



1994

Publication 1407-B

Federal Tax Forms Advance Proof Copies

These advance proofs are subject to change and OMB approval before they are released for printing later this year.

Attached are advance proof copies of the following 1994 and 1995 Federal tax forms and schedules for businesses:

- Form W-2, Copy A
- Form W-2c, Copy A
- Form W-3
- Form W-3c
- Form 940
- Form 941
- **New Form 945**, Annual Return of Withheld Federal Income Tax
- **New Form 945-A**, Annual Record of Federal Tax Liability
- Form 1041 and its Schedule K-1
- Form 1065 and its Schedule K-1
- Form 1120
- Form 1120-A
- Form 1120S and its Schedule K-1
- Form 4626

Beginning in 1994, reporting of income tax withheld from nonpayroll payments was moved from the quarterly Form 941 to the new Form 945, an annual return. The nonpayroll payments include backup withholding and withholding for pensions, annuities, IRAs, and gambling winnings. The 1994 return is due January 31, 1995.

New Form 945-A is used by Form 945 filers who are required to follow a semiweekly deposit schedule for withheld taxes. These filers report their tax liability on Form 945-A and file it with their annual Form 945.

We have circled major changes on each item in this package. If you have comments about these items, please let us know by October 14, 1994. Write to: Tax Forms Committee, Early Release, Internal Revenue Service, Room 5577, 1111 Constitution Ave., NW, Washington, DC 20224. Although we may be unable to give detailed responses to your comments, we will carefully consider each suggestion. Both Forms 945 and 945-A have already been printed; therefore, comments about these items will be considered for next year's revisions.

If you need additional copies of this package, please write to: Internal Revenue Service, P.O. Box 25866, Richmond, VA 23289-5866.



a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008	
b Employer's identification number				1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips		6 Medicare tax withheld	
				7 Social security tips		8 Allocated tips	
d Employee's social security number				9 Advance EIC payment		10 Dependent care benefits	
e Employee's name (first, middle initial, last)				11 Nonqualified plans		12 Benefits included in box 1	
				13 See Instrs. for box 13		14 Other	
f Employee's address and ZIP code				15 Statutory employee <input type="checkbox"/>		Deceased <input type="checkbox"/>	
				Pension plan <input type="checkbox"/>		Legal rep. <input type="checkbox"/>	
				942 emp. <input type="checkbox"/>		Subtotal <input type="checkbox"/>	
				Deferred compensation <input type="checkbox"/>			
16 State		Employer's state I.D. No.		17 State wages, tips, etc.		18 State income tax	
						19 Locality name	
						20 Local wages, tips, etc.	
						21 Local income tax	

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1995**
 Copy A For Social Security Administration

For Paperwork Reduction Act Notice, see separate instructions.

Do NOT Cut or Separate Forms on This Page

Cat. No. 61437D

a Year/Form corrected 19 /		Void <input type="checkbox"/>	OMB No. 1545-0008	For Official Use Only ▶													
b Employee's name, address, and ZIP code <input type="checkbox"/> Corrected			c Employer's name, address, and ZIP code <input type="checkbox"/> Corrected														
d Employee's correct SSN		e Employer's SSA number 69-		f Employer's Federal EIN													
g Employer's state I.D. number		h Previously reported ▶		i Corrected ▶													
<table style="width: 100%; border: none;"> <tr> <td style="border: none;">Stat. emp. <input type="checkbox"/></td> <td style="border: none;">De-ceased <input type="checkbox"/></td> <td style="border: none;">Pension plan <input type="checkbox"/></td> <td style="border: none;">Legal rep. <input type="checkbox"/></td> <td style="border: none;">Def'd. comp. <input type="checkbox"/></td> <td style="border: none;">IRA/SEP <input type="checkbox"/></td> </tr> </table>		Stat. emp. <input type="checkbox"/>	De-ceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>	Def'd. comp. <input type="checkbox"/>	IRA/SEP <input type="checkbox"/>	<table style="width: 100%; border: none;"> <tr> <td style="border: none;">Stat. emp. <input type="checkbox"/></td> <td style="border: none;">De-ceased <input type="checkbox"/></td> <td style="border: none;">Pension plan <input type="checkbox"/></td> <td style="border: none;">Legal rep. <input type="checkbox"/></td> <td style="border: none;">Def'd. comp. <input type="checkbox"/></td> <td style="border: none;">IRA/SEP <input type="checkbox"/></td> </tr> </table>		Stat. emp. <input type="checkbox"/>	De-ceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>	Def'd. comp. <input type="checkbox"/>	IRA/SEP <input type="checkbox"/>	j Employer's use	
Stat. emp. <input type="checkbox"/>	De-ceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>	Def'd. comp. <input type="checkbox"/>	IRA/SEP <input type="checkbox"/>												
Stat. emp. <input type="checkbox"/>	De-ceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>	Def'd. comp. <input type="checkbox"/>	IRA/SEP <input type="checkbox"/>												
Complete k and/or l only if incorrect on the last form you filed. Show incorrect item here. ▶			k Employee's incorrect SSN		l Employee's name (as incorrectly shown on previous form)												
Form W-2 box		(a) As previously reported		(b) Correct information													
(c) Increase (decrease)																	
1 Wages, tips, other comp.																	
2 Federal income tax withheld																	
3 Social security wages																	
4 Social security tax withheld																	
5 Medicare wages and tips																	
6 Medicare tax withheld																	
7 Social security tips																	
8 Allocated tips																	
17 State wages, tips, etc.																	
18 State income tax																	
20 Local wages, tips, etc.																	
21 Local income tax																	
See back of Copy D for instructions and the Paperwork Reduction Act Notice.			Copy A For Social Security Administration														
Form W-2c (Rev. 10-94)			Department of the Treasury Internal Revenue Service														

Please do not staple.

CHANGES

Proof as of August 1994
 (subject to change)

Do NOT Cut or Separate Forms on This Page

DO NOT STAPLE

a Control number		33333		For Official Use Only ▶ OMB No. 1545-0008			
b Kind of Payer ▶	941	Military	943	1 Wages, tips, other compensation		2 Federal income tax withheld	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3 Social security wages		4 Social security tax withheld	
	CT-1	942	Medicare govt. emp.	5 Medicare wages and tips		6 Medicare tax withheld	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7 Social security tips		8 Allocated tips		
c Total number of statements		d Establishment number		9 Advance EIC payments		10 Dependent care benefits	
e Employer's identification number				11 Nonqualified plans		12 Deferred compensation	
f Employer's name				13 Adjusted total social security wages and tips			
.....				14 Adjusted total Medicare wages and tips			
g Employer's address and ZIP code				15 Income tax withheld by third-party payer			
h Other EIN used this year							
i Employer's state I.D. No.							
.....							

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶ _____ Title ▶ _____ Date ▶ _____

Telephone number () _____

Form **W-3** Transmittal of Wage and Tax Statements **1995**

Department of the Treasury
Internal Revenue Service

Please do not staple.

a Year/Form corrected 19 /	OMB No. 1545-0008	For Official Use Only ▶	
b Employer's name, address, and ZIP code <input type="checkbox"/> Corrected		c Number of Forms W-2c ▶	
		d Establishment number	
		e Employer's Federal EIN	
f Kind of payer		g Employer's state I.D. number	
941/941E <input type="checkbox"/> 942 <input type="checkbox"/> 943 <input type="checkbox"/> CT-1 <input type="checkbox"/> Military <input type="checkbox"/> Medicare gov. emp. <input type="checkbox"/> Sec. 218 <input type="checkbox"/>		h Employer's SSA no. (see instructions) 69-	
Complete i only if incorrect on the last form you filed. Show the incorrect item here.		i Employer's incorrect Federal EIN	j Incorrect establishment number
		k Employer's incorrect SSA number	
Form W-2c box		(a) Total of amounts entered in column (a) on attached Forms W-2c	(b) Total of correct information reported on attached Forms W-2c
1 Wages, tips, and other compensation			(c) Increase (decrease)
2 Federal income tax withheld			
3 Social security wages			
4 Social security tax withheld			
5 Medicare wages and tips			
6 Medicare tax withheld			
7 Social security tips			
8 Allocated tips			
17 State wages, tips, etc.			
18 State income tax			
20 Local wages, tips, etc.			
21 Local income tax			
22 Explain decreases here			
Has an adjustment been made on an employment tax return filed with the Internal Revenue Service? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," give date the return was filed ▶			
Under penalties of perjury, I declare that I have examined this return, including accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete.			
Signature ▶		Title ▶	Date ▶

()
Telephone number

Employer's Annual Federal Unemployment (FUTA) Tax Return

1994

▶ For Paperwork Reduction Act Notice, see separate instructions.

If incorrect, make any necessary change. ▶

<input type="text" value="Name (as distinguished from trade name)"/>	<input type="text" value="Calendar year"/>
<input type="text" value="Trade name, if any"/>	
<input type="text" value="Address and ZIP code"/>	<input type="text" value="Employer identification number"/>

T	
FF	
FD	
FP	
I	
T	

- A** Are you required to pay unemployment contributions to only one state? (If no, skip questions B through D.) . . . **Yes** **No**
- B** Did you pay all state unemployment contributions by January 31, **1995**? (If a 0% experience rate is granted, check "Yes.") (If no, skip questions C and D.) . . . **Yes** **No**
- C** Were all wages that were taxable for FUTA tax also taxable for your state's unemployment tax? (If no, skip D.) **Yes** **No**
- D** Did you pay all wages in states or territories **other than** the U.S. Virgin Islands? . . . **Yes** **No**
- If you answered "No" to any of these questions, you must file Form 940. If you answered "Yes" to all the questions, you may file Form 940-EZ, which is a simplified version of Form 940. You can get Form 940-EZ by calling 1-800-TAX-FORM (1-800-829-3676).

