

Department of the Treasury
Internal Revenue Service

For calendar year 1995, or tax year beginning 1995, and ending 19
Instructions are separate. See page 1 for Paperwork Reduction Act Notice.

1995

Name, Employer identification number, Date incorporated, City or town, state, and ZIP code, D Check applicable boxes, E Check applicable box if an election has been made under section(s)

Table with 18 rows for Tax Computation and Payments, including taxable income, taxes, credits, and total tax due.

Please Sign Here, Preparer's signature, Date, Title, Preparer's social security no., Firm's name, EIN, ZIP code

**Schedule A Taxable Income—Section 832** (See page 7 of instructions.)

<b>Income</b>	<b>1</b>	Premiums earned (Schedule E, line 7)	<b>1</b>			
	<b>2</b>	Dividends (Schedule C, line 14)	<b>2</b>			
			<b>(a) Interest received</b>	<b>(b) Amortization of premium</b>		
	<b>3a</b>	Gross interest				
	<b>b</b>	Interest exempt under section 103				
	<b>c</b>	Subtract line 3b from line 3a				
	<b>d</b>	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)	<b>3d</b>			
	<b>4</b>	Gross rents	<b>4</b>			
	<b>5</b>	Gross royalties	<b>5</b>			
	<b>6</b>	Capital gain net income (attach Schedule D (Form 1120))	<b>6</b>			
	<b>7</b>	Net gain or (loss) (Form 4797, line 20, Part II (attach Form 4797))	<b>7</b>			
	<b>8</b>	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))	<b>8</b>			
	<b>9</b>	Income on account of special income and deduction accounts	<b>9</b>			
	<b>10</b>	Income from protection against loss account (Schedule J, line 2e)	<b>10</b>			
<b>11</b>	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts	<b>11</b>				
<b>12</b>	Income from a special loss discount account (attach Form 8816)	<b>12</b>				
<b>13</b>	Other income (attach schedule)	<b>13</b>				
<b>14</b>	Gross income. Add lines 1 through 13	<b>14</b>				
<b>Deductions (See instructions for limitations on deductions)</b>	<b>15</b>	Compensation of officers (attach schedule) (See page 8 of instructions)	<b>15</b>			
	<b>16</b>	Salaries and wages (less employment credits)	<b>16</b>			
	<b>17</b>	Agency balances and bills receivable that became worthless during the tax year	<b>17</b>			
	<b>18</b>	Rents	<b>18</b>			
	<b>19</b>	Taxes and licenses	<b>19</b>			
	<b>20a</b>	Interest	<b>20c</b>			
		<b>b</b> Less tax-exempt interest exp.				
		<b>c</b> Bal.				
	<b>21</b>	Charitable contributions (see page 9 of instructions for 10% limitation)	<b>21</b>			
	<b>22</b>	Depreciation (attach Form 4562)	<b>22</b>			
	<b>23</b>	Depletion	<b>23</b>			
	<b>24</b>	Pension, profit-sharing, etc., plans	<b>24</b>			
	<b>25</b>	Employee benefit programs	<b>25</b>			
	<b>26</b>	Losses incurred (Schedule F, line 13)	<b>26</b>			
	<b>27</b>	Additional deduction (attach Form 8816)	<b>27</b>			
	<b>28</b>	Other capital losses (Schedule G, line 12, column (g))	<b>28</b>			
	<b>29</b>	Dividends to policyholders	<b>29</b>			
	<b>30</b>	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts	<b>30</b>			
	<b>31</b>	Other deductions (See page 10 of instructions) (attach schedule)	<b>31</b>			
	<b>32</b>	Total deductions. Add lines 15 through 31	<b>32</b>			
<b>33</b>	<b>Subtotal.</b> Subtract line 32 from line 14	<b>33</b>				
<b>34a</b>	Special deduction for section 833 organizations (Schedule H, line 6)	<b>34a</b>				
<b>b</b>	Deduction on account of special income and deduction accounts	<b>34b</b>				
<b>c</b>	Total. Add lines 34a and 34b	<b>34c</b>				
<b>35</b>	<b>Subtotal.</b> Subtract line 34c from line 33	<b>35</b>				
<b>36a</b>	Dividends-received deduction (Schedule C, line 26)	<b>36a</b>				
<b>b</b>	Net operating loss deduction	<b>36b</b>				
<b>c</b>	Total. Add lines 36a and 36b	<b>36c</b>				
<b>37</b>	Taxable income (subtract line 36c from line 35). Enter here and on page 1, line 1	<b>37</b>				

