### **Publication 4162**

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

**U.S. Corporation Income Tax Return** 

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

### **And**

Form 7004, Application for Automatic Extension of Time to File Corporation Income Tax Return

Internal Revenue Service Electronic Tax Administration

NHO MUST TEST?	3
WHY TEST?	3
WHAT IS TESTED?	3
FORMATTING THE ENTITIES	4
POPULATING DATA IN THE TEST CASES	4
PASSWORDS	4
WHEN TO TEST	5
TESTING GUIDELINES FOR SOFTWARE DEVELOPERS	5
FEDERAL/STATE TESTING FOR FORMS 1120/1120S	5
ELECTRONIC SIGNATURES	5
REVIEWING ACK FILES AND CORRECTING TESTS	6
FINAL TRANSMISSION	6
COMMUNICATIONS TEST FOR THE <i>E-FILE</i> SYSTEM	6
JSING YOUR OWN TEST	7
EXHIBITS	7
EXHIBIT 1 POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES	
EXHIBIT 2 FOREIGN COUNTRY CODES 1	10
EXHIBIT 3 VALID EINS AND NAME CONTROLS1	13
TAX YEAR 2005 1120/1120 TEST SCENARIOS1	15
TAX YEAR 2005 7004 TEST SCENARIOS 1	18
TAX YEAR 2005 1120/1120S TEST SCENARIO DATA 2	23
TAX YEAR 2005 7004 TEST SCENARIO DATA	34

# 1120/1120S ASSURANCE TESTING TAX YEAR 2005 (INCLUDING 7004)

#### WHO MUST TEST?

All software developers are required to perform the tests in this Test Package before they can be accepted into the electronic filing program for the 2006 (Tax Year 2005) filing season. Anyone who plans to transmit must perform a communications test and be accepted. Prior to testing, all software developers and transmitters must have obtained an Electronic Transmitter Identification Number (ETIN), Electronic Filer Identification Number (EFIN) and password through the application process. Refer to Publication 3112, IRS e-file Application Package for Form 8633 procedures. For the On-Line application procedures refer to the http://www.irs.gov/efile/article/0,,id=106801,00.html URL. This ETIN must be included in each message. The ETIN will be set to "Test" until the transmitter passes the required communication testing with the IRS at which time the ETIN will be moved to "Production" status. The transmitter may also request a Test ETIN, which can be used to continue testing once the original ETIN has been moved to Production status. If a transmitter has not revised their IRS e-file application to indicate they will be transmitting 1120 returns, their ETIN will not be valid and their submissions will be rejected. The transmission status (Test or Production) of the ETIN being used must match the Test/Production Indicator in the Message Header or the message will be rejected.

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

#### WHY TEST?

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

- 1. Filers transmit in the correct format and meet the Internal Revenue Service (IRS) Modernized e-File (MeF) electronic filing specifications;
- 2. Returns have few validation or math errors;
- 3. IRS can receive and process the electronic returns;
- 4. Filers understand and are familiar with the mechanics of electronic filing.

#### WHAT IS TESTED?

The test package for the 2005 Assurance Testing System (ATS) consists of ten(10) return scenarios for Forms 1120/1120S and three (3) for Form 7004. The test returns include a limited number of forms and schedules that are accepted for electronic filing. Every conceivable condition cannot be represented in the Test; therefore, once you pass the tests, you may want to test any additional conditions you feel are appropriate as long as you use the predefined EINs and Name Controls.

The scenarios provide the information needed to prepare the selected forms and schedules. You must correctly prepare and compute these returns before transmitting the tests. The IRS strongly recommends each return be run against a parser prior to being transmitted to the IRS. The IRS will run each return against a parser.

Also included are three (3) test scenarios for the Form 7004, Application for Automatic Extension of Time to File Corporation Income Tax Return that need to be completed and submitted for approval.

Below are some XML resources regarding XML schemas and software tools and parsers (these resources are provided for information only—the IRS is not endorsing any product). You may chose any third party parser toolkit or use your own.

- W3C XML Home Page: http://www.w3.org/XML/
- W3C XML Schema Home Page: http://www.w3.org/XML/Schema
- XML Spy: http://www.xmlspy.com/
- Apache Xerces parser toolkit: http://xml.apache.org/
- Microsoft Core XML Services: http://msdn.microsoft.com/library/default.asp?url=/downloads/list/xmlgeneral.asp

#### FORMATTING THE ENTITIES

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

#### Test Scenario

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

#### XML Format

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

#### POPULATING DATA IN THE TEST CASES

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

#### **PASSWORDS**

New or revised applicants who will be transmitting to the IRS will receive an eight-digit alphanumeric password that will be used for testing and production. This password will be mailed to the applicants with instructions on how to acknowledge receipt in order to activate. You will change your password then you log in for the first time after your password has been received. It will be valid at the beginning of ATS, which will begin November 7, 2005. If testing will be done through the Internet, applicants will choose their passwords during On-Line Registration.

#### WHEN TO TEST

When you are ready to test call the e-Help Desk at **1-866-255-0654**. They will assist you in all preparations necessary to begin testing that includes assigning you a Software ID to use when submitting your returns.

#### TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

Software does not have to provide for all forms or schedules, nor for all occurrences of a particular form or schedule. You must advise the e-Help Desk at **1-866-255-0654** of all limitations to your Software package at the time of first contact, before testing begins. You must test the complete form with no field limitations except for the number of occurrences.

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

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

#### **ELECTRONIC SIGNATURES**

Tax Professionals who file 1120/1120S have two options of filing a totally paperless return for their clients using the Practitioner PIN method or the Scanned Form 8453 method. The selected signature option must be identified in the Return Header. Tax Professionals who file 7004 have one option of filing using the Practitioner PIN method. MeF validates that a signature is present for each return. If the taxpayer uses a PIN to sign the return, all appropriate PIN information must be present in the return header. If the taxpayer elects to sign a Form 8453x, the scanned 8453x must be attached to the return. If the electronic return does not contain the required signatures, it will be rejected.

#### Practitioner PIN

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

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

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

The following fields are required for the Practitioner PIN method or the return will be rejected.

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

#### Scanned Form 8453

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

#### REVIEWING ACK FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no error messages. Any Business Rules violations must be corrected in order to pass ATS testing.

#### FINAL TRANSMISSION

Once you receive no rejects, you will be required to transmit the returns in two separate, same-day transmissions in order to test the ability of your software to increment the transmission ID number that appears in the Transmission Header. Tests 1-5 should be in the first transmission and Tests 6-10 in the second transmission. If you have included the 7004 test scenarios in your testing, include these tests in the second transmission.

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

IRS allows three means of transmission for MeF, Electronic Management system (EMS), Internet, and Application to Application (A2A). If you are a Transmitter and will be transmitting using the Electronic Management System (EMS), you must pass the communications test with software using the asynchronous (ASC) protocol. The EMS site for communications testing is the Tennessee Computing Center (TCC). If you are a Transmitter using accepted software, you must complete an error-free communications test by transmitting five returns in two same-day transmissions (three returns in one transmission and two in the other) to TCC. Transmitters who have passed the communications test and want to continue to test, must request a test ETIN.

If you will be transmitting through the Internet, you will need to perform the communications test through the Internet.

If you will be transmitting through A2A, you will need to perform the communications test through A2A. If you will be transmitting through all portals, EMS, Internet and A2A, communications tests must be performed through all systems.

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

#### **USING YOUR OWN TEST**

If you are a Software Developer, when you have been notified that you have passed the ATS test, you may test with your own data using the same password and ETIN. If you are a Transmitter you will need to get a new Test ETIN to continue testing, as your original ETIN will have been moved to "production" status once you have passed the Communications Test. You will continue to use the same password. Call the e-Help Desk at **1-866-255-0654** using the Andover Service Center prompt to obtain a new Test ETIN. You must use the same taxpayer entity information (names and EINs) that is provided in the test package for your independent tests. DO NOT use any other EINs. See Exhibit 3 for the list of valid EINs and Name Controls.

#### **EXHIBITS**

The following exhibits are provided at the end of this document:

Exhibit 1 - Standard Postal Service State Abbreviations and Zip Codes

Exhibit 2 – Foreign Country Codes

Exhibit 3 – List of valid EINs and Name Controls

#### EXHIBIT 1 VALID ZIP CODES

#### STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

State	Abbr.	ZIP Code
Alabama	AL	350nn-369nn
Alaska	AK	995nn-999nn
Arizona	ΑZ	850nn-865nn
Arkansas	AR	716nn-729nn, 75502
California	CA	900nn-908nn, 910nn-961nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn-205nn
Florida	FL	320nn-339nn, 341nn, 342nn,
		344nn, 346nn, 347nn, 349nn
Georgia	GA	300nn-319nn, 39815, 39834, 399nn
Hawaii	HI	967nn, 968nn
Idaho	ID	832nn-838nn
Illinois	IL	600nn-629nn
Indiana	IN	460nn-479nn
Iowa	IA	500nn-528nn
Kansas	KS	660nn-679nn
Kentucky	KY	400nn-427nn, 45275
Louisiana	LA	700nn-714nn, 71749
Maine	ME	03801, 039nn-049nn
Maryland	MD	20331, 206nn-219nn
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-567nn
Mississippi	MS	386nn-397nn
Missouri	MO	630nn-658nn
Montana	MT	590nn-599nn
Nebraska	NE	680nn-693nn
Nevada	NV	889nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-884nn
New York	NY	004nn, 005nn, 06390, 100nn-149nn
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-732nn, 734nn-749nn

#### **EXHIBIT1 - Valid ZIP Codes Continued**

State	Abbr.	ZIP Code
Oregon	OR	970nn-979nn
Pennsylvania	PA	150nn-196nn
Rhode Island	RI	028nn, 029nn
South Carolina	SC	290nn-299nn
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn
Texas	TX	733nn, 73949, 750nn-799nn
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	20041,201nn, 20301,20370,
		220nn-246nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	49936, 530nn-549nn
Wyoming	WY	820nn-831nn
		•

# STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES FOR U.S.POSSESSIONS

U.S. Possession	Abbr.	ZIP Code
American Samoa	AS	967nn
Federated States of Micronesia	FM	969nn
Guam	GU	9691n, 9692n
Marshall Islands	MH	969nn
Commonwealth of the	MP	9695n
Northern Mariana Islands		
Palau	PW	969nn
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

Form 1120 and 1120S returns with addresses in the American Possessions are considered to have domestic addresses for processing purposes. The corporate return <u>filer</u> address (1120/1120S) must contain a state abbreviation to be treated as (and processed in Philadelphia) an American Possession.

#### APO/FPO CITY/STATE/ZIP CODES FOR MILITARY OVERSEAS ADDRESSES

City	State	ZIP Code
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

# **EXHIBIT 2** FOREIGN COUNTRY CODES

Code	Foreign Country	Code	Foreign Country
AF	Afghanistan	BM	Burma
AL	Albania	BY	Burundi
AG	Algeria	СВ	Cambodia
AQ	American Samoa	CM	Cameroon
AN	Andorra	CA	Canada
AO	Angola	CV	Cape Verde
AV	Anguilla	CJ	Cayman Islands
AY	Antarctica	CT	Central African Republic
AC	Antigua & Barbuda	CD	Chad
AR	Argentina	CI	Chile
AM	Armenia	CH	China
AA	Aruba	KT	Christmas Island
AT	Ashmore & Cartier Islands	IP	Clipperton Island
AS	Australia	CK	Cocos (Keeling) Islands
AU	Austria	CO	Colombia
AJ	Azerbaijan	CN	Comoros
BF	Bahamas	CF	Congo, Republic of the (Brazzaville)
ВА	Bahrain	CG	Congo, Democratic Rep of the (Zaire)
FQ	Baker Islands	CW	Cook Islands
BG	Bangladesh	CR	Coral Sea Islands
BB	Barbados	VP	Corsica
BS	Bassas da India	CS	Costa Rica
ВО	Belarus	IV	Cote D'Ivoire (Ivory Coast)
BE	Belgium	HR	Croatia
BH	Belize	CU	Cuba
BN	Benin	CY	Cyprus
BD	Bermuda	EZ	Czech Republic
BT	Bhutan	DA	Denmark
BL	Bolivia	DJ	Djibouti
BK	Bosnia-Herzegovina	DO	Dominica
ВС	Botswana	DR	Dominican Republic
BV	Bouvet Island	TT	East Timor
BR	Brazil	EC	Ecuador
Ю	British Indian Ocean Territory	EG	Egypt
VI	British Virgin Islands	ES	El Salvador
BX	Brunei	EK	Equatorial Guinea
BU	Bulgaria	ER	Eritrea
UV	Burkina Faso	EN	Estonia
ET	Ethiopia	IR	Iran
EU	Europe Island Territory	ΙZ	Iraq
FK	Falkland Islands (Islas	El	Ireland
	Malvinas)		
FO	Faroe Islands	IS	Israel
FM	Federated States of Micronesia	IT	Italy
FJ	Fiji	JM	Jamaica

FI         Finland         JN         JanMayen           FR         France         JA         Japan           FG         French Guinea         DQ         Jarvis Island           FP         French Polynesia         JE         Jersey           FS         French Southern & JQ         Johnston Atoll           Antartic Lands         JU         Juan de Nova Island           GB         Gabon         JU         Juan de Nova Island           GC         Gaza Strip         KZ         Kazakhstan           GG         Georgia         KE         Kenya           GM         Germany         KQ         Kingman Reef           GH         Ghana         KR         Kiribati           GH         Ghana         KR         Kiribati           GH         Ghana         KR         Kiribati           GH         Ghana         KS         Korea, Democratic People's Republic of (North)           GU         Gerorgia         KS         Korea, Democratic People's Republic of (North)           GU         Giriaca         KU         Kuwait           GU         Girece         KU         Kuwait           KU         Kicea         Ku	Code	Foreign Country	Code	Foreign Country
FR France JA Japan FG French Guinea DQ Jarvis Island FF French Polynesia JE Jersey FS French Southern & JQ Johnston Atoll Antartic Lands GB Gabon JO Jordan GA The Gambia JU Juan de Nova Island GC Gaza Strip KZ Kazakhstan GC Georgia KE Kenya GM Germany KQ Kingman Reef GH Ghana KR Kiribati GI Gibraltar KN Korea, Democratic People's Republic of (North) GC George KU Kuwait GC Gerenland KG Kuwait GL Greece KU Kuwait GL Greenland KG Kygyzystan GC Glorioso Islands KS Korea, Republic of (South) GR Greece KU Kuwait GL Greenland KG Kygyzystan GC Glorioso Guadeloupe LG Latvia GC Guam LE Lebanon GC Guam LE Lebanon GC Guinea-Bissau LS Liechtenstein GC Guinea-Bissau LS Liechtenstein GC Guyana LH Lithuania HA Haiti LU Luxembourg HM Heard Island & McDonald Islands HO Honduras HK Hong Kong MA Madagascar HQ Howland Island MI Malawi HU Hungary MY Malaysia HU Hungary MY Malaysia ID Indonesia IM Man, Isle of PP Papua-New Guinea MR Marshall Islands PF Paracel Islands MC Macrou Mali ID Indonesia MR Marshall Islands PF Paracel Islands MC Marshall Islands PF Papua-New Guinea MR Marshall Islands PF Papua-New Guinea PA Paraguay MR Marshall Islands PF Papua-New Guinea PR Pillippines MR Marshall Islands PF Papua-New Guinea PR Paracel Islands MR Maryotte PP Papua-New Guinea P				
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GB         Antartic Lands         JO         Jordan           GA         The Gambia         JU         Juan de Nova Island           GZ         Gaza Strip         KZ         Kazakhstan           GG         Georgia         KE         Kenya           GM         Germany         KQ         Kingman Reef           GH         Ghana         KR         Kiribati           GU         Giorioso Islands         KS         Korea, Democratic People's Republic of (North)           GE         Gerece         KU         Kuwait           GL         Greenland         KG         Kyrgyzstan           GL         Greenland         KG         Kyrgyzstan           GJ         Greadal         LA         Laos           GP         Guadeloupe         LG         Latvia				
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GH       Ghana       KR       Kiribati         GI       Gibraltar       KN       Korea, Democratic People's Republic of (North)         GO       Glorioso Islands       KS       Korea, Republic of (South)         GR       Greece       KU       Kuwait         GL       Greenland       KG       Kyrgyzstan         GJ       Grenada       LA       Laos         GP       Guadeloupe       LG       Latvia         GQ       Guam       LE       Lebanon         GT       Guatemala       LT       Lesotho         GK       Guernsey       LI       Liberia         GV       Guinea       LY       Libya         GV       Guinea-Bissau       LS       Liechtenstein         GY       Guyana       LH       Lithuania         HA       Haiti       LU       Luxembourg         HM       Heard Island & McDonald Islands       MC       Macau         HM       Heard Island & McDonald Islands       MC       Macau         HW       Hondras       MK       Madagascar         HQ       Howland Island       MI       Malawi         HU       Hungary       MY       Mala				
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	NR	Nauru	SM	San Marino

Code	Foreign Country	Code	Foreign Country
BQ	Navassa Island	TP	Sao Tome and Principe
NP	Nepal	SA	Saudi Arabia
NL	Netherlands	SG	Senegal
NT	Netherlands Antilles	SE	Seychelles
NC	New Caledonia	SL	Sierra Leone
NZ	New Zealand	SN	Singapore
NU	Nicaragua	LO	Slovakia
NG	Niger	SI	Slovenia
NI	Nigeria	BP	Solomon Islands
NE	Niue	SO	Somalia
NF	Norfolk Island	SF	South Africa
CQ	Northern Mariana Island	SX	South Georgia & The
			South Sandwich Islands
NO	Norway	SP	Spain
MU	Oman	PG	Spratly Islands
OC	Other Countries	CE	Sri Lanka
PK	Pakistan	SH	St. Helena
LQ	Palmyra	SC	St. Kitts & Nevis
PS	Palau	ST	St. Lucia Island
PM	Panama	SB	St. Pierre & Miquelon
VC	St. Vincent and the Grenadines	TV	Tuvalu
SU	Sudan	UG	Uganda
NS	Suriname	UP	Ukraine
SV	Svalbard	TC	United Arab Emirates
WZ	Swaziland	UK	United Kingdom (England, Northern Ireland, Scotland, and Wales)
SW	Sweden	UC	Unknown Country
SZ	Switzerland	UY	Uruguay
SY	Syria	UZ	Uzbekistan
TW	Taiwan	NH	Vanuatu
TI	Tajikistin	VT	Vatican City
TZ	Tanzania	VE	Venezuela
TH	Thailand	VM	Vietnam
TO	Togo	VQ	Virgin Islands (US)
TL	Tokelau	WQ	Wake Island
TN	Tonga	WF	Wallis & Futuna
TD	Trinidad & Tobago	WE	West Bank
TE	Tromelin Island	WI	Western Sahara
TS	Tunisia	YM	Yemen (Aden)
TU	Turkey	YO	Yugoslavia
TX	Turkmenistan	ZA	Zambia
TK	Turks and Caicos Islands	ZI	Zimbabwe

# EXHIBIT 3 VALID EINS AND NAME CONTROLS

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

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

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

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

For 7004	Name Control
11-0000030	RAMC
11-0000031	MODE
11-0000032	FRUI
11-0000033	FORE
11-0000034	UNIT
11-0000035	ANYB
11-0000036	HOME
11-0000037	ANYL
11-0000038	NUCL
11-0000039	VOTE
11-0000040	ANYR
11-0000041	ANYS
11-0000042	SECO
11-0000043	HOTT
11-0000044	APPL
11-0000045	ANYF
11-0000046	ANYC
11-0000047	ANYR
999-06-0016	DOE
999-06-0017	DOE
999-06-0017	DOE
999-06-0002	BOOK
999-06-0041	DUDO
999-06-0005	SALE
999-06-0042	WIND

#### **TAX YEAR 2005 1120/1120 TEST SCENARIOS**

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

**ItemizedOtherIncomeSchedule** 

ItemizedOtherDeductionsSchedule

ItemizedAdditionalSection263AcostsSchedule

ItemizedOtherCostsSchedule

ItemizedOtherCurrentAssetsSchedule

ItemizedOtherInvestmentsSchedule

ItemizedOtherCurrentLiabilitiesSchedule

ItemizedOtherLiabilitiesSchedule

ItemizedOtherIncreasesSchedule

ItemizedOtherDecreasesSchedule

OtherExpensesDeductionItemsWithDifferencesSchedule

Binary Attachment - Scanned Form 8453-C

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

**ItemizedOtherIncomeSchedule** 

ItemizedOtherDeductionsSchedule

ItemizedAdditionalSection263ACostsSchedule

ItemizedOtherCostsSchedule

**ItemizedOtherCurrentAssetsSchedule** 

ItemizedOtherInvestmentsSchedule

ItemizedOtherAssetsSchedule

ItemizedOtherDeductionsSchedule2

ItemizedOtherCurrentLiabilitiesSchedule

ItemizedOtherLiabilitiesSchedule

ItemizedScheduleofOtherIncreases

PartnershipInterestSchedule

OtherIncomeLossItemsWithDifferencesSchedule

OtherExpenseDeductionItemsWithDifferencesSchedule

OtherIncomeLossItemsWithDifferencesSchedule

OtherExpenseDeductionItemsWithDifferencesSchedule

Binary Attachment - (Org Chart for F5471 Sch O)

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

**ItemizedOtherCostsSchedule** 

AnyoneOwned50PctOfCorpVotingStockStatement

ItemizedOtherCurrentLiabilitiesSchedule

ItemizedIncomeNotRecordedOnBooksSchedule

ItemizedOtherDecreasesSchedule

#### Binary Attachment - Scanned Form 8453-C

#### 4. 1120, 4562, 5472 (2), 8833, 8866

ItemizedOtherIncomeSchedule2

ItemizedOtherDeductionsSchedule

**ItemizedOtherCostsSchedule** 

AnyoneOwned50PctOf"CorpVotingStockStatement

ItemizedOtherCurrentAssetsSchedule

**ItemizedOtherAssetsSchedule** 

ExchangeRateSchedule (2)

# 5. 1120, Sch N, Sch M-3, 926, 1118, 1118 Sch J, 5471, 5471 Sch J, 5471 Sch M, 5471 Sch O, 8832, 8858

**ItemizedOtherIncomeSchedule** 

Owned50PercentVotingStockOfDomesticCorpStatement

AnyoneOwned50PctOfCorpVotingStockStatement

ItemizedOtherCurrentAssetsSchedule

ItemizedOtherInvestmentsSchedule

ItemizedOtherDeductionsSchedule2

ItemizedOtherCurrentAssetsSchedule

ItemizedOtherInvestmentSchedule

ItemizedOtherCurrentLiabilitiesStmt

OtherLiabilitiesStatement

EarningsAndProfitsOtherAdjStmt

OtherIncomeLossItemsWithDifferencesSchedule

OtherExpenseDeductionItemsWithDifferencesSchedule

#### 6. 1120S, 3115, 4562, 4797, 8825, 970 Sch K-1(5), 8453-S

CharitableContributionsSchedule

**ItemizedOtherIncomeSchedule** 

ItemizedOtherDeductionsSchedule

**ItemizedOtherCostsSchedule** 

DetailedAnalysisOfAllInventoriesStatement

AdjNotIncludedInIncomeOverThreeYearExplnStatement

PoolingMethodStatement

CostSystemUsedStatement

OverallMethodOfAccountingAttachment

**TradeorBusinessStatement** 

Binary Attachment - Scanned Form 8453-S

#### 7. 1120S, Sch D, 4136, 4562, 8825, Sch K-1(2)

CharitableContributionsSchedule

**ItemizedOtherIncomeSchedule** 

**ItemizedOtherDeductionsSchedule** 

**ItemizedOtherCostsSchedule** 

ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentsSchedule ItemizedOtherAssetsSchedule SupplementalInformationStmt ToWhomDieselFuelSoldStatement

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

CharitableContributionsSchedule

FairMarketValueStatement

**ItemizedOtherIncomeSchedule** 

ItemizedOtherDeductionsSchedule

ItemizedOtherCurrentAssetsSchedule

ItemizedOtherInvestmentsSchedule

ItemizedOtherCurrentLiabilitiesSchedule

ItemizedOtherCostsSchedule

ItemizedDeductionsPortfolioIncomeLossStatement

SupplementalInformationStmt

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

CharitableContributionsSchedule

**ItemizedOtherIncomeSchedule** 

ItemizedOtherDeductionsSchedule

ItemizedOtherDedcutionsSchedule2

**ItemizedOtherCostsSchedule** 

ItemizedOtherCurrentAssetsSchedule

ItemizedOtherInvestmentsSchedule

ItemizedOtherCurrentLiabilitiesSchedule

ItemizedOtherLiabilitiesSchedule

Supplemental Information Statement

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

ItemizedOtherIncomeSchedule

CharitableContributionSchedule

ItemizedOtherDeductionsSchedule

ItemizedOtherCostsSchedule

ItemizedOtherCurrentAssetsSchedule

ItemizedOtherInvestmentsSchedule

ItemizedOtherAssetsSchedule

ItemizedOtherCurrentLiabilitiesSchedule

ItemizedOtherLiabilitiesSchedule

SupplementalInformationStatement

#### **ENTITIES FOR RELEASE 3 TEST SCENARIOS 7004**

1. Form: 1120S

RAM Corporation, Inc. 11-0000030

101 Main Street Downtown, MD 20601

Name Control: RAMC

2. Form 1120

Modern Technologies, Inc . 11-0000031

301 New Street Newtown, ND 58204

Name Control: MODE

**Affiliate 1:** Hottest Communications 11-0000043

100 Mall Avenue Uptown, OH 45324

Name Control: HOTT

Affiliate 2: High-Tech Solutions PENDING

200 Main Street Anytown, NC 27905

Name Control: HIGH

3. Form 1120-FSC

Foreign Business One 11-0000033

2 Rue Street Paris City. France

Name Control: FORE

Write-In: FILING UNDER REGULATION SECTION 1.6081-5

Affiliate 1: Overseas Imports NONE

123 Wide Street New City, NY 00422

#### Additional Entities that can be used

Anytown, MI 49261

Name Control: UNIT

Form 990C Any Farmer's Cooperative Assoc 11-0000045 Box 233 Farmer Lane Farm Ville, NE 68108 Name Control: ANYF Form 1120 **Any Business** 11-0000035 11 Any Place Anywhere, VA 20134 Name Control: ANYB Form 1120 'SUBCHAPTER T COOPERATIVE' Fruit Growers Coop. 11-0000032 34 Orchard Street Produceville, SC 29615 Name Control: FRUI Affiliate 1: Apple Growers 11-0000044 100 Gala Avenue Mackintown, PA 15336 Name Control: APPL Affiliate 2: Orange Groves NONE 200 Pulp Street Juicytown, FL 32706 Name Control: ORAN Form 1120A United States Corporation, Inc. 11-0000034 55 Any Street

Form 1120F Second Foreign Corporation 11-0000042 7 Pickle Circus Londontown, England Name Control: SECO Form 1120H 11-0000036 Homeowners Assoc. 12 Home Street Hometown, WI 53034 Name Control: HOME Affiliate 1: Your Home Assoc. APPLIED FOR 1 Your Street Yourtown, IL 60033 Form 1120L Any Life Insurance Co. 11-0000037 99 Liability Street Anytown, CT 06765 Name Control: ANYL Form 1120ND **Nuclear Trust** 11-0000038 1 Atom Lane Electronton, TN 37730 Name Control: NUCL Form 1120PC Any Casualty Insurance Co. 11-0000046 100 Coverage Street Anytown, MN 56765 Name Control: ANYC Form 1120POL Vote for Anyone 11-0000039 P.O. Box 1000 Middle Road Fence Town, NY 00430

Name Control: VOTE

\_\_\_\_\_

Form 1120REIT

Any Real Estate Investment Trust

88 Main Street Profit, MA 01676

Name Control: ANYR

.....

Form 1120RIC

Any Regulated Investment Co.

