,900	
3	Effectively connected earnings and profits. Combine line 1 and line 2	3	16,45	4,900	
4a	Enter U.S. net equity at the end of the current tax year. (Attach required schedule.)	4a	260,00	0,000	
b	Enter U.S. net equity at the end of the prior tax year. (Attach required schedule.)	4b	250,00	0,000	
С	Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c	10,00	0,000	
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d			
е	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e			
5	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0 If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5	6,45	4,900	
6	<b>Branch profits tax.</b> Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). Enter here and include on line 3, page 1. (See instructions.) <b>Also complete item W on page 2</b>	6	1,93	6,470	
Par	t II—Tax on Excess Interest (see instructions for this Part and for Schedule I)		,	-	
	Enter the interest from Section II, line 18	7a	12,50	0,000	
	Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24d (i.e., if line 24d is negative, enter as a positive number; if line 24d is positive, enter as a negative number)	7b			
С	Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7c	12,50	0,000	
8	<b>Branch Interest</b> (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of		12,50	0.000	
00	the foreign corporation's assets are U.S. assets, check this box	8 9a	12,30	0,000	
9a b	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits. Otherwise, enter				
	-0 (See instructions.)	9b			
С	Subtract line 9b from line 9a	9c			
10	<b>Tax on excess interest.</b> Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. <b>Also complete item W on page 2</b>	10			
Par	t III—Additional Information		•		
				Yes	No
11	Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:				
а	A complete termination of all U.S. trades or businesses?				✓
b	The tax-free liquidation or reorganization of a foreign corporation?				✓
С	The tax-free incorporation of a U.S. trade or business?				✓
	If <b>11a</b> or <b>11b</b> applies and the transferee is a domestic corporation, attach Form 8848. If <b>11c</b> applies, attach the sby Temporary Regulations section 1.884-2T(d)(5).	statem	ent required		

Form 1120-F (2008)

Not	e: Check if completing on ▶ ☐ U.S. bas	is or a 🔲 Worldwide b	asis.		
Sc	hedule L Balance Sheets per Book	S			
		Beginning	of tax year	End of ta	ıx year
	Assets	(a)	(b)	(c)	(d)
1	Cash		10,000,000		10,000,000
	Trade notes and accounts receivable				
	Less allowance for bad debts	(		(	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
	Interbranch current assets*				
	Other current non-U.S. assets*				
	Other current U.S. assets*			_	
	Loans to shareholders				
8	Mortgage and real estate loans				
				_	
9a	Other loans and investments—non-U.S. assets*				
_	Other loans and investments—U.S. assets*		100,000,000	_	100,000,000
			100,000,000		100,000,000
	Buildings and other depreciable assets		- 71		
	Less accumulated depreciation				
	Depletable assets	(	7	1	
	Less accumulated depletion	)			
	Land (net of any amortization)				
	Intangible assets (amortizable only)	/		/	
	Less accumulated amortization	(	380,000,000		380,000,000
	Assets held in trust		380,000,000	_	360,000,000
	Other non-current interbranch assets*			_	
	Other non-current non-U.S. assets*		40,000,000	_	40,000,000
	Other non-current U.S. assets*		10,000,000	_	10,000,000
17	Total assets		500,000,000		500,000,000
	Liabilities				
18	Accounts payable				
19	Mortgages, notes, bonds payable in less than				
	1 year:				
а	Interbranch liabilities*			_	
b	Third-party liabilities*			_	
20	Other current liabilities*			_	
21	Loans from shareholders				
22	Mortgages, notes, bonds payable in 1 year or				
	more:				
а	Interbranch liabilities*			_	
	Third-party liabilities*		250,000,000		240,000,000
23	Liabilities held in trust				
	Other interbranch liabilities*				
b	Other third-party liabilities*				
	Equity (see instructions)				
25	Capital stock: a Preferred stock				
	<b>b</b> Common stock		50,000,000		50,000,000
26	Additional paid-in capital		200,000,000		201,796,900
27	Retained earnings—Appropriated*				
28	Retained earnings—Unappropriated				8,203,100
29	Adjustments to shareholders' equity*				
30	Less cost of treasury stock		( )		
31	Total liabilities and shareholders' equity		500,000,000		500,000,000

#### SCHEDULE H (Form 1120-F)

**Deductions Allocated To Effectively Connected Income Under Regulations Section 1.861-8** 

► Attach to Form 1120-F.

OMB No. 1545-0126

Department of the Treasury Internal Revenue Service

See separate instructions.

Name of corporation Employer identification number **RMN** Incorporated 11 0000600 Home Office Deductible Expenses Definitely Related Solely to ECI or Non-ECI Note. Enter all amounts on lines 1 through 13 in only U.S. dollars or in only functional currency. If U.S. dollars, check box 🗹. Otherwise, specify currency 25,500,000 Total expenses on the books of the home office . . . 1 2 2 Adjustments for U.S. tax principles (attach schedule - see instructions) 3 25,500,000 Total deductible expenses on the books of the home office. Combine lines 1 and 2 3 4 25,000,000 4 Interest expense included in line 3 . . . . . . 5 Bad debt expense included in line 3 . . 5 6 25,000,000 Total of interest expense and bad debt expense. Add lines 4 and 5 Remaining deductible expenses to be allocated and apportioned between ECI and non-ECI. 7 500,000 8 Deductible expenses definitely related solely to non-ECI from subsidiaries. Deductible expenses definitely related solely to other non-ECI booked in the 9 200.000 home country . . . . . . . . . . . . . Deductible expenses definitely related solely to other non-ECI booked in 10 Deductible expenses definitely related solely to ECI Total deductible expenses definitely related solely to ECI or non-ECI. Add lines 8 through 11 200,000 12 Part II Home Office Deductible Expenses Allocated and Apportioned to ECI Note. Enter the amounts on lines 15 through 20 in U.S. dollars. Remaining deductible expenses on the books of the home office not definitely related solely to ECI 300,000 13 14 Average exchange rate used to convert amounts to U.S. dollars (see instructions) . . . . . . 15 300.000 15 Enter the amount from line 13. If line 13 is stated in functional currency, divide line 13 by line 14. Remaining home office deductible expenses on line 15 allocated and apportioned under Regulations 16 150,000 17 17 Enter the amount from line 11. If line 11 is stated in functional currency, divide line 11 by line 14 18 150,000 Total home office deductible expenses allocated and apportioned to ECI. Add lines 16 and 17... 19 Total deductible expenses from other non-U.S. locations allocated and apportioned to ECI . . . Total deductible expenses allocated and apportioned to ECI. Add lines 18 and 19 and enter the amount here and on Form 1120-F, Section II, line 26 150,000 Part III Allocation and Apportionment Methods and Financial Records Used to Complete Parts I and II Note. Enter the amounts in Part III, lines 21a, 21b, 22a, and 22b in U.S. dollars. If any amount on line 20 is recorded as an interbranch amount on books and records used to prepare Form 1120-F, Schedule L, include the amount on Part IV, line 35 and check this box Gross income ratio: 21a 25,000,000 a Gross ECI . . . . . 21b 50,000,000 **b** Worldwide gross income . . . 21c **50** % c Divide line 21a by line 21b 22 Gross asset ratio: 22a **a** Average U.S. assets from Schedule I, line 5, column (d) 22b **b** Worldwide assets (if applicable, from Schedule I, line 6b) 22c % **c** Divide line 22a by line 22b Number of personnel ratio: 23a a Personnel of U.S. trade or business . . . . . . 23b **b** Worldwide personnel . . . . . . . . . . . . . % c Divide line 23a by line 23b No Did the corporation use any ratio-based methods (other than those indicated on lines 21 through 23 above) in Parts I and II? If "Yes," attach schedule (see instructions). Did the corporation use any other methods (e.g., time-spent analysis or estimates) in Parts I and II? If "Yes," attach schedule (see instructions)

Sched	dule H (Form 1120-F) 2008					Page 2
Pai	rt III Allocation and Apportionment Methods and Fina Parts I and II (continued)	ncial	Records Used	to Complet	te	
	Note: Indicate whether the corporation used any of and II to identify deductible expenses allocated and			l and other	reco	rds in Parts I
	Published or other non-public audited financial statements Non-audited financial statements					Yes No
28	Other (e.g., home country regulatory reports) (attach schedule)				6	
Pai	Allocation and Apportionment of Expenses on Books Note. Enter all amounts in Part IV in U.S. dollars.	and R	ecords Used to I	Prepare Forn	n 112	0-F, Schedule L
29	Total expenses per books and records used to prepare Foundation Schedule L	orm 1	120-F, 			
30	Adjustments for U.S. tax principles (attach schedule - see instru	ctions	. 30			
31	Total deductible expenses. Combine lines 29 and 30				31	
32a	Third-party interest expense included in line 31		32a			
b	Interbranch interest expense included in line 31		32b			
33	Bad debt expense included in line 31		33			
34	Other third-party deductible expenses not allocated or apporti and non-ECI under Regulations section 1.861-8 included in lin schedule)					
35	Interbranch expenses per books and records included in line included on line 32b (attach schedule)		nd not <b>35</b>			
36	Add lines 32a through 35				36	
37	Deductible expenses on books and records allocated and appreciations section 1.861-8. Subtract line 36 from line 31		ed to ECI or nor		37	
	Reconciliation of allocation and apportionment of deductible expenses to ECI and non-ECI on books and records under Regulations section 1.861-8 (from line 37)		(a) ECI Amounts	(b) Non-ECI Amo	unts	(c) Total: Add columns (a) and (b)
38a	Derivative transaction deductible expenses definitely related to EC or non-ECI under Regulations section 1.861-8 (from line 37)	38a				
b	Other deductible expenses definitely related to ECI or non-ECI (from line 37)	38b				
39	Total deductible expenses definitely related to ECI or non-ECI. Add lines 38a and 38b	39				
40	Other deductible expenses on books and records not definitely related to ECI or non-ECI allocated and apportioned to ECI and non-ECI (from line 37)					

Note. Line 41, column (a) is the total of the deductions reported on Form 1120-F, Section II, lines 12, 13, 14, 16, 17, 19, 20,

41

Total deductible expenses on books and records allocated and apportioned to ECI and non-ECI. Add lines 39 and 40. Column

21, 22, 23, 24, 25, and 27.