- E** If you will not have to file returns in the future, check here, complete, and sign the return . . . ▶
- F** If this is an Amended Return, check here . . . ▶

Part I Computation of Taxable Wages

1 Total payments (including exempt payments) during the calendar year for services of employees . . .	1		
2 Exempt payments. (Explain each exemption shown, attach additional sheets if necessary.) ▶	Amount paid		
	2		
3 Payments of more than \$7,000 for services. Enter only amounts over the first \$7,000 paid to each employee. Do not include payments from line 2. The \$7,000 amount is the Federal wage base. Your state wage base may be different. Do not use the state wage limitation	3		
4 Total exempt payments (add lines 2 and 3) . . .	4		
5 Total taxable wages (subtract line 4 from line 1) . . . ▶	5		

Part II Tax Due or Refund

1	Gross FUTA tax. Multiply the wages in Part I, line 5, by .062	1							
2	Maximum credit. Multiply the wages in Part I, line 5, by .054 2								
3	Computation of tentative credit (Note: All taxpayers must complete the applicable columns.)								
	Note: The additional credit shown in column (h) is limited to 3% of the taxable payroll for the U.S. Virgin Islands. Use 3% (.03) in column (f). See Part II, line 3, columns (f) and (h), on page 4 of the <u>Instructions for Form 940</u>								
(a) Name of state	(b) State reporting number(s) as shown on employer's state contribution returns	(c) Taxable payroll (as defined in state act)	(d) State experience rate period		(e) State experience rate	(f) Contributions if rate had been 5.4% (col. (c) x .054)	(g) Contributions payable at experience rate (col. (c) x col. (e))	(h) Additional credit (col. (f) minus col.(g)). If 0 or less, enter -0-	(i) Contributions actually paid to state
			From	To					
3a	Totals ▶								
3b	Total tentative credit (add line 3a, columns (h) and (i) only—see instructions for limitations on late payments) ▶								
4									
5									
6	Credit: Enter the smaller of the amount in Part II, line 2, or line 3b								6
7	Total FUTA tax (subtract line 6 from line 1)								7
8	Total FUTA tax deposited for the year, including any overpayment applied from a prior year								8
9	Balance due (subtract line 8 from line 7). This should be \$100 or less. Pay to the Internal Revenue Service. See page 2 of the Instructions for <u>Form 940</u> for details ▶								9
10	Overpayment (subtract line 7 from line 8). Check if it is to be: <input type="checkbox"/> Applied to next return, or <input type="checkbox"/> Refunded ▶								10

Part III Record of Quarterly Federal Unemployment Tax Liability (Do not include state liability)

Quarter	First	Second	Third	Fourth	Total for year
Liability for quarter					

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, and that no part of any payment made to a state unemployment fund claimed as a credit was or is to be deducted from the payments to employees.

Signature ▶ Title (Owner, etc.) ▶ Date ▶

Annual Record of Federal Tax Liability

Employer identification number

6565

Form 945-A (7-94)

July tax liability		August tax liability		September tax liability	
1	17	1	17	1	17
2	18	2	18	2	18
3	19	3	19	3	19
4	20	4	20	4	20
5	21	5	21	5	21
6	22	6	22	6	22
7	23	7	23	7	23
8	24	8	24	8	24
9	25	9	25	9	25
10	26	10	26	10	26
11	27	11	27	11	27
12	28	12	28	12	28
13	29	13	29	13	29
14	30	14	30	14	30
15	31	15	31	15	31
16		16		16	
(G) Total for month		(H) Total for month		(I) Total for month	
October tax liability		November tax liability		December tax liability	
1	17	1	17	1	17
2	18	2	18	2	18
3	19	3	19	3	19
4	20	4	20	4	20
5	21	5	21	5	21
6	22	6	22	6	22
7	23	7	23	7	23
8	24	8	24	8	24
9	25	9	25	9	25
10	26	10	26	10	26
11	27	11	27	11	27
12	28	12	28	12	28
13	29	13	29	13	29
14	30	14	30	14	30
15	31	15	31	15	31
16		16		16	
(J) Total for month		(K) Total for month		(L) Total for month	

(M) Total tax liability for year (add lines (A) through (L)). This should equal line 3 on Form 945

For the calendar year 1994 or fiscal year beginning , 1994, and ending , 19 OMB No. 1545-0092

A Type of entity: Name of estate or trust (if a grantor type trust, see page 7 of the instructions) C Employer identification number
D Date entity created
E Nonexempt charitable and split-interest trusts, check applicable boxes (see page 8 of the instructions):
B Number of Schedules K-1 attached (see instructions) Name and title of fiduciary
Number, street, and room or suite no. (If a P.O. box, see instructions.)
City or town, state, and ZIP code

F Check applicable boxes: Initial return Final return Amended return Change in fiduciary's name Change in fiduciary's address
G Pooled mortgage account (see instructions): Bought Sold Date:

Income section table with rows 1-9: 1 Interest income, 2 Dividends, 3 Business income or (loss), 4 Capital gain or (loss), 5 Rents, royalties, partnerships, other estates and trusts, etc., 6 Farm income or (loss), 7 Ordinary gain or (loss), 8 Other income, 9 Total income.

Deductions section table with rows 10-21: 10 Interest, 11 Taxes, 12 Fiduciary fees, 13 Charitable deduction, 14 Attorney, accountant, and return preparer fees, 15a Other deductions NOT subject to the 2% floor, 15b Allowable miscellaneous itemized deductions subject to the 2% floor, 16 Total, 17 Adjusted total income or (loss), 18 Income distribution deduction, 19 Estate tax deduction, 20 Exemption, 21 Total deductions.

Tax and Payments section table with rows 22-29: 22 Taxable income, 23 Total tax, 24 Payments: a 1994 estimated tax payments and amount applied from 1993 return, b Estimated tax payments allocated to beneficiaries, c Subtract line 24b from line 24a, d Tax paid with extension of time to file, e Federal income tax withheld, 24h Other payments, 25 Total payments, 26 Estimated tax penalty, 27 Tax due, 28 Overpayment, 29 Amount of line 28 to be: a Credited to 1995 estimated tax, b Refunded.

Please Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than fiduciary) is based on all information of which preparer has any knowledge. Signature of fiduciary or officer representing estate or trust Date EIN of fiduciary if a financial institution (see page 4 of the instructions)

Paid Preparer's Use Only Preparer's signature Date Check if self-employed Preparer's social security no. Firm's name (or yours if self-employed) and address E.I. No. ZIP code

Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.

1	Amounts paid for charitable purposes from gross income	1		
2	Amounts permanently set aside for charitable purposes from gross income	2		
3	Add lines 1 and 2	3		
4	Tax-exempt income allocable to charitable contribution (see instructions)	4		
5	Subtract line 4 from line 3	5		
6	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes.	6		
7	Charitable deduction. Add lines 5 and 6. Enter here and on page 1, line 13.	7		

Schedule B Income Distribution Deduction (see instructions)

1	Adjusted total income (from page 1, line 17) (see instructions)	1		
2	Adjusted tax-exempt interest	2		
3	Net gain shown on Schedule D (Form 1041), line 17, column (a). (see instructions)	3		
4	Enter amount from Schedule A, line 6	4		
5	Long-term capital gain included on Schedule A, line 3	5		
6	Short-term capital gain included on Schedule A, line 3	6		
7	If the amount on page 1, line 4, is a capital loss, enter here as a positive figure	7		
8	If the amount on page 1, line 4, is a capital gain, enter here as a negative figure	8		
9	Distributable net income (DNI). Combine lines 1 through 8	9		
10	If a complex trust, enter accounting income for the tax year as determined under the governing instrument	10		
11	Income required to be distributed currently	11		
12	Other amounts paid, credited, or otherwise required to be distributed	12		
13	Total distributions. Add lines 11 and 12. If greater than line 10, see instructions	13		
14	Enter the amount of tax-exempt income included on line 13	14		
15	Tentative income distribution deduction. Subtract line 14 from line 13	15		
16	Tentative income distribution deduction. Subtract line 2 from line 9	16		
17	Income distribution deduction. Enter the smaller of line 15 or line 16 here and on page 1, line 18	17		

Schedule G Tax Computation (see instructions)

1	Tax: a <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	1a			
	b Other taxes	1b			
	c Total. Add lines 1a and 1b.	1c			
2a	Foreign tax credit (attach Form 1116)	2a			
b	Check: <input type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> Form 8834	2b			
c	General business credit. Enter here and check which forms are attached: <input type="checkbox"/> Form 3800 or <input type="checkbox"/> Form (specify) ▶	2c			
d	Credit for prior year minimum tax (attach Form 8801)	2d			
3	Total credits. Add lines 2a through 2d	3			
4	Subtract line 3 from line 1c	4			
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611.	5			
6	Alternative minimum tax (from Schedule H, line 39)	6			
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 23	7			

Other Information (see instructions)

	Yes	No
1 Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses. Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ \$		
2 Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		
3 At any time during the tax year, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶		
4 Was the estate or trust the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not the estate or trust has any beneficial interest in it? If "Yes," you may have to file Form 3520, 3520-A, or 926		
5 Did the estate or trust receive, or pay, any seller-financed mortgage interest? If "Yes," see instructions for required attachment		
6 If this is a complex trust making the section 663(b) election, check here ▶ <input type="checkbox"/>		
7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here ▶ <input type="checkbox"/>		
8 If the decedent's estate has been open for more than 2 years, check here ▶ <input type="checkbox"/>		

Schedule H Alternative Minimum Tax (see instructions)

Part I—Estate's or Trust's Share of Alternative Minimum Taxable Income

1	Adjusted total income or (loss) (from page 1, line 17)		1
2	Net operating loss deduction. Enter as a positive amount		2
3	Add lines 1 and 2		3
4	Adjustments and tax preference items:		
a	Interest	4a	
b	Taxes	4b	
c	Miscellaneous itemized deductions (from page 1, line 15b)	4c	
d	Refund of taxes	4d ()	
e	Depreciation of property placed in service after 1986	4e	
f	Circulation and research and experimental expenditures paid or incurred after 1986	4f	
g	Mining exploration and development costs paid or incurred after 1986	4g	
h	Long-term contracts entered into after February 28, 1986	4h	
i	Pollution control facilities placed in service after 1986	4i	
j	Installment sales of certain property	4j	
k	Adjusted gain or loss (including incentive stock options)	4k	
l	Certain loss limitations	4l	
m	Tax shelter farm activities	4m	
n	Passive activities	4n	
o	Beneficiaries of other trusts or decedent's estates	4o	
p	Tax-exempt interest from specified private activity bonds	4p	
q	Depletion	4q	
r	Accelerated depreciation of real property placed in service before 1987	4r	
s	Accelerated depreciation of leased personal property placed in service before 1987	4s	
t	Intangible drilling costs	4t	
u	Related adjustments	4u	
5	Combine lines 4a through 4u		5
6	Add lines 3 and 5		6
7	Alternative tax net operating loss deduction (see instructions for limitations)		7
8	Adjusted alternative minimum taxable income. Subtract line 7 from line 6. Enter here and on line 13		8
	Note: Complete Part II before proceeding with line 9.		
9	Income distribution deduction from line 27	9	
10	Estate tax deduction (from page 1, line 19)	10	
11	Add lines 9 and 10		11
12	Estate's or trust's share of alternative minimum taxable income. Subtract line 11 from line 8.		12
	Note: If line 12 is more than \$22,500, proceed to Part III. If line 12 is \$22,500 or less, stop here; the estate or trust is not liable for the alternative minimum tax.		