123 Main Street Anytown, DC 20075

Name Control: ANYR

-----

Form 1120SF

Any Settlement Funds 123 Easy Street

Money Town, NJ 08912

Name Control: ANYF

-----

**Corporation Officers:** 

Doug Doe 999-06-0016

President 87 Any Street Anyplace, VT 05382

301-555-1212

Jane Doe 999-06-0017

Chairman of the Board 77 That Street

This Town, WA 98378

301-555-1313

Tom Doe 999-06-0018

Agent
1 Right Street

Left Town, OR 97838

301-555-1414

Rebecca Book 999-06-0002

Vice President 46 Any Street

11-0000040

11-0000047

11-0000041

Jacque DuDoe 999-06-0041

President

2222 French Street Paris City, France 011-44-99999-5555

Sarah Sales 999-06-0005

Treasurer 49 Any Street Anytown, PA 19561 301-555-1616

Ron Windsor 999-06-0042

President 33 Pickle Lane

London Town, England 011-99-99999-9990

Anytown, NY 10005 301-555-1515

#### **TEST SCENARIO 1**

FORMS REQUIRED: 1120, Sch M-3, 4626, Sch D, 3800, 4562, 5884, 6765, 8594,

8861, 8881, 8882, 8453-C

**ATTACHMENTS:** 

ItemizedOtherIncomeSchedule ItemizedOtherDeductionsSchedule

ItemizedAdditionalSection263AcostsSchedule

ItemizedOtherCostsSchedule

ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentsSchedule ItemizedOtherCurrentLiabilitiesSchedule

ItemizedOtherLiabilitiesSchedule ItemizedOtherIncreasesSchedule ItemizedOtherDecreasesSchedule

OtherExpensesDeductionItemsWithDifferencesSchedule

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

**HEADER INFO:** 

Tax Period: Calendar Year 2005

Preparer Firm Electronic Tax Filers, Inc. 11-0000011

100 Efile Drive Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: EFIN: Self-select

Type: ERO

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

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

Return Type: 1120

Filer: EIN: 11-0000001

Name: Help For All, Inc. Name Control: Help Address: 31 Any Street

Anytown, MD 20901

Officer: Name: Roger Rabbit

Title: Chief Executive Officer

Taxpayer PIN: N/A Phone: 703-555-1212 Email Address: DateSigned: 01/25/06

Preparer: Name: Johnny Appleseed

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

Phone: 512-555-1212 Email Address:

**Date Prepared:** 01/20/06 **Self Employed:** Yes

IRS PAYMENT: N/A

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

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

 Income from Partnerships
 375,018,745

 Total
 375,018,745

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

Dues and Subscriptions	3,932,765
Communications	925,702
Employment Expenses	81,763,530
Utilities & Telephone	3,932,765
Travel	6,404,749
Amortization	719,800
Professional Expenses	4,376,350
Workers Compensation	8,725,013
Supplies	4,914,685
Postage	212,652
Transportation	989,391
Meals and Entertainment	221,174
Miscellaneous	<u>112,203,275</u>
Total	229.321.851

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Total 882,718,261

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

(OtherExpensesDeductionItemsWithDifferencesSchedule)

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

	1120 Test 1 U.S. Corporation	2005	
	Calendar Year <b>2005</b> or tax year beginning , 2005, ending		, 2006
Α	Check if: 1,2,3,4	4 is checked	
В	Employer EIN	11-0000001	
	and Address: Help For All, Inc, 31 Any		20901
С	Date of incorporated	05/30/1983	
D	Total assets	3,751,608,959	
E	Check applicable boxes		
	Line Description	Line Amount	Write-in / Literal / Attachment
1a	Gross Receipts or sales	684,525	
1b	Less returns and allowances		
1c	Balance	684,525	
2	Cost of goods sold (Sch A, line 8)	219,245	
3	Gross profit. Subtract line 2 from line	465,280	
	1c		
4	Dividends	0.040.00=	
5	Interest	8,018,387	
6	Gross rents	265,386	
8	Gross royalties	11,802,202	
	Capital gain net income	11,802,202	
9 10	Net gain or (loss) F4797	275 040 745	See Attachment 1
11	Other Income	375,018,745	See Attachment 1
	Total income. Add lines 3 through 10  Compensation of officers	395,570,000	
12 13	•	1,000,000	
13	Salaries and wages (less employment credits)	6,753,221	
14	Repairs and maintenance	225,729	
15	Bad debts	223,123	
16	Rents		
17	Taxes and licenses	7,621,914	
18	Interest	2,716,219	
19	Charitable contributions	_,,_	
20a	Depreciation (attach Form 4562)	8,961,357	
20b	Less depreciation claimed on Sch A		
20c	Total depreciation	8,961,357	
21	Depletion		
22	Advertising		
23	Pension, profit-sharing, etc., plans	25,701	
24	Employee benefit programs	5,149	
25	Domestic production act.		
26	Other deductions (attach schedule)	229,321,851	See Attachment 2
27	Total deductions ( add lines 12 – 26	256,631,141	
28	Taxable income bfr net operating loss		
	deduction	138,938,859	
29a	Less NOL deduction		
29b	Less special deductions		
29c	Total NOL deduction	400 000 000	
30	Taxable income	138,938,859	
31	Total tax	44,976,265	
32a	Payments: a 2004 overp	45.000.000	
32b	2005 estimated tax pymt	45,000,000	
32c	Less 2005 refund app for	45.000.000	
32d	Balance	45,000,000	
32e	Tax deposited w/ F7004		

Form	1120 Test 1	U.S. Corporation	n Income Tax	2005
32f	Credit from F2439	•		
(1)				
32f	Credit from F4136			
(2)				
32f	Total Credits			
32g	Total Payments		45,000,000	
33	Estimated tax pena	ılty		
34	Tax Due.			
35	Overpayment		23,735	
36	Credit to 2006 est t	ax	23,735	
36	Refund			
	May IRS discuss?		Yes	
	Preparer's SSN or	· PTIN:	999-06-0007	
	Preparer Firm's na	amo/addross:	Electronic Tax	
	Fieparei Filli 5 iii	amerauuress.	Filers, Inc	
			100 Efile Drive,	
			Anytown, TX 78621	
	Preparer's EIN:		11-0000011	
	Preparer's Phone	no.:	512-555-1212	
Sched		oods Sold		
1	Inventory at beginn		75,770	
2	Purchases		67,390	
3	Cost of labor		97,307	
4	Additional section 2	263A cost	19,676	See Attachment 3
5	Other costs		53,778	See Attachment 4
6	Total		313,921	
7	Inventory at the en	d of year	94,676	
8	Cost of goods sold	•	219,245	
9a	Cost			
(i)			Checked	
9a	Lower of cost or ma	arket		
(ii)				
9a	Other			
(iii)				
9b	Check if writedown			
9c	Check if the LIFO			
9d	If the LIFO inventor		Van in also die d	
9e	Sec 263A rules app		Yes is checked	
9f	Change in determing cost, valuations?	ing quantities,	No is shooked	
	Line Description		No is checked Line Amount	Write-in / Literal
School		s and Special Dedu		Wille-III / Literal
1	Dividends fm < 20%		CHOHS	
2	Dividends fm > 20%			
3	Dividends fm debt-			
4		in preferred stock <		
•	20%	prototroa otook		
5		in preferred stock >		
-	20%	,		
6	Dividends fm < 20%	% frgn		
7	Dividends fm > 20%			
8	Dividends fm wholl			
9	Total	-		
10	Dividends fm dom	corp		
	•	•		-

Form	1120 Test 1 U.S. Corporation	on Income Tax	2005
11	Dividends fm affl grp mbr		
12	Dividends fm contrl grp		
13	Dividends fm frgn corp		
14	Income fm contrl frgn crp		
15	Frgn dividend gross-up		
16	IC-DISC and former DIS		
17	Other dividends		
18	Deduction for dividends		
19	Total dividends		
20	Total special dividends		
	dule E Compensation of Officers		
1(a)	Name of officer	Robert Fleece	
1(b)	SSN	123-45-6789	
1(c)	% of time devoted to bus	100	
1(d)	% of common stock own	10	
1(e)	% of preferred stock own		
1(f)	Amount of compensation	1,000,000	
2	Total compensation	1,000,000	
3	Comp claimed on Sch A		
4	Subtract line 3 fm line 2	1,000,000	
	dule J Tax Computation		
1	Check if cntrl group mbr		
2a(1)	Corp's share of brackets		
2a(2)	Corp's share of brackets		
2a(3)	Corp's share of brackets		
2b (1)	Corp share of additional 5% tax	1	
2b (2)	Corp share of additional 3% tax		
3	Income tax – check PSC	48,628,601	
4	Alternative minimum tax	0	
5	Add lines 3 and 4	48,628,601	
6a	Foreign tax cr – F1118		
6b	Possessions tax cr		
6c	Credit from 8907; 8834		
6d	General business credit	3,652,336	
6d	F3800 or Form(s)?	3800 box is	
	One did for many	checked	
6e	Credit from prior year		
6f	Bond credit from 8860; 8912	2.050.000	
7	Total credits	3,652,336	
8	Subtract line 7 fm In 5	44,976,265	
9	Personal holding com tx		
10	Other taxes – check if	44.070.005	
11	Total tax	44,976,265	
1(a)	Cash	Checked	
1(b)	Accrual	Спескеа	
1(c)	Other Pusings activity and	242000	
2(a)	Business activity code	313000	
2(b)	Business Activity	Textile	
2(c)	Product or Service	Textile	
3	Corp own 50% or more?	No	
4	Sub in affiliated group?	No	

Form	1120 Test 1	U.S. Corpo	ration Income	e Tax	20	05
5	Indiv own 50% o			No	·	
5	Percentage own					
6	Corp paid divide			No		
7	Foreign owned >			No		
7a	Percentage own					
7b	Owner's country					
7c	Number of F547					
8	Issued pub offrd					
9	Tax-exempt inter					
10	Number of share					
11	Has NOL forego					
12	Avail NOL cybk f					
13	Total receipts les			No		
Sched	lule L Balance	Sheets per Bo				
		Beginning of	tax year	End of t	ax year	Write-in / Literal
	Assets	(a)	(b)	(c)	(d)	
1	Cash		940,348,325		375,724,013	
2a	Trade notes	1,675,642		115,679,010		
2b	Less allowance	(2,000)	1,673,642	(2,083)	115,676,927	
3	Inventories		75,770		94,676	
4	U.S. govt oblig		73,770		94,070	
5	Tax-exempt					
3	securities					
6	Other current					
	assets		6,272,210		5,201,156	Attachment 5
7	Loans to shareholders					
8	Mortgage &					
	real estate					
	loan					
9	Other investments		1,170,917,682		1,230,810,633	Attachment 6
10a	Bldgs & other		1,1111,111,111		1,200,000,000	
	deprec assets	320,264,517		346,364,576		
10b	Less accumu-					
	lated deprec	(115,865,855)	204,398, 662	(138,886,967)	207,477,609	
11a	Depletable assts					
11b	Less accumu- lated depletion					
12	Land					
13a	Intangible					
	assets	2,050,521,992		2,078,314,078		
13b	Less accum	(0.57.007.50.5)	4 700 404 555	(004 000 400)	4 040 000 04-	
4.4	amortization	(257,037,784)	1,793,484,208	(261,690,133)	1,816,623,945	
14	Other assets		4 447 470 400		2.754.622.052	
15	Total assets Liabilities	/s\	4,117,170,499	(c)	3,751,608,959	
40	Accounts	(a)	(b)	(c)	(d)	
16	payable		22,075,720		20,596,725	
17	Mortgages,					
	notes, bonds					
	payable < 1yr				150 050 550	
18	Other current		829,763,902		470,253,285	Attachment 7

Form	1120 Test 1	U.S. Corpo	ration	Income	e Tax	20	05
	liabilities						
19	Loans from						
	shareholders						
20	Mortgages,						
	notes, bonds						
	payable > 1yr			10.001			
21	Other liabilities		962,8	18,384		1,173,826,771	Attachment 8
22a	Cap stock-Pref	308,500,000			308,500,0	00	
22b	Cap stock	47 000 774	220.4	00 774	47.540.0	04 200 042 004	
23	Common Additional paid	17,680,774	326,1	80,774	17,513,8	91 326,013,891	
23	in capital		675.6	11,707		675,611,707	
24	Retained earn-		07 5,0	11,707		013,011,101	
	ings- Appropria						
25	Retained earn-		_				
	ings- Unappro		1,300.	720,012		1,085,306,580	
26	Adjustments to						
	shareholders						
	equity						
27	Less cost of						
	treasury stock						
28	Total liabilities						
	& shareholders		4 4 4 7	470 400		2 754 600 050	
Schoo	equity   dule M-1 Recor	aciliation of Inc		170,499	Books With	3,751,608,959 Income per Return	
Scried	Line Description		onie (L		mount	Write-in / Literal	
1	Net Income	l <b>!</b>		Lille A	mount	Wille-III / Literal	
2	Fed income tax p	per bks					
3	Excess of capital						
4	Income taxed no						
5	Expenses record	led on books					
5a	Depreciation						
5b	Charitable contril	bution					
5c	Travel & entertai	nment					
5	Line 5 total						
6	Add lines 1 – 5						
7	Tax-exempt inter						
7	Income recorded	on books (itemi	ze)				
7	Line 7 total		I.				
8	Deductions not c (itemize)	nargeu against i	DOOK				
8a	Depreciation						
8b	Charitable contril	bution					
8	Line 8 total						
9	Add lines 7 & 8						
10	Income						
Sched	ule M-2 Analy	sis of Unappro	priated			r Books	
1	Balance at beg o			1,	300,720,012		
2	Net incm (loss) p	er bk			67,250,945		
3	Other increases				804,817,786	See Attachment 9	
4	Add lines 1, 2, ar				172,788,743		
5a	Distributions - Ca			1,	204,763,902		
5b	Distributions – St						
5c 6	Distributions – Pi				002 710 264	Soo Attachment 1	0
U	Other decreases				882,718,261	See Attachment 1	ບ <u> </u>

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

Form Schedule M-3 Net Income (Loss) Reconciliation for 2005								
	(1120) Test 1 Corporations With Total Assets of \$10 Million or							
•	,	More						
Name	: Help For All, Inc	C.						
EIN: 11-0000001								
Part I	Part I Financial Information and Net Income (Loss) Reconciliation							
	Line Descriptio		Line Amount / Ir		Write-in / Litera	al		
1a	Filed SEC F10-k			No		<b>~</b> ·		
1b	Certified audit in			Yes				
1c	Income stmt for							
2a	Income statemen		01/01/2005	12/31/2005				
2b	Income statemen		0.11011/2000	No				
2c		tated for 5 prds?		No				
3a	Voting stock pub			No				
3b	Symbol of pub tr			110				
3c	9-digit CUSIP of							
4	Worldwide cons			67,250,945				
5a	Net income nonin			,,				
5b	Net loss noninclu	•						
6a	Net income nonin							
6b	Net loss fnoninc							
7a	Net income noni							
7b	Net loss noninclu							
8	Adj to elimination							
9	Adj to reconcile							
10	Other adj to reco							
11	Net income (loss			67,250,945				
	dule M-3 (Form 11			01,200,010				
	: Help For All, Inc							
	11-0000001	•						
	olidated Return che	eckbox						
	of Subsidiary:							
EIN:								
Part	II Reconciliatio	on of Net Incom	e (Loss) per Inc	ome Statem	ent of Includib	le .		
	orations With Ta			omo otatom				
ССГР		(a) Income (loss			(d) Income			
		per Income Stm		(c) Perm	(loss) per Tax	Write-in /		
		r 2	Difference	Difference	Return	Literal		
	Incm (loss) fm							
1	equ mthd frgn					<u></u>		
2	Gross frgn div							
3	Subpart F,QEF							
4	Sec 78 grossup							
5	Gross frgn dist							
	Incm (loss) fm							
6	equ mthd ÚS					L		
7	US div not elim							
8	Minority interest							
9	Incm (loss) US	313,415,75	7 61,602,988		375,018,745			
10	Incm (loss) frgn							
	Incm (loss) oth							
11	pass-thru entity							
		(a) Income (loss		(c) Perm	(d) Income	Write-in /		
		per Income Stm	t Difference	Difference	(loss) per Tax	Literal		

	Schedule M-3 0) Test 1		(Loss) Recond s With Total A			2005
					Return	
	Reportable					
12	transact items					
13	Interest incm					
	Total accrual					
14	to cash adj					
15	Hedging trans					
16	Mark-Mkt incm					
17	Cost of gds sold	(199,569)	(19,676	)	(219,245	5)
18	Sale vs lease					
19	Sec 481(a) adj					
	Unearned/ de-					
20	ferred revenue					
21	Incm recogn					
22	Org issue disc					
	Incm stmt gain/					
23a	loss on sale	12,052,997		(12,052,997)		
23b	Gross cap gain			11,802,202	11,802,20	2
23c	Gross cap loss					
23d	Net gain/loss					
23e	Abandonment					
23f	Worthless stck					
23g	Oth gain/loss					
24	Disallw cap loss					
25	Util of cap loss					
26	Oth incm (loss)					
27	Tot incm (loss)	325,269,185	61,583,312	2 (250,795)	386,601,70	2
28	Tot expns/ded	(149,583,207)			(139,227,810	
	Oth incm (loss)	(110,000,201)	(00,010,020	, 66, 16 1,1 26	(100,221,010	<b>,</b>
29	w/ no diff	(108,435,033)			(108,435,033	3)
30	Reconciliation tot	67,250,945		68,180,931	138,938,859	
Name		,,,-		,,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1
EIN:						
	olidated Return che	eckbox				
	of Subsidiary:				1	
EIN:						
		conciliation of No erations With Tax		* •		
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
	US curr incm					
1	tax expense	68,193,702		(68,193,702)		
	US defer incmn					
2	tax expns					
	State local curr					
3	incm tax expns	7,000,000			7,000,000	
4	State local defer incm tax expns					
-	3,5113	(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal

	Schedule M-3 ) Test 1		(Loss) Recond s With Total <i>A</i>	ciliation for Assets of \$10 I	Million or	2005
_	Frgn curr incm					
5	tax expense					
_	Frgn deferred					
6	incm tax expns					
7	Frgn w/hld tax	(44.000.405)	44.504.744		0.740.040	
8	Interest expns	(11,808,495)	14,524,714		2,716,219	
9	Stock opt expns					
10	Oth equ comp	440.040		(004.474)	004.474	
11	Meals Entrtmnt	442,348		(221,174)	221,174	
12	Fines penalties					
13	Judgements					
14	Parachute pymnt					
15	Comp sec 162m			(=0.0)		
16	Pension profit-sh	26,201		(500)	25,701	
17	Oth post-retrmnt					
18	Deferred comp					
19	Charitable contri- bution cash tang					
20	Charitable contri- bution intang prop					
21	Charitable contribution limitita					
22	Domestic prod					
23	CY acquis or reorg inv banking					
24	CY acquis or reorg legal/acct					
	CY acquis oth					
25	costs					
26	Amort of gdwill					
27	Amort of acquis					
28	Other amortizat	5,399,957	(4,680,157)		719,800	
29	Sec 198 environ					
30	Depletion					
31	Depreciation	8,033,864	927,493		8,961,357	
32	Bad debt expns					
33	Corp-own life ins					
34	Purch vs lease					
						See Attachment
35	Other expns/ded	72,295,630	47,304,279	(16,350)	119,583,559	11
36	Total expense/ deduction items	149,583,207	58,076,329	(68,431,726)	139,227,810	

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

Sch D	(1120) Test 1	Capital Gains and Losses	2005
Name:	Help For All, Inc.		·
EIN:	11-0000001		
Part I	Short-Term Capital Gains &	Losses	
	Line Description	Line Amount	Write-in / Literal
1(a)	Desc of Property	10,000 Shares of XYZ Company	
1(b)	Date acquired	01/15/2005	
1(c)	Date sold	12/15/2005	
1(d)	Sales price	20,000,000	
1(e)	Cost or other basis	8,197,798	
1(f)	Gain or loss	11,802,202	
2	Short-term capital gain from installment sales		
3	Short-term capital gain from like-kind exchgs		
4	Unused capital loss carryover		
5	Net short-term capital gain or loss	11,802,202	
Part II	Long-Term Capital Gains &	Losses	
6(a)	Desc of property		
6(b)	Date acquired		
6(c)	Date sold		
6(d)	Sales price		
6(e)	Cost or other basis		
6(f)	Gain or loss		
7	Enter gain from Form 4797, line 7 or 9		
8	Long-term capital gain from installment sales		
9	Long-term capital gain or loss from like-kind exchgs		
10	Capital gain distributions		
11	Net long-term capital gain or loss		
Part III	Summary of Parts I and II		
12	Excess of net short-term capital gain over net long-term capital loss	11,802,202	
13	Net capital gain	11,002,202	
14	Add lines 12 & 13. Enter here and on Form 1120,		
	page 1, line 8	11,802,202	

Form 3800 Test 1		General Business Credit	2005
	Help For All, Inc.		
EIN: 11	-000001		
	Line Description	Line Amount	Write-in / Literal
Part I	Current Year Cred	lit	
1a	CY credit F3468		
1b	CY credit F5884	3,900	
1c	CY credit F8861	7,450	
1d	CY credit F6765	3,635,486	
1e	CY credit F8586		
1f	CY credit F8830		
1g	CY credit F8826		
1h	CY credit F8835		
1i	CY credit F8845		
1j	CY credit F8846		
1k	CY credit F8820		
11	CY credit F8874		
1m	CY credit F8881	500	
1n	CY credit F8882	5,000	
10	CY credit F8900		
1p	CY credit F8864		
1q	CY credit F8896		
1r	CY credit F8906		
1s	CY credit F8907		
1t	CY credit F8908		
1u	CY credit F8910		
1v	CY credit F8911		
1w	CY credit F8847		
1x	CY credit Alaska		
1y	CY credit Sch K-1		
2	CY Credit In 1a-1u	3,652,336	
3	Passive act credit		
4	Subtract In 3 fm 2	3,652,336	
_	Passive act credit		
5	allowed for 200		
7	Crfwd gen bus credit		
8	Crbk gen bus credit CY Credit In 4-7	2 652 226	
Part II	Allowable Credit	3,652,336	
9	Reg tax before credit	48,628,601	
10	Alternative min tax	48,028,001	
11	Add lines 9 & 10	48,628,601	
12a	Foreign tax credit	40,028,001	
12b	Credits fm F1040		
12b	Poss tax credit		
12d	Credit for fuel non		
12u	Qual elect veh credit		
12f	Add lines 12a-12e		
13	Net income tax	48,628,601	
14	Net regular tax	48,628,601	
15	25% of excess	12,150,900	
16	Tentative min tax	27,297,641	
17	Greater In 15 or 16	27,297,641	
18	Subtract 17 fm 13	21,330,960	
10	UUDII AUL II III IO	21,330,900	

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

Form 4562 Test 1 Depreciation and Amortization 2005								
	Help For All, Inc.				·			
	ss or Activity: Textil	e Mills						
EIN: 1	1-000001							
						Write-in / I	Literal /	
	Line Description			Line Amou		Attachme	nts	
Part I	Election to Expen	se Certain	Property U	nder Sectio	n 179			
1	Maximum amount							
2	Total cost of section							
3	Threshold cost of s		prop					
4	Reduction in limitat							
5	Dollar limitation for			_				
6(a)	Description of Prop	erty						
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of		rop					
9	Tentative deduction							
10	Carryover of disallo		tion					
11	Business income lin							
12	Section 179 expens							
13	Carryover of disallo							
Part II	Special Depreciat		nce and Ot	her Depreci	ation	_		
14	Special depreciatio							
15	Property subject to	sec 168(f)(	1) electio					
16	Other depreciation				2,143,129			
Part III	MACRS Deprecia	ation						
17	MACRS deductions	3			6,299,741			
18	Sec 168(i)(4) electi	on						
Sectio	n B – Assets Place	d in Servic	e During 20	05 Tax Year	Using the C	Seneral Dep	reciation S	
	(a)Classification of property	(b)Mont h & Year	(c) Basis for deprec	(d)Recov- ery period	(e)Con- vention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attach- ments
19a	3-year property							
19b	5-year property		2,547,273	5	HY	200DB	509,455	
19c	7-year property							
19d	10-year property							
19e	15-year property		153,912	15	HY	150DB	7,696	
19f	20-year property		35,627	20	HY	150DB	1,336	
19g	25-year property							
19h	Residential rental property							
	(a)Classification of property	(b)Mont h & Year	(c) Basis for deprec	(d)Recov- ery period	(e)Con- vention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attach- ments
19i	Nonresidential real property							
Sectio	n C – Assets Place	d in Servic	e During 20	05 Tax Year	Using the A	Alternative D	Pepreciation	n System
20a	Class life							-
20b	12-year							
	. •							

Form	4562 Test 1	Deprecia	ation and A	Amortizatio	n 2005		
20c	40-year						
Part IV	Summary						-
21	Listed property						
22	Total				8,961,357		
23	Assets for CY				103,951		
Part V	Listed Property					,	
Sectio	Section A - Depreciation and Other Information			ı			
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation	n allowance	)				
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investmer	nt %					
26(d)	Cost or other basis						
26(e)	Basis for depreciati	on					
26(f)	Recovery period						
26(g)	Method/Convention	1					
26(h)	Depreciation deduc						
26(i)	Election Sec 179 co						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investmer	nt %					
27(d)	Cost or other basis						
27(e)	Basis for depreciati	on					
27(f)	Recovery period	-					
27(g)	Method/Convention	1					
27(h)	Depreciation deduc						
27(i)	Election Sec 179 co						
28	Add column (h), line						
29	Add column (i), line						
	n B – Information o		ehicles				
30(a)	Total bus/invest mil						
31(a)	Total commuting m						
32(a)	Tot other personal i		1				
33(a)	Total miles driven						
34	Vehicle available fo	r personal	use?				
35	Vehicle used > 5%						
36	Another vehicle ava		nal use?				
	n C – Questions for			ide Vehicles	for Use by	Their Emplo	vees
37	Maint written policy			22.70.700			
38	Maint written policy						
39	Vehicles treated as	<u> </u>					
40	Provide > 5 vehicle	•					
41	Qualified auto demo		ise?				
Part V						-	
. art V	(a)Depreciation of	(b)Date	(c) Amort	(d)Code	(e)Amort	(f)Amort	Write-in / Literal /
	costs	amort begins	amount	section	period or percent	for this Yr	Attachments
42	From PTSP Flow Thru					719,800	
43	Amort of costs before 2004 TY						
44	Total					719,800	1
	1 3 661					1 10,000	

Form 5	884 Test 1	nity Credit		2005	
Name:	Help For All, Inc.	• •			
EIN:	11-0000001				
	Line Description		Line Amount / Information	Write-in / L	
Part I	Current Year Credi	t	, miorina di ori	71114	
1a	1 <sup>st</sup> Yr wages paid w		3,900		
1b	1 <sup>st</sup> Yr wages paid w		,,,,,,		
2	Add lines 1a & 1b		3,900		
3	Work opportunity cr	edits	·		
4	CY Credit		3,900		
Part II	Allowable Credit				
5	Regular tax before	credit			
6	Alt minimum tax				
7	Add lines 5 & 6				
8a	Foreign tax credit				
8b	Credit fm F1040				
8c	Possessions tax cre	edit			
8d	Credit fuel non				
8e	Qualified electric ve	hicle credit			
8f	Add lines 8a – 8e				
9	Net income tax				
10	Net regular tax				
11	25% of excess				
12	Tentative min tax				
13	Greater of 11 or 12				
14	Subtract 13 fm 9				
15	Credit allowed for C	Y			

Form 6765 Test 1   Credit for Increasing Research Activities   2005					
	Help For All, Inc.				
EIN:	11-0000001				
		Line Amount /			
	Line Description	Information	Write-in / Literal / Attachments		
Part I	Current Year Credit				
1	Basis research payments				
	paid				
2	Qualified org base period				
	amount				
3	Subtract Ins 2 fm 1	0			
4	Wages for qual srvc	2,000,000			
5	Cost of supplies	53,930,554			
	Rent, lease costs of				
6	computers				
7	Appl % cntrct expn				
8	Qual research expn	55,930,554			
9	Fixed-based %	10.00%			
10	Avg annual gross	250,000,000			
11	Multiply line 10 by % on line 9	25,000,000			
12	Subtract In 11 fm 8	30,930,554			
13	Multiply In 8 by 50%	27,965,277			
14	Smaller of I2 or 13	27,965,277			
15	Add lines 3 & 14	27,965,277			
16	Regular credit	3,635,486	Section 280C		
	Basis research payments				
17	paid				
	Qualified org base period				
18	amount				
19	Subtract 18 fm 17				
20	Multiply In 9 by 20%				
21	Wages for qual srvc				
22	Cost of supplies				
	Rent, lease costs of				
23	computers				
24	Appl % cntrct expn				
25	Qual research expn				
26	Avg annual gross				
27	Multiply In 26 by 1%				
28	Subtract 27 fm 25				
29	Multiply In 26 by 1.5%				
30	Subtract 29 fm 25				
31	Subtract 30 fm 28				
32	Multiply In 26 by 2%				
33	Subtract 32 fm 25				
34	Subtract 33 fm 30				
35	Multiply In 31 by 2.65%				
36	Multiply In 34 by 3.2%				
37	Multiply In 33 by 3.75%				
38	Add 20,35,36 & 37				
39	Alt incremental cr				
40	Pass-thru research cr	0.007.405			
41	CY Credit	3,635,486			
Part II	Allowable Credits				

Form 6	765 Test 1	Credit f	or Increasing Rese	earch Activities	2005
42	Regular tax				
43	Alt minimum tax				
44	Add lines 42 & 43				
45a	Foreign tax credit				
45b	Credit fm F1040				
45c	Poss tax credit				
45d	Credit fuel non				
45e	Qual elect veh cr				
45f	Add lines 45a - 45e				
46	Net income tax				
47	Net regular tax				
48	25% of excess				
49	Tentative min tax				
50	Greater of 48 or 49				
51	Subtract 50 fm 46				
52	Credit allwd for CY	·			

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

For	•	sition Statement Section 1060	2005
8	Class III - Alloc of sales prices as prev		
	reported		
8	Class III - Increase or (decrease)		
8	Class III - Redetermined allocation of		
	sales price		
8	Class IV - Alloc of sales prices as prev		
	reported		
8	Class IV - Increase or (decrease)		
8	Class IV - Redetermined allocation of		
	sales price		
8	Class V- Alloc of sales prices as prev		
	reported		
8	Class V - Increase or (decrease)		
8	Class V - Redetermined allocation of		
	sales price		
8	Class VI and VII - Alloc of sales prices		
8	Class VI and VII - Increase or (decrease)		
8	Class VI and VII - Redetermined		
	allocation		
8	Total - Allocation of sales price as prev		
	reported		
8	Total - Increase or (decrease)		
8	Total - Redetermined allocation of sales		
	price		
9	Reason(s) for increase or decrease		

Form 8861 Test 1 Welfare-to		-Work Credit	2005	
Name	e(s)	Help For All, Inc.		
Identit	fying number	11-0000001		
	Line Description	า	Line Amount / Information	Write-in / Literal / Attachments
Part I	<b>Current Year Cre</b>	edit		
1a	Qualified first-yea	ar wages (.35)	7,450	
1b		year wages (.50)		
2	Add lines 1a and	1b	7,450	
		credits from pass-		
3	through entities			
4	Current year cred		7,450	
	Allowable Cred			
5	Regular tax befo			
6	Alternative minim			
7	Add lines 5 and 6			
8a	Foreign tax credi			
8b	Credits from 104	<u> </u>		
8c	Possessions tax			
8d		m a nonconv source		
8e	Qualified electric			
8f	Add lines 8a thro	ugh 8e		
9	Net income tax			
10	Net regular tax			
11	Enter 25% of the			
12				
13		of line 11 or line 12		
14	Subtract line 13 f			
15	Credit allowed fo	r the year		

Form 8881 Test 1 Credit for Sn			nall Employer Pensi Costs	ion Plan Startup	2005
	Help For All, Inc.				
EIN: 11	-000001				
	Line Description		Line Amount	Write-in / Literal /	Attachments
Part I	Current Year Cre	edit			
1	Qualified startup co	st during TY	1,000		
2	Enter ½ of line 1		500		
	F8881 credits from	pass-thru			
3	entities				
4	Add lines 2 and 3		500		
5	Current year credit		500		
Part II	Allowable Credit				
6	Regular tax before	credits			
7	Alternative minimur	n tax			
8	Add lines 6 and 7				
9a	Foreign tax credit				
9b	Credits fm F1040				
9с	Possessions tax cre				
9d	Credit for fuel nonce	onven source			
9e	Qualified electric ve	hicle credit			
9f	Add lines 9a throug	h 9e			
10	Net income tax				
11	Net regular tax				
12	25% of excess line	11 >\$25,000			
13	Tentative minimum	tax			
14	Greater of line 12 o	r line 13			
15	Subtract line 14 from	m line 10			
16	Credit allowed for the	ne current year			

			or Employer-Provide Facilities and Servi	2005	
	Help For All, Inc.				
EIN: <b>1</b> 1	1-0000001				
	Line Description		Line Amount / Info	Write-in / Literal / Attachments	
Part I	Current Year Cre	dit			
1	Qualified childcare f	acility expend			
2	Enter 25% of line 1				
3	Qualified childcare referral expend	esource and	50,000		
4	Enter 10% of line 3		5,000		
5	Form 8882 credits f through entities	rom pass			
6	Add lines 2, 4, and	5	5,000		
7	Current year credit		5,000		
Part II	Allowable Credit				
8	Regular tax before	credits			
9	Alternative minimun	n tax			
10	Add lines 8 and 9				
11a	Foreign tax credit				
11b	Credits fm F1040				
11c	Possessions tax cre				
11d	Credit for fuel nonco				
11e	Qualified electric ve				
11f	Add lines 9a throug	h 9e			
12	Net income tax				
13	Net regular tax				
14	25% of excess line	<u> </u>			
15	Tentative minimum				
16	Greater of line 14 or				
17	Subtract line 16 fror				
18	Credit allowed for the	ne current year			

Form 8453-C Test 1 US Corporation Income Tax Declaration for an IRS e-file Return 2005					
Name:	Help For All, Inc.				
	1-000001				
Part I	Tax Return Information				
	Line Description	Line Amount / Info	Write-in / Litera Attachments	al /	
1	Total Income (Form 1120, line 11)	395,570,000			
2	Taxable Income (Form 1120, line 30)	138,938,859			
3	Total tax (Form 1120, line 31)	44,976,265			
4	Tax due (Form 1120, line 34)	0			
5	Overpayment (Form 1120, line 35)	23,735			
Part II	Declaration of Officer				
6a	Consent for direct deposit				
6b	Do not want direct deposit	Box is checked			
6c	Authorization for EFW				
Signat	ure: 01/25/06 Chief	Executive Officer			
Part III	<b>Declaration of Electronic Return Origin</b>	ator (ERO) and Paid Pre	parer		
ERO's	Signature:				
	Check if also paid preparer	Checked			
	Check if self-employed	Checked			
	ERO's SSN or PTIN	999-06-0007			
	Firm's name	Electronic Tax Filers, Inc.			
	Firm's address	100 Efile Drive, Anytown, TX 78621			
	Firm's EIN	11-0000001			
	Firm's phone no.	512-555-1212			
Paid P	Paid Preparer's Signature: 01/25/06				
	Check if self-employed				
	Preparer's SSN or PTIN				
	Firm' name				
	Firm's address				
	Firm's EIN				
	Firm's phone no.				