#### **SCHEDULE I** (Form 1120-F)

# **Interest Expense Allocation Under Regulations** Section 1.882-5 ► Attach to Form 1120-F. ► See separate instructions.

Department of the Treasury Internal Revenue Service

OMB No. 1545-0126

Name	of corporation				Emp	loyer ide	ntification number
RM	N Incorporated				11		0000600
Α	Check here if the corporation is a foreign bank as defined i	in Temporary Regulat	tions sec	ction 1.882-	5T(c)(4) .		🕨 🗆
В	This Schedule I is being completed with respect to (check						
	Adjusted U.S. booked liabilities method under Regs. se						n 25.
Ot-	Separate currency pools method under Regs. sec. 1.88					gh 25.	
Ste			ction 1		(c)		(d)
1	Specify the method used to determine the value of the corporation's U.S. assets on lines 2 through 5 below <i>(check</i>	(a) Set(s) of Books that	Part	(b) nership	Set(s) of E		(d) Totals. Add
	one):	Give Rise to U.S. Booked Liabilities	Int	erests	Other than Describe		columns <b>(a)</b> through <b>(c)</b>
	Advantable as a mathead Dava and A 200 5(1)(0)(1)	(see inst.)			Columns (a)		till odgil (c)
	Adjusted basis method: Regs. sec. 1.882-5(b)(2)(i)						
2	Fair market value method: Temp. Regs. sec. 1.882-5T(b)(2)(ii)	1,000,000,000					
2 3a	Total assets per books	.,,,					
b	Total non-ECI assets under section 864(c)(4)(D)	500,000,000					
C	Total other non-ECI assets						
d	Adjustments for amounts from partnerships and certain						
-	disregarded entities included on line 2, column (a)	10,000,000					
е	Adjustments for assets that give rise to direct interest						
	expense allocations under Regs. sec. 1.882-5(a)(1)(ii)						
f	Other adjustments to average assets included in line 2 (e.g.,						
	mark-to-market differences)						
4	Combine lines 3a through 3f	510,000,000					
5	Total value of U.S. assets for the tax year	490,000,000	1(	0,000,000			500,000,000
	Column (a): Subtract line 4 from line 2.						
	Column (b): Enter total from Schedule P, line 19.						
Ste	column (c): See instructions for amount to enter.  D 2 U.SConnected Liabilities for the Tax	Vear: Pegulation	36 <b>S</b> 00	tion 1 89	  2-5(c)		
			13 000	1.00	2-3(0)		
6	Specify the method used to determine the amounts in Step	` ,					
	✓ Actual ratio under Regs. sec. 1.882-5(c)(2). Complete lin  Fixed ratio under Temp. Regs. sec. 1.882-5T(c)(4). Complete lin	_	eiow.				
а	Average worldwide liabilities	piete iiile od below.			500,00	00,000	
b	Average worldwide assets				1,000,0		
c	Divide line 6a by line 6b					<b>50</b> %	
	•						
d	Fixed ratio under Temp. Regs. sec. 1.882-5T(c)(4). If the cor Temp. Regs. sec. 1.882-5T(c)(4), enter 95% on line 6d. If the	poration is a foreign	bank as foreign b	defined in			
	50% on line 6d					%	
е							50 %
7a	U.Sconnected liabilities before Regs. sec. 1.884-1(e)(3) ele	ction(s). Multiply line	5, colum	ın (d) by line	e 6e		250,000,000
b	Total amount of U.S. liability reduction under Regs. sec. 1.8						0
C		romo II C. Doolsod				, <b>•</b>	250,000,000
Ste	p 3 Interest Expense Paid or Accrued on Aver	(a)	Liabili		uiations Se b)	ection	(c)
		Set(s) of Books that		Partn	ership		Totals.
		Rise to U.S. Bool Liabilities (see in:		Inte	rests		Add columns (a) and (b)
			,				., .,
8	Total average amount of U.S. booked liabilities as defined in Regs. sec. 1.882-5(d)(2) (see instructions)	245,00	00,000		5,000,000		250,000,000
	<b>Column (a):</b> Do not include amounts that give rise to directly allocable interest under Regs. sec. 1.882-5(a)(1)(ii)						
	or from partnerships includible in column (b).						
	Column (b): Enter the total from Schedule P, line 17.						
9	Total interest paid or accrued during the tax year on line 8 amount	12,2	50,000		250,000		12,500,000
	Column (a): Do not include amounts that give rise to						
	directly allocable interest under Regs. sec. 1.882-5(a)(1)(ii)						
	or from partnerships includible in column (b).						
	Column (b): Enter the total from Schedule P, line 14c.						

Schedule I (Form 1120-F) 2008

		=	-						
	p 3 (cont.) Adjusted U.S. Booked Liabilities					o(d)			
If line	e 7c is greater than line 8, column (c), complete lines 10 throe 7c is less than or equal to line 8, column (c), skip lines 10	ough 13 below and through 13 and con	skip lin nplete l	es 14a and 14 lines 14a and 1	b. 14b.				
10	If the corporation is a foreign bank which is making a current 30-day LIBOR (see instructions), check the box on this line, sk on line 10d	kip lines 10a through	n 10c, a	nd enter the ra	ge te				
а	Total interest paid or accrued during the tax year on U.S. dol U.S. booked liabilities included on line 8	llar liabilities that are		10a					
b	Average U.S. dollar denominated liabilities that are <b>not</b> U.S. b on line 8		uded	10b					
С	Divide line 10a by line 10b			10c	%				
d	Enter the 30-day LIBOR rate, if elected under Temp. Regs. s			10d	%	40			0/
е	Enter the rate from line 10c or, if elected, the 30-day LIBOR					10e			%
11	Excess U.Sconnected liabilities. Subtract line 8 from line				. ▶	11			
12	Excess interest. Multiply line 10e by line 11				. ▶	12			
13	Add lines 9, column (c) and 12					13		100	0/
14a	Scaling ratio. Divide line 7c by line 8, column (c)					14a	4	2,500,000	%
b	Multiply line 9, column (c) by line 14a. See instructions for he					14b	<u> </u>	2,500,000	
15	Interest expense allocable to ECI under the adjusted U. from line 13 or line 14b here and on line 21				result . ▶	15	1	2,500,000	
Ste	p 3 (cont.) Separate Currency Pools Method: F	Regulations Sect	tion 1.	.882-5(e)					
		(a) U.S. Dollar Denominated		(b) ome Country ency. Specify:		(c) Curren pecify:	ісу.	(d) Other Curren Specify:	су.
16a	<b>U.S. assets.</b> Enter the corporation's U.S. assets, using the methodology in Regs. sec. 1.882-5(e)(1)(i). If more columns are needed, attach schedule (see instructions)		<b>•</b>		<b>&gt;</b>			•	
b	Check here if a less than 3% currency election was made								
17a	Enter the percentage from line 6e	%	)	%			%		%
	<b>U.Sconnected liabilities.</b> Multiply line 16a by line 17a, or, if a liability reduction election is made, see instructions .								
18a	Enter the total interest expense paid or accrued for the tax year with respect to the foreign corporation's worldwide liabilities denominated in that foreign currency (enter in functional currency)								
b	Enter the corporation's average worldwide liabilities (whether interest bearing or not) denominated in that foreign currency (enter in functional currency)								
С	Borrowing rate: Divide line 18a by line 18b	%	)	%			%		%
19	Interest expense allocation by separate currency pool.  Multiply line 17b by line 18c								
20	Interest expense allocable to ECI under the separate curr (a) through (d), and amounts from attached schedule, if any,	and enter the result	here a	nd on line 21					
	SUMMARY—Interest Expense Allocation	n and Deduction	<u>unde</u>			tion	1.882-	5	
21	Amount from line 15 or line 20, as applicable	2	21	12,500,000	0				
22	Enter the corporation's interest expense directly allocable Regs. sec. 1.882-5T(a)(1)(ii). (Include total from Schedule P, I		2						
23	Interest expense allocable to ECI under Regs. sec. 1.882	-5. Add lines 21 and	122		. ▶	23	1	2,500,000	
24a	Amount of line 23 that is disallowed as a deduction under under an income tax treaty (attach schedule—see instruction		4a (		)				
b	Deferred interest expense under section 163(e)(3), 163(j), or 2 schedule—see instructions)	1 / 1 / 1	łb						
	Amount of line 23 that is capitalized under section schedule—see instructions)		4c (		)				
d	Combine lines 24a through 24c					24d			
25	Total interest expense deduction under Regs sec. 1 882-	5 Combine lines 22	and 24	d and enter ha	re and				

on Form 1120F, Section II, line 18. The amount entered on line 25 may not exceed the total interest expense

#### SCHEDULES M-1 and M-2 (Form 1120-F)

### Reconciliation of Income (Loss) and Analysis of **Unappropriated Retained Earnings per Books**

► Attach to Form 1120-F.