(continued on page 4)

**SCHEDULE K-1
(Form 1041)**

Beneficiary's Share of Income, Deductions, Credits, etc.

OMB No. 1545-0092

Department of the Treasury
Internal Revenue Service

for the calendar year 1994, or fiscal year
beginning _____, 1994, ending _____, 19 _____

1994

▶ **Complete a separate Schedule K-1 for each beneficiary.**

Name of trust or decedent's estate

Amended K-1
 Final K-1

Beneficiary's identifying number ▶	Estate's or trust's EIN ▶
Beneficiary's name, address, and ZIP code	Fiduciary's name, address, and ZIP code

(a) Allocable share item	(b) Amount	(c) Calendar year 1994 Form 1040 filers enter the amounts in column (b) on:
1 Interest	1	Schedule B, Part I, line 1
2 Dividends	2	Schedule B, Part II, line 5
3a Net short-term capital gain	3a	Schedule D, line 5, column (g)
b Net long-term capital gain	3b	Schedule D, line 13, column (g)
4a Annuities, royalties, and other nonpassive income before directly apportioned deductions	4a	Schedule E, Part III
b Depreciation	4b	} Include on the applicable line of the appropriate tax form
c Depletion	4c	
d Amortization	4d	
5a Trade or business, rental real estate, and other rental income before directly apportioned deductions (see instructions)	5a	
b Depreciation	5b	} Include on the applicable line of the appropriate tax form
c Depletion	5c	
d Amortization	5d	
6 Income for minimum tax purposes	6	
7 Income for regular tax purposes (add lines 1 through 3b, 4a, and 5a)	7	
8 Adjustment for minimum tax purposes (subtract line 7 from line 6).	8	Form 6251, line 12
9 Estate tax deduction (including certain generation-skipping transfer taxes)	9	Schedule A, <u>line 28</u>
10 Foreign taxes.	10	Form 1116 or Schedule A (Form 1040) <u>line 8</u>
11 Adjustments and tax preference items (itemize):		
a Accelerated depreciation	11a	} Include on the applicable line of Form 6251
b Depletion	11b	
c Amortization	11c	
d Exclusion items	11d	
12 Deductions in the final year of trust or decedent's estate:		
a Excess deductions on termination (see instructions)	12a	Schedule A, <u>line 22</u>
b Short-term capital loss carryover	12b	Schedule D, line 5, column (f)
c Long-term capital loss carryover	12c	Schedule D, line 13, column (f)
d Net operating loss (NOL) carryover for regular tax purposes	12d	Form 1040, <u>line 21</u>
e Net operating loss carryover for minimum tax purposes	12e	<u>See the instructions for Form 6251, line 20</u>
f	12f	} Include on the applicable line of appropriate tax form
g	12g	
13 Other (itemize):		
a Payments of estimated taxes credited to you	13a	Form 1040, line 55
b Tax-exempt interest	13b	Form 1040, line 8b
c	13c	} Include on the applicable line of appropriate tax form
d	13d	
e	13e	
f	13f	
g	13g	
h	13h	

Part II—Income Distribution Deduction on a Minimum Tax Basis

13	Adjusted alternative minimum taxable income (from line 8)	13
14	Adjusted tax-exempt interest (other than amounts included on line 4p)	14
15	Net capital gain from Schedule D (Form 1041), line 17, column (a). If a loss, enter -0-	15
16	Capital gains allocable to corpus paid or set aside for charitable purposes (from Schedule A, line 6)	16
17	Capital gains paid or permanently set aside for charitable purposes from current year's income (see instructions)	17
18	Capital gains computed on a minimum tax basis included on line 8	18 ()
19	Capital losses computed on a minimum tax basis included on line 8. Enter as a positive amount	19
20	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 13 through 19.	20
21	Income required to be distributed currently (from Schedule B, line 11)	21
22	Other amounts paid, credited, or otherwise required to be distributed (from Schedule B, line 12)	22
23	Total distributions. Add lines 21 and 22	23
24	Tax-exempt income included on line 23 (other than amounts included on line 4p)	24
25	Tentative income distribution deduction on a minimum tax basis. Subtract line 24 from line 23.	25
26	Tentative income distribution deduction on a minimum tax basis. Subtract line 14 from line 20.	26
27	Income distribution deduction on a minimum tax basis. Enter the smaller of line 25 or line 26. Enter here and on line 9.	27

Part III—Alternative Minimum Tax

28	Enter the amount from line 12. If line 12 is: <ul style="list-style-type: none"> • Less than \$165,000, go to line 30. • At least \$165,000, but not over \$175,000, skip lines 29a through 33. • Over \$175,000, skip lines 29a through 34. 	28
29a	Exemption amount	29a \$22,500
29b	Phase-out of exemption amount	29b \$75,000
30	Subtract line 29b from line 28. If zero or less, enter -0-	30
31	Multiply line 30 by 25% (.25)	31
32	Subtract line 31 from line 29a. If zero or less, enter -0-	32
33	Subtract line 32 from line 28	33
34	If line 28 is: <ul style="list-style-type: none"> • Less than \$165,000, multiply line 33 by 26% (.26). • \$165,000 or more, multiply line 28 by 26% (.26). Enter the result here and skip line 35	34
35	Multiply line 28 by 28% (.28) and subtract \$3,500 from the result	35
36	Alternative minimum tax foreign tax credit (see instructions)	36
37	Tentative minimum tax. Subtract line 36 from line 34 or 35, whichever applies	37
38a	Regular tax before credits (see instructions)	38a
38b	Section 644 tax (see instructions)	38b
38c	Add lines 38a and 38b	38c
39	Alternative minimum tax. Subtract line 38c from line 37. If zero or less, enter -0-. Enter here and on Schedule G, line 6.	39

U.S. Partnership Return of Income

OMB No. 1545-0099

For calendar year 1994, or tax year beginning _____, 1994, and ending _____, 19____
▶ See separate instructions.

1994

A Principal business activity	Use the IRS label. Otherwise, please print or type.	Name of partnership	D Employer identification number
B Principal product or service		Number, street, and room or suite no. (If a P.O. box, see page 9 of the instructions.)	E Date business started
C Business code number		City or town, state, and ZIP code	F Total assets (see Specific Instructions)
			\$

- G** Check applicable boxes: (1) Initial return (2) Final return (3) Change in address (4) Amended return
H Check accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶ _____
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ _____

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a Gross receipts or sales	1a				
	b Less returns and allowances	1b				1c
	2 Cost of goods sold (Schedule A, line 8)					2
	3 Gross profit. Subtract line 2 from line 1c					3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach schedule)					4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))					5
	6 Net gain (loss) from Form 4797, Part II, line 20					6
	7 Other income (loss) (see instructions) (attach schedule)					7
8 Total income (loss). Combine lines 3 through 7					8	
Deductions <small>(see instructions for limitations)</small>	9 Salaries and wages (other than to partners) (less employment credits)					9
	10 Guaranteed payments to partners					10
	11 Repairs and maintenance					11
	12 Bad debts					12
	13 Rent					13
	14 Taxes and licenses					14
	15 Interest					15
	16a Depreciation (see instructions)	16a				
	b Less depreciation reported on Schedule A and elsewhere on return	16b				16c
	17 Depletion (Do not deduct oil and gas depletion.)					17
	18 Retirement plans, etc.					18
	19 Employee benefit programs					19
	20 Other deductions (attach schedule)					20
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20					21
22 Ordinary income (loss) from trade or business activities. Subtract line 21 from line 8					22	

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner) is based on all information of which preparer has any knowledge.

▶ Signature of general partner	▶ Date
--------------------------------	--------

▶ Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security no. : : :
▶ Firm's name (or yours if self-employed) and address	E.I. No. ▶	ZIP code ▶	

Schedule A Cost of Goods Sold

1 Inventory at beginning of year	1		
2 Purchases less cost of items withdrawn for personal use	2		
3 Cost of labor	3		
4 Additional section 263A costs (see instructions) (<i>attach schedule</i>)	4		
5 Other costs (<i>attach schedule</i>)	5		
6 Total. Add lines 1 through 5	6		
7 Inventory at end of year	7		
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8		

9a Check all methods used for valuing closing inventory:

- (i) Cost
- (ii) Lower of cost or market as described in Regulations section 1.471-4
- (iii) Writedown of "subnormal" goods as described in Regulations section 1.471-2(c)
- (iv) Other (specify method used and attach explanation) ▶

b Check this box if the LIFO inventory method was adopted this tax year for any goods (*if checked, attach Form 970*) . . ▶

c Do the rules of section 263A (for property produced or acquired for resale) apply to the partnership? . . **Yes** **No**

d Was there any change in determining quantities, cost, or valuations between opening and closing inventory? **Yes** **No**
If "Yes," attach explanation.