#### **TEST SCENARIO 2**

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

#### **ATTACHMENTS:**

ItemizedOtherIncomeSchedule ItemizedOtherDeductionsSchedule

ItemizedAdditionalSection263ACostsSchedule

ItemizedOtherCostsSchedule

Itemized Other Current Assets Schedule

ItemizedOtherInvestmentsSchedule

**ItemizedOtherAssetsSchedule** 

ItemizedOtherDeductionsSchedule2

ItemizedOtherCurrentLiabilitiesSchedule

ItemizedOtherLiabilitiesSchedule

ItemizedScheduleofOtherIncreases

PartnershipInterestSchedule

OtherIncomeLossItemsWithDifferencesSchedule

OtherExpenseDeductionItemsWithDifferencesSchedule

OtherIncomeLossItemsWithDifferencesSchedule

OtherExpenseDeductionItemsWithDifferencesSchedule

Category3FilerStatement

BINARY ATTACHMENTS: Organizational Chart for Form 5471 Sch O

**HEADER INFO:** 

Tax Period: Calendar Year 2005

Preparer Firm Electronic Tax Filers, Inc. 11-0000011

100 Efile Drive Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: EFIN: Self-select

Type: ERO Practioner PIN:

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

Signature Option: PIN Number

Return Type: 1120

Filer: EIN: 11-0000002

Name: Hide 'N Such, Inc. Name Control: Hide Address: 32 Any Street

Anytown, TX 71232

Officer: Name: Doug Doe

Title: Chief Executive Officer

Taxpayer PIN: N/A Phone: 301-555-1212 Email Address: DateSigned: 01/25/06

Preparer: Name: Johnny Appleseed

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

**Phone:** 512-555-1212

**Email Address:** 

**Date Prepared:** 01/20/06 **Self Employed:** Yes

IRS PAYMENT: N/A

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

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

TYPE OF ACCOUNT: Checking

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

#### **Consolidated Return Data**

1120 Page 1 Consolidated Schedules	Total	Hide 'N Such, Inc	The Greek Playhouse	Acme Foods Corp
1a Gross Receipts 1b Less returns and	496,432,805	471,548,828	480,446	24,403,531
allowances	60.233.606	60.233.606	0	0
1c Balance	436.199.199	411.315.222	480.446	24.403.531
2 Cost of goods sold	287.440.463	265.912.650	315,431	21,212,382
3 Gross profit	148,758,736	145,402,572	165,015	3,191,149
4 Dividends	2,304,041	2,304,041	0	0
5 Interest	3,109,659	1,221,456	0	1,888,203
6 Gross rents	6,132,695	5,016,831	0	1,115,864
7 Gross royalties	2,707,354	2,707,354	0	0

8 Capital gain net income	303,831	207,765	220,747	-124,681	
9 Net gain or loss (4797)	530,308	528,161	2,147	0	
10 Other Income	49,957,634	-475,221	0	50,432,855	
11 Total Income	213,804,258	156,912,959	387,909	56,503,390	
12 Compensation of					
officers	3,563,291	3,563,291	0	0	
13 Salaries and wages	30,986,825	28,833,991	128,917	2,023,917	
14 Repairs and	E00 000	E60 060	1 560	25 556	
maintenance	598,092	560,968	1,568	35,556	
15 Bad debts	378,768	374,049	0 7,150	4,719	
16 Rents 17 Taxes and licenses	3,473,590 5,726,524	3,044,789 4,174,822	7,130	421,651 1,551,702	
18 Interest	21,434,718	21,413,314	2,142	19,262	
19 Charitable contributions	148,769	117,353	15,602	15,814	
20a Depreciation	19,593,266	17,063,911	7,603	2,521,752	
•	19,595,200	17,003,911	7,003	2,521,752	
20b Less depreciation claimed elsewhere	17,936,732	15,593,967	0	2,342,765	
20c Net depreciation	1,656,534	1,469,944	7,603	178,987	
21 Depletion	1,000,004	0	0	0	
22 Advertising	1,870,199	1,837,525	1,943	30,731	
23 Pension, profit-sharing,	1,070,100	1,001,020	1,010	00,701	
etc	2,227,414	2,006,997	0	220,417	
24 Employee benefit plan	3,289,542	3,120,938	0	168,604	
25 Domestic prod activity	0	0	0	0	
26 Other deductions	55,260,416	52,982,935	100,753	2,176,728	
27 Total deductions	130,614,682	123,500,916	265,678	6,848,088	
28 Taxable Income before					
NOL	83,189,576	33,412,043	122,231	49,655,302	
29a NOL deduction	0	0	0	0	
29b Special deductions		0	0	0	
30 Taxable Income	83,189,576	33,412,043	122,231	49,655,302	
1120 Page 2		Hide 'N	The Greek	Acme	
Consolidated Schedules	Total	Such, Inc	Playhouse	Foods Corp	
Schedule A Cost of Goods					
Sold					
<ol> <li>Inventory at beginning of</li> </ol>	00 110 105	04 000 504	•	5 077 504	
year	96,446,105	91,068,584	0	5,377,521	
2. Purchases	240,726,374	231,620,008	159,895	8,946,471	
3. Cost of labor	63,913,239	59,613,767	0	4,299,472	
4. Additional sec 263a costs	-122,798	-20,000	0	-102,798	
<ul><li>5. Other costs</li><li>6. TOTAL adds lines 1-5</li></ul>	17,714,999 418,677,919	6,164,072	216,041	11,334,886	
	131,237,456	388,446,431	375,936 60,505	29,855,552 8,643,170	
<ul><li>7. Inventory at end of year</li><li>8. Cost of Goods Sold</li></ul>	287,440,463	122,533,781 265,912,650	60,505 315,431	21,212,382	
o. Cost of Goods Sold	201,440,403	200,912,000	310,431	21,212,302	
NOTE: PLEASE DO NOT ENTER THE ZEROS INTO THE ELEMENTS IN THE SCHEMA. THIS IS JUST TO SHOW YOU THE CONSOLIDATION					

1. Less than 20% owned				
domestic corps at 70%	0	0	0	0
2. 20% or more owned				
domestic corps at 80%	0	0	0	0

Schedule C-Dividends Col A

d				
domestic corporation				
4. Certain Prefd stock of public util at 42%	0	0	0	0
5. Certain prefd stock of public	· ·	· ·	· ·	ŭ
util at 48%	0	0	0	0
6. Less than 20% owned				
foreign corps at 70%	0	0	0	0
7. 20% or more owned foreign				
corps at 80%	0	0	0	0
8. Wholly owned foreign				
subsidiaries sec 245b	0	0	0	0
10. Domes. Corps received by	0	0	0	0
small bus. Investment 11. Certain FSC's subject to	U	0	0	0
100% Sec 245c1	0	0	0	0
12. Affiliated Groups subject to	· ·	· ·	· ·	
100% Sec 263a3	0	0	0	0
13. Other dividends from				
foreign corporations	0	0		0
14. Income from controlled				
foreign corps sub-part F	2,304,041	2,304,041	0	0
15. Foreign Dividend Gross-up		0	0	0
Sec. 78 16. IC-DISC or former disc		0	0	0
dividends sec 246d	0	0	0	0
17. Other dividends	0	0	0	0
19. TOTAL Dividends	2,304,041	2,304,041	0	0
10. TO THE BIVIGORIA	2,001,011	2,001,011	· ·	· ·
Schedule C-Special				
Deductions Col C				
1. Less than 20% owned				
domestic corps at 70%	0	0	0	0
2. 20% or more owned				
domestic corps at 80%	0	0	0	0
3. Debt financed stock of	0	0	0	0
domestic corporation 4. Certain Prefd stock of public	U	U	U	U
util at 42%	0	0	0	0
5. Certain prefd stock of public	· ·	· ·	· ·	ŭ
util at 48%	0	0	0	0
6. Less than 20% owned				
foreign corps at 70%	0	0	0	0
7. 20% or more owned foreign				
corps at 80%	0	0	0	0
8. Wholly owned foreign	0	0	0	0
subsidiaries sec 245b 9. TOTAL Add lines 1-8	0	0	0	0
10. Domes. Corps received by	0	0	0	0
small bus. Investment	0	0	0	0
11. Certain FSC's subject to	O .	· ·	· ·	O
100% Sec 245c1	0	0	0	0
12. Affiliated Groups subject to				
100% Sec 263a3	0	0	0	0
17. Other dividends	0	0	0	0
18. Deduction for certain Pfd				
stock of pub utility	0	0	0	0
20. TOTAL Special Deductions	0	0	0	0

Hide 'N Such, Inc.

Total

The Greek Playhouse

Acme Foods Corp

Schedule L Balance

**Sheet BOY** 

ASSETS				
Case & Cash Accounts	1,400,129	1,007,632	1,000	391,497
Trade Notes & Accts Rec	67,505,582	61,338,984	42,165	6,124,433
Less allow for bad debts	-3,565,083	-3,456,187	0	-108,896
Inventories	96,446,105	91,068,584	54,176	5,323,345
Other Current Assets	58,184,400	43,419,099	1,522,051	13,243,250
Other Investments	391,810,173	215,395,809	2,629,421	173,784,943
Depreciable assets	165,666,792	149,325,880	4,019,637	12,321,275
Less accumulated				
depreciation	-114,027,850	-107,763,377	-3,867,420	-2,397,053
Depletable assets				
Less accumulated depletion			470.000	
Land	3,046,857	2,866,974	179,883	0
Intangible assets Less accumulated	9,649,921	217,580	0	9,432,341
amortization	-5,122,236	-217,580	0	-4,904,656
Other assets	25,320,662	147,597,496	28,107,508	-150,384,342
TOTAL	696,315,452	600,800,894	32,688,421	62,826,137
	000,010,102		02,000, .2 .	02,020,101
LIABILITIES AND EQUITY				
Accounts payable	17,736,997	15,395,065	6,871,682	-4,529,750
Mortgages, notes, bonds	45 550 004	44.500.555	000010	
payable less than 1yr	45,556,804	44,590,755	966,049	0
Other current liabilities	47,235,461	43,118,783	1,800,434	2,316,244
Loans from stockholders	0	0	0	0
Mortgages, notes, bonds payable 1 yr or more	216,040,151	214,114,169	1,925,982	0
Other liabilities	2,039,040	1,916,735	122,305	0
Capital preferred stock	0	0	0	0
Capital common stock	40,156,378	39,588,269	242,495	325,614
Additional paid-in capital	278,955,000	268,468,748	8,025,437	2,460,815
Retained earnings-	0,000,000	200,100,1	0,020,101	_,,
appropriated	0	0	0	0
Retained earnings-	10 505 001		40 -04 00-	
unappropriated	48,595,621	-26,391,630	12,734,037	62,253,214
Adjustments to shareholders equity	0	0	0	0
Less cost of treasury stock	0	0	0	0
TOTAL	696,315,452	600,800,894	32,688,421	62,826,137
TOTAL	000,010,102	000,000,001	02,000,121	02,020,101
Schedule L Balance		Hide 'N	The Greek	Acme
Sheet EOY	Total	Such, Inc	Playhouse	Foods Corp
ASSETS				
Case & Cash Accounts	-1,084,483	-656,358	212,850	-640,975
Trade Notes & Accts Rec	88,009,947	77,847,052	259,054	9,903,841
Less allow for bad debts	-3,429,116	-3,257,116	-25,000	-147,000
Inventories	131,237,456	122,533,781	60,505	8,643,170
Other Current Assets	17,472,554	43,204,385	91,179	-25,823,010
		000 070 050	0.000.100	
Other Investments	500,835,921	238,370,653	9,960,169	252,505,099
Depreciable assets		238,370,653 171,069,482	9,960,169 4,020,785	252,505,099 16,639,023
	500,835,921			

Depletable assets				
Less accumulated depletion Land	3,058,582	2,878,699	179,883	0
Intangible assets	17,146,830	6,776,830	0	10.370.000
Less accumulated	, .,	-, -,		.,,.
amortization	-6,175,345	-713,960	0	-5,461,385
Other assets	39,650,087	206,170,017	36,839,838	-203,359,768
Total	860,788,175	754,199,365	47,724,050	58,864,760
LIABILITIES AND EQUITY				
Accounts payable	26,805,004	23,566,145	5,984,391	-2,745,532
Mortgages, notes, bonds				
payable less than 1yr	57,898,678	39,504,569	17,341,428	1,052,681
Other current liabilities	56,200,717	95,672,392	1,801,000	-41,272,675
Loans from stockholders				
Mortgages, notes, bonds				
payable 1yr or more	268,662,559	266,363,796	1,902,064	396,699
Other liabilities	-269,375	-525,689	256,314	0
Capital preferred stock	0	0	0	0
Capital common stock	40,315,772	39,747,663	242,495	325,614
Additional paid-in capital	282,772,118	272,285,866	8,025,437	2,460,815
Retained earnings- appropriated				
Retained earnings-				
unappropriated	136,104,313	25,286,234	12,170,921	98,647,158
Adjustments to				
shareholders equity				
Less cost of treasury stock	-7,701,611	-7,701,611	0	0
Total	860,788,175	754,199,365	47,724,050	58,864,760

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

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

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

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

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

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

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

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

(Mornizoa o Milor o o o do o o modalo)			<b>T</b> I 0 I	
Consolidated Schedules	Total	Hide 'N Such, Inc	The Greek Playhouse	Acme Foods Corp
Communications	18,498,443	14,810,549	0	3,687,894
Property Taxes	1,959,787	1,170,806	0	788,981
Emloyee Benefits	2,339,176	1,738,644	0	600,532
Travel/lodging	12,586,226	8,747,935	0	3,838,291
Miscellaneous	-35,605,365	-35,897,829	216,041	76,423
Depreciation	17,936,732	15,593,967	0	2,342,765
TOTAL	17,714,999	6,164,072	216,041	11,334,886

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

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

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

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

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

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

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

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

Total	Hide 'N Such, Inc	The Greek Playhouse	Acme Foods Corp
9,650,780	6,738,707	926,308	1,985,765
5,788,693	5,777,110	0	11,583
20,639,889	20,639,889	0	0
11,156,099	9,963,077	874,126	318,896
47,235,461	43,118,783	1,800,434	2,316,244
	9,650,780 5,788,693 20,639,889 11,156,099	Total Such, Inc  9,650,780 6,738,707 5,788,693 5,777,110 20,639,889 20,639,889 11,156,099 9,963,077	Total         Such, Inc         Playhouse           9,650,780         6,738,707         926,308           5,788,693         5,777,110         0           20,639,889         20,639,889         0           11,156,099         9,963,077         874,126

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

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

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

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

Consolidated Schedules	Total	Hide 'N Such, Inc	The Greek Playhouse	Acme Foods Corp
Balance at BOY     Net Income per books	48,595,621 80,174,706	(26,391,630) 41.387.930	12,734,037 2,598,349	62,253,214 36,188,427
·	00,174,700	41,307,930	2,390,349	30, 100,427
3. Other Increases: (See Schedule 10 below)				
Prior Period Adjustment	7,333,986	10,289,934	(3,161,465)	205,517
4. Total of Lines 1-3	136,104,313	25,286,234	12,170,921	98,647,158
5. Distributions:				0
(A) Cash	0	0	0	0
(B) Stock	0	0	0	0
(C) Property	0	0	0	0
6. Other Decreases	0	0	0	0
7. Total of Lines 5-6	0	0	0	0
8 Balance at EOY (Ln 4 less Ln				
7	136,104,313	25,286,234	12,170,921	98,647,158

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

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

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

Foreign Corporation #1

Line Amount
16 Managerial Services 1,448,935

#### Attachment 12 Form 5471 attachment, Sch F, Line 12, Other Assets

((Itemized Other Assets Schedule)

Foreign Corporation #1

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

#### Attachment 13 Form 5471 attachment, Sch F, Line 12 Other Assets

(ItemizedOtherAssetsSchedule)

Foreign Corporation #2

Income Loss Per Tax Return

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

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

(59,869)

Corporation Name Hide 'N Such Inc Corporation EIN 11-0000002

Name Playground Partnership

EIN 11-0000025

EOY Profit Sharing Percentage 65
EOY Loss Sharing Percentage 65
Income Loss Per Income Statement 0
Temporary Difference (59,869)
Permanent Difference 0

Corporation Name Greek Playhouse Corporation EIN 11-0000012

Name Card Shark Partnership

EIN 11-0000026

EOY Profit Sharing Percentage 75
EOY Loss Sharing Percentage 75
Income Loss Per Income Statement 0

Temporary Difference 220,747
Permanent Difference 0

Income Loss Per Tax Return 220,747

Corporation Name Acme Foods, Inc Corporation EIN 11-0000013

Name Game Over Partnership
EIN 11-0000027
EOY Profit Sharing Percentage 55
EOY Loss Sharing Percentage 55
Income Loss Per Income Statement 0
Temporary Difference (106,742)
Permanent Difference 0

Income Loss Per Tax Return (106,742)

Name Cool Water Partnership EIN 11-000028

EOY Profit Sharing Percentage 50

EOY Loss Sharing Percentage 50
Income Loss Per Income Statement 0

Temporary Difference (106,111)
Permanent Difference 0

Income Loss Per Tax Return (106,111)

Name Hot Tea Partnership

EIN 11-0000029

EOY Profit Sharing Percentage 50 EOY Loss Sharing Percentage 50

Income Loss Per Income Statement 59,338,000 Temporary Difference (8,708,017)

Permanent Difference 0

Income Loss Per Tax Return 50,629,983

TOTAL ACME

Income Loss Per Income Statement 59,338,000 Temporary Difference (8,920,870)

Permanent Difference 0

Income Loss Per Tax Return 50,417,130

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

	Per Income	Temporary	Permanent	Per Tax
	Statement	<u>Differences</u>	<u>Differences</u>	<u>Return</u>
Exchange Gain/Loss Realized	1.710.800	(4.032.268)		(2.321.468)

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

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

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

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

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

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

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

Per Income	Temporary	Permanent	Per Tax
<b>Statement</b>	<b>Differences</b>	<b>Differences</b>	<u>Return</u>

Exchange Gain/Loss Realized 725,904 (818,268) (92,364)

**Attachment 20, Schedule M-3** (Acme Foods), Part III, Line 35, Other Expenses with Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)

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

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

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

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

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

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

Amount of indebtedness Foreign Corporation #3 has no indebtedness with any

related party

Name Hide'N Such Foods, Inc.

32 Any Street, Anytown, TX 78621 11-0000002 Address

Identifying Number Number of shares

640

Form	Form 1120 Test 2 U.S. Corporation Income Tax 2005					
Calen	dar Year <b>2005</b> or tax year beginning	, 2005, ending	, 20			
Α	Check if: 1,2,3,4	1 and 4 are checked				
В	Employer EIN	11-0000002				
Name	and Address: Hide 'N Such, Inc., 32 Ar	ny Street, Anytown, Τλ	78621			
С	Date of incorporated	June 15, 1979				
D	Total assets	860,788,175				
E	Check applicable boxes					
	Line Description	Line Amount	Write-in / Literal / Attachment			
1a	Gross Receipts or sales	496,432,805				
1b	Less returns and allowances	60,233,606				
1c	Balance	436,199,199				
2	Cost of goods sold (Sch A, line 8)	287,440,463				
3	Gross profit. Subtract line 2 from line	148,758,736				
	1c					
4	Dividends	2,304,041				
5	Interest	3,109,659				
6	Gross rents	6,132,695				
7	Gross royalties	2,707,354				
8	Capital gain net income	303,831				
9	Net gain or (loss) F4797	530,308				
10	Other Income	49,957,634	See Attachment 1			
11	Total income. Add lines 3 through 10	213,804,258				
12	Compensation of officers	3,563,291				
13	Salaries and wages (less employment	00 000 005				
44	credits)	30,986,825				
14	Repairs and maintenance	598,092				
15	Bad debts	378,768				
16	Rents Tayon and licenses	3,473,590				
17 18	Taxes and licenses Interest	5,726,524				
19	Charitable contributions	21,434,718 148,769				
20a		19,593,266				
20a 20b	Depreciation (attach Form 4562) Less depreciation claimed on Sch A	17,936,732				
20c	Total depreciation	1,656,534				
21	Depletion	1,030,334				
22	Advertising	1,870,199				
23	Pension, profit-sharing, etc., plans	2,227,414				
24	Employee benefit programs	3,289,542				
25	Domestic production act.	3,203,342				
26	Other deductions (attach schedule)	55,260,416	See Schedule 2			
27	Total deductions (add lines 12 – 26)	130,614,682	OUT OUTTOWNIE E			
28	Taxable income bfr net operating loss	130,017,002				
-3	deduction	83,189,576				
29a	Less NOL deduction	33,133,310				
29b	Less special deductions					
29c	Total NOL deduction					
30	Taxable income	83,189,576				
31	Total tax	17,799,010				
32a	Payments: a 2004 overp	232,650				
<u>u</u>	1 . a.jontona 200 i 010ip	202,000				

Form	1120 Test 2	U.S. Co	orporation Income 1	ax 2005
32b	2005 estimated tax p	ymt	20,000,000	·
32c	Less 2005 refund app			
32d	Balance		20,232,650	
32e	Tax deposited w/ F70	004		
32f	Credit from F2439			
(1)				
32f	Credit from F4136			
(2)				
32f	Total Credits			
32g	Total Payments		20,232,650	
33	Estimated tax penalty	/		
34	Tax Due.			
35	Overpayment		2,433,640	
36	Credit to 2006 est tax	(	1,000,000	
36	Refund		1,433,640	
	May IRS discuss?		Yes	
	Preparer's SSN or P	IIN:	999-06-0007	
	Dromover Figure 1	/	Electronic Terr	
	Preparer Firm's nan	ne/address:	Electronic Tax	
			Filers, Inc. 100 Efile Drive,	
			Anytown, TX 71232	
	Preparer's EIN:		11-0000011	
	Preparer's Phone no	o .	512-555-1212	
Sched	lule A Cost of Go		012-000-1212	
1	Inventory at beginnin		96,446,105	
2	Purchases	g o. you.	240,726,374	
3	Cost of labor		63,913,239	
4	Additional section 26	3A cost	(122,798)	See Schedule 3
5	Other costs		17,714,999	See Schedule 4
6	Total		418,677,919	
7	Inventory at the end	of year	131,237,456	
8	Cost of goods sold	•	287,440,463	
9a	Cost			
(i)				
9a	Lower of cost or mark	ket		
(ii)				
9a	Other			
(iii)	Ola a alla if a a iii ii			
9b	Check if writedown			
9c	Check if the LIFO			
9d	If the LIFO inventory		V	
9e 9f	Sec 263A rules apply Change in determinir		Yes	
91	cost, valuations?	ig quantities,	No	
	Line Description	Line Amou		Write-in / Literal
Schen		and Special Dedu		Wille-III / Literal
1	Dividends fm < 20%			
2	Dividends fm > 20%			
3	Dividends fm debt-fin			
4	Dividends fm certain			
	20%	p. 5101104 010011 1		

Form	1120 Test 2 U.S. Co	orporation Income T	ax 2005
5	Dividends fm certain preferred stock >		·
	20%		
6	Dividends fm < 20% frgn		
7	Dividends fm > 20% frgn		
8	Dividends fm wholly own		
9	Total		
10	Dividends fm dom corp		
11	Dividends fm affl grp mbr		
12	Dividends fm contrl grp		
13	Dividends fm frgn corp	2 204 044	
14 15	Income fm contrl frgn crp	2,304,041	
16	Frgn dividend gross-up IC-DISC and former DIS		
17	Other dividends		
18	Deduction for dividends		
19	Total dividends	2,304,041	
20	Total special dividends	2,304,041	
	lule E Compensation of Officers		
1(a)	Name of officer	Doug Doe	
1(b)	SSN	999-06-0016	
1(c)	% of time devoted to bus	000 00 00 10	
1(d)	% of common stock own		
1(e)	% of preferred stock own		
1(f)	Amount of compensation	1,294,635	
1(a)	Name of officer	Jane Doe	
1(b)	SSN	999-06-0017	
1(c)	% of time devoted to bus		
1(d)	% of common stock own		
1(e)	% of preferred stock own		
1(f)	Amount of compensation	1,009,528	
1(a)	Name of officer	Tom Doe	
1(b)	SSN	9999-06-0018	
1(c)	% of time devoted to bus		
1(d)	% of common stock own		
1(e)	% of preferred stock own		
1(f)	Amount of compensation	1,259,128	
2	Total compensation	3,563,291	
3	Comp claimed on Sch A	2 - 22 22 4	
4	Subtract line 3 fm line 2	3,563,291	
Sched		01 1 1	
20(1)	Check if cntrl group mbr	Checked	
2a(1)	Corp's share of brackets	50,000	
2a(2) 2a(3)	Corp's share of brackets Corp's share of brackets	25,000	
2a(3)	Corp share of additional 5% tax	9,925,000 11,750	
(1)	Corp share of additional 5% tax	11,750	
2b (2)	Corp share of additional 3% tax	100,000	
3	Income tax – check PSC	29,116,352	
4	Alternative minimum tax	23,110,332	
5	Add lines 3 and 4	29,116,352	
	/ too iii loo o ai lo t	23,110,332	

Form	1120 Test 2	L	J.S. C	orporati	on Income 1	Гах	20	005
6a	Foreign tax cr –						<u>'</u>	
6b	Possessions tax							
6c	Credit from 8907	: 8834						
6d	General busines							
6d	F3800 or Form(s	3)?						
6e	Credit from prior				11,317,342			
6f	Bond credit from 8860; 8912			, , , , <sub> </sub>				
7	Total credits	,			11,317,342			
8	Subtract line 7 fr	n ln 5			17,799,010			
9	Personal holding	com tx						
10	Other taxes – ch							
11	Total tax				17,799,010			
Sched	ule K Other Inf	ormation			, ,			
1(a)	Cash							
1(b)	Accrual				Checked			
1(c)	Other							
2(a)	Business activity	code			311900			
2(b)	,				Food			
` ′	Business Activity	,		Ма	nufacturing			
2(c)	Product or Service	ce			Coffee			
3	Corp own 50% o	r more?		No				
4	Sub in affiliated	group?			No			
5	Indiv own 50% o	r more?		No				
5	Percentage own	ed		No				
6	Corp paid divide	nds?		No				
7	Foreign owned >	· 25%		No				
7a	Percentage own	ed						
7b	Owner's country							
7c	Number of F547	2 attach						
8	Issued pub offrd	debt ins						
9	Tax-exempt inter	rest rcvd						
10	Number of share	holders						
11	Has NOL forego	cybk pd						
12	Avail NOL cybk f	m pr yr						
13	Total receipts les	s than \$250,000	)?		No			
Sched	lule L Balance	Sheets per Bo						
		Beginning of	tax ye	ar	End	of ta	ax year	Write-in / Literal
	Assets	(a)		(b)	(c)		(d)	1
1	Cash	()		400,129	(5)		(1,084,483)	
2a	Trade notes	67,505,582	-,	,	88,009,9	47	(1,131,130)	
2b	Less	(3,565,083)	63	940,499	(3,429,11		84,580,831	
	allowance	(2,230,000)		,	(3,120,1	-,	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
3	Inventories		96.	446,105			131,237,456	
4	U.S. govt oblig							
5	Tax-exempt							
	securities							
6	Other current							See
	assets		58,	184,400			17,472,554	Attachment 5
7	Loans to							
	shareholders							

Form	1120 Test 2	L	J.S. Corporation	on Income Tax	20	005
8	Mortgage &	,			,	
	real estate					
	loan					
9	Other					See
40	investments		391,810,173		500,835,921	Attachment 6
10a	Bldgs & other	405 000 700		404 700 000		
10b	deprec assets Less accumu-	165,666,792		191,729,290		
TUD	lated deprec	(114,027,850)	51,638,942	(117,663,548)	74,065,742	
11a	Depletable assts	(114,027,650)	31,030,942	(117,003,340)	74,003,742	
11b	Less accumu-					
115	lated depletion					
12	Land		3,046,857		3,058,582	
13a	Intangible		0,010,001		5,000,002	
	assets	9,649,921		17,146,830		
13b	Less accum	, ,		. ,		
	amortization	(5,122,236)	4,527,685	(6,175,345)	10,971,485	
14	Other assets					See
			25,320,662		39,650,087	Attachment 7
15	Total assets		696,315,452		860,788,175	
	Liabilities					
16	Accounts					
	payable		17,736,997		26,805,004	
17	Mortgages,					
	notes, bonds		45 550 004		EZ 000 CZ0	
18	payable < 1yr Other current		45,556,804		57,898,678	See
10	liabilities		47,235,461		56,200,717	Attachment 8
19	Loans from		47,235,401		30,200,717	Attachinent o
13	shareholders					
20	Mortgages,					
	notes, bonds					
	payable > 1yr		216,040,151		268,662,559	
21	Other liabilities					See
			2,039,040		(269,375)	Attachment 9
22a	Cap stock-Pref					
22b	Cap stock					
	Common		40,156,378	40,315,772	40,315,772	
23	Additional paid		070 005 000		000 770 440	
	-in capital		278,995,000		282,772,118	
24	Retained earn-					
25	ings- Appropria Retained earn-					
25	ings- Unappro		48,595,621		136,104,313	
26	Adjustments to		70,393,021		100,104,313	
	shareholders					
	equity					
27	Less cost of					
	treasury stock				(7,701,611)	
28	Total liabilities					
	& shareholders					
	equity		696,315,452		860,788,175	

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

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

Form 8050 Test 2 Direct De			eposit of Corporate Tax Refund	2005
	Name of corporation ( on tax return)	as shown	Hide 'N Such, Inc.	
	EIN		11-0000002	
	Line Description		Line Amount / Information	Write-in / Literal / Attachment
1	Routing number (9 dig two must be between or 21 through 32)	•	012456778	
2	<b>v</b> /		1111-22-3456	
3			Checked	
3	Type of account - Sav	rings		

Form 4626 Test 2 Alternative Minim			num Tax – Corp	orations	2005
Name:	Hide 'N Such, Inc.				
EIN: 1	1-0000002				
	Line Description		Line Amount	Write-in / Lite	eral / Attachments
1a	Taxable Income bef	ore NOL	83,189,576		
2a	Depreciation of post	t-1986 prop	5,098,317		
2b	Amortization of cert	fied pollution control			
	facilities				
2c	Amortization of mini	ng exploration and			
	development costs				
2d	Amortization of circu	ulation expenses			
	(PHCs only)				
2e	Adjusted gain or los		(453,363)		
2f	Long-term contracts				
2g		pital construction funds			
2h	Section 833(b) dedu				
2i	Tax shelter farm act				
2j	Passive activities (C	CHC and PSC only)			
2k	Loss limitations				
21	Depletion				
2m	Tax-exempt interest				
2n	Intangible drilling co				
20	Other adjustments a		1,959,750		
3	Pre-adjustment AM		89,794,280		
4a	ACE from line 10 of		88,728,640		
4b	Subtract line 3 from		(1,065,640)		
4c	Multiply line 4b by 7		799,230		
4d	Enter the excess, if				
		creases in AMTI from			
	prior year		1,668,227		
4e	ACE adjustment		(799,230)		
5	Combine lines 3 and		88,995,050		
6		perating loss deduction			
7	Alternative minimun		88,995,050		
8a	Subtract \$150,000 f				
8b	Multiply line 8a by 2				
8c	Exemption – Subtra				
0	\$40,000. If zero or le		99 005 050		
9	Subtract line 8c from		88,995,050		
10	Multiply line 9 by 20		17,799,010		
11	(AMTFTC)	n tax foreign tax credit			
12	Tentative minimum	tax	17,799,010		
13	Regular tax liability		29,116,352		
14	Alternative minimun	n tax			