OMB No. 1545-0126

Employer identification number

11

Department of the Treasury Internal Revenue Service Name of corporation

RMN	I Incorporated				11		0000600
Scl				s With Income per Return d of Schedule M-1—see ins		ons.	
1 2 3 4 5 a b c c d	Net income (loss) per books Federal income tax per books Excess of capital losses over capital gains Income subject to tax not recorded on books this year (itemize):		8 a b	Income recorded on books the included on this return (item Tax-exempt interest \$	ize):	rged nize):	
Scl	nedule M-2 Analysis of Unappropri	iated Retained	Earr	nings per Books per Retu	rn		
1 2 3	Balance at beginning of year  Net income (loss) per books  Other increases (itemize):	8,203,100	5 6 7	Distributions: a Cash b Stock c Property . Other decreases (itemize):			
4	Add lines 1, 2, and 3	8,203,100	8	Balance at end of year (line 4 le	ss line	7) .	8,203,100



#### Form 1120-F Test Scenario 1

#### **SCHEDULE M-3** (Form 1120-F)

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

Department of the Treasury Internal Revenue Service Name of corporation

► Attach to Form 1120-F. ► See separate instructions.

Employer identification number

OMB No. 1545-0126

RM	N Incorporated 11	-	000060	D
A	Has the corporation reported taxable income on Form 1120-F, page 3, using a treaty provision to attribusiness profits to a U.S. permanent establishment under rules other than section 864(c)?	oute	Yes	✓ No
В	Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for period (see instructions)?	the	☐ Yes	✓ No
С	Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions	s)?	✓ Yes	☐ No
D	Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on F 1120-F, Schedule L?	orm 	☐ Yes	✓ No
Pa	rt I Financial Information and Net Income (Loss) Reconciliation (see instructions)			
1	Is the corporation a foreign bank as defined in Temporary Regulations section 1.882-5T(c)(4)?  Yes. Complete the remainder of Part I as follows:  If D is "Yes," use the income statement described in D to complete lines 2 through 5 and 7 thro If D is "No," use the income statement(s) for the set(s) of books reported on Form 1120-F, Sche			
	to complete lines 2 through 5 and 7 through 11.  No. Complete the remainder of Part I as follows:  If B is "Yes," use the income statement described in B to complete lines 2 through 11.  If B is "No" and C is "Yes," use the income statement described in C to complete lines 2 through If B and C are "No" and D is "Yes," use the income statement described in D to complete lines 2 through B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through B and C are "No," use the income statement described in the instructions to complete lines 2 through B and C are "No," use the income statement described in the instructions to complete lines 2 through B and C are "No," use the income statement described in the instruction to complete lines 2 through B and C are "No," use the income statement described in the instruction the instruction through	hroug		
	Enter the income statement period: Beginning 01 / 01 / 2008 Ending 12 / 31 / 2008  Has the corporation's income statement been restated for the income statement period entered on I  Yes. Attach an explanation and the amount of each item restated.  No.	ine 2a	n?	
С	Has the corporation's income statement been restated for any of the 5 income statement periods pre the period on line 2a?  Yes. Attach an explanation and the amount of each item restated.  No.	ecedi	ng	
3	Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?  Yes. List exchange(s) and symbol  No.			
4	Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1	4	12,	200,000
b		5a 5b	(	,
	Net income from includible disregarded U.S. entities not included on line 4 (attach schedule)	5c 5d	(	,
_	Net loss from includible disregarded U.S. entities not included on line 4 (attach schedule)	6		
6 7a	Net income (loss) from foreign locations not included on line 4 (attach schedule)	7a	(	Y
/a b		7b	,	
8	Adjustments to intercompany transactions (attach schedule)	8		
9	Adjustments to intercompany transactions (attach schedule)	9		
10	Other adjustments to reconcile to amount on line 11 (attach schedule)	10		
11	Adjusted financial net income (loss) of non-consolidated foreign corporation. Combine lines 4	11	10	200 000

Schedule M-3 (Form 1120-F) 2008

Name of corporation

RMN Incorporated

Employer identification number

11 0000600

Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)

	Income (Loss) Items	(a) Income (Loss) per Income Statement (optional)	<b>(b)</b> Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Return (optional)
4	Gross receipts	24,984,000	(7,500)			24,976,500
1			(1,000)			
2	Cost of goods sold (attach schedule) .					
3a	Dividends from foreign entities	40 500	(40,000)	10 A		0.500
b	Dividends from U.S. entities	13,500	(10,000)			3,500
С	Substitute dividend payments received .					
4a	Interest income excluding interest equivalents	20,000	10	(10,000)		10,000
b	Substitute interest payments received					
С	Interest equivalents not included on line 4b					
5	Gross rental income					
6	Gross royalty income					
7	Fee and commission income	4,312,900		(4,312,900)		
		4,012,000		(4,012,000)		
8	Income (loss) from equity method corporations					
9	Net income (loss) from U.S. partnerships					
10	Net income (loss) from certain foreign partnerships (see instructions)					
11	Net income (loss) from other pass-through entities (attach schedule)					
12	Items relating to reportable transactions (attach details)					
40						
13	Hedging transactions					
14a	Mark-to-market income (loss) under section 475(a)					
b	Mark-to-market income (loss) subject to section 475(d)(3)(B)					
С	Mark-to-market income (loss) under section 475(e)					
Ч	Mark-to-market income (loss) under					
	section 475(f)					
15	Gain (loss) from certain section 988 transactions					
16a	Interest income from global securities dealing					
b	Dividends from global securities dealing					
С	Gains (losses) and other fixed and determinable, annual, or periodic					
	income from global securities dealing not included on lines 16a and 16b	(333,500)		33,500		(300,000)
17	Sales versus lease (for sellers and/or	(00,00)		33,030		(000,000)
40	lessors)					
18	Section 481(a) adjustments					
19	Unearned/deferred revenue					
20	Original issue discount, imputed interest, and phantom income .					
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities .					
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities					

Page 3 Schedule M-3 (Form 1120-F) 2008 Name of corporation Employer identification number **RMN** Incorporated 11 0000600 Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Part II Corporations With Taxable Income per Return (see instructions) (continued from page 2) (d) (e) Income (Loss) (c) Other Permanent Income (Loss) per Income (Loss) Items Permanent Differences Temporary per Return Income Statement Differences for Allocations to Differences (optional) (optional) Non-ECI and ECI 21c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . e Abandonment losses . . . . . Worthless stock losses (attach details) . Other gain/loss on disposition of assets other than inventory . . . 22 Capital loss limitation carryforward used . . . . . . Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities . 24 Other income (loss) items with differences (attach schedule) . . . Total income (loss) items. Combine 28.996.900 (17,500)(4,289,400)24.690.000 lines 1 through 24 . . . . . 26 Total expense/deduction items (16,796,900)4,296,900 150,000 (12,350,000)(from Part III, line 33) . . . . 27 Other items with no differences . Reconciliation totals. Combine 12,200,000 (17,500)7,500 150.000 12,340,000 lines 25 through 27 Note. Line 28, column (a), must equal the amount on Part I, line 11, and column (e) must equal Form 1120-F, page 3, line 29. Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign **Corporations With Taxable Income per Return** (see instructions) (d) (a) (c) Other Permanent Expense per Deduction per **Expense/Deduction Items** Temporary Permanent Differences Income Statement Tax Return Differences Differences for Allocations to (optional) (optional) Non-ECI and ECI 4,296,900 (4,296,900)U.S. current income tax expense 1 U.S. deferred income tax expense Non-U.S. current income tax expense (other than foreign withholding taxes) Non-U.S. deferred income tax expense . . . . . . . . . Non-U.S. withholding taxes . . . Compensation with section 162(m) limitation . . . . . . . . . . . . 7 Salaries and other base compensation 8 Stock option expense . . . . .

9

10

11

Other equity-based compensation

Fines and penalties

similar costs . . .

Meals and entertainment . . . .

Judgments, damages, awards, and

. . . . .