**Schedule B Part I—Taxable Investment Income of Electing Small Companies—Section 834**  
(See page 11 of instructions.)

		(a) Interest received	(b) Amortization of premium			
<b>Income</b>	<b>1a</b> Gross interest . . . . .					
	<b>b</b> Interest exempt under section 103 . . . . .					
	<b>c</b> Subtract line 1b from line 1a . . . . .					
	<b>d</b> Taxable interest. Subtract line 1c, column (b) from line 1c, column (a) . . . . .			<b>1d</b>		
	<b>2</b> Dividends (Schedule C, line 14) . . . . .			<b>2</b>		
	<b>3</b> Gross rents . . . . .			<b>3</b>		
	<b>4</b> Gross royalties . . . . .			<b>4</b>		
	<b>5</b> Gross income from a trade or business, other than an insurance business, and from Form 4797 . . . . .			<b>5</b>		
<b>6</b> Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C) . . . . .			<b>6</b>			
<b>7</b> Gain from line 13, Schedule D (Form 1120) . . . . .			<b>7</b>			
<b>8</b> Gross investment income. Add lines 1d through 7 . . . . .			<b>8</b>			
<b>Deductions</b>	<b>9</b> Real estate taxes . . . . .			<b>9</b>		
	<b>10</b> Other real estate expenses . . . . .			<b>10</b>		
	<b>11</b> Depreciation (attach Form 4562) . . . . .			<b>11</b>		
	<b>12</b> Depletion . . . . .			<b>12</b>		
	<b>13</b> Trade or business deductions as provided in section 834(c)(8) (attach schedule) . . . . .			<b>13</b>		
	<b>14</b> Interest . . . . .			<b>14</b>		
	<b>15</b> Other capital losses (Schedule G, line 12, column (g)) . . . . .			<b>15</b>		
	<b>16</b> Total. Add lines 9 through 15. . . . .			<b>16</b>		
	<b>17</b> Investment expenses (attach schedule). . . . .			<b>17</b>		
	<b>18</b> Total deductions. Add lines 16 and 17 . . . . .			<b>18</b>		
	<b>19</b> Subtract line 18 from line 8 . . . . .			<b>19</b>		
	<b>20</b> Dividends-received deduction (Schedule C, line 26) . . . . .			<b>20</b>		
	<b>21</b> Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2 . . . . .			<b>21</b>		

**Part II—Invested Assets Book Values**  
(Complete only if claiming a deduction for general expenses allocated to investment income.)

		(a) Beginning of tax year		(b) End of tax year	
<b>22</b>	Real estate. . . . .	<b>22</b>			
<b>23</b>	Mortgage loans . . . . .	<b>23</b>			
<b>24</b>	Collateral loans . . . . .	<b>24</b>			
<b>25</b>	Policy loans, including premium notes . . . . .	<b>25</b>			
<b>26</b>	Bonds of domestic corporations . . . . .	<b>26</b>			
<b>27</b>	Stock of domestic corporations . . . . .	<b>27</b>			
<b>28</b>	Government obligations, etc. . . . .	<b>28</b>			
<b>29</b>	Bank deposits bearing interest . . . . .	<b>29</b>			
<b>30</b>	Other interest-bearing assets (attach schedule) . . . . .	<b>30</b>			
<b>31</b>	Total. Add lines 22 through 30 . . . . .	<b>31</b>			
<b>32</b>	Add columns (a) and (b), line 31 . . . . .			<b>32</b>	
<b>33</b>	Mean of invested assets for the tax year. Enter one-half of line 32 . . . . .			<b>33</b>	
<b>34</b>	Multiply line 33 by .0025 . . . . .			<b>34</b>	
<b>35</b>	Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16. . . . .	<b>35</b>			
<b>36</b>	Multiply line 33 by .0375 . . . . .	<b>36</b>			
<b>37</b>	Subtract line 36 from line 35. Do not enter less than zero . . . . .	<b>37</b>			
<b>38</b>	Multiply line 37 by .25 . . . . .			<b>38</b>	
<b>39</b>	Limitation on deduction for investment expenses. Add lines 34 and 38. . . . .			<b>39</b>	