Form	851 Test 2	Affiliations Schedule	2005		
Tax Ye	ear ending ,				
	Name of common parent				
	corporation	Hide 'N Such, Inc.			
	EIN	11-0000002			
	Number, street, and room or	20 4 24 4			
	suite no.	32 Any Street			
Dort I	City or town, state, and Zip	Anytown, TX 78621 Ated Tax Payments, and Tax De	anacita		
Corp	Line Description	Line Amount / Information	Write-in / Literal / Attachments		
No.	•	Line Amount / imormation	Write-III / Literal / Attachinents		
1	Common parent corporation - Name and address of				
	Portion of overpayment				
	credits and est tax pmts	20,232,650			
	Portion of tax deposited with	20,232,030			
	Form 7004				
2	Subsidiary corporations:	The Greek Playhouse,			
	Name and address	60 Any Street,			
		Anytown, TX 78621			
	EIN	11-0000012			
	Portion of overpayment credits and est tax pmts				
	Portion of tax deposited with				
	Form 7004				
	Totals - Portion				
	overpayment credits				
	Totals - Portion of tax				
	deposited w/ F7004				
3	Subsidiary corporations:	Acme Foods, Inc.			
	Name and address	61 Any Street,			
	FIN	Anytown, TX 78621			
	EIN Portion of avernovment	11-0000013			
	Portion of overpayment credits and est tax pmts				
	Portion of tax deposited with				
	Form 7004				
	Totals - Portion				
	overpayment credits				
	Totals - Portion of tax				
4	deposited w/ F7004				
5					
6					
7					
8					
9					
10					
	Principal Business Activity.	Voting Stock Information, Etc.			
Corp No.	Line Description	Line Amount / Information	Write-in / Literal / Attachments		
1	Common parent corp -				
•	Principal business activity	Food Manufacturing			
	, . ,				

Form	851 Test 2		Affiliations Schedule	2005
	(PBA)			
	PBA Code No.		311900	
2	Subsidiary corp - P	rincipal	31.300	
_	business activity (F		Performing Arts Company	
	PBA Code No.	,	711100	
	Any nondiv distribu	itions?		
	Yes or No		No	
	Stock holdings beg	jin yr -		
	Number of shares	•	100	
	Percent of voting p	ower	100	
	Percent of value		100	
3	Subsidiary corp - P	rincipal		
	business activity (F	PBA)	Crop Production	
	PBA Code No.		111900	
	Any nondiv distribu	ıtions?		
	Yes or No		No	
	Stock holdings beg	jin yr -		
	Number of shares		100	
	Percent of voting p	ower	100	
	Percent of value		100	
4				
5				
6				
7				
8				
9				
10				
Part II		k Holdings	During the Tax Year	
	Line Description		Line Amount / Information	Write-in / Literal / Attachments
	Corp No.		2	
	Name of corporation		The Greek Playhouse	
	Shareholder of Cor		1	
	Date of transaction		11/15/05	
	(a) Changes - Num	iber of	4 000	
	shares acquired		1,000	
	(a) Number of shar	es		
	disposed of	0000		
	(b) Shares after ch Percent of voting p		100	
	(b) Shares after ch		100	
	Percent of value	anges -	100	
	(c) Retained share	exceed	100	
	value?	CAUCEU		
	(d) Deduction a los	s?		
	(e) Details of change			
	(f) List dates and a			
	of transactions	mounts		
Part IV	V Additional Stock	Informatio	on	
1	More than one class			
•	stock outstanding?			
	Corp No.			
	Name of corporation	n		
	1 . tarrio di doi poratio	···		

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

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

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

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

Sch D Foods		ains and Losses	2005
	Acme Foods Corp		
	11-0000013		
Part I	Short-Term Capital Gains & Losses		
		Line Amount /	Write-in / Literal /
	Line Description	Information	Attachments
1(a)	Description of Property		
1(b)	Date acquired		
1(c)	Date sold		
1(d)	Sales price		
1(e)	Cost or other basis		
1(f)	Gain or loss		
2	Short-term capital gain from installment sales		
3	Short-term capital gain from like-kind exchanges		
4	Unused capital loss carryover		
5	Net short-term capital gain or loss		
Part II	Long-Term Capital Gains & Losses		
6(a)	Description of property	Passthru from Ptnrsp	
6(b)	Date acquired		
6(c)	Date sold		
6(d)	Sales price		
6(e)	Cost or other basis		
6(f)	Gain or loss	(124,681)	
7	Enter gain from Form 4797, line 7 or 9		
8	Long-term capital gain from installment sales		
9	Long-term capital gain or loss from like-kind exchanges		
10	Capital gain distributions		
11	Net long-term capital gain or loss	(124,681)	
Part III	Summary of Parts I and II		<u>,                                      </u>
12	Excess of net short-term capital gain over net long-term capital loss		
13	Net capital gain		
14	Add lines 12 & 13. Enter here and on Form 1120, page 1, line 8	(124,681)	
	1 1 51111 1 120, pago 1, iiilo 0	(127,001)	]

	Form Schedule M-3 Net Income (Loss) Reconciliation for (1120) Test 2 Corporations With Total Assets of \$10 Million or								
	olidated	- Corporation	More						
		nc. Consolidated							
	EIN: 11-000002								
	Part I Financial Information and Net Income (Loss) Reconciliation								
· arti	Line Description		Line Amount / Ir		Write-in / Lite	ral / Δ	ttachments		
1a	Filed SEC F10-			Yes	Willo III / Ello	14177	attaoriii orito		
1b	Certified audit in								
1c	Income stmt for								
2a	Income stateme		01/01/2005	12/31/2005					
2b	Income stateme		01,01,200	No					
2c		tated for 5 prds?		No					
3a	Voting stock put			Yes					
3b	Symbol of pub to			HIDSK					
3c	9-digit CUSIP of			959959959					
4	Worldwide cons	•		82,411,378					
5a	Net income noni			(2,304,041)					
5b	Net loss noninclu			105,264					
6a	Net income noni								
6b	Net loss fnoninc	ludible US							
7a	Net income non								
7b	Net loss noninclu	idible Oth							
8	Adj to eliminatio	ns of transact		(37,895)					
9	Adj to reconcile	incm stmt							
10	Other adj to reco								
11	Net income (los			80,174,706					
Sched	dule M-3 (Form 11								
	: Hide N' Such, Ir								
EIN: '	11-0000002								
Consc	olidated Return che	eckbox							
Name	of Subsidiary:								
EIN:									
Part I	I Reconciliation	on of Net Income	(Loss) per Inc	ome Statem	ent of Includil	ble C	orporations		
With	Taxable Income		` , ,				•		
		(a) Income (loss)			(d) Income				
		per Income Stmt		(c) Perm	(loss) per 1	Тах			
			Difference	Difference	Return		Write-in / Literal		
	Incm (loss) fm								
1	equ mthd frgn								
2	Gross frgn div		0.004.044		2 22 4	044			
3	Subpart F,QEF		2,304,041		2,304	,u41			
4	Sec 78 grossup								
5	Gross frgn dist								
6	Incm (loss) fm								
7	equ mthd US								
8	US div not elim								
0	Minority interest						See Attachment		
9	Incm (loss) US	59,338,000	(8,759,992)		50,578	เกกล	14		
10	Incm (loss) frgn	33,330,000	(0,109,992)		30,376	,,,,,,,,	17		
10	i indiri (1033) irgiri								

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

	olidated	Corporation	Net Income (Loss) Reconciliation for corporations With Total Assets of \$10 Million or More			
	incm tax expns					
	Frgn curr incm					
5	tax expense					
_	Frgn deferred					
6	incm tax expns					
7	Frgn w/hld tax					
8	Interest expns	21,363,522	71,196		21,434,718	
9	Stock opt expns			6,214,608	6,214,608	
10	Oth equ comp					
11	Meals Entrtmnt	2,683,589		(1,524,280)	1,159,309	
12	Fines penalties	5,204		(5,204)		
13	Judgements					
14	Parachute pymnt					
15	Comp sec 162m					
16	Pension profit-sh	2,227,414			2,227,414	
17	Oth post-retrmnt					
18	Deferred comp					
	Charitable contri-					
19	bution cash tang	73,362		75,407	148,769	
	Charitable contri-					
20	bution intang prop					
	Charitable con-					
21	tribution limitita					
22	Domestic prod					
00	CY acquis or					
23	reorg inv banking					
24	CY acquis or					
24	reorg legal/acct					
25	CY acquis oth costs					
26	Amort of gdwill					
27	Amort of gawiii  Amort of acquis					
	Other amortizat	074 000	1 445 060		2 447 050	
28		971,988	1,445,968		2,417,956	
29	Sec 198 environ					
30	Depletion	4 054 045	5.04=		4 050 504	
31	Depreciation	1,651,217	5,317		1,656,534	
32	Bad debt expns	433,028	(54,260)		378,768	
33	Corp-own life ins					
34	Purch vs lease					
						See Attachment
35	Other expns/ded	58,867,541	(11,144,414)		47,723,127	16
36	Total expense/ deduction items	109,192,583	(9,009,599)	(11,095,257)	89,087,727	

(1120	Form Schedule M-3 Net Income (Loss) Reconciliation for (1120) Test 2 Corporations With Total Assets of \$10 Million or Hide 'N Such, Inc.									
Name	: Hide 'N Such, Ir	nc.								
EIN:	EIN: 11-0000002									
Part I	Financial Info	ormation and Ne	t Income (Loss	) Reconciliat	ion					
	Line Descriptio	n	Line Amount / Ir	nformation	Write-in / Literal	/ Attachments				
1a	Filed SEC F10-h	Cincome stmt?								
1b	Certified audit in	come stmt?								
1c	Income stmt for	period?								
2a	Income stateme									
2b	Income stateme	nt restated?								
2c	Income stmt res	tated for 5 prds?								
3a	Voting stock put	olicly traded?								
3b	Symbol of pub to	d'd stock								
3с	9-digit CUSIP of									
4	Worldwide cons	·								
5a	Net income noni	ncludible frgn								
5b	Net loss noninclu	dible frgn								
6a	Net income noni									
6b	Net loss fnoninc	ludible US								
7a	Net income non	includible Oth								
7b	Net loss noninclu	dible Oth								
8	Adj to eliminatio	ns of transact								
9	Adj to reconcile	incm stmt								
10	Other adj to reco	oncile								
11	Net income (loss	s) per stmt								
Sched	dule M-3 (Form 11	20) 2005 Page 2								
Name	: Hide 'N Such, Ir	nc.								
EIN:	11-0000002									
Consc	olidated Return che	eckbox	Checked							
Name	of Subsidiary: H	ide 'N Such, Inc.								
EIN:	11-0000002									
Part I	I Reconciliation	on of Net Income	e (Loss) per Inc	ome Statem	ent of Includible	Corporations				
	Taxable Income		` , ,			•				
		(a) Income (loss	)		(d) Income					
		per Income Stmt		(c) Perm	(loss) per Tax					
			Difference	Difference	Return	Write-in / Literal				
	Incm (loss) fm									
1	equ mthd frgn									
2	Gross frgn div									
3	Subpart F,QEF		2,304,041		2,304,041					
4	Sec 78 grossup									
5	Gross frgn dist									
	Incm (loss) fm									
6	equ mthd US									
7	US div not elim									
8	Minority interest		(50.000)		(20.000)					
9	Incm (loss) US		(59,869)		(59,869)					
10	Incm (loss) frgn									
11	Incm (loss) oth									

Hide 'N Such, Inc.  pass-thru entity  Reportable transact items  (a) Income (loss) per Income Stmt  (b) Temp Difference  Differ  13 Interest incm Total accrual to cash adj  14 Hedging trans	
Reportable transact items  (a) Income (loss) per Income Stmt  (b) Temp Difference  13 Interest incm  Total accrual to cash adj	erm (loss) per Tax
12 transact items  (a) Income (loss) per Income Stmt  (b) Temp Difference  13 Interest incm Total accrual to cash adj  (c) Per Difference  1,221,456	erm (loss) per Tax
(a) Income (loss) per Income Stmt (b) Temp Difference Differ  13 Interest incm Total accrual to cash adj	erm (loss) per Tax
per Income Stmt (b) Temp Difference Difference 13 Interest incm 1,221,456  Total accrual to cash adj	erm (loss) per Tax
Difference Difference 13 Interest incm 1,221,456 Total accrual to cash adj	
13 Interest incm 1,221,456  Total accrual to cash adj	ones   Retain   Wille in / Enteral
Total accrual to cash adj	1,221,456
14 to cash adj	1,==1,100
16 Mark-Mkt incm	
17 Cost of gds sold (256,751,409) (9,161,241)	(265,912,650)
18 Sale vs lease	
19 Sec 481(a) adj	
Unearned/ de-	
20 ferred revenue	
21 Incm recogn	
22 Org issue disc	
Incm stmt gain/	40.050
	43,256
23b         Gross cap gain         207,765           23c         Gross cap loss	207,765
23c         Gross cap loss           23d         Net gain/loss         528,161	528,161
23e Abandonment	526,101
23f Worthless stck	
23g Oth gain/loss	
24 Disallw cap loss	
25 Util of cap loss	
	See Attachment
26 Oth incm (loss) 977,052 (3,206,156)	(2,229,104) 17
27 Tot incm (loss) (254,596,157) (9,387,299)	43,256 (263,940,200)
	46,579 (83,633,462)
Oth incm (loss)	
29 w/ no diff 380,985,705	380,985,705
	89,835 33,412,043
Name: Hide 'N Such, Inc.	
EIN: 11-0000002	
Consolidated Return checkbox Checked	
Name of Subsidiary: Hide 'N Such, Inc. EIN: 11-000002	
Part III Reconciliation of Net Income (Loss) per Income S	Statement of Includible Cornerations
With Taxable Income per Return – Expense/Deduction Iter	
US curr incm	
1 tax expense 8,117,700 (8,117,	,700)
US defer incmn (73.776)	2.776
2 tax expns (73,776) 73  State local curr	3,776
3 incm tax expns 4,351,535 (176,713)	4,174,822
State local defer	7,177,022
4 incm tax expns	

	Schedule M-3  ) Test 2		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or				
	'N Such, Inc.	Corporation		ore	U MINITOR OF		
Tilde	Frgn curr incm		IVI	OI C			
5	tax expense						
	Frgn deferred						
6	incm tax expns						
7	Frgn w/hld tax						
8	Interest expns	21,342,118	71,196		21,413,314		
9	Stock opt expns			6,214,608	6,214,608		
10	Oth equ comp						
11	Meals Entrtmnt	2,362,058		(1,257,819)	1,104,239		
12	Fines penalties	5,204		(5,204)			
13	Judgements						
14	Parachute pymnt						
15	Comp sec 162m						
16	Pension profit-sh	2,006,997			2,006,997		
17	Oth post-retrmnt						
18	Deferred comp						
	Charitable contri-						
19	bution cash tang	71,593	_	45,760	117,353		
20	Charitable contri-						
20	bution intang prop Charitable con-						
21	tribution limitita						
22	Domestic prod						
	CY acquis or						
23	reorg inv banking						
	CY acquis or						
24	reorg legal/acct						
	CY acquis oth						
25	costs						
26	Amort of gdwill						
27	Amort of acquis						
28	Other amortizat	519,407	1,563,199		2,082,606		
29	Sec 198 environ						
30	Depletion						
31	Depreciation	1,469,944			1,469,944		
32	Bad debt expns	334,250	39,799		374,049		
33	Corp-own life ins						
34	Purch vs lease						
35	Other expns/ded	44,494,588	180,942		44,675,530	See Attachment 18	
	Total expense/	0.001.015	4.000.400	10.010.==6:	00.000.100		
36	deduction items	85,001,618	1,678,423	(3,046,579)	83,633,462		

Acme	) Test 2 Foods	Corporation	ncome (Loss) R ns With Total A More	ssets of \$10		2005
	Hide N' Seek Fo	ods Inc.	WOTO	•		
	1-0000002	040 1110.				
Part I		rmation and Ne	t Income (Loss)	Reconciliat	ion	
	Line Description		Line Amount / Ir			eral / Attachments
1a	Filed SEC F10-K				777110 1117 2110	, ai / / titudiliiioitto
1b	Certified audit in					
1c	Income stmt for period?					
2a	Income statemer					
2b	Income statemer					
2c	Income stmt rest	ated for 5 prds?				
3a	Voting stock pub					
3b	Symbol of pub tr	d'd stock				
3c	9-digit CUSIP of	pub trď'd stk				
4	Worldwide conso	ol net incm				
5a	Net income nonin	cludible frgn				
5b	Net loss noninclud	dible frgn				
6a	Net income nonin					
6b	Net loss fnonincl	udible US				
7a	Net income noni	ncludible Oth	-			
7b	Net loss noninclu					
8	Adj to elimination					
9	Adj to reconcile i					
10	Other adj to reco					
11	Net income (loss					
	ule M-3 (Form 11					
	Hide N' Seek Fo	ods Inc.				
	1-0000002				<u> </u>	
	lidated Return che		Checked			
	of Subsidiary: Aci	me Foods Inc.				
			. //>		4 . <i>£</i>       .	- - O
Part II			(Loss) per inc	ome Statem	ent of includi	ble Corporations
vvitn	Taxable Income	•			(-1) 1	
		(a) Income (loss) per	(b) Temp	(c) Perm	(d) Income (loss) per	Write-in /
		Income Stmt	Difference	Difference	Tax Return	Literal
	Incm (loss) fm	ounc ounc	Difference	Dilicience	TUX NEUTH	Litteral
1	equ mthd frgn					
2	Gross frgn div					
3	Subpart F,QEF					
4	Sec 78 grossup					
5	Gross frgn dist					
	Incm (loss) fm					
6	equ mthd ÚS					
7	US div not elim					
8	Minority interest					
9	Incm (loss) US	59,338,000	(8,920,870)		50,417,1	30
10	Incm (loss) frgn					
11	Incm (loss) oth					

	Schedule M-3		t Income (Loss) Reconciliation for 2005 tions With Total Assets of \$10 Million or				
	) Test 2	Corporation			illion or		
Acme	Foods		More				
	pass-thru entity						
12	Reportable transact items						
12	transact items	(a) Income (loss) per	(b) Temp	(c) Perm	(d) Income (loss) per	Write-in /	
		Income Stmt	Difference	Difference	Tax Return	Literal	
13	Interest incm	475,203	1,413,000		1,888,2	203	
4.4	Total accrual						
14	to cash adj						
15	Hedging trans						
16	Mark-Mkt incm	(20.025.046)	(077 000)		(04.040.00	20)	
17	Cost of gds sold	(20,935,016)	(277,366)		(21,212,38	52)	
18	Sale vs lease						
19	Sec 481(a) adj						
20	Unearned/ de- ferred revenue						
20 21							
21	Incm recogn Org issue disc						
	Incm stmt gain/						
23a	loss on sale	1,195		(1,195)			
23b	Gross cap gain	1,133	(18,570)	(1,133)	(18,5	70)	
23c	Gross cap loss		(10,570)		(10,3		
23d	Net gain/loss						
23e	Abandonment						
23f	Worthless stck						
23g	Oth gain/loss						
24	Disallw cap loss						
25	Util of cap loss						
	Ctil Ol Gap 1000					See	
26	Oth incm (loss)	725,904	(818,268)		(92,30		
27	Tot incm (loss)	39,605,286	(8,622,074)	(1,195)	30,982,0		
28	Tot expns/ded	(27,463,106)	14,595,676	7,494,468	(5,372,90		
	Oth incm (loss)	, , ,			, , , ,		
29	w/ no diff	24,046,247			24,046,2	247	
30	Reconciliation tot	36,188,427	5,973,602	7,493,273	49,655,3	302	
Name	: Hide N' Seek Fo	oods Inc.					
EIN:	11-0000002						
	olidated Return che		Checked				
	of Subsidiary: Ac	me Foods Inc.					
EIN:	11-0000013						
Part I					nt of Includ	ible Corporations	
With		per Return – Ex	pense/Deducti	on Items			
	US curr incm						
1	tax expense	7,381,168	8	(7,381,168)			
	US defer incmn						
2	tax expns	(67,082		67,082			
	State local curr						
3	incm tax expns	708,39	5 843,307		1,551,702		
4	State local defer						

	n Schedule M-3 0) Test 2		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or						
Acm	e Foods		More	•					
	incm tax expns								
	Frgn curr incm								
5	tax expense								
	Frgn deferred								
6	incm tax expns								
7	Frgn w/hld tax								
8	Interest expns	19,262			19,262				
9	Stock opt expns								
10	Oth equ comp								
11	Meals Entrtmnt	246,816		(194,215)	52,301				
12	Fines penalties								
13	Judgements								
14	Parachute pymnt								
15	Comp sec 162m								
16	Pension profit-sh	220,417			220,417				
17	Oth post-retrmnt	_							
18	Deferred comp								
40	Charitable contri-	4 004		40.000	45.044				
19	bution cash tang Charitable contri-	1,981		13,833	15,814				
20	bution intang prop								
	Charitable con-		_						
21	tribution limitita								
22	Domestic prod								
	CY acquis or								
23	reorg inv banking								
	CY acquis or								
24	reorg legal/acct								
	CY acquis oth								
25	costs								
26	Amort of gdwill								
27	Amort of acquis								
28	Other amortizat	460,869	(125,519)		335,350				
29	Sec 198 environ								
30	Depletion								
31	Depreciation	178,987			178,987				
32	Bad debt expns	98,778	(94,059)		4,719				
33	Corp-own life ins								
34	Purch vs lease								
						See Attachment			
35	Other expns/ded	18,213,515	(15,219,405)		2,994,110	20			
00	Total expense/	07.400.400	(44 505 076)	(7.404.400)	E 070 000				
36	deduction items	27,463,106	(14,595,676)	(7,494,468)	5,372,962				

	Form Schedule M-3 Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or								
	k Playhouse	More	5 WILLI TOLAL AS	sers or a rou					
	: Hide 'N Such, I								
	. Hide N Such, II 11-0000002	16.							
		ermation and No	t Incomo (Loss	Pagangilist	ion				
Parti			et Income (Loss) Reconciliation  Line Amount / Information Write-in / Lit			ta a b wa a w ta			
1-	Line Description Filed SEC F10-h		Line Amount / ir	itormation	Write-in / Literal / At	tacnments			
1a	Certified audit in								
1b 1c	_								
2a	Income stmt for								
2b	Income stateme Income stateme								
	_								
2c 3a		tated for 5 prds?							
3b	Voting stock put Symbol of pub to								
3c	9-digit CUSIP of								
3C 4	Worldwide cons	•							
5a	Net income noni								
5b	Net loss noninclu								
6a	Net income noni								
6b	Net loss fnoninc								
7a	Net income non								
7b	Net loss noninclu								
8	Adj to eliminatio								
9	Adj to reconcile								
10	Other adj to reco								
11	Net income (los								
	dule M-3 (Form 11								
	: Hide 'N Such, I								
	11-0000002	10.							
	olidated Return che	eckhox	Checked						
	of Subsidiary: <b>Gre</b>		Oncorea						
	11-0000012	Jon I lay nouce							
Part I		on of Net Income	(I oss) ner Inc	ome Stateme	ent of Includible Co	rnorations			
	Taxable Income		, (2000) per illo	ome otatem		porations			
		(a) Income (loss)	(b) Temp	(c) Perm	(d) Income (loss)	Write-in /			
		per Income Stmt		Difference	per Tax Return	Literal			
	Incm (loss) fm								
1	equ mthd frgn								
2	Gross frgn div								
3	Subpart F,QEF								
4	Sec 78 grossup								
5	Gross frgn dist								
	Incm (loss) fm								
6	equ mthd ÚS								
7	US div not elim								
8	Minority interest								
9	Incm (loss) US		220,747		220,747				
10	Incm (loss) frgn								
	Incm (loss) oth								
11	pass-thru entity								

	Form Schedule M-3 Net Income (Loss) Reconciliation for 2005						
	)) Test 2	•	With Total As	sets of \$10 Mi	Ilion or		
Gree	k Playhouse	More		-			
	Reportable						
12	transact items						
		(a) Income (loss)	(b) Temp	(c) Perm	(d) Income		Write-in /
40	1	per Income Stmt	Difference	Difference	per Tax Ret	turn	Literal
13	Interest incm	(664,423)	664,423				
4.4	Total accrual						
14 15	to cash adj						
16	Hedging trans Mark-Mkt incm						
		(245.424)			(24	LE 424\	
17	Cost of gds sold	(315,431)			(31	15,431)	
18	Sale vs lease						
19	Sec 481(a) adj Unearned/ de-						
20							
20 21	ferred revenue						
22	Incm recogn						
	Org issue disc						
23a	Incm stmt gain/ loss on sale	2,147		(2,147)			
23a 23b	Gross cap gain	2,147		(2,147)			
23c	Gross cap gain						
23d	Net gain/loss		2,147			2,147	
23e	Abandonment		2,147			2,147	
23f	Worthless stck						
	Oth gain/loss						
23g 24	Disallw cap loss						
25	Util of cap loss						
25	Oth of capiloss		_				See
							Attachment
26	Oth incm (loss)	7,844	(7,844)				21
27	Tot incm (loss)	(969,863)	879,473	(2,147)	(9	92,537)	
28	Tot expns/ded	3,272,141	(3,907,654)	554,210		31,303)	
	Oth incm (loss)	<u> </u>	(3,331,334)	507,210	ļ ,	- 1,000)	
29	w/ no diff	296,071			2	96,071	
30	Reconciliation tot	2,598,349	(3,028,181)	552,063		22,231	
	: Hide 'N Such, I		(=,===,:=1)	, 552,550		,_•	ı
EIN:	11-0000002						
	olidated Return che	eckbox	Checked				
	of Subsidiary: <b>Gr</b>		<del></del>				
	11-0000012						
Part		tion of Net Incom	e (Loss) ner In	come Stateme	ent of Inclu	dible C	orporations
· art		th Taxable Incom					J. PO. 4110110
	US curr incm	in ruxubic incom	o por rectarii -			.5	
1	tax expense	502,34	3	(502,343)			
-	US defer incmn	302,04		(552,545)			
2	tax expns	(4,565	3)	4565			
_	State local curr	(4,000	,	1000			
3	incm tax expns						
-	State local defer						
4	incm tax expns						
I	1						

(1120	Schedule M-3 ) Test 2 k Playhouse		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More				
5	Frgn curr incm tax expense						
3	Frgn deferred						
6	incm tax expns						
7	Frgn w/hld tax		_				
8	Interest expns	2,142			2,142		
9	Stock opt expns	2,142	_		2,142		
10	Oth equ comp						
11	Meals Entrtmnt	74,71	5	(72,246)	2,469		
12	Fines penalties	,		(12,210)			
13	Judgements						
14	Parachute pymnt						
15	Comp sec 162m						
16	Pension profit-sh						
17	Oth post-retrmnt						
18	Deferred comp						
	Charitable contri-						
19	bution cash tang	(212	)	15,814	15,602		
20	Charitable contri-						
20	bution intang prop Charitable con-						
21	tribution limitita						
22	Domestic prod						
	CY acquis or						
23	reorg inv banking						
	CY acquis or						
24	reorg legal/acct						
	CY acquis oth						
25	costs						
26	Amort of gdwill						
27	Amort of acquis						
28	Other amortizat	(8,288	) 8,288				
29	Sec 198 environ						
30	Depletion						
31	Depreciation	2,280	5,317		7,603		
32	Bad debt expns						
33	Corp-own life ins						
34	Purch vs lease						
35	Other expns/ded	(3,840,562)	3,894,049		53,487	See Attachment 22	
26	Total expense/	(2 272 444)	2 007 654	(EE4 240)	04 202		
36	deduction items	(3,272,141)	3,907,654	(554,210)	81,303		

	m 1122 Test 2	Subsidiary in a Cons	orization and Consent of Corporation To Be Include olidated Income Tax Return	2005	
For	the calendar year 20	<b>005</b> , or other	<u> </u>	and	ending , 20
	Line Description		Line Amount / Information		/rite-in / Literal / ttachments
	Name		The Greek Playhouse		
	EIN		11-0000012		
	Number, street, ar	id room or			
	suite no.		60 Any Street		
	City or town, state	, and ZIP			
	code		Anytown, TX 78621		
	Name of parent co	rporation	Hide 'N Such, Inc.		
	EIN		11-0000002		
	Signature of subsi	diary officer			
	Date				
	Title		Assistant Treasurer		

_	4562 Test 2 olidated)	Deprecia	ation and A	Amortizatio	n 200	5		
Name:	Hide 'N Such, Inc.	•						
Busine	ss or Activity: Food	Manufactu	ıring					
EIN: 1	1-0000002							
						Write-in / I	_iteral /	
	Line Description			Line Amour	nt	Attachmer	nts	
Part I	Election to Expens	se Certain	Property U	nder Section	า 179	,		
1	Maximum amount							
2	Total cost of section	n 179 prop						
3	Threshold cost of section 179 prop							
4	Reduction in limitat				0			
5	Dollar limitation for	TY			102,000			
6(a)	Description of Prop	erty						
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of	of sec 179 p	rop					
9	Tentative deduction		· I					
10	Carryover of disallo		tion					
11	Business income limitation							
12	Section 179 expense deduction							
13	Carryover of disallo							
Part II	Special Depreciat			her Deprecia	ation			
14	Special depreciatio			1,055,162	I			
15	Property subject to		1) electio		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
16	Other depreciation		.,					
Part III		ation						
17	MACRS deductions			4	1,538,703			
18	Sec 168(i)(4) electi	on						
Sectio	n B - Assets Placed	d in Servic	e During 20	05 Tax Year	Using the	General De	preciat	ion
Syster	n							
	(a)Classification of property	(b)Mont h & Year	(c) Basis for deprec	(d)Recov- ery period	(e)Con- vention	(f)Metho d	(g)De prc dedu ct	Write-in / Literal / Attach- ments
19a	3-year property							
			19,997,007	5	H)	200DB	3,999, 401	
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental							
	property							
19i								
		d in Servic	e During 20	05 Tax Year	Using the	Alternative	Depre	ciation
20a	Class life							
19b 19c 19d 19e 19f 19g 19h	5-year property 7-year property 10-year property 20-year property 25-year property Residential rental property Nonresidential real property n C - Assets Place	d in Servic	19,997,007		Using the		401	ciation

_	4562 Test 2	Deprecia	ation and A	Amortizatio	on 2005		
_	olidated)		1				
20b	12-year						
20c	40-year						
	Summary						
21	Listed property						
22	Total			1	9,593,266		
23	Assets for CY				89,913		
	Listed Property						
	n A – Depreciation	and Other	<u>Information</u>	1			
24a	Evidence?						
24b	Evidence written?						
25	Special depreciatio	n allowance	Э				
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investmen	nt %					
26(d)	Cost or other basis						
26(e)	Basis for depreciati	on					
26(f)	Recovery period						
26(g)	Method/Convention	1					
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investmen	nt %					
27(d)	Cost or other basis						
27(e)	Basis for depreciati	on					
27(f)	Recovery period						
27(g)	Method/Convention	)					
27(h)	Depreciation deduc	tion					
27(i)	Election Sec 179 co	ost					
28	Add column (h), line	es 25 - 27					
29	Add column (i), line	26					
Sectio	n B – Information o	n Use of V	ehicles				
30(a)	Total bus/invest mil	les driven					
31(a)	Total commuting m	iles driven					
32(a)	Tot other personal	miles drive	n				
33(a)	Total miles driven						
34	Vehicle available fo	r personal	use?				
35	Vehicle used > 5%	?					
36	Another vehicle ava	ail for perso	nal use?				
Sectio	n C – Questions for	Employer	s Who Prov	ide Vehicle	s for Use b	y Their Em	ployees
37	Maint written policy	prohibits c	ommu?				-
38	Maint written policy	prohibits p	ers use				
39	Vehicles treated as	personal u	ise?				
40	Provide > 5 vehicle?						
41	Qualified auto demonstration use?						
Part VI	Amortization						
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal / Attachments

	4562 Test 2 olidated)	Depreciation and Amortization 20					005		
42	Cov not to compete	5/1/04	8,140,250	167		15yr	361,789		
43	Amort of costs before 2004 TY						2,056,1	67	
44	Total						2,417,9	56	