Schedule B Other Information

	Yes	No
1 What type of entity is filing this return? Check the applicable box ▶ <input type="checkbox"/> General partnership <input type="checkbox"/> Limited partnership <input type="checkbox"/> Limited liability company		
2 Are any partners in this partnership also partnerships?		
3 Is this partnership a partner in another partnership?		
4 Is this partnership subject to the consolidated audit procedures of sections 6221 through 6233? If "Yes," see Designation of Tax Matters Partner below		
5 Does this partnership meet ALL THREE of the following requirements? a The partnership's total receipts for the tax year were less than \$250,000; b The partnership's total assets at the end of the tax year were less than \$600,000; AND c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item J on Schedule K-1		
6 Does this partnership have any foreign partners?		
7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?		
8 Has this partnership filed, or is it required to file, Form 8264 , Application for Registration of a Tax Shelter?		
9 At any time during calendar year 1994, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See the instructions for exceptions and filing requirements for Form TD F 90-22.1.) If "Yes," enter the name of the foreign country. ▶		
10 Was the partnership the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the partnership or any partner has any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520-A, or 926		
11 Was there a distribution of property or a transfer (e.g., by sale or death) of a partnership interest during the tax year? If "Yes," you may elect to adjust the basis of the partnership's assets under section 754 by attaching the statement described under Elections Made By the Partnership		

Designation of Tax Matters Partner (See instructions.)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶	Identifying number of TMP ▶
Address of designated TMP ▶	

Schedule K Partners' Shares of Income, Credits, Deductions, etc.

		(a) Distributive share items		(b) Total amount					
Income (Loss)	1	Ordinary income (loss) from trade or business activities (page 1, line 22)		1					
	2	Net income (loss) from rental real estate activities (attach Form 8825)		2					
	3a	Gross income from other rental activities		3a					
		b	Expenses from other rental activities (attach schedule)		3b				
	c		Net income (loss) from other rental activities. Subtract line 3b from line 3a		3c				
	4	Portfolio income (loss) (see instructions): a Interest income		4a					
		b Dividend income		4b					
c Royalty income		4c							
d Net short-term capital gain (loss) (attach Schedule D (Form 1065))		4d							
e Net long-term capital gain (loss) (attach Schedule D (Form 1065))		4e							
f Other portfolio income (loss) (attach schedule)		4f							
	5	Guaranteed payments to partners		5					
	6	Net gain (loss) under section 1231 (other than due to casualty or theft) (attach Form 4797)		6					
	7	Other income (loss) (attach schedule)		7					
Deductions	8	Charitable contributions (see instructions) (attach schedule)		8					
	9	Section 179 expense deduction (attach Form 4562)		9					
	10	Deductions related to portfolio income (see instructions) (itemize)		10					
Investment Interest	11	Other deductions (attach schedule)		11					
	12a	Interest expense on investment debts		12a					
		b	(1) Investment income included on lines 4a, 4b, 4c, and 4f above		12b(1)				
	(2) Investment expenses included on line 10 above		12b(2)						
Credits	13a	Credit for income tax withheld		13a					
	b	Low-income housing credit (see instructions):							
		(1) From partnerships to which section 42(j)(5) applies for property placed in service before 1990		13b(1)					
		(2) Other than on line 13b(1) for property placed in service before 1990		13b(2)					
		(3) From partnerships to which section 42(j)(5) applies for property placed in service after 1989		13b(3)					
	(4) Other than on line 13b(3) for property placed in service after 1989		13b(4)						
	c	Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)		13c					
d	Credits (other than credits shown on lines 13b and 13c) related to rental real estate activities (see instructions)		13d						
e	Credits related to other rental activities (see instructions)		13e						
14	Other credits (see instructions)		14						
Self-Employment	15a	Net earnings (loss) from self-employment		15a					
	b	Gross farming or fishing income		15b					
	c	Gross nonfarm income		15c					
Adjustments and Tax Preference Items	16a	Depreciation adjustment on property placed in service after 1986		16a					
	b	Adjusted gain or loss		16b					
	c	Depletion (other than oil and gas)		16c					
	d	(1) Gross income from oil, gas, and geothermal properties		16d(1)					
		(2) Deductions allocable to oil, gas, and geothermal properties		16d(2)					
e	Other adjustments and tax preference items (attach schedule)		16e						
Foreign Taxes	17a	Type of income ▶	b Foreign country or U.S. possession ▶						
	c	Total gross income from sources outside the United States (attach schedule)		17c					
	d	Total applicable deductions and losses (attach schedule)		17d					
	e	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued		17e					
	f	Reduction in taxes available for credit (attach schedule)		17f					
	g	Other foreign tax information (attach schedule)		17g					
Other	18a	Total expenditures to which a section 59(e) election may apply		18a					
	b	Type of expenditures ▶							
	19	Tax-exempt interest income		19					
	20	Other tax-exempt income		20					
	21	Nondeductible expenses		21					
22	Other items and amounts required to be reported separately to partners (see instructions) (attach schedule)								
Analysis	23a	Income (loss). Combine lines 1 through 7 in column (b). From the result, subtract the sum of lines 8 through 12a, 17e, and 18a		23a					
	b	Analysis by type of partner:	(a) Corporate	(b) Individual		(c) Partnership	(d) Exempt organization	(e) Nominee/Other	
				i. Active	ii. Passive				
			(1) General partners						
			(2) Limited partners						

Note: If Question 5 of Schedule B is answered "Yes," the partnership is not required to complete Schedules L, M-1, and M-2.

Schedule L Balance Sheets

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts				
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (attach schedule)				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9a Buildings and other depreciable assets				
b Less accumulated depreciation				
10a Depletable assets				
b Less accumulated depletion				
11 Land (net of any amortization)				
12a Intangible assets (amortizable only)				
b Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach schedule)				
18 All nonrecourse loans				
19 Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach schedule)				
21 Partners' capital accounts				
22 Total liabilities and capital				

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

1 Net income (loss) per books		6 Income recorded on books this year not included on Schedule K, lines 1 through 7 (itemize):	
2 Income included on Schedule K, lines 1 through 4, 6, and 7, not recorded on books this year (itemize):		a Tax-exempt interest \$	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 12a, 17e, and 18a, not charged against book income this year (itemize):	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 12a, 17e, and 18a (itemize):		a Depreciation \$	
a Depreciation \$		8 Add lines 6 and 7	
b Travel and entertainment \$		9 Income (loss) (Schedule K, line 23a). Subtract line 8 from line 5	
5 Add lines 1 through 4			

Schedule M-2 Analysis of Partners' Capital Accounts

1 Balance at beginning of year		6 Distributions: a Cash	
2 Capital contributed during year		b Property	
3 Net income (loss) per books		7 Other decreases (itemize):	
4 Other increases (itemize):		8 Add lines 6 and 7	
5 Add lines 1 through 4		9 Balance at end of year. Subtract line 8 from line 5	

Partner's Share of Income, Credits, Deductions, etc.

▶ See separate instructions.

1994

For calendar year 1994 or tax year beginning , 1994, and ending , 19

<p>Partner's identifying number ▶</p> <p>Partner's name, address, and ZIP code</p>	<p>Partnership's identifying number ▶</p> <p>Partnership's name, address, and ZIP code</p>
---	---

<p>A This partner is a <input type="checkbox"/> general partner <input type="checkbox"/> limited partner <input type="checkbox"/> limited liability company member</p> <p>B What type of entity is this partner? ▶</p> <p>C Is this partner a <input type="checkbox"/> domestic or a <input type="checkbox"/> foreign partner?</p> <p>D Enter partner's percentage of:</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td></td> <td style="text-align: center;">(i) Before change or termination</td> <td style="text-align: center;">(ii) End of year</td> </tr> <tr> <td>Profit sharing</td> <td style="text-align: center;">%</td> <td style="text-align: center;">%</td> </tr> <tr> <td>Loss sharing</td> <td style="text-align: center;">%</td> <td style="text-align: center;">%</td> </tr> <tr> <td>Ownership of capital</td> <td style="text-align: center;">%</td> <td style="text-align: center;">%</td> </tr> </table> <p>E IRS Center where partnership filed return:</p>		(i) Before change or termination	(ii) End of year	Profit sharing	%	%	Loss sharing	%	%	Ownership of capital	%	%	<p>F Partner's share of liabilities (see instructions):</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td>Nonrecourse</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>Qualified nonrecourse financing</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>Other</td> <td style="text-align: right;">\$</td> </tr> </table> <p>G Tax shelter registration number . ▶</p> <p>H Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2) <input type="checkbox"/></p> <p>I Check applicable boxes: (1) <input type="checkbox"/> Final K-1 (2) <input type="checkbox"/> Amended K-1</p>	Nonrecourse	\$	Qualified nonrecourse financing	\$	Other	\$
	(i) Before change or termination	(ii) End of year																	
Profit sharing	%	%																	
Loss sharing	%	%																	
Ownership of capital	%	%																	
Nonrecourse	\$																		
Qualified nonrecourse financing	\$																		
Other	\$																		

J Analysis of partner's capital account:

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 1065, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine columns (a) through (d))

	(a) Distributive share item	(b) Amount	(c) 1040 filers enter the amount in column (b) on:	
Income (Loss)	1 Ordinary income (loss) from trade or business activities	1	} See Partner's Instructions for Schedule K-1 (Form 1065).	
	2 Net income (loss) from rental real estate activities	2		
	3 Net income (loss) from other rental activities	3		
	4 Portfolio income (loss):		} Sch. B, Part I, line 1 Sch. B, Part II, line 5 Sch. E, Part I, line 4 Sch. D, line 5, col. (f) or (g) Sch. D, line 13, col. (f) or (g) Enter on applicable line of your return.	
	a Interest	4a		
	b Dividends	4b		
	c Royalties	4c		
d Net short-term capital gain (loss)	4d			
e Net long-term capital gain (loss)	4e			
f Other portfolio income (loss) (<i>attach schedule</i>)	4f	} See Partner's Instructions for Schedule K-1 (Form 1065). Enter on applicable line of your return.		
5 Guaranteed payments to partner	5			
6 Net gain (loss) under section 1231 (other than due to casualty or theft)	6	} See Partner's Instructions for Schedule K-1 (Form 1065).		
7 Other income (loss) (<i>attach schedule</i>)	7			
Deductions	8 Charitable contributions (see instructions) (<i>attach schedule</i>)		8	} Sch. A, line 15 or 16 See Partner's Instructions for Schedule K-1 (Form 1065).
	9 Section 179 expense deduction		9	
	10 Deductions related to portfolio income (<i>attach schedule</i>)	10		
	11 Other deductions (<i>attach schedule</i>)	11		
Investment Interest	12a Interest expense on investment debts	12a	} Form 4952, line 1 See Partner's Instructions for Schedule K-1 (Form 1065).	
	(1) Investment income included on lines 4a, 4b, 4c, and 4f above	b(1)		
	(2) Investment expenses included on line 10 above	b(2)		
Credits	13a Credit for income tax withheld	13a	} See Partner's Instructions for Schedule K-1 (Form 1065). } Form 8586, line 5 } See Partner's Instructions for Schedule K-1 (Form 1065).	
	b Low-income housing credit:			
	(1) From section 42(j)(5) partnerships for property placed in service before 1990	b(1)		
	(2) Other than on line 13b(1) for property placed in service before 1990	b(2)		
	(3) From section 42(j)(5) partnerships for property placed in service after 1989	b(3)		
	(4) Other than on line 13b(3) for property placed in service after 1989	b(4)		
	c Qualified rehabilitation expenditures related to rental real estate activities (see instructions)	13c		
d Credits (other than credits shown on lines 13b and 13c) related to rental real estate activities (see instructions)	13d			
e Credits related to other rental activities (see instructions)	13e			
14 Other credits (see instructions)	14			