Schedule M-3 (Form 1120-F) 2008 Page **4** 

Name of corporation

RMN Incorporated

Employer identification number

11 0000600

Part III

Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign
Corporations With Taxable Income per Return (see instructions) (continued from page 3)

	Corporations With Taxa	bie income per	Return (see ins	structions) (contil	lued from page	3)
	Expense/Deduction Items	(a) Expense per Income Statement (optional)	<b>(b)</b> Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	<b>(e)</b> Deduction per Tax Return (optional)
13 14 15 16 17	Pension and profit-sharing Other post-retirement benefits Deferred compensation Charitable contributions Domestic production activities			12	20.	
18	deduction		13			
19	Current year acquisition/reorganization other costs		Oi			
20 21	Amortization/impairment of goodwill  Amortization of acquisition, reorganization, and start-up costs					
22	Other amortization and impairment write-offs					
23 24	Depreciation					
25	Purchase versus lease (for purchasers and/or lessees)	40 500 000				
26a b	Interest expense per books  Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)	12,500,000				12,500,000
c d	Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d)			( )		
е	Interest equivalents (e.g., guarantee fees) not included on line 26d					
27	U.S. source substitute dividend payments					
28 29 30	Fee and commission expense Royalty expense					
31	Expenses allocable to effectively connected income under Regulations section 1.861-8 from home office or other books that do not give rise to U.S. booked liabilities (from Schedule H (Form 1120-F), line 20)				(150,000)	(150,000)
32	Other expense/deduction items with differences (attach schedule)					
33	Total expense/deduction items.  Combine lines 1 through 32. Enter here and on Part II, line 26	16,796,900		(4,296,900)	(150,000)	12,350,000

#### Form 1120-F Test Scenario 1

#### **SCHEDULE P** (Form 1120-F)

### List of Foreign Partner Interests in Partnerships

OMB No. 1545-0126

Department of the Treasury Internal Revenue Service

Name of corporation (foreign partner)

► Attach to Form 1120-F.

► See separate instructions. Employer identification number (EIN)

RI	MN Incorporated						1	11	0(	000600
Pa	art I List of Foreign Partne	er Intere	ests in Partners	hips		6				
	(a) Name of partnership		(b) Address	64	0	(c) EIN	corporat treated a U.S. tra	tion's dist as ECI, in v ade or b	tributive whole o	o, is the foreign e share ECI, or or in part, with a es determined structions)?
A	ABC Financial Services	123 Wa	II ST., NY, NY USA	A 10005	12	3456789		Yes		No
В								Yes		No
С								Yes		No
D								Yes		No
No	te: If corporation has more than	4 partne	rship interests, cor	ntinue on sepa	rate p	age. See ins				
Pa	rt II Foreign Partner Incor	ne and	Expenses: Rec	onciliation t				1065)		
					Sch	nedules K-	1			
			Α	В		С		D	$\rightarrow$	Total
1	Net income (loss) reported on through 3, Schedule K-1	lines 1	250,000							250,000
2	Gross income included on I through 3, Schedule K-1	ines 1	500,000							500,000
3	Gross effectively connected incor on lines 1 through 3, Schedule K	, ,	500,000							500,000
	Other non-interest expenses on through 3, Schedule K-1 Non-interest expenses on lines 1								_	
6	3, Schedule K-1, allocated to gros Other gross income reporte									
	Schedule K-1									
	Schedule K-1									
	Other non-interest expenses re on Schedule K-1									
<u> </u>	on Schedule K-1 allocated to E									
10	<b>Total gross income.</b> Add lines and 6		500,000							500,000
11	Total gross effectively con income. Add lines 3 and 7	nected	500,000							500,000
12	Interest expense on lines 1 thro Schedule K-1		250,000							250,000
13	Other interest expense repor Schedule K-1, lines 13 and 18	ted on								
14a	Total interest expense. Add li and 13		250,000							250,000
k	Interest expense directly al under Temporary Regulations 1.882-5T(a)(1)(ii)(B). ( <b>Note:</b> Including 14b total on Schedule I, line	section Ide the								
C	Subtract line 14b from line 14a. Enter the line 14c total on Scholine 9, column (b).)	edule I,	250,000							250,000

Page 2 Schedule P (Form 1120-F) 2008

### Part III Foreign Partner's Average Outside Basis Under Regulations sections 1.882-5(b) and 1.884-1(d)(3)

#### Schedules K-1

	Α	В	С	D	Total
<b>15</b> Section 705 outside basis	10,000,000		6		10,000,000
<b>16a</b> Partner's liabilities included in outside basis under section 752 that give rise to directly allocable interest expense under Temporary Regulations section 1.882-5T(a)(1)(ii)(B)	5,000,000	44 2		08	5,000,000
<b>b</b> All other liabilities included in partner's outside basis under section 752	716				
c Add lines 16a and 16b	5,000,000 5,000,000	40			5,000,000 5,000,000
d Subtract line 16c from line 15	3,000,000				3,000,000
17 Partner's liabilities under Regulations section 1.884-1(d)(3)(vi). (Note: Enter the line 17 total on Schedule I, line 8, column (b).)	5,000,000				5,000,000
18 Partner's outside basis under Regulations section 1.884-1(d)(3)(vi).  Add lines 16d and 17	10,000,000				10,000,000
19 Partner's outside basis allocable to ECI under Regulations section 1.884-1(d)(3)(i). (Note: Enter the line 19 total on Schedule I, line 5, column (b).)	10,000,000				10,000,000
20 Enter "income" or "asset" to indicate the allocation method used on line 19 (see instructions)	ASSET				2,220,200

Schedule P (Form 1120-F) 2008

#### Form 1120-F Test Scenario 1

### SCHEDULE S (Form 1120-F)

# Exclusion of Income From the International Operation of Ships or Aircraft Under Section 883

OMB No. 1545-0126

2008

Department of the Treasury Internal Revenue Service

► Attach to Form 1120-F.

	·	Employer ider	ntification number
Pai		'	
-1a	Enter the name of the qualified foreign country in which the foreign corporation was organized		
1b	Check one (and only one) of the following boxes to indicate the type of equivalent exemp country listed in 1a above:  Section 883 — domestic law Section 883 — exchange of notes Income tax convention	tion grante	d by the foreign
1c	Enter the applicable authority (i.e., the specific provision) of the equivalent exemption type instructions)	indicated	on line 1b (see
2 a	Enter the gross income in each of the following categories of qualified income for which the exe <b>Note:</b> If an amount is not readily determinable, enter a reasonable estimate. If an estimate below, check here ▶ ☑ Income from the carriage of passengers and cargo	-	_
h	Time or voyage (full) charter income of a ship or wet lease income of an aircraft		
0	Bareboat charter income of a ship or dry charter income of an aircraft		250,000
ا	Incidental bareboat charter income or incidental dry lease income		200,000
u		. 00	
f	Incidental container-related income	ne	
g	Capital gains derived by a qualified foreign corporation engaged in the international operation ships or aircraft from the sale, exchange or other disposition of a ship, aircraft, container related equipment or other moveable property used by that qualified foreign corporation in the international operation of ships or aircraft.	or	
h	Income from participation in a pool, partnership, strategic alliance, joint operating agreemer code-sharing arrangement, international operating agency, or other joint venture described Regulations section 1.883-1(e)(2).	nt, in . <b>2h</b>	
3	Stock ownership test of Regulations section 1.883-1(c)(2):  Check one (and only one) of the following boxes to indicate the test under which the stock of section 1.883-1(c)(2) was satisfied:  The publicly-traded test of Regulations section 1.883-2(a). Complete Part II.  The CFC stock ownership test of Regulations section 1.883-3(a). Complete Part III.  The qualified shareholder stock ownership test of Regulations section 1.883-4(a). Complete	·	st of Regulations
4	Check the box if none of the shares of the foreign corporation's stock that are held by qualified to satisfy any of the stock ownership tests described in Regulations section 1.883-1(c)(2) are issued to satisfy any of the stock ownership tests described in Regulations section 1.883-1(c)(2) are issued to satisfy any of the stock ownership tests described in Regulations section 1.883-1(c)(2) are issued to satisfy any of the stock ownership tests described in Regulations section 1.883-1(c)(2) are issued to satisfy any of the stock ownership tests described in Regulations section 1.883-1(c)(2) are issued to satisfy any of the stock ownership tests described in Regulations section 1.883-1(c)(2) are issued to satisfy any of the stock ownership tests described in Regulations section 1.883-1(c)(2) are issued to satisfy any of the stock ownership tests described in Regulations section 1.883-1(c)(2) are issued to satisfy the stock ownership tests described in Regulations section 1.883-1(c)(2) are issued to satisfy the stock ownership tests described in Regulations section 1.883-1(c)(2) are issued to satisfy the sat		
5	Check the box if <b>(a)</b> there are no shares of an intermediary entity that were held by qualified sharny such shares, none of the shares that were relied on to satisfy any of the stock over Regulations section 1.883-1(c)(2) are issued in bearer form.	vnership te	sts described in
Par	t II Stock Ownership Test for Publicly-Traded Corporations		
6	Enter the name of the country in which the stock is primarily traded ▶		
7	Enter the name of the securities market(s) on which the stock is listed ▶		
8	Enter a description of each class of stock relied upon to meet the requirements of Regulation instructions for description requirements) ▶	ons section	1.883-2(d) (see
9	For each class of stock relied upon to meet the "regularly traded test" of Regulations section 5% shareholders (as defined in Regulations section 1.883-2(d)(3)(i)) own in the aggregate 50% value of the outstanding shares of that class of stock for more than half the number of days due	% or more	of the vote and
a(	i) The days during the tax year of the corporation in which the stock was closely-held, withou	it regard to	the exception in