	4562 Test 2 N Such (Parent)	Deprecia	ation and A	Amortizatio	n 2005				
Name:	Hide 'N Such, Inc.								
Busine	ss or Activity: Food	Manufactu	ıring						
EIN: 1	1-0000002		_						
	Line Description			Line Amount Write-in / Literal / Attachments					
Part I	Election to Expens	se Certain	Property U	nder Section	า 179				
1	Maximum amount								
2	Total cost of section	179 prop							
3	Threshold cost of se		prop						
4	Reduction in limitat	ion			0				
5	Dollar limitation for	TY			105,000				
6(a)	Description of Prop	erty							
6(b)	Cost	<b>/</b>	1						
6(c)	Elected cost								
7	Listed property								
8	Total elected cost of	f sec 179 p	rop						
9	Tentative deduction		·						
10	Carryover of disallo	wed deduc	tion						
11	Business income lir								
12	Section 179 expens	se deductio	n						
13	Carryover of disallo								
Part II									
14	Special depreciation			•	14,048,426				
15	Property subject to	1) electio							
16	Other depreciation								
Part III	MACRS Deprecia	tion							
17	MACRS deductions	•			2,009,348				
18	Sec 168(i)(4) election				2,000,040				
	n B – Assets Placed		e During 20	05 Tax Year	Using the G	eneral Den	reciation Sys	tem	
Cootio	7,000,011,000	1111 001 110	burning 20					Write-in /	
	(a)Classification of property	(b)Mont h & Year	(c) Basis for deprec	(d)Recov- ery period	(e)Con- vention	(f)Metho d	(g)Deprc deduct	Literal / Attach- ments	
19a	3-year property		47 467 656	_	1 15 7	00000	4 000 45		
19b	5-year property		17,467,652	5	HY	200DB	1,006,137		
19c	7-year property								
19d	10-year property								
19e	15-year property								
19f	20-year property								
19g	25-year property								
19h	Residential rental								
40:	property Nonresidential								
19i									
Soction	real property n C – Assets Placed	l in Sanda	o During 20	05 Tay Vac	lleine the A	Itornative F	loprociation 9	Svetom	
	Class life	i ili Servic	שט ט uring 20	log rax rear	Using the A	iternative L	epreciation s	ystem	
20a 20b									
20b	12-year								
Part IV	40-year								
Part IV	' Summary								

			Amortizatio	"	2005			
	N Such (Parent)							
21	Listed property							
22	Total					63,911		
23	Assets for CY					68,255		
	Listed Property	and Other	Information					
24a	n A – Depreciation a Evidence?	information	1	_		I		
							1	
24b	Evidence written?							
25	Special depreciation	n allowance	)					
26(a)	Type of property							
26(b)	Date in service			_				
26(c)	Business investmen	nt %						
26(d)	Cost or other basis							
26(e)	Basis for depreciation	on		_				
26(f)	Recovery period							
26(g)	Method/Convention							
26(h)	Depreciation deduc							
26(i)	Election Sec 179 cc	ost				_		
27(a)	Type of property							
27(b)	Date in service							
27(c)	Business investmer	nt %						
27(d)	Cost or other basis							
27(e)	Basis for depreciation	on						
27(f)	Recovery period							
27(g)	Method/Convention							
27(h)	Depreciation deduc	tion						
27(i)	Election Sec 179 cc	ost						
28	Add column (h), line	es 25 - 27						
29	Add column (i), line	26						
Section	n B – Information o	n Use of V	ehicles				-	
30(a)	Total bus/invest mile	es driven						
31(a)	Total commuting mi	iles driven					Ì	
32(a)	Tot other personal r	miles driver	ı					
33(a)	Total miles driven							
34	Vehicle available fo	r personal	use?					
35	Vehicle used > 5%							
36	Another vehicle ava	il for perso	nal use?					
Section	n C – Questions for	•		ide Vehicle	s for	Use by	Their Employ	/ees
37	Maint written policy						· ·	
38	Maint written policy							
39	Vehicles treated as							
40	Provide > 5 vehicle							
41	Qualified auto demo		ise?				Ì	
Part VI	<u> </u>							
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	peri	Amort iod or cent	(f)Amort for this Yr	Write-in / Literal / Attachments
42	From PTSP Flow Thru						2,082,606	
43	Amort of costs						·	

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

	4562 Test 2 Playhouse	Deprecia	ation and	Amortizatio	on 2005				
	The Greek Playhor	100							
	ess or Activity: Crop								
	1-0000012	Fioduction							
LIIN. I	Line Description			Line Amou	nt	Write in /	litoral / Atta	ohmonts	
Part I		so Cortain	Proporty I	Line Amount Write-in / Literal / Attachments  Juder Section 179					
1	Maximum amount	se Certain	Froperty C	ilidei Sectioi	11 17 9				
2		2 170 prop							
3	Total cost of section Threshold cost of se		nron						
4	Reduction in limitat		ргор		0				
5	Dollar limitation for				105,000				
6(a)	Description of Prop				103,000				
6(b)	Cost	erty							
6(c)	Elected cost								
7	Listed property								
8	Total elected cost of	of sec 170 r	ron						
9	Tentative deduction		,, Jp						
10	Carryover of disallo		tion						
11	Business income lir								
12	Section 179 expens		n						
13	Carryover of disallo								
Part II	Special Depreciat			ther Depreci	ation				
14	Special depreciation			с. 2 ср. сс.					
15	Property subject to		1) electio						
16	Other depreciation		,						
Part III	,	ition							
17	MACRS deductions				4,005				
18	Sec 168(i)(4) elections				4,003				
	n B – Assets Placed		o Durina 2	105 Tay Vaai	Lising the	General Der	reciation Sy	etem	
Occilo	A33613   lacet							Write-in /	
	(a)Classification of property	(b)Mont h & Year	(c) Basis for deprec	(d)Recov- ery period	(e)Con- vention	(f)Metho d	(g)Deprc deduct	Literal / Attach- ments	
19a	3-year property		10,795	5	HY	200DB	3,598		
19b	5-year property								
19c	7-year property								
19d	10-year property								
19e	15-year property								
19f	20-year property								
19g	25-year property								
19h	Residential rental								
40:	property								
19i	Nonresidential								
Soction	real property n C – Assets Placed	l in Comic	o During 2	OOF Toy Voc	lloina tha	Altornative	) Doprociation	System	
		ı ili Servic	e During 20	JUD TAX YEAR	Using the	Aiternative I	pepreciation	System	
20a	Class life			-					
20b 20c	12-year			1					
Part IV	40-year								
Part IV	/ Summary								

Form 4	4562 Test 2	Deprecia	ation and	Amortizatio	n 2005		
Greek	Playhouse						
21	Listed property				·		
22	Total				7,603		
23	Assets for CY						
Part V	Listed Property						
Section	n A - Depreciation	and Other	Information	n			
24a	Evidence?						
24b	Evidence written?						
25	Special depreciatio	n allowance	Э				
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investmer	nt %					
26(d)	Cost or other basis						
26(e)	Basis for depreciati	on					
26(f)	Recovery period						
26(g)	Method/Convention	1					
26(h)	Depreciation deduc						
26(i)	Election Sec 179 co						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investmer	nt %					
27(d)	Cost or other basis						
27(e)	Basis for depreciati	on					
27(f)	Recovery period						
27(g)	Method/Convention	1					
27(h)	Depreciation deduc						
27(i)	Election Sec 179 co						
28	Add column (h), line						
29	Add column (i), line						
Section	n B – Information o		ehicles			-	
30(a)	Total bus/invest mil						
31(a)	Total commuting m						
32(a)	Tot other personal		n İ				
33(a)	Total miles driven						
34	Vehicle available fo	r personal	use?				
35	Vehicle used > 5%						
36	Another vehicle ava	ail for perso	nal use?				
	n C – Questions for			vide Vehicle	s for Use by	Their Employ	/ees
37	Maint written policy						
38	Maint written policy						
39	Vehicles treated as						
40	Provide > 5 vehicle	•					
41	Qualified auto demo		ıse?				
Part VI							
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal / Attachments
42	From PTSP Flow Thru						
43	Amort of costs						

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

_	4562 Test 2 Foods	Deprecia	ation and A	Amortizatio	on 2005			
	Acme Foods Corp							
	ess or Activity: Crop 1-0000013	Production	1					
EIN: 1				1:	- 4	Write-in / Literal / Attachments		
D =4 I	Line Description	01 - !	D	Line Amou		vvrite-in /	Literai / Atta	cnments
Part I	Election to Expens	se Certain	Property U	nder Sectio	n 179			
1	Maximum amount	470						
2	Total cost of section							
3	Threshold cost of s		prop	á.				
4	Reduction in limitation  Dollar limitation for TY				0			
5	<del> </del>				105,000			
6(a)	Description of Prop	erty						
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of		rop					
9	Tentative deduction							
10	Carryover of disallo		tion					
11	Business income lin							
12	Section 179 expens							
13	Carryover of disallo							
Part II								
14	Special depreciatio							
15	Property subject to	sec 168(f)(	1) electio		_			
16	Other depreciation							
Part III	MACRS Deprecia	ition						
17	MACRS deductions	3			1,634,176			
18	Sec 168(i)(4) election				1,00 1,11 0			
	n B – Assets Placed		e Durina 20	005 Tax Year	Using the G	eneral Dep	reciation Sv	stem
						1		Write-in /
	(a)Classification of property	(b)Mont h & Year	(c) Basis for deprec	(d)Recov- ery period	(e)Con- vention	(f)Metho d	(g)Deprc deduct	Literal / Attach- ments
19a	3-year property							
19b	5-year property							
19c	7-year property							
19d	10-year property		27,060,250	10	HY	200DB	887,576	
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental							
	property							
19i	Nonresidential							
	real property							
	n C – Assets Placed	in Servic	e During 20	005 Tax Year	Using the A	Iternative [	Depreciation	System
20a	Class life							
20b	12-year							
20c	40-year							
Part IV	/ Summary							

	4562 Test 2	Deprecia	ation and A	Amortizatio	n	2005		
Acme	Foods							
21	Listed property							
22	Total				2,5	21,752		
23	Assets for CY							
Part V	Listed Property		<u> </u>					
Section	n A – Depreciation a	and Other	Information	1				
24a	Evidence?							
24b	Evidence written?							
25	Special depreciation	n allowance	Э					
26(a)	Type of property							
26(b)	Date in service							
26(c)	Business investmer	nt %						
26(d)	Cost or other basis							
26(e)	Basis for depreciati	on						
26(f)	Recovery period							
26(g)	Method/Convention	1						
26(h)	Depreciation deduc	tion						
26(i)	Election Sec 179 co	ost						
27(a)	Type of property							
27(b)	Date in service							
27(c)	Business investmer	nt %						
27(d)	Cost or other basis							
27(e)	Basis for depreciati	on						
27(f)	Recovery period							
27(g)	Method/Convention							
27(h)	Depreciation deduc							
27(i)	Election Sec 179 co							
28	Add column (h), line	es 25 - 27						
29	Add column (i), line							
Section	n B – Information o		ehicles				'	
30(a)	Total bus/invest mil							
31(a)	Total commuting m	iles driven						
32(a)	Tot other personal i		n	-				
33(a)	Total miles driven			_				
34	Vehicle available fo	r personal	use?					
35	Vehicle used > 5%							
36	Another vehicle ava	ail for perso	nal use?					
Section	n C – Questions for	•		vide Vehicle:	s for	Use by	Their Employ	/ees
37	Maint written policy						· ·	
38	Maint written policy							
39	Vehicles treated as							
40	Provide > 5 vehicle	•						
41	Qualified auto demo		ıse?					
Part VI								
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	peri	Amort iod or cent	(f)Amort for this Yr	Write-in / Literal / Attachments
42	From PTSP Flow Thru						335,350	
43	Amort of costs							
	Thru	begins					335,350	

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

	4797 Test 2		Sales of Business Prop	erty	2005
	olidated)				
	Hide 'N Such, Inc. 1-0000002				
CIIN. I	Line Description		Line Amount / Info	Mrita in / Litar	al / Attachments
1	Gross proceeds from	aalaa ar	Line Amount / imo	vviile-iii / Litera	ai / Attacriments
'	exchange	Sales of			
Part I		of Droport	Used in a Trade or Busin		
2(a)	Description of propert		Partnership		
2(b)	Date acquired	у	Farthership		
2(c)	Date sold				
2(d)	Gross sales price				
2(e)	Depreciation allowed				
2(f)	Cost or other basis				
	Gain or (loss)		220,747		
2(g)					
2(a)	Description of propert	у	Equipment		
2(b)	Date acquired		Various		
2(c)	Date sold		Various		
2(d)	Gross sales price		1,290,306		
2(e)	Depreciation allowed		1,323,664		
2(f)	Cost or other basis		2,424,775		
2(g)	Gain or (loss)		189,195		
3	Gain fm F4684				
4	Sec 1231 gain fm F62				
5	Sec 1231 gain fm F88				
6	Gain fm casualty or th	eft			
7	Combine lines 2 to 6		409,942		
8	Nonrecaptured net se	c 1231			
	loss				
9	Subtract line 8 from line				
Part II					
10(a)	Description of propert	у			
10(b)	Date acquired				
10(c)	Date sold				
10(d)	Gross sales price				
10(e)	Depreciation allowed				
10(f)	Cost or other basis				
10(g)	Gain or loss				
11	Loss fm line 7				
12	Gain fm line 7		520,200		
13	Gain fm line 31 Net gain F4684		530,308		
14					
15 16	Ordinary gain F6252				
17	Ordinary gain F8824	2	530,308		
	Combine lines 10 to1 Part of loss F4684	J	530,308		
18a		(1000) 05			
18b	Redetermined gain or line 17	(loss) on			
Part III		of Prope	l rty Under Sections 1245, 12	 	and 1255
19(a)A	Description of propert		Equipment	-00, 1202, 1204 6	AIIM I EUU
19(b)A	Date acquired	у	Various		
.5(2)/	Date acquired		various	<u> </u>	

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

	4797 Test 2	Sales of Business Prop	erty	2005				
	N Such, Inc.							
(Paren								
Name: Hide 'N Such, Inc. EIN: 11-000002								
EIN: 11		Line Amerint / Info	\A/wita_in_/  itawa	I / Attachmanta				
4	Cross presents from soles or	Line Amount / Info	Write-in / Litera	1 / Attachments				
1	Gross proceeds from sales or							
Dort I	exchange	v Hood in a Trade or Pusin						
	Sales or Exchanges of Propert  Description of property	Partnership						
2(a) 2(b)	Date acquired	Partnership						
2(c)	Date acquired  Date sold							
	Gross sales price							
2(d)	Depreciation allowed							
2(e)	Cost or other basis							
2(f)	Gain or (loss)	402.002						
2(g)	\ /	103,882						
2(a)	Description of property							
2(b)	Date acquired							
2(c)	Date sold							
2(d)	Gross sales price							
2(e)	Depreciation allowed							
2(f)	Cost or other basis							
2(g)	Gain or (loss)							
3	Gain fm F4684							
4	Sec 1231 gain fm F6252							
5	Sec 1231 gain fm F8824							
6	Gain fm casualty or theft							
7	Combine lines 2 to 6	103,882						
8	Nonrecaptured net sec 1231							
	loss							
9	Subtract line 8 from line 7							
	Ordinary Gains and Losses							
10(a)	Description of property							
10(b)	Date acquired							
10(c)	Date sold							
10(d)	Gross sales price							
10(e)	Depreciation allowed							
10(f)	Cost or other basis							
10(g)	Gain or loss							
11	Loss fm line 7							
12	Gain fm line 7							
13	Gain fm line 31	528,161						
14	Net gain F4684							
15	Ordinary gain F6252							
16	Ordinary gain F8824							
17	Combine lines 10 to16	528,161						
18a	Part of loss F4684							
18b	Redetermined gain or (loss) on							
	line 17							
Part III	Gain for Disposition of Prope		250, 1252, 1254 a	nd 1255				
19(a)A	Description of property	Equipment						

Hide 'N Such, Inc. (Parent)			Sales of Business Prope	erty	2005
19(b)A	Date acquired		Various		
19(c)A	Date sold		various		
20	Gross sales price		708,077		
21	Cost or other basis		3,408,615		
22	Depreciation allowed		3,228,699		
23	Adjusted basis		179,916		
24	Total gain		528,161		
25a	Depreciation allowed		3,228,699		
25b	Smaller of lines 24 and 2	5a	528,161		
26a	Additional depreciation a 1975	fter			
26b	Applicable %				
26c	Subtract line 26a from lin				
26d	Additional depreciation a 1969	fter			
26e	Smaller of lines 26c and 2	26c			
26f	Sec 291 amount				
26g	Add lines 26b,26e and 26	6f			
27a	Soil, water, land				
27b	Line 27 multiplied by applicable %				
27c	Smaller of lines 24 and 2	:7b			
28a	Intangible drilling				
28b	Smaller of lines 24 and 2	8a			
29a	Applicable % of payment excluded				
29b	Smaller of lines 24 and 2	9a			
30	Total gain all property		528,161		
31	Add property columns A		528,161		
32	Subtract line 31 from line		528,161		
			ections 179 and 280F(b)(2)		
33(a)	Sec 179 expense ded – 9				
33(b)	Sec 179 expense ded – 3 280F(b)				
34(a)	Recomputed deprc – Sec				
34(b)	Recomputed deprc-Sec2				
35(a)	Recapture amount - Sec	179			
35(b)	Recapture amount – Sec 280F(b)				

	4797 Test 2 reek Playhouse	Sales of Business Prop	erty 2005
	The Greek Playhouse		
	I-0000012		
LIIN. I	Line Description	Line Amount / Info	Write-in / Literal / Attachments
1	Gross proceeds from sales or	Line Amount / imo	Write-III / Literal / Attachments
'	exchange		
Part I	Sales or Exchanges of Proper	ty Used in a Trade or Busin	ASS
2(a)	Description of property	Partnership	
2(b)	Date acquired	1 artifership	
2(c)	Date sold		
2(d)	Gross sales price		
2(e)	Depreciation allowed		
2(f)	Cost or other basis		
2(g)	Gain or (loss)	2,147	
2(a)	Description of property		
2(b)	Date acquired		
2(c)	Date sold		
2(d)	Gross sales price		
2(e)	Depreciation allowed		
2(f)	Cost or other basis		
2(g)	Gain or (loss)		
3	Gain fm F4684		
4	Sec 1231 gain fm F6252		
5	Sec 1231 gain fm F8824		
6	Gain fm casualty or theft		
7	Combine lines 2 to 6	2,147	
8	Nonrecaptured net sec 1231		
	loss	2,147	
9	Subtract line 8 from line 7	0	
Part II	Ordinary Gains and Losses		
10(a)	Description of property		
10(b)	Date acquired		
10(c)	Date sold		
10(d)	Gross sales price		
10(e)	Depreciation allowed		
10(f)	Cost or other basis		
10(g)	Gain or loss		
11	Loss fm line 7		
12	Gain fm line 7	2,147	
13	Gain fm line 31		
14	Net gain F4684		
15 16	Ordinary gain F6252		
16	Ordinary gain F8824	2 4 4 7	
17 18a	Combine lines 10 to16 Part of loss F4684	2,147	
18b	Redetermined gain or (loss) on		
100	line 17		
Part III		erty Under Sections 1245 11	250 1252 1254 and 1255
19(a)A	Description of property	21. 31. 31. 31. 31. 31. 31. 31. 31. 31. 3	1202, 1207 and 1200
19(b)A	Date acquired		
	1 = 0.0 004000		L

Form 4797 Test 2 The Greek Playhouse		Sales of Business Prop	erty	2005	
19(c)A	Date sold				
20	Gross sales price				
21	Cost or other basis				
22	Depreciation allowe	d			
23	Adjusted basis				
24	Total gain				
25a	Depreciation allowe	d			
25b	Smaller of lines 24 a	and 25a			
26a	Additional depreciat 1975	ion after			
26b	Applicable %				
26c	Subtract line 26a fro				
26d	Additional depreciat 1969	ion after			
26e	Smaller of lines 26c	and 26c			
26f	Sec 291 amount				
26g	Add lines 26b,26e a	nd 26f			
27a	Soil, water, land				
27b	Line 27 multiplied by applicable %	/			
27c	Smaller of lines 24 a	and 27b			
28a	Intangible drilling				
28b	Smaller of lines 24 a	and 28a			
29a	Applicable % of pay excluded	ment			
29b	Smaller of lines 24 a	and 29a			
30	Total gain all proper	ty			
31	Add property column				
32	Subtract line 31 from	n line 30			
Part IV	Recapture Amoun	ts Under Se	ections 179 and 280F(b)(2)		
33(a)	Sec 179 expense de 179				
33(b)	Sec 179 expense de 280F(b)				
34(a)	Recomputed deprc				
34(b)	Recomputed deprc-				
35(a)	Recapture amount -				
35(b)	Recapture amount – 280F(b)	Sec			

Form	Form 5471 Test 2 Information Return of U.S. Persons With Respect to Certain Foreign Corporations 2005								
Annual	Annual Accounting Period beginning 01/01 , 2005, ending 12/31 , 2005								
Part I	<u>_ 1                             </u>								
	Name and Address: Hi	de 'N S	Such Foods, Inc, 32 Any Str		23				
	Line Description		Line Amount / Info	Write-in / Literal					
Α	EIN		11-000002						
В	Category of filer checkbo		Box 4 and 5 Checked						
С	Total % of frgn corp stoo		100						
	Filer's tax year beginnin	g <b>0</b>	1/01 , 2005, ending 1:	<b>2/31</b> , 2005					
D(1)	Name								
D(2)	Address								
D(3)	Identifying Number								
D(4)	Check applicable boxes								
1a	Name/address of foreigon corporation	n	Foreign Corp. #1 64 Any Street, Anytown, Uruguay						
1b	EIN, if any								
1c	Cnty whose laws incorp		Uruguay						
1d	Date of Incorporation		06/05/89						
1e	Principal place of busine		Uruguay						
1f	Principal business act co		111900						
1g	Principal business activi	ty	Crop Production						
1h	Functional currency		Uruguayan Peso						
2a	U.S. name, address, Elf								
2b(i)	Taxable income or (loss	)							
2b(ii)	U.S. income tax paid								
2c	Frgn corp name, addres	s	None						
2d	Name, add of person w/	bks	Uruguay Accounting Department 64 Any Street Anytown, TX 71232						
Sch A	Stock of the Foreign C	orpora							
(a)	Desc of each class of st	ock	Common						
(b)(i)	Beg of annual acct period		5,000						
(b)(ii)	End of annual acct period		5,000						
(a)	Desc of each class of st								
(b)(i)	Beg of annual acct perio								
(b)(ii)	End of annual acct perio								
Sch B	U.S. Shareholders of F	oreigr							
			Hide 'N Such Foods, Inc 32 Any Street, Anytown, TX 73323						
(a)	Name, add, EIN of shrh		11-000002						
(b)	Desc of each class of st		Common						
(c)	Number shares held at I		5,000						
(d)	Number shares held at		5,000						
(e)	Pro rata share of subpar		100%						
(a)	Name, add, EIN of shrh								
(b)	Desc of each class of st								
(c)	Number shares held at I	oeg							

Form	5471 Test 2		nation Return				2005
(d)	Number shares held a						
(e)	Pro rata share of subp						
Sch C	Income Statement						
			Func Curr	US Dolla	rs		
1a	Gross receipt or sales						
1b	Returns and allowance	es					
1c	Subtract line 1b fm line	e 1a					
2	Cost of goods sold						
3	Gross profit						
4	Dividends						
5	Interest		30,219,984	3,357,7	76		
6	Gross,rents,royalties,l	ic fees					
7	Net gain or (loss)						
8	Other income						
9	Total income		30,219,984	3,357,7	76		
10	Compensation of offic	ers					
11	Rents, royalties, licens	se fees					
12	Interest						
13	Deprec not deduc else	ewhere					
14	Depletion						
15	Taxes						
16	Other deductions		13,040,415	1,448,9	35	See Attachment 11	
17	Total deductions		13,040,415	1,448,9	35		
18	Net income or (loss)		17,179,569	1,908,8	341		
19	Extraordinary items & pr						
20	Provision for incm,war	r profits					
21	Current year net income						
Sch E			ess Profits Ta	axes Paid	or A	ccrued	
1(a)	Country or U.S. posse						
1(b)	Amount of tax in frgn of						
1(c)	Amount of tax conver						
1(d)	Amount of tax in U.S.						
2(a)	Country or U.S. posse						
2(b)	Amount of tax in frgn o						
2(c)	Amount of tax conver						
2(d)	Amount of tax in U.S.	dollars					
8	Total						
Sch F	Balance Sheet		/ \ = -			\ <b>-</b>	
		Assets	(a) Begin annual acct	t period	(k	b) End of annual acct period	
1	Cash			650,000		2,299,236	
2a	Trade notes and accts re					460,000	
2b	Less allowances for ba	ad debts					
3	Inventories						
4	Other current assets						
5	Loan to shareholders						
6	Investment in subsidia	aries					
7	Other investments						
8a	Bldgs & other deprec						
8b	Less accumulated dep	orec					

		nation Return of U.S ect to Certain Foreig		2005	
9a	Depletable assets				
9b	Less accumulated dep	rec			
10	Land				
11a	Intangible assets-Goo	dwill			
11b	Intangible assets-Org	costs			
11c	Intangible assets-Pate				
11d	Intangible assets-Less	accum			
12	Other assets		17,793,000		See Attachment 12
13	Total assets		18,443,000	20,552,236	
	Liabilities				
14	Accounts payable		C	200,395	
15	Other current liabilities				
16	Loans fm shareholders	S			
17	Other liabilities				
18a	Capital stock – Preferr				
18b	Capital stock – Comm		17,650,000	17,650,000	
19	Paid-in or capital surpl	us			
20	Retained earnings		793,000	2,701,841	
21	Less cost of treasury s				
22	Total liabilities & shrhle	dr equi	18,443,000	20,552,236	
Sch G	Other Information				
	Line Description	0/ 1 /	Line Amount / Info	Write-in / Literal	
	Frgn corp owned > 10	% int	NI -		
1	chckbx	-41-	No		
2	Frgn corp owned int in chckbx	STOCK	No		
3	Frgn corp owned frgn entities disre		No		
Sch H					
1	Current year net incon	ne	17,179,569	N 10 11 11	184.14 1 1114 1
0 -	One ital mains and assess		Net Additions	Net Subtractions	Write-in / Literal
2a 2b	Capital gains or losses				
	Depreciation and amortiz	zation			
2c 2d	Depletion				
	Investment or incentive a				
2e 2f	Charges to statutory resent Inventory adjustments	ei ves			
2g	Taxes				
2 <u>y</u> 2h	Other				
3	Total net additions				
4	Total net subtraction				
5a	Current earnings & pro	ofits	17,179,569		
5b	DASTM gain or (loss)	2.110	11,110,000		
5c	Combine lines 5a and	5b	17,179,569		
5d	Current E&P in U.S. de		1,908,841		
Sch I	Summary of Sharehol				
	Line Description		Line Amount / Info	Write-in / Literal	
1	Subpart F income		1,908,841	The state of the s	
2	Earnings invested in U	IS prop	.,000,041		
		- p.op		<u> </u>	

		nation Return of U.S ect to Certain Foreig	2005	
3	Prev excld subpart F ir	ncm		
4	Prev excld export trade	e incm		
5	Factoring income			
6	Total of lines 1 through	า 5	1,908,841	
7	Dividends received			
8	Exchange gain or (loss)			
	Incm of frgn corp blk'd chckbx		No	
	Frgn corp incmn unblk'd	chckbx	No	

Profit		Profit	mulated Earnings and ss (E&P) of Controlled breign Corporation	
				Write-in / Literal /
	Line Description		Line Amount / Information	Attachments
	Name of person filing For	m 5471	Hide 'N Such, Inc.	
	Identifying number		11-0000002	
	Name of foreign corporat		Foreign Corporation #1	
1(a)	Balance Beginning of Yr 1986 Undistributed Earni		7,137,000	
1(b)	Balance Beginning of Yr- E&P Not Previous Taxed	- Pre-1987		
1(c)(i)	Balance Beginning of Yr- Invested US Property	- Earnings		
1(c)(ii)	Balance Beginning of Yr- Invested Excess Passive	- Earnings		
1(c)	Balance Beginning of Yr	- Subpart		
(iii)	F Income	- I	7,137,000	
1(d)	Balance Beginning of Yr - Sec 964(a) E&P	- Total	14,274,000	
2a(a)	CY E&P - Post 1986 Und	list Earn	17,179,569	
2b(a)	CY deficit in E&P – Post- Undistributed Earnings	1986		
3(a)	Total E&P not previously Post-1986 Undistributed		24,316,569	
3(b)	Total E&P not previously Pre-1987 not previously t			
4(a)	Sec 951(a), 959(c) – Pos Undistributed Earnings		24,316,569	
4(b)	Sec 951(a), 959(c) – Pre- Not Previous Taxed	1987 E&P		
4(c)(i)	Sec 951(a), 959(c) – Earn Invested US Property	nings		
4(c)(ii)	Sec 951(a), 959(c) – Earl Invested Excess Passive	nings		
4(c) (iii)	Sec 951(a), 959(c) – Sub Income	part F	24,316,569	
5a(c) (i)	Actual dist nonpreviously Earnings Invested US Pro		_ 1,0 10,000	
5a(c) (ii)	Actual dist nonpreviously Earnings Invested Excess	taxed –		
5a(c) (iii)	Actual dist nonpreviously Subpart F Income			
5b(a)	Actual dist previously taxe 1986 Undistributed Earni			
5b(b)	Actual dist previously taxe 1987 E&P Not Previous 1	ed – Pre-		
6a(c) (i)	Balance of previously tax Earnings Invested US Pro	ed E&P –		
6a(c) (ii)	Balance of previously tax Earnings Invested Excess	ed E&P –		
6a(c)	Balance of previously tax		31,453,569	
Ju(0)	Dalarioo or proviously tax		01,700,000	

Sch J (	F5471) Test 2	Profit	mulated Earnings and ss (E&P) of Controlled breign Corporation	
(iii)	Subpart F Income			
6b(a)	Balance of E&P not prev Post-1986 Undistributed I			
6b(b)	Balance of E&P not prev taxed – Pre-1987 E&P Not Previous Taxed			
7(a)	Balance At end of Yr – Po Undistributed Earnings	ost-1986		
7(b)	Balance At end of Yr – Pr E&P Not Previous Taxed	e-1987		
7(c)(i)	Balance At end of Yr – Ea Invested US Property	arnings		
7(c)(ii)	Balance At end of Yr – Ea Invested Excess Passive	arnings		
7(c) (iii)	Balance At end of Yr – Su Income	ıbpart F	31,453,56	9
7(d)	Balance At end of Yr – To 964(a) E&P	otal Sec	31,453,56	9

Tes	t 2 Co	ansactions Be rporation and lated Persons	l Shareholdei s	TY 200	5					
	Name of person filing Form 5471: <b>Hide 'N Such Foods, Inc</b> .									
	tifying number: 11-00000									
	e of foreign corporation:									
Rele	vant functional currency					1111				
	(a) Transactions of	(b) U.S.	(c) Any dom	(d) Any	(e)10% or	(f) 10% or				
	foreign corporation	person filing	corp or	other foreign	more (other	more corp				
		this return	partnership	corp	than U.S.	controlling				
					person)	frgn corp				
1	Sales of stock in trade									
2	Sales of prop rights									
3	Compensation rec'd									
4	Commissions received									
5	Rents, royalties, & lic									
6	Dividends received									
7	Interest received									
8	Premiums received									
9	Add lines 1 through 8									
10	Purchases of stock									
11	Purch of tangible prop									
12	Purch of prop rights									
13	Compensation paid	1,448,935								
14	Commissions paid									
15	Rents, royalties, & lic									
16	Dividends paid									
17	Interest paid									
18	Add lines 10 thru 17	1,448,935								
19	Amounts borrowed									
20	Amounts loaned									