		(a) Distributive share item	(b) Amount	(c) 1040 filers enter the amount in column (b) on:
Self-employment	15a	Net earnings (loss) from self-employment	15a	Sch. SE, Section A or B See Partner's Instructions for Schedule K-1 (Form 1065).
	b	Gross farming or fishing income	15b	
	c	Gross nonfarm income	15c	
Adjustments and Tax Preference Items	16a	Depreciation adjustment on property placed in service after 1986	16a	See Partner's Instructions for Schedule K-1 (Form 1065) and Instructions for Form 6251.
	b	Adjusted gain or loss	16b	
	c	Depletion (other than oil and gas)	16c	
	d (1)	Gross income from oil, gas, and geothermal properties	d(1)	
	(2)	Deductions allocable to oil, gas, and geothermal properties	d(2)	
e	Other adjustments and tax preference items (<i>attach schedule</i>)	16e		
Foreign Taxes	17a	Type of income ▶		Form 1116, check boxes
	b	Name of foreign country or U.S. possession ▶		Form 1116, Part I
	c	Total gross income from sources outside the United States (<i>attach schedule</i>)	17c	
	d	Total applicable deductions and losses (<i>attach schedule</i>)	17d	Form 1116, Part II Form 1116, Part III See Instructions for Form 1116.
	e	Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	17e	
	f	Reduction in taxes available for credit (<i>attach schedule</i>)	17f	
	g	Other foreign tax information (<i>attach schedule</i>)	17g	
Other	18a	Total expenditures to which a section 59(e) election may apply	18a	See Partner's Instructions for Schedule K-1 (Form 1065).
	b	Type of expenditures ▶		
	19	Tax-exempt interest income	19	Form 1040, line 8b
	20	Other tax-exempt income	20	See Partner's Instructions for Schedule K-1 (Form 1065).
	21	Nondeductible expenses	21	
	22	Recapture of low-income housing credit:		Form 8611, line 8
a	From section 42(j)(5) partnerships	22a		
b	Other than on line 22a	22b		
Supplemental Information	23	Supplemental information required to be reported separately to each partner (<i>attach additional schedules if more space is needed</i>):		
			
			
			
			
			
			
			
			
			
			
			
			
			
			

PROOF COPY OF
 August 1994
 (Subject to change)

U.S. Corporation Income Tax Return

For calendar year 1994 or tax year beginning _____, 1994, ending _____, 19____
▶ Instructions are separate. See page 1 for Paperwork Reduction Act Notice.

1994

A Check if a: 1 Consolidated return (attach Form 851) <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (as defined in Temporary Regs. sec. 1.441-4T—see instructions) <input type="checkbox"/>	Use IRS label. Otherwise, please print or type.	Name _____ Number, street, and room or suite no. (If a P.O. box, see page 7 of instructions.) _____ City or town, state, and ZIP code _____	B Employer identification number _____ C Date incorporated _____ D Total assets (see Specific Instructions) _____
---	--	---	--

E Check applicable boxes: (1) Initial return (2) Final return (3) Change of address \$ _____

Income	1a	Gross receipts or sales		b	Less returns and allowances		c	Bal ▶		1c		
	2	Cost of goods sold (Schedule A, line 8)								2		
	3	Gross profit. Subtract line 2 from line 1c								3		
	4	Dividends (Schedule C, line 19)								4		
	5	Interest								5		
	6	Gross rents								6		
	7	Gross royalties								7		
	8	Capital gain net income (attach Schedule D (Form 1120))								8		
	9	Net gain or (loss) from Form 4797, Part II, line 20 (attach Form 4797)								9		
	10	Other income (see instructions—attach schedule)								10		
	11	Total income. Add lines 3 through 10								▶	11	
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4)								12		
	13	Salaries and wages (less employment credits)								13		
	14	Repairs and maintenance								14		
	15	Bad debts								15		
	16	Rents								16		
	17	Taxes and licenses								17		
	18	Interest								18		
	19	Charitable contributions (see instructions for 10% limitation)								19		
	20	Depreciation (attach Form 4562)			20							
	21	Less depreciation claimed on Schedule A and elsewhere on return			21a						21b	
	22	Depletion									22	
	23	Advertising									23	
	24	Pension, profit-sharing, etc., plans									24	
	25	Employee benefit programs									25	
	26	Other deductions (attach schedule)									26	
	27	Total deductions. Add lines 12 through 26									▶	27
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11									28	
29	Less: a Net operating loss deduction (see instructions)			29a								
	b Special deductions (Schedule C, line 20)			29b						29c		
Tax and Payments	30	Taxable income. Subtract line 29c from line 28								30		
	31	Total tax (Schedule J, line 10)								31		
	32	Payments: a 1993 overpayment credited to 1994	32a									
		b 1994 estimated tax payments	32b									
		c Less 1994 refund applied for on Form 4466	32c	()						
		d Bal ▶	32d									
		e Tax deposited with Form 7004	32e									
		f Credit from regulated investment companies (attach Form 2439)	32f									
		g Credit for Federal tax on fuels (attach Form 4136). See instructions	32g								32h	
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached									▶ <input type="checkbox"/>	33
34	Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed										34	
35	Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid										35	
36	Enter amount of line 35 you want: Credited to 1995 estimated tax ▶										36	
	Refunded ▶											

Please Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer		Date		Title	
Preparer's signature		Date		Check if self-employed <input type="checkbox"/>	Preparer's social security number
Firm's name (or yours if self-employed) and address		E.I. No.			
		ZIP code			

Schedule A Cost of Goods Sold (See instructions.)

1 Inventory at beginning of year	1		
2 Purchases	2		
3 Cost of labor	3		
4 Additional section 263A costs (attach schedule)	4		
5 Other costs (attach schedule)	5		
6 Total. Add lines 1 through 5	6		
7 Inventory at end of year	7		
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8		

9a Check all methods used for valuing closing inventory:

Cost Lower of cost or market as described in Regulations section 1.471-4

Writedown of subnormal goods as described in Regulations section 1.471-2(c)

Other (Specify method used and attach explanation.) ▶ _____

b Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)

c If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9c** _____

d Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? Yes No

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

Schedule C Dividends and Special Deductions (See instructions.)

	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)		80 <small>see instructions</small>	
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		42	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		48	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		70	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction		80	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction		100	
8 Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b))			
9 Total. Add lines 1 through 8. See instructions for limitation			
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from certain FSCs that are subject to the 100% deduction (section 245(c)(1))		100	
12 Dividends from affiliated group members subject to the 100% deduction (section 243(a)(3))		100	
13 Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15 Foreign dividend gross-up (section 78)			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
17 Other dividends			
18 Deduction for dividends paid on certain preferred stock of public utilities (see instructions)			
19 Total dividends. Add lines 1 through 17. Enter here and on line 4, page 1			
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on line 29b, page 1			

Schedule E Compensation of Officers (See instructions for line 12, page 1.)

Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1, Form 1120) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2 Total compensation of officers					
3 Compensation of officers claimed on Schedule A and elsewhere on return					
4 Subtract line 3 from line 2. Enter the result here and on line 12, page 1					

Schedule J Tax Computation (See instructions.)

1	Check if the corporation is a member of a controlled group (see sections 1561 and 1563)	<input type="checkbox"/>			
2a	If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):				
	(1) \$	(2) \$	(3) \$		
b	Enter the corporation's share of:				
	(1) Additional 5% tax (not more than \$11,750)	\$			
	(2) Additional 3% tax (not more than \$100,000)	\$			
3	Income tax. Check this box if the corporation is a qualified personal service corporation as defined in section 448(d)(2) (see instructions on page 15)	<input type="checkbox"/>		3	
4a	Foreign tax credit (attach Form 1118)		4a		
b	Possessions tax credit (attach Form 5735)		4b		
c	Orphan drug credit (attach Form 6765)		4c		
d	Check: <input type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> QEV credit (attach Form 8834)		4d		
e	General business credit. Enter here and check which forms are attached:				
	<input type="checkbox"/> 3800 <input type="checkbox"/> 3468 <input type="checkbox"/> 5884 <input type="checkbox"/> 6478 <input type="checkbox"/> 6765 <input type="checkbox"/> 8586 <input type="checkbox"/> 8830				
	<input type="checkbox"/> 8826 <input type="checkbox"/> 8835 <input checked="" type="checkbox"/> 8844 <input type="checkbox"/> 8845 <input type="checkbox"/> 8846 <input type="checkbox"/> 8847		4e		
f	Credit for prior year minimum tax (attach Form 8827)		4f		
5	Total credits. Add lines 4a through 4f			5	
6	Subtract line 5 from line 3			6	
7	Personal holding company tax (attach Schedule PH (Form 1120))			7	
8	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611			8	
9a	Alternative minimum tax (attach Form 4626)			9a	
b	Environmental tax (attach Form 4626)			9b	
10	Total tax. Add lines 6 through 9b. Enter here and on line 31, page 1			10	

Schedule K Other Information (See pages 17 and 18 of instructions.)