Regulations section 1.883-2(d)(3)(ii) ▶

Page 2 Schedule S (Form 1120-F) 2008 (ii) The total percentage of the vote and value of the class of stock that is owned by 5% shareholders during such days ▶ ..... % With respect to all qualified shareholders who own directly, or by application of the attribution rules in Regulations section 1.883-4(c), stock in the closely-held block of stock upon which the corporation intends to rely to satisfy the exception to the closely-held test of Regulations section 1.883-2(d)(3)(ii), enter: The total number of qualified shareholders, as defined in Regulations section 1.883-4(b)(1) ▶ ...... (ii) The total percentage of the value of the shares owned, directly or indirectly, by such qualified shareholders by country of residence (see instructions): Country code (see instructions) (iii) The days during the tax year of the corporation that such qualified shareholders owned, directly or indirectly, their shares in the closely-held block of stock ▶ ..... Part III Stock Ownership Test for Controlled Foreign Corporations Enter the percentage of the value of the shares of the CFC that is owned by all qualified U.S. persons identified in the qualified ownership statements required under Temporary Regulations section 1.883-3T(c)(2), applying the attribution of ownership rules of Temporary Regulations section 1.883-3T(b)(4) ▶ .....5 % Enter the period during which such qualified U.S. persons held such stock (see instructions) ▶ January 1, 2008 thru December 31, 2008 Enter the period during which the foreign corporation was a CFC (see instructions) ▶..... January 1, 2008 thru December 31, 2008 If the answer to 14 above is "Yes," is the CFC relying on direct or indirect ownership of such shares to ☐ Yes ☐ No **Qualified Shareholder Stock Ownership Test** Check the box if more than 50% of the value of the outstanding shares of the corporation is owned (or treated as owned by reason of Regulations section 1.883-4(c)) by qualified shareholders for each category of income for which the With respect to all qualified shareholders relied upon to satisfy the 50% ownership test of Regulations section 1.883-4(a): Enter the total number of such qualified shareholders as defined in Regulations section 1.883-4(b)(1) ▶ Enter the total percentage of the value of the outstanding shares owned, applying the attribution rules of Regulations section 1.883-4(c), by such qualified shareholders by country of residence or organization, whichever is applicable: Country code (see instructions) Percentage

Enter the period during the tax year of the foreign corporation that such stock was held by qualified shareholders ▶

#### Form 1120-F Test Scenario 1

### SCHEDULE V (Form 1120-F)

#### List of Vessels or Aircraft, Operators, and Owners

OMB No. 1545-0126

2008

Department of the Treasury Internal Revenue Service

► Attach to Form 1120-F, Section I, line 9.

Name of corporation

**RMN Incorporated** 

Employer identification number 11 0000800

With respect to any vessel or aircraft for which the corporation is claiming a 4% rate of tax under section 887 on Form 1120-F, Section I, line 9, the corporation must provide the following information with respect to each such vessel or aircraft.

		A	В	C	D
1	Name of vessel or aircraft	Jill	Jack		
2	Vessel or aircraft ID number	110000700	110000100		
3	Was the vessel or aircraft chartered in?	✓ Yes □ No	Yes No	☐ Yes ☐ No	☐ Yes ☐ No
4	Was the vessel or aircraft chartered out? .	✓ Yes □ No	Yes V No	☐ Yes ☐ No	☐ Yes ☐ No
5	Name of owner corporation	NAM	Bnimble		
6	EIN of owner corporation	110000800	110000200		
7	Name of operator corporation	Nam Corp	Jack B Quick		
8	EIN of operator corporation	110000900	110000300		
9	U.S. source gross transportation income .	250,000	0		
•	o.o. coarco groco tranoportation moomo ,			1	1

**Total U.S. source gross transportation income.** Add the amounts on line 9, columns A through D (and the amounts on line 9 of any attachments). Enter here and on Form 1120-F, Section I, line 9, column (b) ► 250,000

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 1120-F.

Cat. No. 50821R

Schedule V (Form 1120-F) 2008

#### Form 1120-F Test Scenario 1

Form **3800** 

#### **General Business Credit**

2008

Attachment Sequence No. 22

OMB No. 1545-0895

Department of the Treasury Internal Revenue Service (99) ► See separate instructions.

Attach to your tay return

Sequence No. 2

Name(s) shown on return

► Attach to your tax return.

RMN Incorporated

11-0000600

Part I Current Year Credit	
----------------------------	--

	portant: You may not be required to complete and file a separate credit form (shown in parenthesedit. For details, see the instructions.	es belo	w) to claim the	
	Investment credit (attach Form 3468)	1a		
b	Welfare-to-work credit (Form 8861)	1b		
c	Credit for increasing research activities (only from partnerships, S corporations, estates, and trusts)	1c	20,000	
d	Low-income housing credit (Form 8586) (enter EIN if claiming this credit from a pass-through entity:)	1d		
е	Disabled access credit (Form 8826) (do not enter more than \$5,000)	1e		
f	Renewable electricity production credit (Form 8835, Section A only)	1f		
a	Indian employment credit (only from partnerships, S corporations, cooperatives, estates, and			
9	trusts)	1g		
h	Orphan drug credit (Form 8820)	1h		
i	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity:			
-		1i		
i	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	1j		
, k	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming			
K	this credit from a pass-through entity: )	1k		
- 1	Qualified railroad track maintenance credit (only from partnerships and S corporations)	11		
m	Biodiesel and renewable diesel fuels credit (attach Form 8864)	1m		
m	Low sulfur diesel fuel production credit (Form 8896)	1n		
n	Distilled spirits credit (Form 8906)	10		
0	Nonconventional source fuel credit (Form 8907)	1p		
p	Energy efficient home credit (Form 8908)	1q		
q		1r		
r	Energy efficient appliance credit (only from partnerships, S corporations, cooperatives, estates, and trusts)	<u> </u>		
s	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through	1s		
	entity:)	1t		
t	Alternative fuel vehicle refueling property credit (Form 8911)	1u		
u	Mine rescue team training credit (Form 8923)	1v		
V	Agricultural chemicals security credit (Form 8931)	1w		
W	Credit for employer differential wage payments (Form 8932)	1x		
X	Credit for contributions to selected community development corporations (Form 8847)	1y		
У	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	ı y		
2	Add lines 1a through 1y	2	20,000	
3	Passive activity credits included on line 2 (see instructions)	3		
4	Subtract line 3 from line 2	4	20,000	
5	Passive activity credits allowed for 2008 (see instructions)	5		
6	Carryforward of general business credit to 2008. See instructions for the schedule to attach .	6		
7	Carryback of general business credit from 2009 (see instructions)	7		
8	Current year credit. Add lines 4 through 7	8	20 000	

Cat. No. 12392F

Form 3800 (2008) Page **2** 

Pai	rt II Allowable Credit		
9	Regular tax before credits:  Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41.  Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the	9	
	applicable line of your return		2
	lines 1a and 1b, or the amount from the applicable line of your return		0
10	Alternative minimum tax:  • Individuals. Enter the amount from Form 6251, line 35	10	
	<ul> <li>Corporations. Enter the amount from Form 4626, line 14</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56</li> </ul>	10	
11	Add lines 9 and 10	11	
	Personal credits from Form 1040 or Form 1040NR (see instructions)  Foreign tax credit	-	
c d	Credit from Form 8834	-	
е	Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19)		
f	Add lines 12a through 12e	12f	
13	<b>Net income tax.</b> Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	13	
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-		
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	-	
16	Tentative minimum tax:		
	<ul> <li>Individuals. Enter the amount from Form 6251, line 33</li> <li>Corporations. Enter the amount from Form 4626, line 12</li> <li>16</li> </ul>		
	Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54		
17	Enter the greater of line 15 or line 16	17	
18	Subtract line 17 from line 13. If zero or less, enter -0-	18	
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18. Individuals, estates, and trusts: See the instructions for line 19 if claiming the research credit. C corporations: See the line 19 instructions if there has been an ownership change, acquisition, or reorganization.		
	Report the amount from line 19 (if smaller than line 8, see instructions) as indicated below or on the applicable line of your return:		
	<ul> <li>Individuals. Form 1040, line 54 or Form 1040NR, line 49</li> <li>Corporations. Form 1120, Schedule J, line 5c</li> <li>Estates and trusts. Form 1041, Schedule G, line 2c</li> </ul>	19	20,000

Form **3800** (2008)

(Rev. December 2007)

Department of the Treasury

### Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business

(Under Sections 6038A and 6038C of the Internal Revenue Code)

For tax year of the reporting corporation beginning , , , and ending ....., and ending ....., Note. Enter all information in English and money items in U.S. dollars

