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

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

► Attach to Form 1120.

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

See separate instructions. Name of corporation (common parent, if consolidated return)

Employer identification number

Pai	Til Financial Information and Net Income (Loss) Reconciliation		
1a	Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax  Yes. Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K	-	
b	☑ No. Go to line 1b. Did the corporation prepare a certified audited income statement for that period?		
	Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement.		
	■ No. Go to line 1c.		
С	Did the corporation prepare an income statement for that period?		
	<ul> <li>Yes. Complete lines 2a through 11 with respect to that income statement.</li> <li>No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and recorporation.</li> </ul>	ordo on lino 4	
	Li No. Skip lines 2a tillough 3c and enter the corporation's het income (loss) per its books and rect	ords on line 4.	
2a	Enter the income statement period: Beginning/ Ending//		
	Has the corporation's income statement been restated for the income statement period on line 2a?		
	Yes. (If "Yes," attach an explanation and the amount of each item restated.)		
_	□ No.		
С	<ul> <li>Has the corporation's income statement been restated for any of the five income statement periods preceding the period of line 2a?</li> </ul>		
	☐ <b>Yes.</b> (If "Yes," attach an explanation and the amount of each item restated.)		
	□ No.		
3a	Is any of the corporation's voting common stock publicly traded?		
	Yes.		
	No. If "No," go to line 4.		
D	Enter the symbol of the corporation's primary U.S. publicly traded voting common stock		
С	Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock		
4	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4	
5a	Net income from nonincludible foreign entities (attach schedule)	5a ( )	
b	Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	
6a	Net income from nonincludible U.S. entities (attach schedule)	6a ( )	
b	Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	
7a	Net income of other includible corporations (attach schedule)	7a	
b	Net loss of other includible corporations (attach schedule)	7b ( )	
8	Adjustment to eliminations of transactions between includible corporations and nonincludible entities (attach schedule)	8	
9	Adjustment to reconcile income statement period to tax year (attach schedule)	9	
10	Other adjustments to reconcile to amount on line 11 (attach schedule)	10	
11	Net income (loss) per income statement of includible corporations. Combine lines 4 through 10	11	

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Name	of corporation (common parent, if consolidated return)			Employer id	lentification number	
	solidated return, check applicable box: (1) Consolidated group (2)	Parent corporation (	3) Consolidated eli		bsidiary corporation	
Name	of subsidiary (if consolidated return)			Employer id	dentification number	
Day					147.1	
Pai	Taxable Income per Return	r Income Staten	nent of Includib	le Corporatio	ns With	
	raxable income per neturn					
	Income (Loss) Items	(a) Income (Loss) per Income Statement	<b>(b)</b> Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return	
1	Income (loss) from equity method foreign corporations					
2	Gross foreign dividends not previously taxed					
3	Subpart F, QEF, and similar income inclusions					
4	Section 78 gross-up					
5	Gross foreign distributions previously taxed					
6	Income (loss) from equity method U.S. corporations					
7	U.S. dividends not eliminated in tax consolidation.					
8	Minority interest for includible corporations					
9	Income (loss) from U.S. partnerships (attach schedule) .					
10	Income (loss) from foreign partnerships (attach schedule)					
11	Income (loss) from other pass-through entities (attach schedule)					
12	Items relating to reportable transactions (attach details)					
13	Interest income					
14	Total accrual to cash adjustment					
15	Hedging transactions					
16	Mark-to-market income (loss)					
17	Cost of goods sold					
18	Sale versus lease (for sellers and/or lessors)					
19 20	Section 481(a) adjustments					
20 21						
22	Income recognition from long-term contracts Original issue discount and other imputed interest					
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities					
23b	Gross capital gains from Schedule D, excluding amounts from pass-through entities	_				
23c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses	_				
23d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses	_				
23e	Abandonment losses					
23f	Worthless stock losses (attach details)					
23g	Other gain/loss on disposition of assets other than inventory					
24 05	Disallowed capital loss in excess of capital gains .					
25 26	Utilization of capital loss carryforward Other income (loss) items with differences (attach schedule)					
	, ,					
27	<b>Total income (loss) items.</b> Combine lines 1 through 26					
28	<b>Total expense/deduction items</b> (from Part III, line 36)					
29	Other income (loss) and expense/deduction items with no differences					
30	<b>Reconciliation totals.</b> Combine lines 27 through 29.					

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

Name of corporation (common parent, if consolidated return)	Employer identification number	
	!	
If consolidated return, check applicable box: (1) Consolidated group (2) Parent corporation (3) Consolidated elimination	ons (4) Subsidiary corporation	
Name of subsidiary (if consolidated return)	Employer identification number	
	;	

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

	Expense/Deduction Items	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	<b>(d)</b> Deduction per Tax Return
1	U.S. current income tax expense				
2	U.S. deferred income tax expense				
3	State and local current income tax expense				
4	State and local deferred income tax expense				
5	Foreign current income tax expense (other than				
	foreign withholding taxes)				
6	Foreign deferred income tax expense				
7	Foreign withholding taxes				
8	Interest expense				
9	Stock option expense				
10	Other equity-based compensation				
11	Meals and entertainment				
12	Fines and penalties				
13	Judgments, damages, awards, and similar costs .				
14	Parachute payments				
15	Compensation with section 162(m) limitation				
16	Pension and profit-sharing				
17	Other post-retirement benefits				
18	Deferred compensation				
19	Charitable contribution of cash and tangible				
	property				
20	Charitable contribution of intangible property				
21	Charitable contribution limitation/carryforward				
22	Domestic production activities deduction				
23	Current year acquisition or reorganization				
	investment banking fees				
24	Current year acquisition or reorganization legal and				
25	accounting fees				
25 26	Amortization/impairment of goodwill				
27	Amortization of acquisition, reorganization, and				
_1	start-up costs				
28	Other amortization or impairment write-offs				
29	Section 198 environmental remediation costs				
30	Depletion				
31	Depreciation				
32	Bad debt expense				
33	Corporate owned life insurance premiums				
34	Purchase versus lease (for purchasers and/or				
	lessees)				
35	Other expense/deduction items with differences				
20	(attach schedule)				
36	<b>Total expense/deduction items.</b> Combine lines 1 through 35. Enter here and on Part II, line 28				