	Yes	No		Yes	No
1	Check method of accounting: a <input type="checkbox"/> Cash		7	Was the corporation a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.)	
	b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶			If "Yes," attach Form 5471 for each such corporation. Enter number of Forms 5471 attached ▶	
2	Refer to page 19 of the instructions and state the principal:		8	At any time during the 1994 calendar year, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	
	a Business activity code no. ▶			If "Yes," the corporation may have to file Form TD F 90-22.1. If "Yes," enter name of foreign country ▶	
	b Business activity ▶		9	Was the corporation the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the corporation has any beneficial interest in it? If "Yes," the corporation may have to file Forms 926, 3520, or 3520-A	
	c Product or service ▶		10	Did one foreign person at any time during the tax year own, directly or indirectly, at least 25% of: (a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes,"	
3	Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)			a Enter percentage owned ▶	
	If "Yes," attach a schedule showing: (a) name and identifying number, (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			b Enter owner's country ▶	
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?			c The corporation may have to file Form 5472. Enter number of Forms 5472 attached ▶	
	If "Yes," enter employer identification number and name of the parent corporation ▶		11	Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/>	
				If so, the corporation may have to file Form 8281.	
5	Did any individual, partnership, corporation, estate or trust at the end of the tax year own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)		12	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$	
	If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter percentage owned ▶		13	If there were 35 or fewer shareholders at the end of the tax year, enter the number ▶	
6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See secs. 301 and 316.)		14	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/>	
	If "Yes," file Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 , Affiliations Schedule, for each subsidiary.		15	Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) ▶ \$	

Schedule L Balance Sheets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)				
7	Loans to stockholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach schedule)				
15	Total assets				
Liabilities and Stockholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach schedule)				
19	Loans from stockholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)				
22	Capital stock: a Preferred stock				
	b Common stock				
23	Paid-in or capital surplus				
24	Retained earnings—Appropriated (attach schedule)				
25	Retained earnings—Unappropriated				
26	Less cost of treasury stock		()		()
27	Total liabilities and stockholders' equity				

Note: You are not required to complete Schedules M-1 and M-2 below if the total assets on line 15, column (d) of Schedule L are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (See instructions.)			
1	Net income (loss) per books		
2	Federal income tax		
3	Excess of capital losses over capital gains		
4	Income subject to tax not recorded on books this year (itemize):		
5	Expenses recorded on books this year not deducted on this return (itemize):		
a	Depreciation \$		
b	Contributions carryover \$		
c	Travel and entertainment \$		
6	Add lines 1 through 5		
7	Income recorded on books this year not included on this return (itemize):		
	Tax-exempt interest \$		
8	Deductions on this return not charged against book income this year (itemize):		
a	Depreciation \$		
b	Contributions carryover \$		
9	Add lines 7 and 8		
10	Income (line 28, page 1)—line 6 less line 9		

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)			
1	Balance at beginning of year		
2	Net income (loss) per books		
3	Other increases (itemize):		
4	Add lines 1, 2, and 3		
5	Distributions: a Cash		
	b Stock		
	c Property		
6	Other decreases (itemize):		
7	Add lines 5 and 6		
8	Balance at end of year (line 4 less line 7)		

<p>A Check this box if the corp. is a personal service corp. (as defined in Temporary Regs. section 1.441-4T—see instructions) <input type="checkbox"/></p>	<p>Use IRS label. Otherwise, please print or type.</p>	<p>Name _____</p> <p>Number, street, and room or suite no. (If a P.O. box, see page 6 of instructions.) _____</p> <p>City or town, state, and ZIP code _____</p>	<p>B Employer identification number _____</p> <p>C Date incorporated _____</p> <p>D Total assets (see Specific Instructions) _____</p>
--	---	--	---

E Check applicable boxes: (1) Initial return (2) Change of address

F Check method of accounting: (1) Cash (2) Accrual (3) Other (specify) _____

	1a Gross receipts or sales		b Less returns and allowances		c Balance	1c			
Income	2 Cost of goods sold (see instructions)					2			
	3 Gross profit. Subtract line 2 from line 1c					3			
	4 Domestic corporation dividends subject to the 70% deduction					4			
	5 Interest					5			
	6 Gross rents					6			
	7 Gross royalties					7			
	8 Capital gain net income (attach Schedule D (Form 1120))					8			
	9 Net gain or (loss) from Form 4797, Part II, line 20 (attach Form 4797)					9			
	10 Other income (see instructions)					10			
	11 Total income. Add lines 3 through 10.						11		
	Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (see instructions)					12		
13 Salaries and wages (less employment credits)						13			
14 Repairs and maintenance						14			
15 Bad debts						15			
16 Rents						16			
17 Taxes and licenses						17			
18 Interest						18			
19 Charitable contributions (see instructions for 10% limitation)						19			
20 Depreciation (attach Form 4562)			20						
21 Less depreciation claimed elsewhere on return			21a				21b		
22 Other deductions (attach schedule)							22		
23 Total deductions. Add lines 12 through 22.							23		
24 Taxable income before net operating loss deduction and special deductions. Subtract line 23 from line 11							24		
25 Less: a Net operating loss deduction (see instructions)			25a						
b Special deductions (see instructions)		25b				25c			
Tax and Payments	26 Taxable income. Subtract line 25c from line 24.					26			
	27 Total tax (from page 2, Part I, line 7)					27			
	28 Payments:								
	a 1993 overpayment credited to 1994	28a							
	b 1994 estimated tax payments	28b							
	c Less 1994 refund applied for on Form 4466	28c							
	d Total payments. Add lines 28a through 28c.	28d							
	e Tax deposited with Form 7004	28e							
	f Credit from regulated investment companies (attach Form 2439)	28f							
	g Credit for Federal tax on fuels (attach Form 4136). See instructions	28g							
	h Total payments. Add lines 28d through 28g.	28h							
29 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>						29			
30 Tax due. If line 28h is smaller than the total of lines 27 and 29, enter amount owed						30			
31 Overpayment. If line 28h is larger than the total of lines 27 and 29, enter amount overpaid						31			
32 Enter amount of line 31 you want: Credited to 1995 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>						32			

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ Title _____

Preparer's signature _____ Date _____ Check if self-employed Preparer's social security number _____

Firm's name (or yours if self-employed) and address _____ E.I. No. _____

ZIP code _____

Part I Tax Computation (See instructions.)

1 Income tax. If the corporation is a qualified personal service corporation (see page 14), check here <input type="checkbox"/>	1		
2a General business credit. Check if from: <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form 3468 <input type="checkbox"/> Form 5884 <input type="checkbox"/> Form 6478 <input type="checkbox"/> Form 6765 <input type="checkbox"/> Form 8586 <input type="checkbox"/> Form 8830 <input type="checkbox"/> Form 8826 <input type="checkbox"/> Form 8835 <input type="checkbox"/> Form 8844 <input type="checkbox"/> Form 8845 <input type="checkbox"/> Form 8846 <input type="checkbox"/> Form 8847	2a		
b Credit for prior year minimum tax (attach Form 8827)	2b		
3 Total credits. Add lines 2a and 2b	3		
4 Subtract line 3 from line 1	4		
5 Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	5		
6 Alternative minimum tax (attach Form 4626)	6		
7 Total tax. Add lines 4 through 6. Enter here and on line 27, page 1	7		

Part II Other Information (See instructions.)

1 Refer to page 19 of the instructions and state the principal: a Business activity code no. <input type="checkbox"/> b Business activity <input type="checkbox"/> c Product or service <input type="checkbox"/>	5a If an amount is entered on line 2, page 1, see the worksheet on page 12 for amounts to enter below: (1) Purchases (2) Additional sec. 263A costs (see instructions—attach schedule) (3) Other costs (attach schedule)
2 Did any individual, partnership, estate, or trust at the end of the tax year own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach a schedule showing name and identifying number.	b Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No
3 Enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> \$	6 At any time during the 1994 calendar year, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," the corporation may have to file Form TD F 90-22.1 <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the name of the foreign country <input type="checkbox"/>
4 Enter amount of cash distributions and the book value of property (other than cash) distributions made in this tax year <input type="checkbox"/> \$	

Part III Balance Sheets

		(a) Beginning of tax year	(b) End of tax year
Assets	1 Cash		
	2a Trade notes and accounts receivable		
	b Less allowance for bad debts	()	()
	3 Inventories		
	4 U.S. government obligations		
	5 Tax-exempt securities (see instructions)		
	6 Other current assets (attach schedule)		
	7 Loans to stockholders		
	8 Mortgage and real estate loans		
	9a Depreciable, depletable, and intangible assets		
	b Less accumulated depreciation, depletion, and amortization	()	()
	10 Land (net of any amortization)		
11 Other assets (attach schedule)			
12 Total assets			
Liabilities and Stockholders' Equity	13 Accounts payable		
	14 Other current liabilities (attach schedule)		
	15 Loans from stockholders		
	16 Mortgages, notes, bonds payable		
	17 Other liabilities (attach schedule)		
	18 Capital stock (preferred and common stock)		
	19 Paid-in or capital surplus		
	20 Retained earnings		
	21 Less cost of treasury stock	()	()
	22 Total liabilities and stockholders' equity		

Part IV Reconciliation of Income (Loss) per Books With Income per Return (You are not required to complete Part IV if the total assets on line 12, column (b), Part III are less than \$25,000.)

1 Net income (loss) per books		6 Income recorded on books this year not included on this return (itemize)	
2 Federal income tax		7 Deductions on this return not charged against book income this year (itemize)	
3 Excess of capital losses over capital gains		8 Income (line 24, page 1). Enter the sum of lines 1 through 5 less the sum of lines 6 and 7	
4 Income subject to tax not recorded on books this year (itemize)			
5 Expenses recorded on books this year not deducted on this return (itemize)			

Department of the Treasury
Internal Revenue Service

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

▶ See separate instructions.