Interna	al Revenue Service NO	<b>ite.</b> Enter all informatio	n in Engiisn	ana money n	tems in U.S. aoi	iars.	
Pa		oration (see instructi					
	Name of reporting corporation					1b Employer identific	ation number
RM	N Incorporated					11 00	00600
	Number, street, and room or s	suite no. (if a P.O. box, se	e instructions			1c Total assets	
123	4 Main Street		<u> </u>				
	City or town, state, and ZIP co	ode (if a foreign address,	see instruction	ns)			
	ney, Austrailia 3000				401		,000,000,000
	Principal business activity			·		usiness activity code	
11	Total value of gross payments m (see instructions) reported on <b>th</b>		iled for the tax	of Forms 5472 c year		of gross payments made of gross payments made of gross reported on all Form	
	\$	2,000,000	1		\$		2,000,000
1i		ountry of 1k corporation		nder whose laws es an income tax	the reporting return as a resident	11 Principal country business is cond	
	5472 <b>►</b> □ Austra	lia Aus	tralia			Australia	
2		tock of the reporting con	rporation entit	led to vote, or	r (b) the total value	ue of all classes of stoo	ck of the
		areholder (see instru	uctions)			dh IIO identifiina an	
	Name and address of direct 2	9				<b>1b</b> U.S. identifying nur	nber, if any
RLo	Finance Group, 6 Ruee de la T	axes, Paris, France 0123	4			None	
1c	Principal country(ies) where business is conducted	1d Country of citizer organization, or i				laws the direct 25% for ne tax return as a reside	
Fra	nce	France		France			
	Name and address of direct 2			1141100		2b U.S. identifying nur	mber, if any
2c	Principal country(ies) where business is conducted	2d Country of citized organization, or i				laws the direct 25% for ne tax return as a reside	
3a	Name and address of ultimate	indirect 25% foreign sha	reholder	1		3b U.S. identifying nur	mber, if any
0-	Deire aire al a a contro (i a a) cola aura	Od Country of cities		0- 0	·(:) ···		-+ 050/
3C	Principal country(ies) where business is conducted	3d Country of citizer organization, or i	1.7			e laws the ultimate indire an income tax return as	
4a	Name and address of ultimate	indirect 25% foreign sha	reholder			4b U.S. identifying nur	mber, if any
4c	Principal country(ies) where business is conducted	4d Country of citizen organization, or i		,	,	le laws the ultimate indire an income tax return as	
Pai	• •	box: Is the related p	•	• .		•	
10	Name and address of related	orations must compl	ere mis da	souon and t	ne rest of Part	1II.  1b U.S. identifying nui	mbor if any
	a Financial, Rue de la Rue, 100					ib 0.5. Identifying hal	nber, ii ariy
						None	
10	Principal business activity ▶	Financial Investment			1d Principal by	usiness activity code	523900
	Relationship—Check boxes that		orting corporation	on Related	d to 25% foreign sh		gn shareholder
	Principal country(ies) where but					ted party files an income	<u> </u>
Fra	. ,		a resid	• ( )		, y	
	Paperwork Reduction Act Not	ica saa naga 4	FIAIIUU	Cat. No. 4	0087V	Earm 5/170	(Rev. 12-2007)
. UI I	apermork rieduction Act NO	ioo, ooo page Ti		Oat. 110. 4	JJU1 1	I OIIII OTI Z	(116V. 12-200/)

Form 5472 (Rev. 12-2007) Page **2** 

Pa	Monetary Transactions Between Reporting Corporations and Foreign Related Caution: Part IV must be completed if the "foreign person" box is checked in the If estimates are used, check here ▶ □			
		N a I		
1	Sales of stock in trade (inventory)	2		
2	Sales of tangible property other than stock in trade	3a		-
3a	Rents received (for other than intangible property rights)	3b		
b	Royalties received (for other than intangible property rights)	4		
4	Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	5		-
5	Consideration received for technical, managerial, engineering, construction, scientific, or like services	6	2 (	000,000
6	Commissions received	7b	2,0	,000
7	Amounts borrowed (see instructions) a Beginning balance b Ending balance or monthly average	8		
8	Interest received	9		
9	Premiums received for insurance or reinsurance	10		
10 11	Other amounts received (see instructions)	11	2 (	000,000
		12	2,0	,000,000
12	Purchases of stock in trade (inventory)	13		-
13	Purchases of tangible property other than stock in trade	14a		
14a b	Rents paid (for other than intangible property rights)	14b		
		15		
15	Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas) .  Consideration paid for technical, managerial, engineering, construction, scientific, or like services	16		
16		17		
17 18	Commissions paid	18b		
19	, , ,	19		
20	Interest paid	20		
21	Other amounts paid (see instructions)	21		
22	Total. Combine amounts on lines 12 through 21	22		
Pa	Nonmonetary and Less-Than-Full Consideration Transactions Between the F and the Foreign Related Party (see instructions)  Describe these transactions on an attached separate sheet and check here.		ting Corpo	ration
Pa	Additional Information All reporting corporations must complete Part VI.			
1	Does the reporting corporation import goods from a foreign related party?		Yes	<b>✓</b> No
2a	If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported g	goods?	Yes	<b>☑</b> No
	If "No," do not complete b and c below.			
b	If "Yes," attach a statement explaining the reason or reasons for such difference.			
С	If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the in			п.,
	goods in existence and available in the United States at the time of filing Form 5472?		☐ Yes	∐ No

#### **General Instructions**

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

#### What's New

- The IRS has modified Part IV, lines 3 and 14.
- A reporting corporation that uses an accrual method of accounting must use accrued payments and accrued receipts for purposes of computing the total amount to enter on each line of the Form 5472. See Regulations section 1.6038A-2(b)(8).

#### **Purpose of Form**

Use Form 5472 to provide information required under sections 6038A and 6038C when reportable transactions occur during the tax year of a reporting corporation with a foreign or domestic related party.

#### **Definitions**

**Reporting corporation.** A reporting corporation is either:

- A 25% foreign-owned U.S. corporation or
- A foreign corporation engaged in a trade or business within the United States.

**25% foreign owned.** A corporation is 25% foreign owned if it has at least one direct or indirect 25% foreign shareholder at any time during the tax year.

**25% foreign shareholder.** Generally, a foreign person (defined on page 3) is a 25% foreign shareholder if the person owns, directly or indirectly, at least 25% of either:

- The total voting power of all classes of stock entitled to vote or
- The total value of all classes of stock of the corporation.

The constructive ownership rules of section 318 apply with the following modifications to determine if a corporation is 25% foreign owned. Substitute "10%" for "50%" in section 318(a)(2)(C). Do not apply sections

318(a)(3)(A), (B), and (C) so as to consider a U.S. person as owning stock that is owned by a foreign person.

Related party. A related party is:

- Any direct or indirect 25% foreign shareholder of the reporting corporation,
- Any person who is related (within the meaning of section 267(b) or 707(b)(1)) to the reporting corporation,
- Any person who is related (within the meaning of section 267(b) or 707(b)(1)) to a 25% foreign shareholder of the reporting corporation, **or**
- Any other person who is related to the reporting corporation within the meaning of section 482 and the related regulations.

"Related party" does not include any corporation filing a consolidated Federal income tax return with the reporting corporation.

The rules in section 318 apply to the definition of related party with the modifications listed under the definition of 25% foreign shareholder above.

## Form **8453-I**

# Foreign Corporation Income Tax Declaration for an IRS e-file Return

Department of the Treasury Internal Revenue Service Declaration for an IRS e-file Return

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

calendar year 2008, or tax year beginning , 2008, ending , 20

internal ne	venue Service Tor Calenda	i year 2000, or tax year beg	iiiiiiig	, 2000, enam	9	, 20	
	corporation						r identification number
	ncorporated	Δ ΛΛ/I I I . II	I. A			11	0000600
Part I	Tax Return Informa	ttion (vynole dollars	oniy)				
<b>1</b> To	otal income (Form 1120-F, S	Section II, line 11)					24,990,000
<b>2</b> Ta	axable income (Form 1120-F	, Section II, line 31) .				2	12,334,000
<b>3</b> To	otal tax (Form 1120-F, Sche	dule J, line 9)	· · · ·			3	4,296,900
<b>4</b> At	mount owed (Form 1120-F,	page 1, line 7)				4	
5 O	verpayment (Form 1120-F, p		Be sure to	keep a copy	of the cor	5 oration's	156,630
b C V	entry to the financial instit federal taxes owed on this must contact the U.S. Tre (settlement) date. I also at to receive confidential info corporation is filing a balar the corporation will remain the corporation will remain. To the best of my knowledge and on's return, this declaration, and acodgment of receipt of transmission and (s) for the rejection. If the process	or More, that will be elected by the corporation's cury and its designated ution account indicate is return, and the financiasury Financial Agent uthorize the financial irrormation necessary to nee due return, I under liable for the tax liabil an officer of the above corporation's return of the companying schedules and an indication of whether ing of the corporation's return of the corporati	ectronically transcript and the tax process in the tax process and the tax process are transcript and the transcript and that if the agree with the arun is true, correct statements to the or not the corporation and the transcript are true, correct and the transcript are transcript are transcript are transcript and the transcript are	corporation is not to initiate are paration soft to debit the er 4537 no later to lived in the process and resolved in the process and resolve	not receiving a electronic further for paymetry to this acceptance of the issues related to treceive full than and penalties are given my electronic further esponding lines of consent to my Effect of the IRS send cepted, any indicates.	a refund.  nds withdra nent of the count. To ress days price electronic d to the parand timely s.  onic return orig f the corporat ff the corporat and gmy ERO, ation of a refur	awal (direct debit) corporation's evoke a payment, I or to the payment or taxes yment.  payment of taxes yment of its tax  ginator (ERO), transmitter, on's 2008 federal income r, and/or ISP sending the transmitter, and/or ISP and offset, and, if rejected,
reason(s) <b>Sign</b>	for the delay, or when the refund w	as sent.			Chief Fir	nancial Offic	er
Here	Signature of officer			Date	Title		
Part I		tronic Beturn Origi	nator (FRO)			instruction	ne)
collector, this form <b>3112,</b> IRS Partnersh and acco	that I have reviewed the above corp. I am not responsible for reviewing before I submit the return. I will give a c-file Application and Participation, hips, and Tax Exempt Organizations mpanying schedules and statement ormation of which I have any knowled.	the return and only declare to the officer a copy of all for and <b>Pub. 4163</b> , Modernized ). If I am also the Paid Preps, and to the best of my known.	hat this form accums and information e-File (MeF) Information arer, under penalti	rately reflects the in to be filed with thation for Authorize es of perjury I dec	data on the returr the IRS, and have d IRS e-file Provid clare that I have e	n. The corporal followed all of the care and Large xamined the attribute This Paid Present.	te officer will have signed ther requirements in <b>Pub.</b> Taxpayers (Corporations, bove corporation's return
ERO's	ERO's signature			also paid preparer	employed	]	
Use Only	Firm's name (or yours if self-employed),	AAAA Tax Service	-tt- 400 D- 11		EIN 1	· · · · · · · · · · · · · · · · · · ·	0000300
Under pe	address, and ZIP code  nalties of perjury, I declare that I have f, they are true, correct, and complete the complete that I have for the contract of the cont		ration's return and	accompanying scl		( /	123-4567 the best of my knowledge
Paid	Preparer's signature			Date	Check if self- employed	Preparer's	s SSN or PTIN
Prepare Use On	Firm's name (or yours if self-employed),				EIN		
	address, and ZIP code				t No. 407295	J. ( )	