Form	Form 5471 Test 2 Information Return of U.S. Persons With Respect to Certain Foreign Corporations 2005								
Annual	Accounting Period begin				<b>12/31</b> , 200	05			
Part I									
	Name and Address: H	ide 'N 🤄	Such Foods, li	nc, 32 Any Str	eet, Anytown, TX 7	3323			
	Line Description		Line Amount	/ Info	Write-in / Literal				
Α	EIN		11-0000002						
В	Category of filer checkb		Box 4 and 5						
С	Total % of frgn corp sto			100					
	Filer's tax year beginnir	ng <b>0</b>	<b>1/01</b> , 200	05, ending <b>1</b> :	<b>2/31</b> , 2005				
D(1)	Name								
D(2)	Address								
D(3)	Identifying Number								
D(4)	Check applicable boxes	3							
			Foreign Corp						
	Name of a data		65 Any Stree						
1a	Name/address of frgn o	orp	Anytown, Ur	uguay					
1b	EIN, if any		11 '4 112'	_					
1c	Cnty whose laws incorp	)	United Kingd 05/13/73	om					
1d	Date of Incorporation								
1e 1f	Principal place of busin Principal business act of		United Kingd 522110	om					
	Principal business active								
1g 1h	Functional currency	rity	Financing British Poun						
2a	U.S. name, address, El	NI	British Pour	u					
2b(i)	Taxable income or (los								
2b(ii)	U.S. income tax paid	5)							
2c 2c	Frgn corp name, addre	66							
2d	Name, add of person w								
Sch A	Stock of the Foreign (		ation						
(a)	Desc of each class of s		ation	Common					
(b)(i)	Beg of annual acct period			1000					
(b)(ii)	End of annual acct peri			1000					
(a)	Desc of each class of s			Common					
(b)(i)	Beg of annual acct peri			24,998,400					
(b)(ii)	End of annual acct peri			24,998,400					
	U.S. Shareholders of		n Corporation	,,					
	2. 2		Hide 'N Such						
			32 Any Stree	t, Anytown,					
(2)	Name add EIN of cher	oldr	TX 73323 11-0000002						
(a) (b)	Name, add, EIN of shrh Desc of each class of s		11-0000002	Common					
(c)	Number shares held at			1000					
(d)	Number shares held at			1000					
(b)	Desc of each class of s			Common					
(c)	Number shares held at			24,998,400					
(d)	Number shares held at			24,998,400					
(e)	Pro rata share of subpa			100%					
Sch C	Income Statement		<u> </u>	100 /0					
JULI	modine Glatement		Func Curr	US Dollars					
1a	Gross receipt or sales		i dile dali	JO Dollars					
					<b>.</b>				

Form		rmation Return pect to Certain			2005
1b	Returns and allowances				•
1c	Subtract line 1b fm line 1a				
2	Cost of goods sold				
3	Gross profit				
4	Dividends				
5	Interest	2,766,400	395,200	)	
6	Gross,rents,royalties,lic fees	S			
7	Net gain or (loss)				
8	Other income				
9	Total income	2,766,400	395,200	0	
10	Compensation of officers				
11	Rents, royalties, license fee	S			
12	Interest				
13	Deprec not deduc elsewhere	e l			
14	Depletion				
15	Taxes				
16	Other deductions				
17	Total deductions				
18	Net income or (loss)	2,766,400	395,200	)	
19	Extraordinary items & pr pd adj				
20	Provision for incm,war profit	s			
21	Current year net income (loss)	2,766,400	395,200	)	
Sch E	Income, War Profits, and E	Excess Profits Ta	xes Paid or	Accrued	
1(a)	Country or U.S. possession				
1(b)	Amount of tax in frgn currence	у			
1(c)	Amount of tax conver rate				
1(d)	Amount of tax in U.S. dollars	s			
2(a)	Country or U.S. possession				
2(b)	Amount of tax in frgn currence	у			
2(c)	Amount of tax conver rate				
2(d)	Amount of tax in U.S. dollars	S			
8	Total				
Sch F	Balance Sheet	•			
	Asset	(a) Begin		(b) End of annual acct period	
1	Cash			395,200	
2a	Trade notes and accts recyble				
2b	Less allowances for bad debi	ts			
3	Inventories				
4	Other current assets				
5	Loan to shareholders				
6	Investment in subsidiaries				
7	Other investments				
8a	Bldgs & other deprec assets	3			
8b	Less accumulated deprec				
9a	Depletable assets				
9b	Less accumulated deprec				
10	Land				
11a	Intangible assets-Goodwill				
11b	Intangible assets-Org costs				

Form	5471 Test 2		nation Return of U.S			2005
11c	Intangible assets-Pate					'
11d	Intangible assets-Less					
						See Attachment
12	Other assets		4,000,000	)	4,000,000	13
13	Total assets		4,000,000	)	4,395,200	
	Liabilities					
14	Accounts payable		195,846	5	195,846	
15	Other current liabilities	3				
16	Loans fm shareholder	S				
17	Other liabilities					
18a	Capital stock - Prefer	red				
18b	Capital stock - Comm	ion	2,500,156	5	2,500,156	
19	Paid-in or capital surp	lus				
20	Retained earnings		1,303,998	3	1,699,198	
21	Less cost of treasury s	stock				
22	Total liabilities & shrhl	dr equi	4,000,000	)	4,395,200	
Sch G	Other Information					
	Line Description		Line Amount / Info	Write-in / I	Literal / Attac	hments
	Frgn corp owned > 10	% int				
1	chckbx		No			
	Frgn corp owned int ir	ı stock				
2	chckbx		No			
	Frgn corp owned frgn					
3	entities disre		No			
Sch H						
1	Current year net incor	ne	2,766,400			
			Net Additions	Net Subtra	actions	Write-in / Literal
2a	Capital gains or losses					
2b	Depreciation and amortize	zation				
2c	Depletion					
2d	Investment or incentive a					
2e	Charges to statutory res	erves				
2f	Inventory adjustments					
2g	Taxes					
2h	Other					
3	Total net additions					
4	Total net subtraction	- C:1 -		0.700.400	I	
5a	Current earnings & pro	OTITS		2,766,400		
5b	DASTM gain or (loss)	FI.		0.700.400	l e	
5c	Combine lines 5a and			2,766,400		
5d	Current E&P in U.S. d			395,200		
Sch I	Summary of Shareho	ider's in		\A/-:4 · /:	:4	l
	Line Description		Line Amount / Info	write-in / l	Literal / Attac	nments
1	Subpart F income	10	395,200			
2	Earnings invested in U					
3	Prev excld subpart F i					
4	Prev excld export trad	e incm				
5	Factoring income					
	T-4-1-6 U.		00000			
6 7	Total of lines 1 through Dividends received	h 5	395,200			

			nation Return of U.S ect to Certain Foreig	2005
8	8 Exchange gain or (loss)			
	Incm of frgn corp blk'd ch	ckbx	No	
	Frgn corp incmn unblk'd ch	ckbx	No	

Sch J (	F5471) Test 2	Profit	mulated Earnings and ss (E&P) of Controlled breign Corporation	
				Write-in / Literal /
	Line Description		Line Amount / Information	Attachments
	Name of person filing Form 5471		Hide 'N Such, Inc.	
	Identifying number		11-0000002	
	Name of foreign corporat	on	Foreign Corporation #2	
1(a)	Balance Beginning of Yr - 1986 Undistributed Earni		9,127,986	
1(b)	Balance Beginning of Yr- E&P Not Previous Taxed	- Pre-1987		
1(c)(i)	Balance Beginning of Yr- Invested US Property	- Earnings		
1(c)(ii)	Balance Beginning of Yr- Invested Excess Passive	- Earnings		
1(c)	Balance Beginning of Yr	- Subpart		
(iii)	F Income			
1(d)	Balance Beginning of Yr - Sec 964(a) E&P	- Total	9,127,986	
2a(a)	CY E&P - Post 1986 Und	list Earn	2,766,400	
2b(a)	CY deficit in E&P – Post- Undistributed Earnings	1986		
3(a)	Total E&P not previously Post-1986 Undistributed		11,894,386	
3(b)	Total E&P not previously Pre-1987 not previously t	taxed –	,,	
4(a)	Sec 951(a), 959(c) – Pos Undistributed Earnings		2,766,400	
4(b)	Sec 951(a), 959(c) – Pre- Not Previous Taxed	1987 E&P		
4(c)(i)	Sec 951(a), 959(c) – Earl Invested US Property	nings		
4(c)(ii)	Sec 951(a), 959(c) – Earl Invested Excess Passive	nings		
4(c) (iii)	Sec 951(a), 959(c) – Sub Income	part F	2,766,400	
5a(c) (i)	Actual dist nonpreviously Earnings Invested US Pro		2,700,400	
5a(c)	Actual dist nonpreviously	taxed -		
(ii) 5a(c)	Earnings Invested Excess Actual dist nonpreviously			
(iii) 5b(a)	Subpart F Income Actual dist previously tax			
5b(b)	1986 Undistributed Earni Actual dist previously tax	ed – Pre-		
0 ( )	1987 E&P Not Previous 1			
6a(c) (i)	Balance of previously tax Earnings Invested US Pro	perty		
6a(c) (ii)	Balance of previously tax Earnings Invested Excess			
6a(c)	Balance of previously tax		2,766,400	

		Profit	mulated Earnings and is (E&P) of Controlled preign Corporation	
(iii)	Subpart F Income			
6b(a)	Balance of E&P not prev to Post-1986 Undistributed E		9,127,9	86
6b(b)	Balance of E&P not prev to Pre-1987 E&P Not Previo			
7(a)	Balance At end of Yr – Post-1986 Undistributed Earnings		9,127,9	86
7(b)	Balance At end of Yr – Pr E&P Not Previous Taxed	e-1987		
7(c)(i)	Balance At end of Yr – Ea Invested US Property	rnings		
7(c)(ii)	Balance At end of Yr – Ea Invested Excess Passive	rnings		
7(c) (iii)	Balance At end of Yr – Su Income	ibpart F	2,766,4	.00
7(d)	Balance At end of Yr – To 964(a) E&P	tal Sec	11,894,3	86

Form	5471 Test 2		nation Return of U.S. Persect to Certain Foreign Cor		2005
Annual	Accounting Period beg		01/01 , 2005, ending 1		005
Part I	Reporting Corporatio		· · · · · · · · · · · · · · · · · · ·	,	
	Name and Address: I	lide 'N	Such, Inc., 32 Any Street, An	ytown, TX 73323	
	Line Description		Line Amount / Info	Write-in / Litera	l
Α	EIN		11-0000002		
В	Category of filer checkl	boxes	Box 3, 4 and 5 Checked	Attachment 23	
С	Total % of frgn corp st	ock	100		
	Filer's tax year beginn	ing <b>0</b>	1/01 , 2005, ending 12	<b>2/31</b> , 2005	
D(1)	Name				
D(2)	Address				
D(3)	Identifying Number				
D(4)	Check applicable boxe	es			
1a	Name/address of frgn	corp	Foreign Corp. #3 66 Any Street, Anytown, Uruguay		
1b	EIN, if any				
1c	Cnty whose laws incor	р	Canada		
1d	Date of Incorporation		9/30/2004		
1e	Principal place of busi		Canada		
1f	Principal business act	code	522110		
1g	Principal business acti	vity	Financing		
1h	Functional currency		Canadian Dollar		
2a	U.S. name, address, E				
2b(i)	Taxable income or (los	ss)			
2b(ii)	U.S. income tax paid				
2c	Frgn corp name, addre				
2d	Name, add of person v				
	Stock of the Foreign				
(a)	Desc of each class of		Common		
(b)(i)	Beg of annual acct period		0		
(b)(ii)	End of annual acct per		1,000		
Sch B	U.S. Shareholders of	Foreig			
(a)	Name, add, EIN of shr	holdr	Hide 'N Such Foods, Inc 32 Any Street, Anytown, TX 73323 11-0000002		
(b)	Desc of each class of		Common		
(c)	Number shares held a		0		
(d)	Number shares held a		640		
(e)	Pro rata share of subp		64%		
			Shareholder Company #1 67 Anystreet Anytown, TX 73323		
(a)	Name, add, EIN of shr Desc of each class of		11-0000048 Common		
(b)					
(c)	Number shares held a		0		
(d)	Number shares held a		360		
(e)	Pro rata share of subp	art F	36%		
Sch C	Income Statement				

Form	5471 Test 2		nation Return				2005
		ixespe	Func Curr	US Doll		orations	
1a	Gross receipt or sales		Tune oun	OO DOII	ui 3		
1b	Returns and allowance	25					
1c	Subtract line 1b fm line						
2	Cost of goods sold						
3	Gross profit						
4	Dividends						
5	Interest						
6	Gross,rents,royalties,li	c fees					
7	Net gain or (loss)						
8	Other income						
9	Total income						
10	Compensation of office	ers	114,663	80	0,264		
11	Rents, royalties, licens		35,714		5,000		
12	Interest						
13	Deprec not deduc else	where					
14	Depletion						
15	Taxes						
16	Other deductions						
17	Total deductions		150,377	10	5,264		
18	Net income or (loss)		(150,377)	(105	,264)		
19	Extraordinary items & pr	pd adj					
20	Provision for incm,war	profits					
21	Current year net income	(loss)	(150,377)	(105	,264)		
Sch E	Income, War Profits,		cess Profits Ta	axes Paic	or Ac	crued	
1(a)	Country or U.S. posse						
1(b)	Amount of tax in frgn c						
1(c)	Amount of tax conver						
1(d)	Amount of tax in U.S.						
2(a)	Country or U.S. posse						
2(b)	Amount of tax in frgn c						
2(c)	Amount of tax conver						
2(d)	Amount of tax in U.S.	dollars					
8	Total						
Scn F	Balance Sheet					(b) Frad of	
			(a) Begin	ning of		(b) End of annual acct	
		Assets	annual acct			period	
1	Cash					498	
2a	Trade notes and accts re	cvble					
2b	Less allowances for ba	d debts					
3	Inventories						
4	Other current assets						
5	Loan to shareholders						
6	Investment in subsidia	ries					
7	Other investments						
8a	Bldgs & other deprec						
8b	Less accumulated dep	rec					
9a	Depletable assets						
9b	Less accumulated dep	rec					

Form	5471 Test 2		nation Return of U. ect to Certain Forei			2005
10	Land					
11a	Intangible assets-Goo	dwill				
11b	Intangible assets-Org	costs				
11c	Intangible assets-Pate	ents,etc				
11d	Intangible assets-Less	accum				
12	Other assets					
13	Total assets				498	
	Liabilities					
14	Accounts payable				297	
15	Other current liabilities	3				
16	Loans fm shareholders	s			105,165	
17	Other liabilities					
18a	Capital stock - Preferr	ed				
18b	Capital stock - Comm	on			300	
19	Paid-in or capital surp					
20	Retained earnings					
21	Less cost of treasury s	stock			(105,264)	
22	Total liabilities & shrhle				498	
Sch G						
	Line Description		Line Amount / Info	Write-ii	n / Literal / A	ttachments
1	Frgn corp owned > 10 chckbx	% int	No			
2	Frgn corp owned int in chckbx	stock	No			
3	Frgn corp owned frgn entities disre		No			
	Current Earnings and	d Profits		ļ		
1	Current year net incon		(150,377)			
			Net Additions	Net Sul	btractions	Write-in / Literal
2a	Capital gains or losses	 S				
2b	Depreciation and amortize					
2c	Depletion					
2d	Investment or incentive a	allw				
2e	Charges to statutory rese					
2f	Inventory adjustments					
2g	Taxes					
2h	Other					
3	Total net additions					
4	Total net subtraction					
<del>- 7</del> 5а	Current earnings & pro	ofits	11	150,377)		
5b	DASTM gain or (loss)					
5c	Combine lines 5a and	5b	11	150,377)		
5d	Current E&P in U.S. d			150,377)		
Sch I	Summary of Sharehol			. 55,511)		
30111	Line Description	.aci 3 III	Line Amount / Info	Write	n / Literal / A	ttachmente
1	Subpart F income		Line Amount / mio	***************************************	ii / Literai / A	laoimento
2		IS prop				
3 4	Earnings invested in U Prev excld subpart Fil Prev excld export trad	ncm				

		nation Return of U.S ect to Certain Forei	2005	
5	Factoring income			
6	Total of lines 1 through 5			
7	Dividends received			
8	8 Exchange gain or (loss)			
Incm of frgn corp blk'd chckbx		No		
	Frgn corp incmn unblk'd	chckbx	No	-

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

Sch J (F5471) Test 2		Profit	mulated Earnings and is (E&P) of Controlled preign Corporation	
(iii)	Subpart F Income			
6b(a)	Balance of E&P not prev Post-1986 Undistributed I		(150,37	7)
6b(b)	Balance of E&P not previous Pre-1987 E&P Not Previous			
7(a)	Balance At end of Yr – Post-1986 Undistributed Earnings		(150,37	7)
7(b)	Balance At end of Yr – Pr E&P Not Previous Taxed	e-1987		
7(c)(i)	Balance At end of Yr – Ea Invested US Property	arnings		
7(c)(ii)	Balance At end of Yr – Ea Invested Excess Passive	arnings		
7(c) (iii)	Balance At end of Yr – Su Income	ıbpart F		
7(d)	Balance At end of Yr – To 964(a) E&P	otal Sec	(150,37	7)

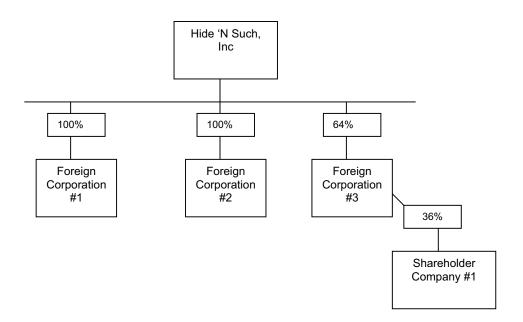
Test	t 2 Co	ansactions Be rporation and lated Persons	d Shareholdei s		TY 200	5				
	Name of person filing Form 5471: <b>Hide 'N Such, Inc</b> .									
	Identifying number: 11-0000002									
	Name of foreign corporation: Foreign Corporation #3									
Rele	vant functional currency						000			
	(a) Transactions of	(b) U.S.	(c) Any dom	(d) Any		0% or	(f) 10% or			
	foreign corporation	person filing	corp or	other foreign		e (other	more corp			
		this return	partnership	corp		U.S.	controlling			
					pers	on)	frgn corp			
1	Sales of stock in trade									
2	Sales of prop rights									
3	Compensation rec'd	_								
4	Commissions received									
5	Rents, royalties, & lic									
6	Dividends received				<u> </u>					
7	Interest received									
8	Premiums received									
9	Add lines 1 through 8									
10	Purchases of stock									
11	Purch of tangible prop									
12	Purch of prop rights									
13	Compensation paid									
14	Commissions paid									
15	Rents, royalties, & lic									
16	Dividends paid									
17	Interest paid									
18	Add lines 10 thru 17									
19	Amounts borrowed	105,165								
20	Amounts loaned									

Sch O (F5471) Test 2 Organization or Reorganization of Foreign Corporation, and Acquisitions and					
			tions of its Stock		
		Disposi	Line Amount /	Write-in / Literal /	
	Line Description		Information	Attachments	
	Name of person filing: H	ide 'N Such Inc		Attacimients	
	EIN	ide it Gaoii, iiio	11-0000002		
	Name of foreign corpora	tion	Foreign Corporation #3		
Part I	To Be Completed by U.		<u> </u>		
(a)	Name of shareholder				
(b)	Address of shareholder				
(c)	Identifying number				
(d)	Date of original 10% acq	uisition			
(e)	Date of additional 10% a				
Part II	Sec A - To Be Complete		holders		
	•		Hide 'N Such, Inc.		
			32 Any Street		
			Anytown, TX 71232		
(a)	Name, address, ID numb	per	11-0000002		
(b)(1)	Type of return		1120		
(b)(2)	Date return filed		09/15/2005		
(b)(3)	IRS Center where filed		OSPC		
(c)	Date shareholder last file				
Part II			or Directors of the Foreign	Corporation	
(a)	Name of officer or direct	or			
(b)	Address				
(c)	Social security number				
(d)	Officer or Director checkl	ох			
Part II	Sec C - Acquisition of S	Stock			
(a)	Name of shareholder(s)		Hide 'N Such, Inc.		
(b)	Class of stock acquired		Common		
(c)	Date of acquisition		10/16/2005		
(d)	Method of acquisition		Stock Purchase		
(e)(1)	Number share acquired	- Directly	640		
(e)(2)	Number share acquired	-Indirectly			
(e)(3)	Number share acquired	-Constrvly			
(f)	Amount paid or value giv	en	192		
			Sue Doe,		
	Name, address of perso	n fm whom	68 Any Street,		
(g)	shares acquired		Anytown, TX 71232		
	Sec D – Disposition of S	Stock			
(a)	Name of shareholder(s)				
(b)	Class of stock				
(c)	Date of disposition				
(d)	Method of disposition				
(e)(1)	Num share disposed-Dir				
(e)(2)	Num share disposed-Ind				
(e)(3)	Num share disposed-Co	nstrly			
(f)	Amount received				
	Name, address of perso	n to whom			
(g)	disposition made				

Corporation			Reorganization of Foreign , and Acquisitions and itions of its Stock	
Part II	Sec E - Organization	on or Reorganization	n of Foreign Corporation	
(a)	Name, address of tr	ansferor		
(b)	Identifying number			
(c)	Date of transfer			
(d)(1)	Description of assets			
(d)(2)	Fair market value			
(d)(3)	Adjusted basis			
	Line Description		Line Amount / Info	Write-in / Literal
(e)	Description of asset	s transferred		
Part II	Sec F – Additional	nformation		
(a)	Filed return last 3yrs			
(b)	Date of reorganization last 4 yrs			
(c)	Member of group co of ownership	nstituting a chain		

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

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



For	m 8827	Credit for Prior Y	ear Minimum Tax	2005
	Line Description		Line Amount /	Write-in / Literal /
			Information	Attachments
	Name		Hide 'N Such, Inc.	
	EIN		11-0000002	
1	Alternative minimum	tax (AMT) for 2004	9,485,794	
2	Minimum tax credit	carryforward from		
	2004		5,390,162	
3	2004 unallowed non	conventional source		
	fuel credit and unalle	owed qualified		
	electric vehicle cred	it		
4	Add lines 1,2, and 3		14,875,956	
5	Corporation's 2005	eg income tax		
	liability minus allowa	ble tax credits	29,116,352	
6	Is corporation a "sm	all corporation		
	"exempt from AMT for 2005?		17,799,010	
7	Subtract line 6 from line 5. If zero or			
	less, enter 0		11,317,342	
8	Minimum tax credit	·	11,317,342	
9	Minimum tax credit	carryforward to 2006	3,558,614	

## **TEST SCENARIO 3**

FORMS REQUIRED: 1120, Sch D, 4626, 4797, 4562, 6198, 8275, 8453-C

**ATTACHMENTS:** 

ItemizedOtherCostsSchedule

AnyoneOwned50PctOfCorpVotingStockStatement

ItemizedOtherCurrentLiabilitiesSchedule

ItemizedIncomeNotRecordedOnBooksSchedule

ItemizedOtherDecreasesSchedule

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

**HEADER INFO:** 

**Tax Period:** Fiscal Year Filer 02/01/05 – 01/31/06

Preparer Firm Electronic Tax Filers, Inc. 11-0000011

100 Efile Drive Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: EFIN: Self-select

Type: ERO

Practioner PIN: N/A EFIN: N/A PIN: N/A

PIN Entered by: N/A

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

Return Type: 1120

Filer: EIN: 11-0000003

Name: Anywhere Telecommunications, Inc.

Name Control: ANYW Address: 33 Any Street

Anytown, ND 58204

Officer: Name: Susan Swan

Title: Chief Executive Officer

Taxpayer PIN: N/A Phone: 301-555-1212 Email Address: DateSigned: 02/10/06

Preparer: Name: Johnny Appleseed

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

**Phone:** 512-555-1212 **Email Address:** 

**Date Prepared:** 02/03/06 **Self Employed:** Yes

IRS PAYMENT: N/A

**DIRECT DEPOSIT:** N/A

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

**Attachment 1, Form 1120,** Page 2, Sch A, Line 5, Other Costs (ItemizedOtherCostsSchedule)

Allocation of Cost of Goods Sold	2,877
Cost of Service	<u>105,665</u>
Total	108,542

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

Name: Counselor #1 Employer ID: 11-0000014

**Attachment 3, Form 1120,** Page 4, Sch L, Line 18, Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedule)

	Beginning	Ending
Accrued Benefits	146,300	2,844
Miscellaneous	<u>1,173,504</u>	<u>1,253,703</u>
Total	1,319,804	1,256,547

**Attachment 4, Form 1120**, Page 4, Sch M-1, Line 4, Itemized Schedule of Income Not Recorded on Books

(ItemizedIncomeNotRecordedOnBooksSchedule)

Income From Partnerships 1,044,688

**Attachment 5**, **Form 1120**, Page 4, Sch M-2, Line 6, Other decreases (ItemizedOtherDecreasesSchedule)

 Prior Period Adjustment
 1,058,746

 Total
 1,058,746

Form 1120 Test 3 U.S. Corporation Income Tax 2005									
Calen	Calendar Year 2005 or tax year beginning <b>02/01</b> , 2005, ending <b>01/31</b> , 2006								
Α	Check if: 1,2,3,4								
В	Employer EIN		11-0000003						
Name and Address: Anywhere Telecommunications, Inc., 33 Any Street, Anytown, ND 58204									
С	Date of incorporate		07/31/1984						
D	Total assets		3,079,878						
E	Check applicable b	oxes							
	Line Description		Line Amount	Write-in / Literal / Attachments					
1a	Gross Receipts or	sales	473,225						
1b	Less returns and a	llowances							
1c	Balance		473,225						
2	Cost of goods sold	(Sch A, line 8)	108,542						
3	Gross profit. Subtra								
<u></u>	1c .		364,683						
4	Dividends								
5	Interest								
6	Gross rents								
7	Gross royalties		104,683						
8	Capital gain net ind		1,791,022						
9	Net gain or (loss) F	4797							
10	Other Income								
11	Total income. Add		2,260,388						
12	Compensation of c								
13		s (less employment							
	credits)		103,602						
14	Repairs and mainte	enance	1,373						
15	Bad debts								
16	Rents		18,085						
17	Taxes and licenses	3							
18	Interest								
19	Charitable contribu								
20a	Depreciation (attac		42,040						
20b	Less depreciation	claimed on Sch A	10.010						
20c	Total depreciation		42,040						
21	Depletion								
22	Advertising	ata a t	20.000						
23	Pension, profit-sha		22,028						
24	Employee benefit p								
25	Domestic production								
26	Other deductions (		407.400	<u> </u>					
27	Total deductions (		187,128						
28	Taxable income be	eiore net operating	2.072.000						
200	loss deduction Less NOL deduction	<u> </u>	2,073,260						
29a 29b									
	Less special deduction Total NOL deduction								
29c	Taxable income	ווע	2.072.060						
30 31	Total tax		2,073,260 704,908						
32a	Payments:		7 04,908						
	2005 estimated tax	v navmant	000.000						
32b	ZUUD estimated tax	раушеш	800,000	1					