1994

For calendar year 1994, or tax year beginning , 1994, and ending , 19

A Date of election as an S corporation	Use IRS label. Otherwise, please print or type.	Name	C Employer identification number
		Number, street, and room or suite no. (If a P.O. box, see page 9 of the instructions.)	D Date incorporated
B Business code no. (see Specific Instructions)		City or town, state, and ZIP code	E Total assets (see Specific Instructions) \$

F Check applicable boxes: (1) Initial return (2) Final return (3) Change in address (4) Amended return

G Check this box if this S corporation is subject to the consolidated audit procedures of sections 6241 through 6245 (see instructions before checking this box) . ▶

H Enter number of shareholders in the corporation at end of the tax year ▶

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

Income	1a Gross receipts or sales		b Less returns and allowances		c Bal ▶	1c		
	2 Cost of goods sold (Schedule A, line 8)					2		
	3 Gross profit. Subtract line 2 from line 1c					3		
	4 Net gain (loss) from Form 4797, Part II, line 20 (attach Form 4797)					4		
	5 Other income (loss) (see instructions) (attach schedule)					5		
	6 Total income (loss). Combine lines 3 through 5					▶	6	
Deductions (See instructions for limitations.)	7 Compensation of officers					7		
	8 Salaries and wages (less employment credits)					8		
	9 Repairs and maintenance					9		
	10 Bad debts					10		
	11 Rents					11		
	12 Taxes and licenses					12		
	13 Interest					13		
	14a Depreciation (see instructions)		14a					
	b Depreciation claimed on Schedule A and elsewhere on return		14b					
	c Subtract line 14b from line 14a						14c	
	15 Depletion (Do not deduct oil and gas depletion.)						15	
	16 Advertising						16	
	17 Pension, profit-sharing, etc., plans						17	
	18 Employee benefit programs						18	
	19 Other deductions (see instructions) (attach schedule)						19	
20 Total deductions. Add lines 7 through 19						▶	20	
21 Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6							21	
Tax and Payments	22 Tax: a Excess net passive income tax (attach schedule)		22a					
	b Tax from Schedule D (Form 1120S)		22b					
	c Add lines 22a and 22b (see instructions for additional taxes)						22c	
	23 Payments: a 1994 estimated tax payments and amount applied from 1993 return		23a					
	b Tax deposited with Form 7004		23b					
	c Credit for Federal tax paid on fuels (attach Form 4136)		23c					
	d Add lines 23a through 23c						23d	
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached. ▶ <input type="checkbox"/>							24
	25 Tax due. If the total of lines 22c and 24 is larger than line 23d, enter amount owed. See instructions for depository method of payment ▶							25
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid ▶							26
27 Enter amount of line 26 you want: Credited to 1995 estimated tax ▶ Refunded ▶							27	

Please Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security number
	Firm's name (or yours if self-employed) and address		E.I. No. ▶	ZIP code ▶

Schedule A Cost of Goods Sold (See instructions.)

1 Inventory at beginning of year	1		
2 Purchases	2		
3 Cost of labor	3		
4 Additional section 263A costs (see instructions) (<i>attach schedule</i>)	4		
5 Other costs (<i>attach schedule</i>).	5		
6 Total. Add lines 1 through 5	6		
7 Inventory at end of year	7		
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8		

9a Check all methods used for valuing closing inventory:

- (i) Cost
- (ii) Lower of cost or market as described in Regulations section 1.471-4
- (iii) Writedown of "subnormal" goods as described in Regulations section 1.471-2(c)
- (iv) Other (specify method used and attach explanation) ▶ _____

b Check if the LIFO inventory method was adopted this tax year for any goods (*if checked, attach Form 970*).

c If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9c** | _____ | _____

d Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? Yes No

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

Schedule B Other Information

	Yes	No
1 Check method of accounting: (a) <input type="checkbox"/> Cash (b) <input type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) ▶ _____		
2 Refer to the list in the instructions and state the corporation's principal: (a) Business activity ▶ _____ (b) Product or service ▶ _____		
3 Did the corporation at the end of the tax year 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 schedule showing: (a) name, address, and employer identification number and (b) percentage owned.		
4 Was the corporation a member of a controlled group subject to the provisions of section 1561?		
5 At any time during calendar year 1994, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See instructions for exceptions and filing requirements for Form TD F 90-22.1.) If "Yes," enter the name of the foreign country ▶ _____		
6 Was the corporation the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the corporation has any beneficial interest in it? If "Yes," the corporation may have to file Forms 3520, 3520-A, or 926		
7 Check this box if the corporation has filed or is required to file Form 8264 , Application for Registration of a Tax Shelter <input type="checkbox"/>		
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . ▶ <input type="checkbox"/> If so, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
9 If the corporation: (a) filed its election to be an S corporation after 1986, (b) 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 (c) 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 years (see instructions) ▶ \$ _____		
10 Check this box if the corporation had subchapter C earnings and profits at the close of the tax year (see instructions) <input type="checkbox"/>		

Designation of Tax Matters Person (See instructions.)

Enter below the shareholder designated as the tax matters person (TMP) for the tax year of this return:

Name of designated TMP ▶ _____	Identifying number of TMP ▶ _____
Address of designated TMP ▶ _____	

Schedule K Shareholders' Shares of Income, Credits, Deductions, etc.

		(a) Pro rata share items	(b) Total amount	
Income (Loss)	1	Ordinary income (loss) from trade or business activities (page 1, line 21)	1	
	2	Net income (loss) from rental real estate activities (<i>attach Form 8825</i>)	2	
	3a	Gross income from other rental activities	3a	
	b	Expenses from other rental activities (<i>attach schedule</i>).	3b	
	c	Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	
	4	Portfolio income (loss):		
	a	Interest income	4a	
	b	Dividend income.	4b	
	c	Royalty income	4c	
	d	Net short-term capital gain (loss) (<i>attach Schedule D (Form 1120S)</i>)	4d	
	e	Net long-term capital gain (loss) (<i>attach Schedule D (Form 1120S)</i>)	4e	
f	Other portfolio income (loss) (<i>attach schedule</i>)	4f		
5	Net gain (loss) under section 1231 (other than due to casualty or theft) (<i>attach Form 4797</i>)	5		
6	Other income (loss) (<i>attach schedule</i>)	6		
Deductions	7	Charitable contributions (see instructions) (<i>attach schedule</i>)	7	
	8	Section 179 expense deduction (<i>attach Form 4562</i>).	8	
	9	Deductions related to portfolio income (loss) (see instructions) (itemize)	9	
	10	Other deductions (<i>attach schedule</i>)	10	
Investment Interest	11a	Interest expense on investment debts	11a	
	b (1)	Investment income included on lines 4a, 4b, 4c, and 4f above	11b(1)	
	(2)	Investment expenses included on line 9 above	11b(2)	
Credits	12a	Credit for alcohol used as a fuel (<i>attach Form 6478</i>)	12a	
	b	Low-income housing credit (see instructions):		
	(1)	From partnerships to which section 42(j)(5) applies for property placed in service before 1990	12b(1)	
	(2)	Other than on line 12b(1) for property placed in service before 1990.	12b(2)	
	(3)	From partnerships to which section 42(j)(5) applies for property placed in service after 1989	12b(3)	
	(4)	Other than on line 12b(3) for property placed in service after 1989	12b(4)	
	c	Qualified rehabilitation expenditures related to rental real estate activities (<i>attach Form 3468</i>)	12c	
	d	Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities (see instructions).	12d	
e	Credits related to other rental activities (see instructions)	12e		
13	Other credits (see instructions)	13		
Adjustments and Tax Preference Items	14a	Depreciation adjustment on property placed in service after 1986	14a	
	b	Adjusted gain or loss	14b	
	c	Depletion (other than oil and gas)	14c	
	d (1)	Gross income from oil, gas, or geothermal properties	14d(1)	
	(2)	Deductions allocable to oil, gas, or geothermal properties	14d(2)	
e	Other adjustments and tax preference items (<i>attach schedule</i>)	14e		
Foreign Taxes	15a	Type of income ▶		
	b	Name of foreign country or U.S. possession ▶		
	c	Total gross income from sources outside the United States (<i>attach schedule</i>)	15c	
	d	Total applicable deductions and losses (<i>attach schedule</i>)	15d	
	e	Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15e	
	f	Reduction in taxes available for credit (<i>attach schedule</i>)	15f	
	g	Other foreign tax information (<i>attach schedule</i>)	15g	
Other	16a	Total expenditures to which a section 59(e) election may apply	16a	
	b	Type of expenditures ▶		
	17	Tax-exempt interest income	17	
	18	Other tax-exempt income	18	
	19	Nondeductible expenses	19	
	20	Total property distributions (including cash) other than dividends reported on line 22 below	20	
	21	Other items and amounts required to be reported separately to shareholders (see instructions) (<i>attach schedule</i>)		
	22	Total dividend distributions paid from accumulated earnings and profits	22	
	23	Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15e, and 16a	23	

Schedule L	Balance Sheets	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (<i>attach schedule</i>)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (<i>attach schedule</i>)				
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 (<i>attach schedule</i>)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (<i>attach schedule</i>)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (<i>attach schedule</i>)				
22	Capital stock				
23	Paid-in or capital surplus				
24	Retained earnings				
25	Less cost of treasury stock		()		()
26	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return (You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

1	Net income (loss) per books		5	Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):	
2	Income included on Schedule K, lines 1 through 6, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 11a, 15e, and 16a (itemize):		6	Deductions included on Schedule K, lines 1 through 11a, 15e, and 16a, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$		7	Add lines 5 and 6	
4	Add lines 1 through 3		8	Income (loss) (Schedule K, line 23). Line 4 less line 7	

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

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year		
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21	()	
5	Other reductions	()	
6	Combine lines 1 through 5		
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6		

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

Shareholder's Share of Income, Credits, Deductions, etc.