## EXHIBIT 7 - Tax Year 2008 Form 7004 Test Scenarios

Form 7004 Test Scenario 1

Form 7004 Test Scenario 2

Form 7004 Test Scenario 3

Test Scenario # 1 for Form 7004

FORMS REQUIRED: 7004

**HEADER INFO:** 

**Tax Period**: 11/01/2008 – 10/31/2009

**Originator:** 

**EFIN:** Self-select

Type: ERO

Practitioner PIN: N/A

**EFIN:** Self-select **PIN:** Self-select

**PIN Entered by** – ERO

Return Type: 7004

Filer: EIN: 11-0000030

Name: RamcFile, Inc. Name Control: RAMC Address: 101 Main Street

Downtown, MD 20601

Officer: Name: Roger Rabbit

Title: Chief Executive Officer

Taxpayer PIN: N/A Phone: 703-555-1212

Email Address:

**DateSigned:** 01/15/10

Tax Year: 2008

**Binary Attachment Count:** 0

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

### **Application for Automatic Extension of Time To File Certain** Business Income Tax, Information, and Other Returns

► File a separate application for each return.

	Name			Identifying num	ber		
Type or							
Print	nt RamcFile Inc						
	Number, street, and room or suite no. (If P.O. box, see instructions.)						
File by the due date for the				26			
return for which 101 Main Street							
an extension is		gn address, enter	city, province or state, and country (follow the co	ountry's practice t	or entering		
instructions.	requested. See postal code)).						
	Downtown, MD 20601						
	structions before completing						
Part I A	Automatic 5-Month Extension (	Complete if F	iling Form 1065, 1041, or 8804				
	form code for the return that this a	application is f					
Application		Form	Application		Form		
Is For:		Code	Is For:		Code		
Form 1065		09	Form 1041 (estate)		04		
Form 8804		31	Form 1041 (trust)		05		
	Automatic 6-Month Extension						
	form code for the return that this a	· ·	<del></del>	<u> </u>	2   5		
Application		Form	Application		Form		
Is For:	w	Code	Is For:		Code		
Form 706-GS(D	,	01	Form 1120-PC		21		
Form 706-GS(T	)	02	Form 1120-POL		22		
Form 1041-N	-	06	Form 1120-REIT		23		
Form 1041-QF7		07	Form 1120-RIC		24		
Form 1042 Form 1065-B		08	Form 1120 S Form 1120-SF		25		
		10	Form 3520-A		26		
Form 1066		11	Form 8612		27		
Form 1120-C		12	Form 8613		28		
Form 1120-F		34 15	Form 8725		29 30		
Form 1120-FSC	`	16	Form 8831		32		
Form 1120-H	,	17	Form 8876		33		
Form 1120-L		18	Form 8924		35		
Form 1120-ND		19	Form 8928		XX		
	(section 4951 taxes)	20	1 0111 0020				
	•		have an office or place of business in	the United C	totoo		
	e	nat does not	have an office of place of business in	Title Officed S	biales,  ▶ □		
		ommon parent	of a group that intends to file a consolid	dated return			
•			0 1		. ▶ □		
			nd Employer Identification Number (Ell	N) for each me	ember		
	y this application.	,	. ,	,			
Part III A	All Filers Must Complete This F	Part					
4 If the orga	unization is a corporation or partne	rship that qua	lifies under Regulations section 1.6081	I-5, check her	e . ▶ 🗆		
	44.04 00 40.04 00						
h Short tay	year. If this tax year is less than 1	12 months ch	eck the reason:				
☐ Initial r			ccounting period	return to be	filed		
6 Tentative	total tax			6	1,000 00		
7 Total pay	ments and credits (see instructions	s)		7	1,000 00		
Electronic	c Federal Tax Payment System (I	EFTPS), a Fed	nust deposit this amount using the deral Tax Deposit (FTD) Coupon, or exceptions)	8	0		
For Paperwork F	Reduction Act Notice, see instruction	16	Cat. No. 13804A	Form <b>700</b>	<b>)4</b> (Rev. 12-2008)		

#### Test Scenario # 2 for Form 7004

FORMS REQUIRED: 7004

**ATTACHMENTS**: ConsolidatedGroupMembersSch

**HEADER INFO:** 

**Tax Period:** 11/01/2008 – 10/31/2009

Originator: EFIN: Self-select

Type: ERO

Practitioner PIN: N/A

**EFIN:** Self-select **PIN:** Self-select

PIN Entered by - ERO

Filer: EIN: 11-0000031

Name: ModeNTech, Inc Name Control: MODE Address: 301 New Street

Newtown, ND 58204

Officer: Name: Joe Smith

**Title:** President **Phone:** 301-555-1212

**Date signed:** January 4, 2010 **Taxpayer PIN:** Self-select

Return Type: 7004

Tax Year: 2008

**Binary Attachment Count: 0** 

IRS PAYMENT:

**RTN**: 012345672 **ACCT #**: 1234000000

TYPE OF ACCOUNT: Checking AMOUNT OF PAYMENT: 4,400

**REQUESTED PAYMENT DATE**: January 15, 2010 **TAXPAYER DAYTIME PHONE NUMBER**: 512-555-1111

#### **Details for Form 7004**

Attachment 1, Form 7004, Line 3, (ConsolidatedGroupMembersSch):

a. Name: Hottest Communications

Address: 100 Mail Avenue, Uptown, OH 45324

**EIN:** 11-0000043

b. Name: High-Tech Solutions

Address: 200 Main Street, Anytown, NC 27905

**EIN: APPLIED FOR** 

## **7004**

(Rev. December 2008)

Department of the Treasury
Internal Revenue Service

## Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

► File a separate application for each return.

OMB No. 1545-0233

Form **7004** (Rev. 12-2008)

internal nevel	A TOP OF VICE						
Type o	or	Name			Identifying nur	nber	
Print		11-0000031					
		ModeNTech Inc  Number, street, and room or suite no. (If	P.O. box, see ins	structions.)	11-00	700031	
File by the date for the	<b>I</b>						
return for	-	301 New Street			YO	)	
an extension is  City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice)						for entering	
requested instruction	<b>I</b>	postal code)).		1011			
		Newtown, ND 58204					
		ructions before completing					
Part I				Filing Form 1065, 1041, or 8804			
		orm code for the return that this a	-		<u> </u>	<u> L</u>	
Applicati	ion		Form Code	Application Is For:		Form Code	
Form 106	 65		09	Form 1041 (estate)		04	
Form 880			31	Form 1041 (trust)		05	
Part II	-	Itomatic 6-Month Extension					
		orm code for the return that this a				1	2
Applicati			Form	Application		Form	n
Is For:			Code	Is For:		Code	е
Form 706	6-GS(D)		01	Form 1120-PC		21	
Form 706	6-GS(T)		02	Form 1120-POL		22	
Form 104	41-N		06	Form 1120-REIT		23	
Form 104			07	Form 1120-RIC		24	
Form 104			08	Form 1120 S		25	
Form 106			10	Form 1120-SF	26		
Form 106			11	Form 3520-A	27		
Form 112			12	Form 8612		28	
Form 112			34	Form 8613		29	
Form 112			15	Form 8725		30	
Form 112			16 17	Form 8831 Form 8876		32	
Form 112 Form 112			18	Form 8924		33	
Form 112			19	Form 8928		XX	
_		section 4951 taxes)	20	1 61111 6626			
				have an office or place of business in	the United	States	
	eck here			nave an onice of place of business in		•	1
			ommon paren	t of a group that intends to file a consolic	lated return.		
	ck here					▶ 🗾	1
If ch	hecked,	attach a schedule, listing the nan	ne, address, a	and Employer Identification Number (EIN	N) for each m	iember	
		this application.					
Part III	Al	Filers Must Complete This F	Part				
				alifies under Regulations section 1.6081			
<b>5a</b> The	applica	tion is for calendar year 20 $\dots$ , o	r tax year beg	inning 11-01, 20 08, and end	ing 10-3	, 20	09
	-	rear. If this tax year is less than 1					
	Initial re	turn	Change in a	accounting period	return to be	filed	
6 Ton	tativa ta	tal tay			6	5,000	00
<b>6</b> Ten	ntative to	nai iax				3,000	<del>- 00</del>
7 Tota	al navm	ents and credits (see instructions	)		7	600	00
, 100	u payıl	ionto and oredito (see instructions	,				
8 Bala	ance di	e. Subtract line 7 from line 6 Ge	nerally, you i	must deposit this amount using the			
Elec	ctronic	Federal Tax Payment System (E	EFTPS), a Fed	deral Tax Deposit (FTD) Coupon, or			
				exceptions)	8	4,400	00