Less 2005 refund applied for   800,000	Form	1120 Test 3 U.S. Corporation	Income Tax	2005
Line Description	32c	Less 2005 refund applied for		
Line Description	32d		800.000	
32f   Credit from F2439   (1)   (1)   (2)   (2)   (2)   (2)   (2)   (2)   (2)   (32f   Total Credits   (32g   Total Payments   (300,000   (336   Total Payments   (346   Total Credits   (356   Total Credits   (356   Total Payments   (356   Total Payment   (356   Total Payment Payment   (356   Total Payment Payme		Line Description		Write-in / Literal / Attachments
Credit from F2439 (1)	32e			
Credit from F4136				
Credit from F4136	1			
C2		Credit from F4136		
Total Credits   Setimated tax penalty	1			
33   Estimated tax penalty   34   Tax Due.   35   Overpayment   95,092   36   Credit to 2006 estimated tax   95,092   36   Refund		Total Credits		
33   Estimated tax penalty   34   Tax Due.   35   Overpayment   95,092   36   Credit to 2006 estimated tax   95,092   36   Refund			800,000	
34				
35				
36			95.092	
Refund   May IRS discuss?   Yes				
May IRS discuss?   Yes				
Preparer's SSN or PTIN: 999-06-0007			Yes	
Preparer Firm's name/address:  Electronic Tax Filers, Inc 100 Effile Drive, Anytown, TX 78621  Preparer's Phone no.: 512-555-1212  Schedule A Cost of Goods Sold  Inventory at beginning of year  Prepares Cost of labor Additional section 263A cost  Total Inventory at the end of year Additional section 263A cost Total Inventory at the end of year Cost of goods sold Inventory at the end of year Cost of goods sold Total Cost as described in Reg 1.471-3  Cost as described in Reg 1.471-3  Checked  Check if writedown Check if writedown Check if the LIFO Check if the LIFO Check if the LIFO Cost as determining quantities, cost, valuations?  Costendule C Dividends and Special Deductions  Dividends fm < 20% domestic corp Dividends fm < 20% domestic corp Dividends fm certain preferred stock <				
Filers, Inc   100 Efile Drive,   Anytown, TX 78621			333-00-0007	
Filers, Inc   100 Efile Drive,   Anytown, TX 78621		Prenarer Firm's name/address:	Flectronic Tax	
100 Efile Drive, Anytown, TX 78621   Preparer's EIN:		Troparor rimi o mamoradaroso.		
Anytown, TX 78621 Preparer's EIN: 11-0000011 Preparer's Phone no.: 512-555-1212  Schedule A Cost of Goods Sold  Inventory at beginning of year  Purchases Cost of labor Additional section 263A cost Cother costs Inventory at the end of year Cost of goods sold Inventory at the end of year Cost of goods sold Cost as described in Reg 1.471-3  Lower of cost or market  Checked  Checked  Check if writedown Check if the LIFO  Change in determining quantities, cost, valuations? No  Schedule C Dividends fm < 20% domestic corp Dividends fm < 20% domestic corp Dividends fm certain preferred stock <				
Preparer's EIN:				
Preparer's Phone no.:   512-555-1212		Preparer's EIN:		
Schedule A Cost of Goods Sold  1				
1 Inventory at beginning of year 2 Purchases 3 Cost of labor 4 Additional section 263A cost 5 Other costs 108,542 See Attachment 1 6 Total 108,542 7 Inventory at the end of year 8 Cost of goods sold 108,542 9a Cost as described in Reg 1.471-3 (i) 9a Lower of cost or market (iii) Pb Check if writedown 9c Check if the LIFO 9d If the LIFO inventory 9e Sec 263A rules apply No 9f Change in determining quantities, cost, valuations? No Schedule C Dividends and Special Deductions 1 Dividends fm < 20% domestic corp 2 Dividends fm > 20% domestic corp 3 Dividends fm debt-financing 4 Dividends fm certain preferred stock <	Sched			
2				
3 Cost of labor 4 Additional section 263A cost 5 Other costs 108,542 See Attachment 1 6 Total 108,542 7 Inventory at the end of year 8 Cost of goods sold 9a Cost as described in Reg 1.471-3 (i) 9a Lower of cost or market (ii) Checked 9a Other (iii) 9b Check if writedown 9c Check if the LIFO 9d If the LIFO inventory 9e Sec 263A rules apply No 9f Change in determining quantities, cost, valuations? No Schedule C Dividends and Special Deductions 1 Dividends fm < 20% domestic corp 2 Dividends fm debt-financing 4 Dividends fm debt-financing 4 Dividends fm certain preferred stock <	2			
4         Additional section 263A cost           5         Other costs         108,542         See Attachment 1           6         Total         108,542         Total         108,542         Total         108,542         Total         Total         108,542         Total				
5         Other costs         108,542         See Attachment 1           6         Total         108,542         108,542           7         Inventory at the end of year         108,542         108,542           8         Cost of goods sold         108,542         108,542           9a         Cost as described in Reg 1.471-3         Checked         108,542           9a         Cost as described in Reg 1.471-3         Checked         108,542           9a         Cost as described in Reg 1.471-3         Checked         108,542           9a         Cost as described in Reg 1.471-3         Checked         108,542         Checked           9a         Cost as described in Reg 1.471-3         Checked         Checked         Checked         108,542         Checked         Dividends represented         No         Dividends fm cettain preferred stock         No         Sec 263A rules apply         No         No         No         No         Sec 263A rules apply         No         No         Sec 263A rules apply ap				
6 Total 108,542 7 Inventory at the end of year 8 Cost of goods sold 108,542 9a Cost as described in Reg 1.471-3 (i) 9a Lower of cost or market Checked 9a Other (iii) Check if writedown 9b Check if writedown 9c Check if the LIFO 9d If the LIFO inventory 9e Sec 263A rules apply No 9f Change in determining quantities, cost, valuations? No  Schedule C Dividends and Special Deductions 1 Dividends fm < 20% domestic corp 2 Dividends fm debt-financing 4 Dividends fm certain preferred stock <			108.542	See Attachment 1
7 Inventory at the end of year 8 Cost of goods sold 108,542 9a Cost as described in Reg 1.471-3 (i) 9a Lower of cost or market Checked 9a Other (iii) 9b Check if writedown 9c Check if the LIFO 9d If the LIFO inventory 9e Sec 263A rules apply No 9f Change in determining quantities, cost, valuations? No  Schedule C Dividends and Special Deductions 1 Dividends fm < 20% domestic corp 2 Dividends fm debt-financing 4 Dividends fm certain preferred stock <				
8 Cost of goods sold 9a Cost as described in Reg 1.471-3 (i) 9a Lower of cost or market (ii) Checked  9a Other (iii) 9b Check if writedown 9c Check if the LIFO 9d If the LIFO inventory 9e Sec 263A rules apply No 9f Change in determining quantities, cost, valuations? No Schedule C Dividends and Special Deductions 1 Dividends fm < 20% domestic corp 2 Dividends fm debt-financing 4 Dividends fm certain preferred stock <				
9a			108.542	
(ii) Checked  9a				
9a Lower of cost or market  (ii) Checked  9a Other  (iii) 9b Check if writedown  9c Check if the LIFO  9d If the LIFO inventory  9e Sec 263A rules apply No  9f Change in determining quantities, cost, valuations? No  Schedule C Dividends and Special Deductions  1 Dividends fm < 20% domestic corp  2 Dividends fm debt-financing  4 Dividends fm certain preferred stock <				
(ii) Checked  9a Other (iii) 9b Check if writedown  9c Check if the LIFO  9d If the LIFO inventory  9e Sec 263A rules apply No  9f Change in determining quantities, cost, valuations? No  Schedule C Dividends and Special Deductions  1 Dividends fm < 20% domestic corp  2 Dividends fm > 20% domestic corp  3 Dividends fm debt-financing  4 Dividends fm certain preferred stock <		Lower of cost or market		
9a Other (iii)  9b Check if writedown  9c Check if the LIFO  9d If the LIFO inventory  9e Sec 263A rules apply  No  9f Change in determining quantities, cost, valuations?  No  Schedule C Dividends and Special Deductions  1 Dividends fm < 20% domestic corp  2 Dividends fm > 20% domestic corp  3 Dividends fm debt-financing  4 Dividends fm certain preferred stock <	1		Checked	
(iii)  9b Check if writedown  9c Check if the LIFO  9d If the LIFO inventory  9e Sec 263A rules apply  No  9f Change in determining quantities, cost, valuations?  No  Schedule C Dividends and Special Deductions  1 Dividends fm < 20% domestic corp  2 Dividends fm > 20% domestic corp  3 Dividends fm debt-financing  4 Dividends fm certain preferred stock <		Other		
9b Check if writedown 9c Check if the LIFO 9d If the LIFO inventory 9e Sec 263A rules apply No 9f Change in determining quantities, cost, valuations? No  Schedule C Dividends and Special Deductions 1 Dividends fm < 20% domestic corp 2 Dividends fm > 20% domestic corp 3 Dividends fm debt-financing 4 Dividends fm certain preferred stock <	1			
9d If the LIFO inventory  9e Sec 263A rules apply No  9f Change in determining quantities, cost, valuations? No  Schedule C Dividends and Special Deductions  1 Dividends fm < 20% domestic corp  2 Dividends fm > 20% domestic corp  3 Dividends fm debt-financing  4 Dividends fm certain preferred stock <		Check if writedown		
9e Sec 263A rules apply 9f Change in determining quantities, cost, valuations? No  Schedule C Dividends and Special Deductions 1 Dividends fm < 20% domestic corp 2 Dividends fm > 20% domestic corp 3 Dividends fm debt-financing 4 Dividends fm certain preferred stock <	9с	Check if the LIFO		
9e     Sec 263A rules apply     No       9f     Change in determining quantities, cost, valuations?     No       Schedule C Dividends and Special Deductions       1     Dividends fm < 20% domestic corp       2     Dividends fm > 20% domestic corp       3     Dividends fm debt-financing       4     Dividends fm certain preferred stock <	9d	If the LIFO inventory		
9f Change in determining quantities, cost, valuations?  Schedule C Dividends and Special Deductions  1 Dividends fm < 20% domestic corp  2 Dividends fm > 20% domestic corp  3 Dividends fm debt-financing  4 Dividends fm certain preferred stock <	9e		No	
cost, valuations?  Schedule C Dividends and Special Deductions  Dividends fm < 20% domestic corp  Dividends fm > 20% domestic corp  Dividends fm debt-financing  Dividends fm certain preferred stock <				
1 Dividends fm < 20% domestic corp 2 Dividends fm > 20% domestic corp 3 Dividends fm debt-financing 4 Dividends fm certain preferred stock <			No	
1 Dividends fm < 20% domestic corp 2 Dividends fm > 20% domestic corp 3 Dividends fm debt-financing 4 Dividends fm certain preferred stock <	Sched	dule C Dividends and Special Dedu	ctions	
<ul> <li>Dividends fm &gt; 20% domestic corp</li> <li>Dividends fm debt-financing</li> <li>Dividends fm certain preferred stock &lt;</li> </ul>				
3 Dividends fm debt-financing 4 Dividends fm certain preferred stock <	2			
4 Dividends fm certain preferred stock <				
	4			

5 Dividends fin certain preferred stock > 20% 6 Dividends fin < 20% foreign corp 7 Dividends fin > 20% foreign corp Line Description 8 Dividends fin wholly own 9 Total 10 Dividends fin domestic corp 11 Dividends fin foreign corp 12 Dividends fin foreign corp 13 Dividends fin foreign corp 14 Income fin control group 15 Foreign dividends gross-up 16 Ic-DisC and former DIS 17 Other dividends 18 Deduction for dividends 19 Total dividends 20 Total special dividends 20 Total special dividends 20 Total special dividends 20 Total special dividends 20 Total compensation 1(d) % of common stock own 1(e) % of firm devoted to bus 11(f) % of common stock own 11(f) Amount of compensation 2 Total compensation 2 Total compensation 2 Total compensation 1 Check if cntrl group mbr 2 Als Detract line 3 fin line 2  Schedule J Tax Computation 1 Check if cntrl group mbr 2a(1) Corp's share of brackets 2a(2) Corp's share of brackets 2a(3) Corp's share of brackets 2b Corp share of additional 5% tax (1) 2b Corp share of additional 5% tax (1) 6c Credit from 8907; 8934 6d General business credit 6d F3800 or Form(s)? 6e Credit from 8907; 8934 6d General business credit 6f Gond and credit from 8860; 8912 7 Total credits 8 Subtract line 7 fin in 5 Personal holding com tx  10 Other taxes - check if 11 Total tax  704,908	Form	1120 Test 3	U.S. Corporation	Income Tax	2005
6 Dividends fm > 20% foreign corp  1 Dividends fm > 20% foreign corp  Line Description 9 Total 10 Dividends fm domestic corp 11 Dividends fm foreign corp 12 Dividends fm foreign corp 13 Dividends fm foreign corp 14 Income fm control foreign corp 15 Foreign dividends gross-up 16 IC-DISC and former DIS 17 Other dividends 18 Deduction for dividends 19 Total dividends 19 Total dividends 20 Total special dividends 20 Total special dividends 21 Total organization of Officers  1(a) Name of officer 1(b) SSN 1(c) % of freme devoted to bus 1(d) % of preferred stock own 1(e) % of preferred stock own 1(f) Amount of compensation 2 Total compensation 2 Total compensation 2 Total compensation 2 Corp claimed on Sch A 4 Subtract line 3 fm line 2  Schedule J Tax Computation 1 Check fichtif group mbr 2a(f) Corp's share of brackets 2a(2) Corp's share of additional 5% tax (1) 2b Corp share of additional 5% tax (1) 2c Corp's share of additional 3% tax 2d Alternative minimum tax 2 Or possible size of the size	5	Dividends fm certa	in preferred stock >		
Dividends fm > 20% foreign corp   Line Description					
Line Description  Dividends fm wholly own  Total  Dividends fm demestic corp  Dividends fm demestic corp  Dividends fm foreign corp  Dividends fm foreign corp  Line Manuel Michael Mi					
B Dividends fm wholly own Total Dividends fm domestic corp Dividends fm sffiliated group member Dividends fm control group Dividends fm control group Dividends fm control foreign corp Income fm control foreign corp Cother dividends Cother dividends Determine the control foreign corp Cother dividends Determine the cother dividends Determine	7	Dividends fm > 20°	% foreign corp		
9 Total 10 Dividends fm domestic corp 11 Dividends fm affiliated group member 12 Dividends fm control group 13 Dividends fm control group 14 Income fm control foreign corp 15 Foreign dividends gross-up 16 IC-DISC and former DIS 17 Other dividends 18 Deduction for dividends 19 Total dividends 20 Total special dividends 21 Total special dividends 22 Total special dividends 3 Schedule E Compensation of Officers 1(a) Name of officer 1(b) SSN 1(c) % of time devoted to bus 1(d) % of common stock own 1(e) % of preferred stock own 1(f) Amount of compensation 2 Total compensation 2 Total compensation 3 Comp claimed on Sch A 4 Subtract line 3 fm line 2  Schedule J Tax Computation 1 Check if cntrl group mbr 2a(1) Corp's share of brackets 2a(2) Corp's share of brackets 2a(2) Corp's share of brackets 2b Corp share of additional 5% tax 1 Computation stax - check PSC 3 Add lines 3 and 4 4 Alternative minimum tax 0 General business credit 6 Fasso or Form(s)? 6 Credit from pror year 6 Bond credit from 8860; 8912 7 Total credits 8 Subtract line 7 fm In 5 Personal holding com tx 10 Other taxes - check if.				Line Amount	Write-in / Literal / Attachments
10 Dividends fm domestic corp 11 Dividends fm affiliated group member 12 Dividends fm control group 13 Dividends fm foreign corp 14 Income fm control foreign corp 15 Foreign dividends gross-up 16 IC-DISC and former DIS 17 Other dividends 18 Deduction for dividends 19 Total dividends 20 Total special dividends 21 Total special dividends 22 Total special dividends 33 Cendule E Compensation of Officers 1(a) Name of officer 1(b) SSN 1(c) % of time devoted to bus 1(d) % of common stock own 1(e) % of preferred stock own 1(f) Amount of compensation 2 Total compensation 2 Total compensation 3 Comp claimed on Sch A 4 Subtract line 3 fm line 2 2 Schedule J Tax Computation 1 Check if cntrl group mbr 2a(1) Corp's share of brackets 2a(2) Corp's share of brackets 2a(2) Corp's share of brackets 2a(3) Corp's share of brackets 2a(2) Corp's share of brackets 2a(3) Income tax – check PSC 704,908 4 Alternative minimum tax 0 5 Add lines 3 and 4 704,908 6a Foreign tax or 6b Credit from 8907; 8834 6d General business credit 6d F380 or Form(s)? 6e Credit from 8907; 8834 6f Bond credit from 8860; 8912 7 Total credits 8 Subtract line 7 fm In 5 704,908 9 Personal holding com tx 10 Other taxes – check if		Dividends fm wholl	y own		
11 Dividends fm affiliated group member 12 Dividends fm control group 13 Dividends fm control group 14 Income fm control foreign corp 15 Foreign dividends gross-up 16 IC-DISC and former DIS 17 Other dividends 18 Deduction for dividends 19 Total dividends 19 Total dividends 20 Total special dividends 21 Total operation of Officers 22 Total special dividends 23 Total special dividends 24 Total special dividends 25 Total operation of Officers 26 Total operation of Officers 27 Total operation of Officers 28 Total operation of Officers 29 Total operation of Officers 10 SSN 10 Operation of Operation of Officers 11 Operation of	9	Total			
12 Dividends fm control group 13 Dividends fm foreign corp 14 Income fm control foreign corp 15 Foreign dividends gross-up 16 IC-DISC and former DIS 17 Other dividends 18 Deduction for dividends 19 Total dividends 20 Total special dividends Schedule E Compensation of Officers 1(a) Name of officer 1(b) SSN 1(c) % of time devoted to bus 1(d) % of common stock own 1(e) % of preferred stock own 1(f) Amount of compensation 2 Total compensation 3 Comp claimed on Sch A 4 Subtract line 3 fm line 2 Schedule J Tax Computation 1 Check if cntrl group mbr 2 (a(f) Corp's share of brackets 2 (a(g) Corp's share of brackets 2 (a(g) Corp's share of brackets 2 (a) Corp's share of brackets 2 (b) Corp share of additional 5% tax 1 (f) Corp share of additional 3% tax 2 (f) Corp's share of brackets 2 (g) Income tax – check PSC 704,908 4 Alternative minimum tax 0 5 Add lines 3 and 4 704,908 6 Foreign tax or F1118 6 Possessions tax or 6 C Credit from 8907; 8834 6 G General business credit 6 F300 or Form(s)? 6 Credit from 8907; 8834 6 G General business credit 6 F300 or Form(s)? 6 Credit from 880; 8912 7 Total credits 8 Subtract line 7 fm In 5 704,908 9 Personal holding com tx 10 Other taxes – check if	10	Dividends fm dome	estic corp		
13	11				
14	12	Dividends fm contr	ol group		
15	13	Dividends fm foreig	jn corp		
16	14	Income fm control	foreign corp		
16	15	Foreign dividends	gross-up		
18	16	IC-DISC and forme	er DIS		
19	17	Other dividends			
Total special dividends   Schedule   E Compensation of Officers	18	Deduction for divid	ends		
Schedule   E   Compensation of Officers     (a)	19	Total dividends			
Schedule   E   Compensation of Officers	20	Total special divide	ends		
1(a) Name of officer 1(b) SSN 1(c) % of time devoted to bus 1(d) % of common stock own 1(e) % of preferred stock own 1(f) Amount of compensation 2 Total compensation 3 Comp claimed on Sch A 4 Subtract line 3 fm line 2 8 Schedule J Tax Computation 1 Check if cntrl group mbr 2a(1) Corp's share of brackets 2a(2) Corp's share of brackets 2a(2) Corp's share of brackets 2b Corp share of additional 5% tax 1(1) 2b Corp share of additional 3% tax 2(2) 3 Income tax – check PSC 704,908 4 Alternative minimum tax 0 5 Add lines 3 and 4 704,908 6a Foreign tax cr – F1118 6b Possessions tax cr 6c Credit from 8907; 8834 6d General business credit 6d F3800 or Form(s)? 6e Credit from prior year 6f Bond credit from 8860; 8912 7 Total credits 8 Subtract line 7 fm In 5 704,908 9 Personal holding com tx 10 Other taxes – check if	Sched				
1(b)         SSN           1(c)         % of time devoted to bus           1(d)         % of common stock own           1(e)         % of preferred stock own           1(f)         Amount of compensation           2         Total compensation           3         Comp claimed on Sch A           4         Subtract line 3 fm line 2           Schedule J Tax Computation           1         Check if cntrl group mbr           2a(1)         Corp's share of brackets           2a(2)         Corp's share of brackets           2a(3)         Corp's share of additional 5% tax           (1)         Corp share of additional 3% tax           2b         Corp share of additional 3% tax           2b         Corp share of additional 3% tax           2c)         704,908           4         Alternative minimum tax         0           5         Add lines 3 and 4         704,908           6a         Foreign tax cr — F1118         6b           6b         Possessions tax cr         6c           6c         Credit from 8907; 8834         6d           6d         General business credit         6d           6d         General business credit         6d					
1(c)         % of time devoted to bus           1(d)         % of common stock own           1(e)         % of preferred stock own           1(f)         Amount of compensation           2         Total compensation           3         Comp claimed on Sch A           4         Subtract line 3 fm line 2           Schedule J Tax Computation           1         Check if cntrl group mbr           2a(1)         Corp's share of brackets           2a(2)         Corp's share of brackets           2a(2)         Corp's share of brackets           2b         Corp share of additional 5% tax           (1)         2b           Corp share of additional 3% tax         704,908           4         Alternative minimum tax         0           5         Add lines 3 and 4         704,908           4a         Foreign tax cr - F1118           6b         Possessions tax cr           6c         Credit from 8907; 8834           6d         General business credit           6d         F3800 or Form(s)?           6e         Credit from prior year           6f         Bond credit from 8860; 8912           7         Total credits           8					
1(d)         % of common stock own           1(e)         % of preferred stock own           1(f)         Amount of compensation           2         Total compensation           3         Comp claimed on Sch A           4         Subtract line 3 fm line 2           Schedule J Tax Computation           1         Check if cntrl group mbr           2a(1)         Corp's share of brackets           2a(2)         Corp's share of brackets           2a(3)         Corp's share of additional 5% tax           (1)         Corp share of additional 3% tax           2b         Corp share of additional 3% tax           (2)         Total create           3         Income tax – check PSC         704,908           4         Alternative minimum tax         0           5         Add lines 3 and 4         704,908           6a         Foreign tax cr – F1118         Foreign tax cr – F1118           6b         Possessions tax cr         6c           6c         Credit from 8907; 8834         6d           6d         General business credit         6d           6d         F3800 or Form(s)?         6e           6e         Credit from prior year           6f	-	% of time devoted	to bus		
1(e) % of preferred stock own 1(f) Amount of compensation 2 Total compensation 3 Comp claimed on Sch A 4 Subtract line 3 fm line 2 Schedule J Tax Computation 1 Check if cntri group mbr 2a(1) Corp's share of brackets 2a(2) Corp's share of brackets 2a(3) Corp's share of brackets 2a(3) Corp's share of brackets 2b Corp share of additional 5% tax (1) 2b Corp share of additional 3% tax (2) 3 Income tax – check PSC 704,908 4 Alternative minimum tax 0 5 Add lines 3 and 4 704,908 6a Foreign tax cr – F1118 6b Possessions tax cr 6c Credit from 8907; 8834 6d General business credit 6d F3800 or Form(s)? 6e Credit from prior year 6f Bond credit from 8860; 8912 7 Total credits 8 Subtract line 7 fm In 5 704,908 9 Personal holding com tx 10 Other taxes – check if	-				
1(f) Amount of compensation 2 Total compensation 3 Comp claimed on Sch A 4 Subtract line 3 fm line 2 Schedule J Tax Computation 1 Check if cntrl group mbr 2a(1) Corp's share of brackets 2a(2) Corp's share of brackets 2a(3) Corp's share of brackets 2b Corp share of additional 5% tax (1) 2b Corp share of additional 3% tax (2) 3 Income tax – check PSC 704,908 4 Alternative minimum tax 0 5 Add lines 3 and 4 704,908 6a Foreign tax cr – F1118 6b Possessions tax cr 6c Credit from 8907; 8834 6d General business credit 6d F3800 or Form(s)? 6e Credit from 8860; 8912 7 Total credits 8 Subtract line 7 fm In 5 704,908 9 Personal holding com tx 10 Other taxes – check if	-	% of preferred stoo	k own		
Total compensation Comp claimed on Sch A Subtract line 3 fm line 2 Schedule J Tax Computation Check if cntrl group mbr  2a(1) Corp's share of brackets  2a(2) Corp's share of brackets  2a(3) Corp's share of brackets  2b Corp share of additional 5% tax (1) Corp share of additional 3% tax (2)  3 Income tax – check PSC 704,908 4 Alternative minimum tax 0 5 Add lines 3 and 4 704,908 6a Foreign tax cr – F1118 6b Possessions tax cr 6c Credit from 8907; 8834 6d General business credit 6d F3800 or Form(s)? 6e Credit from prior year 6f Bond credit from 8860; 8912 7 Total credits 8 Subtract line 7 fm ln 5 704,908 9 Personal holding com tx 10 Other taxes – check if					
3					
4         Subtract line 3 fm line 2           Schedule J Tax Computation           1         Check if cntrl group mbr           2a(1)         Corp's share of brackets           2a(2)         Corp's share of brackets           2a(3)         Corp share of additional 5% tax           (1)         Corp share of additional 3% tax           (2)         Tour share of additional 5% tax           (2)         Tour share of additional 3% tax           (3)         Income					
Check if cntrl group mbr					
1 Check if cntrl group mbr 2a(1) Corp's share of brackets 2a(2) Corp's share of brackets 2a(3) Corp's share of brackets 2b Corp share of additional 5% tax (1) 2b Corp share of additional 3% tax (2) 3 Income tax – check PSC 704,908 4 Alternative minimum tax 0 5 Add lines 3 and 4 704,908 6a Foreign tax cr – F1118 6b Possessions tax cr 6c Credit from 8907; 8834 6d General business credit 6d F3800 or Form(s)? 6e Credit from prior year 6f Bond credit from 8860; 8912 7 Total credits 8 Subtract line 7 fm In 5 704,908 9 Personal holding com tx 10 Other taxes – check if	Sched				
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2a(3) Corp's share of brackets  2b Corp share of additional 5% tax  (1)  2b Corp share of additional 3% tax  (2)  3 Income tax – check PSC 704,908  4 Alternative minimum tax 0  5 Add lines 3 and 4 704,908  6a Foreign tax cr – F1118  6b Possessions tax cr  6c Credit from 8907; 8834  6d General business credit  6d F3800 or Form(s)?  6e Credit from prior year  6f Bond credit from 8860; 8912  7 Total credits  8 Subtract line 7 fm ln 5 704,908  9 Personal holding com tx  10 Other taxes – check if					
2b Corp share of additional 5% tax (1)  2b Corp share of additional 3% tax (2)  3 Income tax – check PSC 704,908  4 Alternative minimum tax 0  5 Add lines 3 and 4 704,908  6a Foreign tax cr – F1118  6b Possessions tax cr  6c Credit from 8907; 8834  6d General business credit  6d F3800 or Form(s)?  6e Credit from prior year  6f Bond credit from 8860; 8912  7 Total credits  8 Subtract line 7 fm ln 5 704,908  9 Personal holding com tx  10 Other taxes – check if					
(1)       2b       Corp share of additional 3% tax         (2)       3       Income tax – check PSC       704,908         4       Alternative minimum tax       0         5       Add lines 3 and 4       704,908         6a       Foreign tax cr – F1118         6b       Possessions tax cr         6c       Credit from 8907; 8834         6d       General business credit         6d       F3800 or Form(s)?         6e       Credit from prior year         6f       Bond credit from 8860; 8912         7       Total credits         8       Subtract line 7 fm ln 5       704,908         9       Personal holding com tx         10       Other taxes – check if					
2b Corp share of additional 3% tax  (2)  3 Income tax – check PSC  4 Alternative minimum tax  5 Add lines 3 and 4  6a Foreign tax cr – F1118  6b Possessions tax cr  6c Credit from 8907; 8834  6d General business credit  6d F3800 or Form(s)?  6e Credit from prior year  6f Bond credit from 8860; 8912  7 Total credits  8 Subtract line 7 fm In 5  9 Personal holding com tx  10 Other taxes – check if					
(2)       3       Income tax – check PSC       704,908         4       Alternative minimum tax       0         5       Add lines 3 and 4       704,908         6a       Foreign tax cr – F1118         6b       Possessions tax cr         6c       Credit from 8907; 8834         6d       General business credit         6d       F3800 or Form(s)?         6e       Credit from prior year         6f       Bond credit from 8860; 8912         7       Total credits         8       Subtract line 7 fm ln 5       704,908         9       Personal holding com tx         10       Other taxes – check if		Corp share of addit	tional 3% tax		
4       Alternative minimum tax       0         5       Add lines 3 and 4       704,908         6a       Foreign tax cr - F1118         6b       Possessions tax cr         6c       Credit from 8907; 8834         6d       General business credit         6d       F3800 or Form(s)?         6e       Credit from prior year         6f       Bond credit from 8860; 8912         7       Total credits         8       Subtract line 7 fm ln 5         9       Personal holding com tx         10       Other taxes - check if	(2)	•			
5       Add lines 3 and 4       704,908         6a       Foreign tax cr – F1118         6b       Possessions tax cr         6c       Credit from 8907; 8834         6d       General business credit         6d       F3800 or Form(s)?         6e       Credit from prior year         6f       Bond credit from 8860; 8912         7       Total credits         8       Subtract line 7 fm ln 5         9       Personal holding com tx         10       Other taxes – check if	3	Income tax - check	( PSC	704,908	
6a Foreign tax cr – F1118 6b Possessions tax cr 6c Credit from 8907; 8834 6d General business credit 6d F3800 or Form(s)? 6e Credit from prior year 6f Bond credit from 8860; 8912 7 Total credits 8 Subtract line 7 fm ln 5 704,908 9 Personal holding com tx 10 Other taxes – check if	4	Alternative minimu	m tax	0	
6b Possessions tax cr 6c Credit from 8907; 8834 6d General business credit 6d F3800 or Form(s)? 6e Credit from prior year 6f Bond credit from 8860; 8912 7 Total credits 8 Subtract line 7 fm ln 5 9 Personal holding com tx 10 Other taxes – check if	5	Add lines 3 and 4		704,908	
6b Possessions tax cr 6c Credit from 8907; 8834 6d General business credit 6d F3800 or Form(s)? 6e Credit from prior year 6f Bond credit from 8860; 8912 7 Total credits 8 Subtract line 7 fm ln 5 9 Personal holding com tx 10 Other taxes – check if	6a	Foreign tax cr – F1	118		
6d General business credit  6d F3800 or Form(s)?  6e Credit from prior year  6f Bond credit from 8860; 8912  7 Total credits  8 Subtract line 7 fm ln 5  9 Personal holding com tx  10 Other taxes – check if	6b				
6d F3800 or Form(s)? 6e Credit from prior year 6f Bond credit from 8860; 8912 7 Total credits 8 Subtract line 7 fm ln 5 9 Personal holding com tx 10 Other taxes – check if	6c	Credit from 8907; 8	3834		
6e Credit from prior year 6f Bond credit from 8860; 8912 7 Total credits 8 Subtract line 7 fm ln 5 704,908 9 Personal holding com tx 10 Other taxes – check if	6d	General business	credit		
6f Bond credit from 8860; 8912  7 Total credits  8 Subtract line 7 fm ln 5  9 Personal holding com tx  10 Other taxes – check if	6d	F3800 or Form(s)?			
6f Bond credit from 8860; 8912  7 Total credits  8 Subtract line 7 fm ln 5  9 Personal holding com tx  10 Other taxes – check if	6e				
8 Subtract line 7 fm ln 5 704,908 9 Personal holding com tx 10 Other taxes – check if	6f				
9 Personal holding com tx 10 Other taxes – check if		Total credits			
10 Other taxes – check if	8	Subtract line 7 fm l	n 5	704,908	
10 Other taxes – check if	9				
11 Total tax 704,908	10				
	11	Total tax		704,908	

	Form 1120 Test 3 U.S. Corporation Income Tax 2005							
Sched	dule K Other Inf	formation						
1(a)	Cash							
1(b)	Accrual				Checked			
1(c)	Other							
2(a)	Business activity				624100			
2(b)	Business Activity				nily Services			
2(c)	Product or Servi			Fan	nily Services			
3	Corp own 50% o				No			
4	Sub in affiliated				No			
5	Indiv own 50% o				Yes	See Attachme		
	Line Descriptio		Lir	ne An	nount	Write-in / Lite	eral / Attachments	
5	Percentage own				100			
6	Corp paid divide				No			
7	Foreign owned >				No			
7a	Percentage own							
7b	Owner's country							
7c	Number of F547							
8	Issued pub offrd							
9	Tax-exempt inte				1,064,615			
10	Number of share							
11	Has NOL forego							
12	Avail NOL cybk t							
13		ss than \$250,000			No			
Sched	dule L Balance	Sheets per Boo						
		Beginning of t	ax year	ar End of tax year		f tax year	Write-in / Literal / Attachments	
	Assets	(a)	(b)		(c)	(d)	710000111101100	
1	Cash	(*)	1,714	.930	X-7	1,723,7	02	
2a	Trade notes	1,765,346			1,050,69			
2b	Less allowance	(2,000)	1,763	346	(2,000		98	
3	Inventories				· · ·			
4	U.S. govt oblig							
5	Tax-exempt securities							
6	Other current assets							
7	Loans to shareholders							
8	Mortgage & real estate loan							
9	Other investments							
10a	Bldgs & other deprec assets	320,264			446,36	4		
10b	Less accumu- lated deprec	(115,865)	204	,399	(138,886		.78	
11a	Depletable assts							
11b	Less accumu-							

Form	1120 Test 3	U.S. Corpo	ratior	n Income Tax		2005	
12	Land						
13a	Intangible						
	assets	1,964,222			1,964,222	2	
13b	Less accum						
	amortization	1,964,222			1,964,222	2	
14	Other assets					2 2 2 2 2 2	
15	Total assets	4 )		682,675		3,079,878	
	Liabilities	(a)		(b)	(c)	(d)	
16	Accounts payable		4	723,680		004 540	
17	Mortgages,			123,000		991,540	
''	notes, bonds						
	payable < 1yr						
18	Other current						See
	liabilities		1,3	319,804		1,256,547	Attachment 3
19	Loans from						
	shareholders						
20	Mortgages,						
	notes, bonds						
	payable > 1yr						
21	Other liabilities						
22a	Cap stock-Pref						
22b	Cap stock Common	25,000		25,000	25,000	25,000	
23	Additional paid	25,000		25,000	25,000	25,000	
23	-in capital						
24	Retained earn-						
	ings-						
	Appropria						
25	Retained earn-						
	ings- Unappro			614,191		806,791	
26	Adjustments to						
	shareholders equity						
27	Less cost of						
	treasury stock						
28	Total liabilities						
-	& shareholders						
	equity			682,675		3,079,878	
Sched			ome (I			ncome per Return	
	Line Descriptio	n		Line An		Write-in / Literal	/ Attachments
1	Net Income				1,251,346		
2	Fed income tax per bks				862,950		
3	Excess of capital loss				4 0 4 4 000	0 14 1	
4	Income taxed not recrd				1,044,688	See Attachment	4
5	Expenses recorded on books						
5a	Depreciation Charitable contribution						
5b 5c	Charitable contribution						
5C	Travel & entertainment						
6	Line 5 total Add lines 1 – 5				3,158,984		
7	Tax-exempt interest				1,064,615		
7			ize)		1,004,015		
	Income recorded on books (itemize)						