<b>Schedule C Dividends and Special Deductions</b> (See page 12 of instructions.)		Dividends Received		(c) Total dividends-received (a) plus (b)
		(a) Not subject to section 832(b)(5)(B)	(b) Subject to section 832(b)(5)(B)	
<b>Income</b>				
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) . . . . .	1		
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) . . . . .	2		
3	Dividends on debt-financed stock of domestic and foreign corporations . . . . .	3		
4	Dividends on certain preferred stock of less-than-20%-owned public utilities . . . . .	4		
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities . . . . .	5		
6	Dividends on stock of certain less-than-20%-owned foreign corporations and certain FSCs . . . . .	6		
7	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs . . . . .	7		
8	Dividends on stock of wholly owned foreign subsidiaries and FSCs . . . . .	8		
9	Dividends from affiliated companies . . . . .	9		
10	Other dividends from foreign corporations not included on lines 6, 7, and 8 . . . . .	10		
11	Income from controlled foreign corporations under subpart F (attach Forms 5471) . . . . .	11		
12	Foreign dividend gross-up (section 78). . . . .	12		
13	Other dividends (attach schedule) . . . . .	13		
14	<b>Total dividends.</b> Add lines 1 through 13. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	14		
<b>Deduction</b>		Dividends-Received Deduction		(c) Total dividends-received deduction (a) plus (b)
		(a) Not subject to section 832(b)(5)(B)	(b) Subject to section 832(b)(5)(B)	
15	Multiply line 1 by 70% . . . . .	15		
16	Multiply line 2 by 80% . . . . .	16		
17	Deduction for line 3 (see page 13 of instructions) . . . . .	17		
18	Multiply line 4 by 42% . . . . .	18		
19	Multiply line 5 by 48% . . . . .	19		
20	Multiply line 6 by 70% . . . . .	20		
21	Multiply line 7 by 80% . . . . .	21		
22	Enter the amount from line 8 . . . . .	22		
23	<b>Total.</b> Add lines 15 through 22. (See page 13 of instructions for limitation.) . . . . .	23		
24	Enter the amount from line 9 . . . . .	24		
25	<b>Total.</b> Add line 23, column (b), and line 24, column (b). Enter here and on Schedule F, line 10 . . . . .	25		
26	<b>Total deductions.</b> Add line 23, column (c), and line 24, column (c). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies . . . . .	26		

**Schedule E Premiums Earned—Section 832** (See page 13 of instructions.)

<b>1</b>	Net premiums written . . . . .		<b>1</b>		
<b>2</b>	Unearned premiums on outstanding business at the end of the preceding tax year:				
	<b>a</b> Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and all unearned premiums of section 833 organizations . . . . .	<b>2a</b>			
	<b>b</b> Enter 90% of unearned premiums attributable to insuring certain securities . . . . .	<b>2b</b>			
	<b>c</b> Discounted unearned premiums attributable to title insurance . . . . .	<b>2c</b>			
	<b>d</b> Enter 80% of all other unearned premiums . . . . .	<b>2d</b>			
	<b>e</b> Total. Add lines 2a through 2d . . . . .		<b>2e</b>		
<b>3</b>	<b>Total.</b> Add lines 1 and 2e . . . . .		<b>3</b>		
<b>4</b>	Unearned premiums on outstanding business at the end of the current tax year:				
	<b>a</b> Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and all unearned premiums of section 833 organizations . . . . .	<b>4a</b>			
	<b>b</b> Enter 90% of unearned premiums attributable to insuring certain securities . . . . .	<b>4b</b>			
	<b>c</b> Discounted unearned premiums attributable to title insurance . . . . .	<b>4c</b>			
	<b>d</b> Enter 80% of all other unearned premiums . . . . .	<b>4d</b>			
	<b>e</b> <b>Total.</b> Add lines 4a through 4d . . . . .		<b>4e</b>		
<b>5</b>	Subtract line 4e from line 3 . . . . .		<b>5</b>		
<b>6</b>	Transitional adjustments under section 832(b)(7)(D). (See page 14 of instructions.) . . . . .		<b>6</b>		
<b>7</b>	<b>Premiums earned.</b> Add lines 5 and 6. Enter here and on Schedule A, line 1. . . . .		<b>7</b>		