### Test Scenario # 3 for Form 7004

FORMS REQUIRED: 7004

**HEADER INFO:** 

**Tax Period:** 08/01/2008– 07/31/2009

Return Type: 7004

Originator: EFIN: Self-select

Type: ERO

**Practitioner PIN:** 

**EFIN:** Self-select **PIN:** Self-select

**PIN Entered by** – ERO

Filer: EIN: 11-0000033

Name: FOREIGNCO Group Name Control: FORE Address: 2 Rue Street

Paris City, France

Tax Year: 2008

**Binary Attachment Count:** 0

**IRS PAYMENT:** None

## **7004**

(Rev. December 2008)

Department of the Treasury
Internal Revenue Service

## Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

► File a separate application for each return.

OMB No. 1545-0233

Form **7004** (Rev. 12-2008)

		Name			Identifying num	ber	
Type							
Print		11-0000033					
File by t	the due						
,	date for the						
	or which	2 Rue Street			10		
an exter		City, town, state, and ZIP code (If a forei postal code)).	gn address, ente	r city, province or state, and country (follow the co	untry's practice f	or entering	
instructi		, ,		4011			
Note	Can inci	Paris City, France					
		ructions before completing		Tiling Form 1065, 1041, or 9904			
Part				Filing Form 1065, 1041, or 8804			
		orm code for the return that this a	-		<del></del>		
Application Is For:		~	Form Code	Application Is For:		Forn Code	
Form 1			09	Form 1041 (estate)		04	
Form 8			31	Form 1041 (trust)		05	
Part		utomatic 6-Month Extension (				05	
	_	orm code for the return that this a				1	6
Applica		on code for the retain that this t	Form	Application		Forn	
Is For:			Code	Is For:		Code	
Form 7	706-GS(D)		01	Form 1120-PC		21	
	706-GS(T)		02	Form 1120-POL		22	
Form 1	, ,		06	Form 1120-REIT		23	
	1041-QFT		07	Form 1120-RIC		24	
Form 1			08	Form 1120 S		25	
Form 1	1065-B		10	Form 1120-SF	26		
Form 1	1066		11	Form 3520-A	27		
Form 1	1120		12	Form 8612		28	
Form 1	1120-C		34	Form 8613	29		
Form 1	1120-F		15	Form 8725		30	
Form 1	1120-FSC		16	Form 8831		32	
Form 1	I120-H		17	Form 8876		33	
Form 1	I120-L		18	Form 8924		35	
Form 1	120-ND		19	Form 8928		XX	
Form 1	120-ND (	section 4951 taxes)	20				
<b>2</b> If	the orga	nization is a foreign corporation t	hat does not	have an office or place of business in	the United S	tates,	
	heck here					. ▶ □	]
<b>3</b> If	the organ	ization is a corporation and is the c	ommon paren	t of a group that intends to file a consolid	lated return,		
							1
		, ,	ne, address, a	and Employer Identification Number (EIN	N) for each me	ember	
		this application.					
Part I	Ш А	I Filers Must Complete This F	Part				
				alifies under Regulations section 1.6081			
5a Ti	he applica	ation is for calendar year 20 $\dots$ , o	r tax year beg	inning <b>08-01</b> , 20 <b>08</b> , and end	ling 07-31	, 20	09
b S	_	ear. If this tax year is less than 1					
	Initial re	eturn 🗌 Final return 🗀	Change in a	accounting period	return to be	iled	
о т		-4-1.4			6	10,000	00
6 Te	entative to	otal tax				10,000	00
7 <del>-</del>	otal sau	ponto and aradita (aga instructions	.)		7	9,000	00
7 T	otai payn	nents and credits (see instructions	9)			3,000	- 50
0 P	elones d	a Subtract line 7 from line 6 Co	norally you	must denocit this amount using the			
				must deposit this amount using the deral Tax Deposit (FTD) Coupon, or			
Ē	lectronic	Funds Withdrawal (EFW) (see in	structions for	exceptions)	8	1,000	00

## Test Scenario # 4 for Form 7004

FORMS REQUIRED: 7004

**HEADER INFO:** 

**Tax Period:** 01/01/2008– 12/31/2008

Return Type: 7004

Originator: EFIN: Self-select

Type: ERO

Practitioner PIN:

**EFIN:** Self-select **PIN:** Self-select

**PIN Entered by** – ERO

Filer: EIN: 11-0000049

Name: Flower Store One Name Control: FLOW Address: 3 Bulb Street

Somewhere, TX 78621

Tax Year: 2008

**Binary Attachment Count:** 0

**IRS PAYMENT:** None

## **7004**

(Rev. December 2008)

Department of the Treasury
Internal Revenue Service

## Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

► File a separate application for each return.

micrial	nevenue Service				10	
Typ	e or	Name			Identity	ying number
Prin		Flower Store One				11 0000010
FIIII			11-0000049			
	the due	Number, street, and room or suite no. (If	r.o. box, see ins	all detions.)	_ [	
date f	or the for which	3 Bulb Street				
	ension is		an address enter	city, province or state, and country (follow the co	untry's	practice for entering
	sted. See	postal code)).	gir address, eriter	city, province of state, and country follow the co	unitary 3	Stabilities for efficiently
instru	ctions.	Somewhere, TX 78621	4			
Note	See ins	tructions before completing	this form			
Par				Filing Form 1065, 1041, or 8804		
		orm code for the return that this a				0 9
	cation	offit code for the return that this a	Form	Application	· · ·	Form
Is Fo			Code	Is For:		Code
	1065		09	Form 1041 (estate)		04
	8804		31	Form 1041 (trust)		05
Par		utomatic 6-Month Extension				
		orm code for the return that this a				
	cation	onn code for the rotain that the c	Form	Application		Form
Is Fo			Code	Is For:		Code
Form	706-GS(D)	)	01	Form 1120-PC		21
	706-GS(T)		02	Form 1120-POL		22
	1041-N		06	Form 1120-REIT		23
	1041-QFT		07	Form 1120-RIC		24
Form			08	Form 1120 S		25
	1065-B		10	Form 1120-SF		26
Form	1066		11	Form 3520-A		27
	1120		12	Form 8612		28
	1120-C		34	Form 8613		29
	1120-F		15	Form 8725		30
	1120-FSC		16	Form 8831		32
Form	1120-H		17	Form 8876		33
Form	1120-L		18	Form 8924		35
Form	1120-ND		19	Form 8928		XX
Form	1120-ND (	(section 4951 taxes)	20			
2	If the orga	nization is a foreign corporation t	hat does not	have an office or place of business in	the U	nited States.
	check here					▶ □
3	If the organ	nization is a corporation and is the c	ommon parent	t of a group that intends to file a consolic	lated r	eturn,
	check here					▶ □
	If checked,	, attach a schedule, listing the nan	ne, address, a	and Employer Identification Number (EIN	√l) for €	ach member
		this application.				
Part	III A	II Filers Must Complete This F	Part			
4	If the organ	nization is a corporation or partne	rship that qua	ulifies under Regulations section 1.6081	-5, ch	eck here . ▶ □
5a	The applica	ation is for calendar year 20	r tax year beg	inning, 20, and end	ing	, 20
b	Short tax	year. If this tax year is less than 1	2 months, ch	eck the reason:		
	🗌 Initial re	eturn 🗌 Final return 🗀	Change in a	accounting period   Consolidated	return	to be filed
					1 - 1	l I
6	Tentative to	otal tax			6	0
					_	
7	Total payn	nents and credits (see instructions	s)		7	0
				must deposit this amount using the		
	Electronic	Funds Withdrawal (EEW) (accid	etructions for	deral Tax Deposit (FTD) Coupon, or exceptions)		
	LIECTI ONIC	i ulius vvitilurawai (EFVV) (See In	SHUCHOHS IOF	evoehiioiis)	8	0