OMB No. 1545-0130

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.
For calendar year 1994 or tax year
, 1994, and ending , 19

1994

Shareholder's identifying number ▶	Corporation's identifying number ▶
Shareholder's name, address, and ZIP code	Corporation's name, address, and ZIP code

- A** Shareholder's percentage of stock ownership for tax year (see Instructions for Schedule K-1) ▶ %
- B** Internal Revenue Service Center where corporation filed its return ▶
- C** Tax shelter registration number (see Instructions for Schedule K-1) ▶
- D** Check applicable boxes: **(1)** Final K-1 **(2)** Amended K-1

(a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
Income (Loss)	1 Ordinary income (loss) from trade or business activities	1	} See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	2 Net income (loss) from rental real estate activities	2	
	3 Net income (loss) from other rental activities	3	
	4 Portfolio income (loss):		
	a Interest	4a	} Sch. B, Part I, line 1
	b Dividends	4b	} Sch. B, Part II, line 5
	c Royalties	4c	} Sch. E, Part I, line 4
	d Net short-term capital gain (loss)	4d	} Sch. D, line 5, col. (f) or (g)
	e Net long-term capital gain (loss)	4e	} Sch. D, line 13, col. (f) or (g)
	f Other portfolio income (loss) (attach schedule)	4f	} (Enter on applicable line of your return.)
5 Net gain (loss) under section 1231 (other than due to casualty or theft)	5	} See Shareholder's Instructions for Schedule K-1 (Form 1120S).	
6 Other income (loss) (attach schedule)	6	} (Enter on applicable line of your return.)	
Deductions	7 Charitable contributions (see instructions) (attach schedule)	7	} Sch. A, line 15 or 16
	8 Section 179 expense deduction	8	} See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	9 Deductions related to portfolio income (loss) (attach schedule)	9	
	10 Other deductions (attach schedule)	10	
Investment Interest	11a Interest expense on investment debts	11a	} Form 4952, line 1
	b (1) Investment income included on lines 4a, 4b, 4c, and 4f above	b(1)	} See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	b (2) Investment expenses included on line 9 above	b(2)	
Credits	12a Credit for alcohol used as fuel	12a	} Form 6478, line 10
	b Low-income housing credit:		} Form 8586, line 5
	(1) From section 42(j)(5) partnerships for property placed in service before 1990	b(1)	
	(2) Other than on line 12b(1) for property placed in service before 1990	b(2)	
	(3) From section 42(j)(5) partnerships for property placed in service after 1989	b(3)	
	(4) Other than on line 12b(3) for property placed in service after 1989	b(4)	
	c Qualified rehabilitation expenditures related to rental real estate activities (see instructions)	12c	} See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	d Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities (see instructions)	12d	
e Credits related to other rental activities (see instructions)	12e		
13 Other credits (see instructions)	13		
Adjustments and Tax Preference Items	14a Depreciation adjustment on property placed in service after 1986	14a	} See Shareholder's Instructions for Schedule K-1 (Form 1120S) and Instructions for Form 6251
	b Adjusted gain or loss	14b	
	c Depletion (other than oil and gas)	14c	
	d (1) Gross income from oil, gas, or geothermal properties	d(1)	
	d (2) Deductions allocable to oil, gas, or geothermal properties	d(2)	
e Other adjustments and tax preference items (attach schedule)	14e		

		(a) Pro rata share items	(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
Foreign Taxes	15a	Type of income ▶		Form 1116, Check boxes
	b	Name of foreign country or U.S. possession ▶		
	c	Total gross income from sources outside the United States (<i>attach schedule</i>)	15c	} Form 1116, Part I
	d	Total applicable deductions and losses (<i>attach schedule</i>)	15d	
	e	Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15e	Form 1116, Part II
	f	Reduction in taxes available for credit (<i>attach schedule</i>)	15f	Form 1116, Part III
	g	Other foreign tax information (<i>attach schedule</i>)	15g	See Instructions for Form 1116
Other	16a	Total expenditures to which a section 59(e) election may apply	16a	} See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	b	Type of expenditures ▶		
	17	Tax-exempt interest income	17	} Form 1040, line 8b
	18	Other tax-exempt income	18	
	19	Nondeductible expenses	19	} See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	20	Property distributions (including cash) other than dividend distributions reported to you on Form 1099-DIV	20	
	21	Amount of loan repayments for "Loans From Shareholders"	21	
	22	Recapture of low-income housing credit:		} Form 8611, line 8
a	From section 42(j)(5) partnerships	22a		
b	Other than on line 22a	22b		
Supplemental Information	23	Supplemental information required to be reported separately to each shareholder (<i>attach additional schedules if more space is needed</i>):		
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			

Proof as of August 10, 2014
 (subject to change)

**Alternative Minimum Tax—Corporations
(including environmental tax)**

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to the corporation's tax return.

Name	Employer identification number
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<p>1 Taxable income or (loss) before net operating loss deduction. (Important: See instructions if the corporation is subject to the environmental tax.)</p>		1																																																																																					
<p>2 Adjustments and preferences:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:65%;">a Depreciation of post-1986 property</td><td style="width:5%; text-align: center;">2a</td><td style="width:10%;"></td><td style="width:20%;"></td></tr> <tr><td>b Amortization of certified pollution control facilities</td><td style="text-align: center;">2b</td><td></td><td></td></tr> <tr><td>c Amortization of mining exploration and development costs</td><td style="text-align: center;">2c</td><td></td><td></td></tr> <tr><td>d Amortization of circulation expenditures (personal holding companies only)</td><td style="text-align: center;">2d</td><td></td><td></td></tr> <tr><td>e Adjusted gain or loss</td><td style="text-align: center;">2e</td><td></td><td></td></tr> <tr><td>f Long-term contracts</td><td style="text-align: center;">2f</td><td></td><td></td></tr> <tr><td>g Installment sales</td><td style="text-align: center;">2g</td><td></td><td></td></tr> <tr><td>h Merchant marine capital construction funds</td><td style="text-align: center;">2h</td><td></td><td></td></tr> <tr><td>i Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)</td><td style="text-align: center;">2i</td><td></td><td></td></tr> <tr><td>j Tax shelter farm activities (personal service corporations only)</td><td style="text-align: center;">2j</td><td></td><td></td></tr> <tr><td>k Passive activities (closely held corporations and personal service corporations only)</td><td style="text-align: center;">2k</td><td></td><td></td></tr> <tr><td>l Loss limitations</td><td style="text-align: center;">2l</td><td></td><td></td></tr> <tr><td>m Depletion</td><td style="text-align: center;">2m</td><td></td><td></td></tr> <tr><td>n Tax-exempt interest from specified private activity bonds</td><td style="text-align: center;">2n</td><td></td><td></td></tr> <tr><td>o Charitable contributions</td><td style="text-align: center;">2o</td><td></td><td></td></tr> <tr><td>p Intangible drilling costs</td><td style="text-align: center;">2p</td><td></td><td></td></tr> <tr><td>q Reserves for losses on bad debts of financial institutions</td><td style="text-align: center;">2q</td><td></td><td></td></tr> <tr><td>r Accelerated depreciation of real property (pre-1987)</td><td style="text-align: center;">2r</td><td></td><td></td></tr> <tr><td>s Accelerated depreciation of leased personal property (pre-1987) (personal holding companies only)</td><td style="text-align: center;">2s</td><td></td><td></td></tr> <tr><td>t Other adjustments</td><td style="text-align: center;">2t</td><td></td><td></td></tr> <tr><td>u Combine lines 2a through 2t</td><td></td><td style="text-align: center;">2u</td><td></td></tr> </table>	a Depreciation of post-1986 property	2a			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 Adjusted gain or loss	2e			f Long-term contracts	2f			g Installment sales	2g			h Merchant marine capital construction funds	2h			i Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2i			j Tax shelter farm activities (personal service corporations only)	2j			k Passive activities (closely held corporations and personal service corporations only)	2k			l Loss limitations	2l			m Depletion	2m			n Tax-exempt interest from specified private activity bonds	2n			o Charitable contributions	2o			p Intangible drilling costs	2p			q Reserves for losses on bad debts of financial institutions	2q			r Accelerated depreciation of real property (pre-1987)	2r			s Accelerated depreciation of leased personal property (pre-1987) (personal holding companies only)	2s			t Other adjustments	2t			u Combine lines 2a through 2t		2u			2u	
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<p>3 Preadjustment alternative minimum taxable income (AMTI). Combine lines 1 and 2u.</p>		3																																																																																					
<p>4 Adjusted current earnings (ACE) adjustment:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:65%;">a Enter the corporation's ACE from line 10 of the worksheet on page 8 of the instructions</td><td style="width:5%; text-align: center;">4a</td><td style="width:10%;"></td><td style="width:20%;"></td></tr> <tr><td>b Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative number (see instructions for examples)</td><td style="text-align: center;">4b</td><td></td><td></td></tr> <tr><td>c Multiply line 4b by 75% and enter the result as a positive number</td><td style="text-align: center;">4c</td><td></td><td></td></tr> <tr><td>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). Note: You <i>must</i> enter an amount on line 4d (even if line 4b is positive)</td><td style="text-align: center;">4d</td><td></td><td></td></tr> </table> <p>e ACE adjustment:</p> <ul style="list-style-type: none"> • If you entered a positive number or zero on line 4b, enter the amount from line 4c here as a positive amount. • If you entered a negative number on line 4b, enter the smaller of line 4c or line 4d here as a negative amount. 	a Enter the corporation's ACE from line 10 of the worksheet on page 8 of the instructions	4a			b Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative number (see instructions for examples)	4b			c Multiply line 4b by 75% and enter the result as a positive number	4c			d Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You <i>must</i> enter an amount on line 4d (even if line 4b is positive)	4d				4e																																																																					
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<p>5 Combine lines 3 and 4e. If zero or less, stop here (the corporation does not owe alternative minimum tax)</p>		5																																																																																					
<p>6 Alternative tax net operating loss deduction (see instructions)</p>		6																																																																																					
<p>7 Alternative minimum taxable income. Subtract line 6 from line 5.</p>		7																																																																																					

8 Enter the amount from line 7 (alternative minimum taxable income)	8			
9 Exemption phase-out computation (if line 8 is \$310,000 or more, skip lines 9a and 9b and enter -0- on line 9c):				
a Subtract \$150,000 from line 8 (if you are completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-			9a	
b Multiply line 9a by 25%			9b	
c Exemption. Subtract line 9b from \$40,000 (if you are completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	9c			
10 Subtract line 9c from line 8. If zero or less, enter -0-	10			
11 Multiply line 10 by 20%	11			
12 Alternative minimum tax foreign tax credit. See instructions for limitations	12			
13 Tentative minimum tax. Subtract line 12 from line 11.	13			
14 Regular tax liability before all credits except the foreign tax credit and possessions tax credit	14			
15 Alternative minimum tax. Subtract line 14 from line 13. Enter the result on the appropriate line of the corporation's income tax return (e.g., Form 1120, Schedule J, line 9a). If zero or less, enter -0-	15			
16 Environmental tax. Subtract \$2,000,000 from line 5 (figured without the corporation's environmental tax deduction). Multiply the excess, if any, by 0.12% (.0012). Enter the result here and on the appropriate line of the corporation's income tax return (e.g., Form 1120, Schedule J, line 9a). If you are completing this line for a member of a controlled group, see the instructions	16			

Proof as of August 1994 (subject to change)