**Schedule F Losses Incurred—Section 832** (See page 14 of instructions.)

<b>1</b>	Losses paid during the tax year (attach schedule). . . . .		<b>1</b>		
<b>2</b>	Balance outstanding at the end of the current tax year for:				
	<b>a</b> Unpaid losses on life insurance contracts . . . . .	<b>2a</b>			
	<b>b</b> Discounted unpaid losses . . . . .	<b>2b</b>			
	<b>c</b> <b>Total.</b> Add lines 2a and 2b . . . . .		<b>2c</b>		
<b>3</b>	Add lines 1 and 2c . . . . .		<b>3</b>		
<b>4</b>	Balance outstanding at the end of the preceding tax year for:				
	<b>a</b> Unpaid losses on life insurance contracts . . . . .	<b>4a</b>			
	<b>b</b> Discounted unpaid losses . . . . .	<b>4b</b>			
	<b>c</b> <b>Total.</b> Add lines 4a and 4b . . . . .		<b>4c</b>		
<b>5</b>	Subtract line 4c from line 3 . . . . .		<b>5</b>		
<b>6</b>	Estimated salvage and reinsurance recoverable at the end of the preceding tax year . . . . .		<b>6</b>		
<b>7</b>	Estimated salvage and reinsurance recoverable at the end of the current tax year . . . . .		<b>7</b>		
<b>8</b>	Losses incurred (line 5 plus line 6 less line 7) . . . . .		<b>8</b>		
<b>9</b>	Tax-exempt interest subject to section 832(b)(5)(B) . . . . .	<b>9</b>			
<b>10</b>	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 25) . . . . .	<b>10</b>			
<b>11</b>	<b>Total.</b> Add lines 9 and 10 . . . . .	<b>11</b>			
<b>12</b>	Reduction of deduction under section 832(b)(5)(B). Multiply line 11 by .15 . . . . .		<b>12</b>		
<b>13</b>	Losses incurred deductible under section 832(c)(4). Subtract line 12 from line 8. Enter here and on Schedule A, line 26 . . . . .		<b>13</b>		

**Schedule G Other Capital Losses** (See page 14 of instructions.)  
 (Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.)

1	Dividends and similar distributions paid to policyholders . . . . .						1		
2	Losses paid . . . . .						2		
3	Expenses paid . . . . .						3		
4	Total. Add lines 1, 2, and 3 . . . . .						4		
<b>Note: Adjust lines 5 through 8 to cash method if necessary.</b>									
5	Interest received . . . . .						5		
6	Dividends received (Schedule C, line 14) . . . . .						6		
7	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only) . . . . .						7		
8	Net premiums received . . . . .						8		
9	<b>Total.</b> Add lines 5 through 8 . . . . .						9		
10	Limitation on gross receipts from sales of capital assets. Subtract line 9 from line 4. If zero or less, enter -0- . . . . .						10		

(a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allowed (or allowable)	(g) Loss ((d) plus (e) less the sum of (c) and (f))
11						
12	Totals—column (c) must not be more than line 10. (Enter amount from column (g) in Schedule A, line 28, or Schedule B, line 15, whichever applies) . . . . .					

**Schedule H Special Deduction And Ending Adjusted Surplus for Section 833 Organizations** (See page 15 of instructions.)

1	Health care claims incurred during the tax year . . . . .						1		
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of health care claims . . . . .						2		
3	<b>Total.</b> Add lines 1 and 2 . . . . .						3		
4	Multiply line 3 by .25 . . . . .						4		
5	Beginning adjusted surplus . . . . .						5		
6	<b>Special deduction.</b> Subtract line 5 from line 4. If zero or less, enter -0-. Enter here and on Schedule A, line 34a. (See page 15 of instructions for limitation.) . . . . .						6		
7	Net operating loss deduction (Schedule A, line 36b) . . . . .						7		
8	Net exempt income:								
a	Adjusted tax-exempt income . . . . .						8a		
b	Adjusted dividends-received deduction . . . . .						8b		
9	Taxable income (Schedule A, line 37) . . . . .						9		
10	<b>Ending adjusted surplus.</b> Add lines 5 through 9 . . . . .						10		

**Schedule I Other Information** (See page 15 of instructions.)

	Yes	No		Yes	No
<b>1</b> Check method of accounting:			<b>7</b> Was the corporation a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.) . . . . .		
<b>a</b> <input type="checkbox"/> Cash			If "Yes," attach Form 5471 for each such corporation.		
<b>b</b> <input type="checkbox"/> Accrual			Enter number of Forms 5471 attached ▶ . . . . .		
<b>c</b> <input type="checkbox"/> Other (specify) ▶ . . . . .			<b>8</b> At any time during the 1995 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, securities, or other financial accounts)? If "Yes," the corporation may have to file Form TD F 90-22.1). . . . .		
<b>2</b> Check box for kind of company:			If "Yes," enter the name of the foreign country. ▶ . . . . .		
<b>a</b> <input type="checkbox"/> Mutual			<b>9</b> 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 be required to file Forms 926, 3520, or 3520-A . . . . .		
<b>b</b> <input type="checkbox"/> Stock			<b>10</b> Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses? . . . . .		
<b>3</b> 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).) . . . . .			<b>11a</b> Enter the total unpaid losses shown on the corporation's annual statement:		
If "Yes," attach a schedule showing:			<b>(1)</b> for the current tax year: \$ _____		
<b>(a)</b> name and identification number;			<b>(2)</b> for the previous tax year: \$ _____		
<b>(b)</b> percentage owned; and <b>(c)</b> taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			<b>b</b> Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
<b>4</b> Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . . .			<b>(1)</b> for the current tax year: \$ _____		
If "Yes," enter employer identification number and name of the parent corporation ▶ . . . . .			<b>(2)</b> for the previous tax year: \$ _____		
. . . . .			<b>12</b> Does the corporation discount any of the loss reserves shown on its annual statement? . . . . .		
<b>5</b> 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).) . . . . .			<b>13</b> 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 <b>4</b> above.)			<b>14</b> If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here . . . . . ▶ <input type="checkbox"/>		
Enter percentage owned ▶ . . . . .			<b>15</b> Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 36b, Schedule A.) . . ▶ \$ _____		
<b>6</b> Did one foreign person at any time during the tax year own, directly or indirectly, at least 25% of: <b>(a)</b> the total voting power of all classes of stock of the corporation entitled to vote, or <b>(b)</b> the total value of all classes of stock of the corporation? If "Yes,"					
<b>a</b> Enter percentage owned ▶ . . . . .					
<b>b</b> Enter owner's country ▶ . . . . .					
<b>c</b> The corporation may have to file Form 5472. Enter number of Forms 5472 attached ▶ . . . . .					

**Schedule J Protection Against Loss Account** (See page 16 of instructions.)

(References are to section 824(d)(1) prior to its repeal by P.L. 99-514.)

<b>1</b> Balance at the beginning of the year . . . . .			<b>1</b>		
<b>2</b> Subtractions (attach computation of any items on lines 2a through 2d):					
<b>a</b> Section 824(d)(1)(B) . . . . .	<b>2a</b>				
<b>b</b> Section 824(d)(1)(C) . . . . .	<b>2b</b>				
<b>c</b> Section 824(d)(1)(D) . . . . .	<b>2c</b>				
<b>d</b> Section 824(d)(1)(E) . . . . .	<b>2d</b>				
<b>e</b> Total. Add lines 2a through 2d. Enter here and on Schedule A, line 10. . . . .			<b>2e</b>		
<b>3</b> Balance at the end of the year. Subtract line 2e from line 1 . . . . .			<b>3</b>		

**Schedule L Balance Sheets** (All filers are required to complete this schedule.)

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
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 page 16 of 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 . . . . .				
<b>Liabilities and Stockholders' Equity</b>				
16 Accounts payable . . . . .				
17 Mortgages, notes, bonds payable in less than 1 year				
18 Insurance liabilities (See page 16 of instructions) . . . . .				
19 Other current liabilities (attach schedule) . . . . .				
20 Loans from stockholders . . . . .				
21 Mortgages, notes, bonds payable in 1 year or more				
22 Other liabilities (attach schedule) . . . . .				
23 Capital stock: a Preferred stock . . . . .				
b Common stock . . . . .				
24 Paid-in or capital surplus . . . . .				
25 Retained earnings—Appropriated (attach schedule)				
26 Retained earnings—Unappropriated . . . . .				
27 Less cost of treasury stock . . . . .		( )		( )
28 Total liabilities and stockholders' equity . . . . .				

**Schedule M-1 Reconciliation of Income (Loss) per Books with Income per Return** (See page 16 of instructions.)

(The corporation is 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.)

1 Net income (loss) per books . . . . .		7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax . . . . .		a Tax-exempt interest \$ . . . . .	
3 Excess of capital losses over capital gains . . . . .		. . . . .	
4 Income subject to tax not recorded on books this year (itemize) . . . . .		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		a Depreciation \$ . . . . .	
a Depreciation \$ . . . . .		b Contributions carryover \$ . . . . .	
b Contributions carryover \$ . . . . .		. . . . .	
c Travel and entertainment \$ . . . . .		9 Add lines 7 and 8 . . . . .	
. . . . .		10 Income (Schedule A, line 35)—subtract line 9 from line 6 . . . . .	
6 Add lines 1 through 5 . . . . .			

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, Schedule L)**

1 Balance at beginning of year . . . . .		5 Distributions: a Cash . . . . .	
2 Net income (loss) per books . . . . .		b Stock . . . . .	
3 Other increases (itemize) . . . . .		c Property . . . . .	
. . . . .		6 Other decreases (itemize) . . . . .	
. . . . .		. . . . .	
. . . . .		7 Add lines 5 and 6 . . . . .	
4 Add lines 1, 2, and 3. . . . .		8 Balance at end of year (subtract line 7 from line 4) . . . . .	