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

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

Form	4562 Test 3	Deprecia	ation and A	Amortizatio	n 2005			
	Anywhere Telecor							
	ss or Activity: Famil	y Services	i					
EIN: 1	1-0000003							
	Line Description			Line Amou		Write-in /	Literal / At	tachments
Part I	Election to Expen	se Certain	Property U	nder Section	า 179			
1	Maximum amount			_				
2	Total cost of section							
3	Threshold cost of s		prop					
4	Reduction in limitat			-				
5	Dollar limitation for							
6(a)	Description of Prop	erty						
6(b)	Cost							
6(c)	Elected cost			-				
7	Listed property							
8	Total elected cost of		orop					
9	Tentative deduction							
10	Carryover of disallo		tion					
11	Business income lin	mitation						
12	Section 179 expens							
13	Carryover of disallo							
Part II	Special Depreciat		ance and O	ther Depreci				
14	Special depreciation allowed				29,527			
15	Property subject to	sec 168(f)(	1) electio					
16	Other depreciation			_				
Part III	MACRS Deprecia	ation				-		
17	MACRS deductions	3			5,623			
18	Sec 168(i)(4) electi	on			·			
Sectio	n B – Assets Place	d in Servic	e During 20	005 Tax Year	Using the	General De	preciation	System
			(c) Basis					
	(a)Classification of property	(b)Mont h & Year	for deprec	(d)Recov- ery period	(e)Con- vention	(f)Method	(g)Deprc deduct	Write-in / Literal
19a	3-year property							
19b	5-year property		68,895	5	HY	SL	6,890	
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental							
10:	property							
19i	Nonresidential							
C 4! -	real property	d in C	- During at 00	OF Terr Vers	Halmar 4la	A 14 a war a 41 a c	Danus alati	L Custsus
	n C – Assets Place	a in Servic	e During 20	JUS TAX Year	Using the	Aiternative	∪epreciati 	on System
20a	Class life							] 
20b	12-year							
20c	40-year							
Part IV								
21	Listed property				40.040			
22	Total				42,040			

Form	4562 Test 3	Deprecia	ation and	Amortizatio	on 2005		
23	Assets for CY						
Part V	Listed Property						
	n A – Depreciation	and Other	Information	n			
24a	Evidence?						
24b	Evidence written?						
25	Special depreciatio	n allowance	Э				
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investme	nt %					
26(d)	Cost or other basis						
26(e)	Basis for depreciati	on					
26(f)	Recovery period						
26(g)	Method/Convention	1					
26(h)	Depreciation deduc						
26(i)	Election Sec 179 co						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investmen	nt %					
27(d)	Cost or other basis						
27(e)	Basis for depreciati	on					
27(f)	Recovery period						
27(g)	Method/Convention	1					
27(h)	Depreciation deduc	tion					
27(i)	Election Sec 179 co						
28	Add column (h), line	es 25 - 27					
29	Add column (i), line	26					
Sectio	n B – Information o	n Use of V	ehicles				
30(a)	Total bus/invest mil	es driven					
31(a)	Total commuting m	iles driven					
32(a)	Tot other personal	miles drive	า				
33(a)	Total miles driven						
34	Vehicle available for	r personal	use?				
35	Vehicle used > 5%	?					
36	Another vehicle ava						
Sectio	n C – Questions for			vide Vehicle	s for Use b	y Their Emp	loyees
37	Maint written policy	prohibits c	ommu?				
38	Maint written policy	prohibits p	ers use				
39	Vehicles treated as	•	se?				
40	Provide > 5 vehicle						
41	Qualified auto dem	onstration ι	ıse?				
Part VI	Amortization						1 14/14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Method	Write-in / Literal / Attachments
42	Amort of costs during 2004 TY						
43	Amort of costs before 2004 TY						-
44	Total						
	•						

Form	4626 Test 3	Alternative Minimum	Tax – Corpora	tions	2005
Name:	Anywhere Telecom	munications, Inc.			
EIN: 1	1-0000003				
	Line Description		Line Amount	Write-in / Lite	eral / Attachment
1a	Taxable Income be	fore NOL	2,073,260		
2a	Depreciation of pos	st-1986 prop	51,349		
2b		tified pollution control			
	facilities				
2c		ing explora- tion and			
	development costs				
2d	Amortization of circ	culation ex- penses			
0 -	(PHCs only)				
2e	Adjusted gain or lo		425.670		
2f	Long-term contract		435,679		
2g	funds	apital con- struction			
2h	Section 833(b) ded	uction			
2i	Tax shelter farm ac				
2j		CHC and PSC only)			
2k	Loss limitations				
21	Depletion				
2m	Tax-exempt interes	st income			
2n	Intangible drilling co	osts			
2o	Other adjustments	and preferences			
3	Pre-adjustment AM	ITI	2,560,288		
4a	ACE from line 10 o		2,452,755		
4b	Subtract line 3 from		(107,533)		
4c	Multiply line 4b by		80,650		
4d	Enter the excess, if				
		ncreases in AMTI from			
4	prior year		104,256		
<u>4e</u>	ACE adjustment	1.4	(80,650)		
5	Combine lines 3 an		2,479,638		
7		operating loss deduction	2 470 620		
<u>/</u> 8а	Alternative minimul Subtract \$150,000		2,479,638		
8b	Multiply line 8a by 2				
8c	Exemption – Subtra				
00	\$40,000. If zero or		0		
9	Subtract line 8c fro		2,479,638		
10	Multiply line 9 by 20		495,928		
11		m tax foreign tax credit	793,920		
• •	(AMTFTC)	II WA TOTOIGIT WAX GOUIL			
12	Tentative minimum	tax	495,928		
13	Regular tax liability		704,908		
14	Alternative minimu		0		

Form 4797 Test 3 Sales of Business Property 2005						
	Anywhere Telecon					
EIN: 11-0000003						
	Line Description		Line Amount	Write-in / Litera	al / Attachment	
1	Gross proceeds fm	sales or				
-	exchg					
Part I		s of Propert	y Used in a Trade or Busin	ess		
2(a)	Description of prope	erty	Furniture & Equipmnt			
2(b)	Date acquired		06/15/95			
2(c)	Date sold		11/07/05			
2(d)	Gross sales price					
2(e)	Depreciation allowe	ed	597,269			
2(f)	Cost or other basis		982,910			
2(g)	Gain or (loss)		(385,641)			
2(a)	Description of prope	erty	Ptnrshp Flow Thru			
2(b)			From Schedule K-1			
	Date acquired		F1120S			
2(c)	Date sold		12/31/05			
2(d)	Gross sales price		(2,176,663)			
2(e)	Depreciation allowe	ed				
2(f)	Cost or other basis					
2(g)	Gain or (loss)		(2,176,663)			
2(a)	Description of prope	erty	Ptnrshp #2 Flow Thru			
2(b)			From Schedule K-1			
	Date acquired		F1120S			
2(c)	Date sold		12/31/05			
2(d)	Gross sales price		4,353,326			
2(e)	Depreciation allowe	ed				
2(f)	Cost or other basis					
2(g)	Gain or (loss)		4,353,326			
3	Gain fm F4684					
4	Sec 1231 gain fm F					
5	Sec 1231 gain fm F					
6	Gain fm casualty or					
7	Combine lines 2 to		1,791,022			
8	Nonrecaptured net	sec 1231				
9	loss Subtract line 8 from	lino 7				
Part II	Ordinary Gains an					
10(a)	Description of prope					
10(a)	Date acquired	J1 LY				
10(b)	Date sold					
10(d)	Gross sales price					
10(a)	Depreciation allowe	ed.				
10(e)	Cost or other basis	· <del>· ·</del>				
10(g)	Gain or loss					
11	Loss fm line 7					
12	Gain fm line 7					
13	Gain fm line 31					
14	Net gain F4684					
15	Ordinary gain F625	2				
_ 10	Crumary gam r 025	_				

Form	4797 Test 3	Sales of B	Susiness Property		2005
	Line Description		Line Amount	Write-in / Litera	I / Attachment
16	Ordinary gain F882	4			
17	Combine lines 10 to	16			
18a	Part of loss F4684				
18b	Redetermined gain	or (loss) on			
	line 17	,			
Part III	Gain for Dispositi	on of Prope	rty Under Sections 12	45, 1250, 1252, 1254 a	nd 1255
19(a)	Description of prope	erty			
19(b)	Date acquired				
19(c)	Date sold				
20	Gross sales price				
21	Cost or other basis				
22	Depreciation allowe	d			
23	Adjusted basis				
24	Total gain				
25a	Depreciation allowed				
25b	Smaller of lines 24				
26a	Additional deprecia	tion after			
	1975				
26b	Applicable %				
26c	Subtract line 26a from				
26d	Additional deprecia	tion after			
200-	1969				
26e	Smaller of lines 26c	and 260			
26f	Sec 291 amount Add lines 26b,26e a	OCE			
26g		ariu 201			
27a 27b	Soil, water, land Line 27 multiplied b				
2/0	applicable %	У			
27c	Smaller of lines 24	and 27h			
28a	Intangible drilling	anu ZID			
28b	Smaller of lines 24	and 28a			
29a	Applicable % of pay				
LJa	excluded	on			
29b	Smaller of lines 24	and 29a			
30	Total gain all prope				
31	Add property colum				
32	Subtract line 31 from				
Part IV			ections 179 and 280F(	b)(2)	
33(a)	Sec 179 expn ded -				
33(b)	Sec 179 expn ded -				
	280F(b)				
34(a)	Recomputed deprc				
34(b)	Recomputed deprc-	-			
	Sec280F(b)				
35(a)	Recapture amount				
35(b)	Recapture amount	– Sec			
	280F(b)				

Forn	n 6198 Test 3 At-Risk Limitations		2005
Nam	e(s) shown on return: Telecommunications, Inc.		
Ident	ifying number: <b>11-000003</b>		
Desc	ription of activity: Partnership Flow Thru Somew	here Communications	
	Line Description	Line Amount	Write-in / Literal Attachment
Part	I Current Year Profit (Loss) Form the Activity, I	ncluding Prior Year Non	deductible Amounts
1	Ordinary income (loss)		
2	Gain (loss) from the sale or other disposition		
2a	Schedule D		
2b	Form 4797	(2,176,663)	
2c	Other form or schedule		
3	Other income and gains from the activity		
4	Other deductions and losses from the activity		
5	Current year profit (loss) from the activity	(2,176,663)	
Part	II Simplified Computation of Amount At Risk		
6	Adjusted basis	1,843,261	
7	Increases for the tax year	987,252	
8	Add lines 6 and 7	2,830,513	
9	Decreases for the tax year	570,435	
10a	Subtract line 9 from line 8	2,260,078	
10b	If line 10a is more than zero, enter that amount		
	here and go to line 20 (or complete Part III)	2,260,078	
	III Detailed Computation of Amount At Risk		
11	Investment in the activity at the effective date		
12	Increases at effective date		
13	Add lines 11 and 12		
14	Decreases at effective date		
15a	Amount at risk at effective date		
15b	Amount at risk from 2004 Form 6198, line 19b		
16a	Increases since effective date		
16b	Increases since the end of your 2004 tax year		
17	Add line 15 and 16		
18a	Decreases since effective date		
18b	Decreases since the end of your 2004 tax year		
19a	Subtract line 18 from line 17		
19b	If line 19a is more than zero, enter amount here		
	and go to line 20. Otherwise, enter 0.		
	IV Deductible Loss		
20	Amount at risk. Enter larger of line 10b or 19b	2,260,078	
21	Deductible loss. Enter smaller of line 5 or line 20	(2,176,663)	

Forn	n 8275	Disclosu	ure Statement	2005		
Name	e(s) as show	wn on return: Anywhere	Telecommunications, Inc.			
EIN:	11-0000003	3				
Part I General Information						
				Write-In / Literal /		
	Line Desc		Line Amount / Information	Attachment		
1(a)		Rev.Proc., etc.	IRC Section 404(a)(6)			
1(b)		roup of Items	Pension Prft Shr Pln			
1(c)	Detailed D	Description of Items	Contributions to 401(K)			
			plan			
1(d)	Form or S	chedule	1120			
1(e)	Line No.		24			
1(f)	Amount		14,225			
2(a)		Rev.Proc., etc.				
2(b)		roup of Items				
2(c)		Description of Items				
2(d)	Form or S	chedule				
2(e)	Line No.					
2(f)	Amount					
3(a)	Rev. Rul.,	Rev.Proc., etc.				
3(b)		roup of Items				
3(c)		Description of Items				
3d)	Form or S	chedule				
3(e)	Line No.					
3(f)	Amount					
Part		Explanation				
1			communications 401(K) plan d			
			r the close of a tax year that ar			
		ear to be deducted as i	f actually in that year pursuant	to IRC Section		
	404(a)(6)					
2						
3	III. IC	41 A14 P	J. F. Ch			
		tion About Pass-Throu	gn Entity			
1		dress, and Zip code of				
•	pass-throu					
2		number of pass-				
2	through e					
3		of pass-through entity				
4		evenue Service Center				
		ss-through entity filed				
Dont	its return	otions (sontinued from	Dorto Land/or II\			
Part	iv Expiana	ations (continued from	Parts I and/or II)			

	Form 8453-C Test 3 US Corporation Income Tax Declaration for an IRS e-file Return 200					
	Anywhere Telecommu	nications, Inc.				
	11-0000003					
Part I	Tax Return Information					
			Line Amount /	Write-in / Lite	ral /	
	Line Description		Information	Attachments		
1	Total Income (Form 112		2,260,388			
2	Taxable Income (Form		2,073,260			
	Total tax (Form 1120, li	ne 31)				
3			704,908			
	Tax due (Form 1120, lir	e 34)	_			
4	10		0			
5	Overpayment (Form 11)	20, line 35)	95,092			
	Declaration of Officer					
6a	Consent for direct depo					
6b	Do not want direct depo	sit	Checked			
6с	Authorization for EFW					
	ture: John Doe 03/15					
	I Declaration of Electro		nator (ERO) and Paid P	reparer		
ERO's	Signature: Jane Smith	03/15/06	T			
	Check if also paid prepa	irer	Checked			
	Check if self-employed		Checked			
	ERO's SSN or PTIN		999-06-0007			
			Electronic Tax			
	Firm's name		Filers, Inc.			
			100 Efile Drive,			
	Firm's address		Anytown, TX 78621			
	Firm's EIN		11-0000011			
	Firm's phone no.		512-555-1212			
Paid Preparer's Signature: Bob White 03/10/05						
	Check if self-employed					
	Preparer's SSN or PTIN					
	Firm' name					
	Firm's address					
	Firm's EIN					
	Firm's phone no.					

#### **TEST SCENARIO 4**

FORMS REQUIRED: 1120, 4562, 5472 (2), 8833, 8886

**ATTACHMENTS:** 

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

**BINARY ATTACHMENTS: None** 

**HEADER INFO:** 

**Tax Period:** Fiscal Year Filer 02/01/05 – 01/31/06

Preparer Firm Electronic Tax Filers, Inc. 11-0000011

100 Efile Drive Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: EFIN: Self-select

Type: ERO Practioner PIN:

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

Signature Option: PIN Number

Return Type: 1120

Filer: EIN: 11-0000004

Name: Mail Order Trinkets, Inc..

Name Control: MAIL Address: 34 Any Street

Anytown, IL 60615

Officer: Name:D.A. Terminator

Title: Chief Executive Officer

Taxpayer PIN: N/A Phone: 888-555-1212 Email Address: DateSigned: 02/15/06

Preparer: Name: Johnny Appleseed

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

**Phone:** 512-555-1212 **Email Address:** 

**Date Prepared:** 01/20/06 **Self Employed:** Yes

IRS PAYMENT: N/A

### Details for attachments to Forms 1120, 4562 and 5472s

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

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

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

Operation Costs 8,202 Administration Costs 147,903

Total 156,105

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

Cost of Sales313,197Manufacturing Costs109,192

Total 422,389

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

Name: Souvenir Holdings, S.A.

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

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

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

	Beginning	Ending
Novelty Reserves	<u>7,174</u>	6,895
Total	7,174	6.895

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

1.08 Line 18b Euro

## **Attachment 8, Form 5472-Novelty Sales** Exchange Rate Schedule (ExchangeRateSchedule)

1.08	Line 1 Euro
1.08	Line 7b Euro
1.08	Line 11 Euro
1.08	Line 18b Euro

Form	1120 Test 4	U.S. Corporation Inco	ome Tax		2005	
Calend	dar Year 2005 or ta	x year beginning 02/01	, 2005, ending	01/31	, 2006	
Α	Check if: 1,2,3,4					
В	Employer EIN		11-0000004			
Name	and Address: Mail	Order Trinkets, Inc, 34 A	ny Street, Anytown,	IL 60615		
C	Date of incorporate	d	05/27/1981			
D	Total assets		657,951			
E	Check applicable b	oxes				
	Line Description		Line Amount	Write-in Attachme		
1a	Gross Receipts or		452,446			
1b	Less returns and a	lowances	_			
1c	Balance		452,446			
2	Cost of goods sold		612,475			
3	<del> </del>	act line 2 from line 1c	(160,029)			
4	Dividends					
5	Interest					
6	Gross rents					
7	Gross royalties					
8	Capital gain net inc					
9	Net gain or (loss) F	4797				
10	Other Income		169,701	See Attachment 1		
11	Total income. Add		9,672			
12	Compensation of o					
13	credits)	s (less employment				
14	Repairs and mainte	enance				
15	Bad debts					
16	Rents					
17	Taxes and licenses	i e				
18	Interest		17,344			
19	Charitable contribu					
20a	Depreciation (attac		59,253			
20b	Less depreciation of	claimed on Sch A				
20c	Total depreciation		59,253			
21	Depletion					
22	Advertising					
23	Pension, profit-sha					
24	Employee benefit p					
25	Domestic production					
26	Other deductions (a		156,105	See Atta	chment 2	
27	Total deductions (	add lines 12 – 26	232,702			

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

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

Form	1120 Test 4	U.S. Corporation Inco	me Tax	2005
4		n preferred stock < 20%	Tux	<u>  2005</u> 
5		n preferred stock > 20%		
6	Dividends fm < 20%			
7	Dividends fm > 20%			
8	Dividends fm wholly	<u> </u>		
9	Total	y 04411		
10	Dividends fm dom	corp		
11	Dividends fm affl gr			
12	Dividends fm contrl			
13	Dividends fm frgn c			
14	Income fm contrl from			
15	Frgn dividends gros	<u> </u>		
16	IC-DISC and forme			
17	Other dividends	. 5.0		
18	Deduction for divide	ends		
19	Total dividends	51145		
20	Total special divide	nds		
	lule E Compensa			
1(a)	Name of officer	dion of Officers		
1(b)	SSN			
1(c)	% of time devoted t	n hus		
1(d)	% of common stock			
1(e)	% of preferred stoc			
1(f)	Amount of compen			
2	Total compensation			
3	Comp claimed on S			
4	Subtract line 3 fm li			
Sched				
1	Check if cntrl group			<u> </u>
2a(1)	Corp's share of bra			
2a(2)	Corp's share of bra			
2a(3)	Corp's share of bra			
2b	Corp share of addit			
(1)	23.5 0.10.0 0. 000.0			
2b	Corp share of addit	ional 3% tax		
(2)				
3	Income tax – check	PSC		
4	Alternative minimur			
5	Add lines 3 and 4			
6a	Foreign tax cr – F1	118		
6b	Possessions tax cr			
6c	Credit from 8907; 8	834		
6d	General business of			
6d	F3800 or Form(s)?			
6e	Credit from prior ye	ar		
6f	Bond credit from 88			
7	Total credits			
8	Subtract line 7 fm li	า 5		
9	Personal holding co			
10	Other taxes – chec			
11	Total tax			
	lule K Other Infor	mation		

1(a)	Cash					
1(b)	Accrual			Checked		
1(c)	Other					
2(a)	Business activity	code		453220		
2(b)	Business Activity			Gifts Novelties		
2(c)	Product or Service			Gifts Novelties		
	1120 Test 4	U.S. Corpo	oration Incon	ne Tax	20	05
3	Corp own 50% o			No		
4	Sub in affiliated			No		
5	Indiv own 50% o			Yes	See Attachme	ent 4
5	Percentage own			100		
6	Corp paid divide			No		
7	Foreign owned >			Yes		
7a	Percentage own			100		
7b	Owner's country			Italy		
7c	Number of F5472			2		
8	Issued pub offrd					
9	Tax-exempt inter				İ	
10	Number of share			1		
11	Has NOL forego					
12	Avail NOL cybk f					
13	Total receipts les		)?	No		
Sched	dule L Balance	Sheets per Bo	oks		,	
		Beginning of	tax year	End of ta	ax year	Write-in /
						Literal
	Assets	(a)	(b)	(c)	(d)	
1	Cash		13,138		44,156	
2a	Trade notes	43,652		52,128		
2b	Less		40.0=0		<b>50.100</b>	
	allowance		43,652		52,128	
3	Inventories		325,426		292,150	
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current		_			See
0	assets					Attachment
	433013		103,040		0	5
7	Loans to		100,040			
-	shareholders		1,150		79,517	
8	Mortgage &					
	real estate					
	loan					
9	Other					
	investments					
10a	Bldgs & other					
	deprec assets	394,416		394,416		
10b	Less accumu-			(02.4.4.5)		
44	lated deprec	(394,416)		(394,416)		
11a	Depletable assts					
11b	Less accumu-					
12	lated depletion		402 405		102 105	
12	Land		183,105		183,105	
13a	Intangible assets					
	Lasseis					ı

Authoritization   Authoritiz	13b	Less accum							
14	135								
Total assets	14								See
Total assets	'-	Otrici assets							
Total assets				7.17	<sub>'4</sub>		6.8	395	
Liabilities	15	Total assets							
Liabilities   (a)   (b)   (c)   (d)			II S Corne		_	Tav	33.,3		05
16	1 0111				11116		(4)	20	
Payable   369,078   329,011	40		(a)	(b)	-	(6)	(u)		
17	16			200.07	,,		220.0	.44	
Notes   Notes   Notes	47			369,07	ð		329,0	7171	
Payable < 1yr   Street   Common   Com	17								
18									
Ilabilities	10				-				
19	10				- 1				
Shareholders   265,297	10								
20	13						265.2	97	
notes, bonds	20				_		200,2	.01	
Dayable > 1yr   Cap	23								
21				220.18	37		140.0	000	
Cap stock	21								
Cap stock					П				
Common   300,000   300,000   300,000					Т	_			
-in capital				300,00	0	300,000	300,0	000	
-in capital	23	Additional paid		-			-		
ings- Appropria				1,733,31	6		1,733,3	316	
Retained earnings- Unappro (1,945,896) (2,109,673)  Adjustments to shareholders equity  Less cost of treasury stock  Total liabilities & shareholders equity 676,685 657,951  Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return  Line Description Line Amount Write-in / Literal / Attachment  Net Income tax per bks  Excess of capital loss  Income taxed not recrd  Expenses recorded on books  Line 5 total  Add lines 1 – 5  Add lines 1 – 5  Tax-exempt interest  Income recorded on books (itemize)	24	Retained earn-							
ings- Unappro (1,945,896) (2,109,673)  26 Adjustments to shareholders equity  27 Less cost of treasury stock  28 Total liabilities & shareholders equity  Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return  Line Description  Line Amount Write-in / Literal / Attachment  1 Net Income (163,777)  2 Fed income tax per bks  3 Excess of capital loss  4 Income taxed not recrd  5 Expenses recorded on books  5a Depreciation  5b Charitable contribution  5c Travel & entertainment  5 Line 5 total  6 Add lines 1 – 5 (163,777)  7 Tax-exempt interest  7 Income recorded on books (itemize)									
Adjustments to shareholders equity  27 Less cost of treasury stock  28 Total liabilities & shareholders equity  Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return  Line Description  Line Amount Write-in / Literal / Attachment  1 Net Income (163,777)  2 Fed income tax per bks  3 Excess of capital loss  4 Income taxed not recrd  5 Expenses recorded on books  5a Depreciation  5b Charitable contribution  5c Travel & entertainment  5 Line 5 total  6 Add lines 1 – 5 (163,777)  7 Tax-exempt interest  7 Income recorded on books (itemize)	25								
shareholders equity  27   Less cost of treasury stock  28   Total liabilities & shareholders equity  676,685				(1,945,890	6)		(2,109,6	73)	
equity  27 Less cost of treasury stock  28 Total liabilities & shareholders equity  676,685  Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return  Line Description  Line Amount  1 Net Income  1 Net Income  2 Fed income tax per bks 3 Excess of capital loss 4 Income taxed not recrd 5 Expenses recorded on books 5a Depreciation 5b Charitable contribution 5c Travel & entertainment 5 Line 5 total 6 Add lines 1 – 5 7 Tax-exempt interest 7 Income recorded on books (itemize)	26								
27 Less cost of treasury stock  28 Total liabilities & shareholders equity  Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return  Line Description  Line Amount  Net Income  Fed income tax per bks  3 Excess of capital loss 4 Income taxed not recrd 5 Expenses recorded on books 5a Depreciation  5b Charitable contribution 5c Travel & entertainment 5 Line 5 total 6 Add lines 1 – 5 (163,777) 7 Tax-exempt interest 7 Income recorded on books (itemize)									
treasury stock  Total liabilities & shareholders equity  Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return  Line Description  Line Amount  Net Income  Fed income tax per bks  Excess of capital loss  Income taxed not recrd  Expenses recorded on books  Depreciation  Charitable contribution  Charitable contribution  Line Stotal  Add lines 1 – 5  Add lines 1 – 5  Income recorded on books (itemize)	07								
Total liabilities & shareholders equity  Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return  Line Description  Line Amount  Net Income  Fed income tax per bks  Excess of capital loss  Income taxed not recrd  Expenses recorded on books  Depreciation  Charitable contribution  Charitable contribution  Line Amount  Mrite-in / Literal / Attachment  (163,777)  Expenses recorded on books  Line S total  Add lines 1 – 5  Add lines 1 – 5  Income recorded on books (itemize)	21								
& shareholders equity 676,685 657,951  Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return  Line Description Line Amount Write-in / Literal / Attachment  1 Net Income (163,777)  2 Fed income tax per bks 3 Excess of capital loss 4 Income taxed not recrd 5 Expenses recorded on books 5a Depreciation 5b Charitable contribution 5c Travel & entertainment 5 Line 5 total 6 Add lines 1 – 5 (163,777) 7 Tax-exempt interest 7 Income recorded on books (itemize)	20								
equity 676,685 657,951  Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return  Line Description Line Amount Write-in / Literal / Attachment  1 Net Income (163,777)  2 Fed income tax per bks  3 Excess of capital loss 4 Income taxed not recrd 5 Expenses recorded on books 5a Depreciation 5b Charitable contribution 5c Travel & entertainment 5 Line 5 total 6 Add lines 1 – 5 (163,777) 7 Tax-exempt interest 7 Income recorded on books (itemize)	20								
Schedule M-1 Reconciliation of Income (Loss) per Books With Income per ReturnLine DescriptionLine AmountWrite-in / Literal / Attachment1 Net Income(163,777)2 Fed income tax per bks(163,777)3 Excess of capital loss(163,777)4 Income taxed not recrd(163,777)5 Expenses recorded on books(163,777)5 Charitable contribution(163,777)5 Line 5 total(163,777)6 Add lines 1 - 5(163,777)7 Tax-exempt interest(163,777)7 Income recorded on books (itemize)				676 68	15		657 9	951	
Line Description  Line Amount Write-in / Literal / Attachment  Net Income Fed income tax per bks Excess of capital loss Income taxed not recrd Expenses recorded on books Depreciation Charitable contribution Charitable contribution Line 5 total Add lines 1 – 5 Income recorded on books (itemize)	Sche		nciliation of Inc			Books With Inc			
1Net Income(163,777)2Fed income tax per bks3Excess of capital loss4Income taxed not recrd5Expenses recorded on books5aDepreciation5bCharitable contribution5cTravel & entertainment5Line 5 total6Add lines 1 - 57Tax-exempt interest7Income recorded on books (itemize)				(2000)					
1 Net Income 2 Fed income tax per bks 3 Excess of capital loss 4 Income taxed not recrd 5 Expenses recorded on books 5a Depreciation 5b Charitable contribution 5c Travel & entertainment 5 Line 5 total 6 Add lines 1 – 5 (163,777) 7 Tax-exempt interest 7 Income recorded on books (itemize)						io / unount			, ,
2 Fed income tax per bks 3 Excess of capital loss 4 Income taxed not recrd 5 Expenses recorded on books 5a Depreciation 5b Charitable contribution 5c Travel & entertainment 5 Line 5 total 6 Add lines 1 – 5 (163,777) 7 Tax-exempt interest 7 Income recorded on books (itemize)	1	Net Income				(163,777)			
3 Excess of capital loss 4 Income taxed not recrd 5 Expenses recorded on books 5a Depreciation 5b Charitable contribution 5c Travel & entertainment 5 Line 5 total 6 Add lines 1 – 5 (163,777) 7 Tax-exempt interest 7 Income recorded on books (itemize)			per bks						
4 Income taxed not recrd  5 Expenses recorded on books  5a Depreciation  5b Charitable contribution  5c Travel & entertainment  5 Line 5 total  6 Add lines 1 – 5 (163,777)  7 Tax-exempt interest  7 Income recorded on books (itemize)		<u> </u>							
5 Expenses recorded on books 5a Depreciation 5b Charitable contribution 5c Travel & entertainment 5 Line 5 total 6 Add lines 1 – 5 (163,777) 7 Tax-exempt interest 7 Income recorded on books (itemize)									
5aDepreciation5bCharitable contribution5cTravel & entertainment5Line 5 total6Add lines 1 – 57Tax-exempt interest7Income recorded on books (itemize)		Expenses record	led on books	İ					
5b Charitable contribution  5c Travel & entertainment  5 Line 5 total  6 Add lines 1 – 5 (163,777)  7 Tax-exempt interest  7 Income recorded on books (itemize)									
5 Line 5 total 6 Add lines 1 – 5 (163,777) 7 Tax-exempt interest 7 Income recorded on books (itemize)		Charitable contribution							
6 Add lines 1 – 5 (163,777)  7 Tax-exempt interest  7 Income recorded on books (itemize)									
7 Tax-exempt interest 7 Income recorded on books (itemize)									
7 Income recorded on books (itemize)		Add lines 1 – 5				(163,777)			
		Tax-exempt inter	est						
7 Line 7 total			l on books (itemi	ize)					
	7	Line 7 total							

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

Form	4562 Test 4	Deprecia	ation and	Amortizatio	n 2005			
Name:	Mail Order Trinket	s, Inc.						
	ss or Activity: Mail C		 S					
	1-000004							
	Line Description			Line Amou	nt	Write-in / L	iteral / Atta	chments
Part I	Election to Expens	se Certain	Property U	Inder Section	n 179			
1	Maximum amount							
2	Total cost of section	n 179 prop						
3	Threshold cost of s	ection 179	prop					
4	Reduction in limitat							
5	Dollar limitation for	TY						
6(a)	Description of Prop	erty						
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of	of sec 179 p	rop					
9	Tentative deduction							
10	Carryover of disallo	wed deduc	tion					
11	Business income lir							
12	Section 179 expens	se deductio	n					
13	Carryover of disallo	wed deduc	tion					
Part II	Special Depreciat	ion Allowa	ance and O	ther Depreci	ation			
14	Special depreciatio	n allowed						
15	Property subject to	sec 168(f)(	1) electio					
16	Other depreciation	, , ,	,					
Part III	MACRS Deprecia	ation						
17	MACRS deductions	2			59,253			
18	Sec 168(i)(4) elections				33,233			
	n B – Assets Place		e During 20	005 Tay Year	· Using the	General De	nreciation	System
Occilo	ASSERTIMENT							Write-in /
	(a)Classification of property	(b)Mont h & Year	(c) Basis for deprec	(d)Recov- ery period	(e)Con- vention	(f)Method	(g)Deprc deduct	Literal / Attach- ments
19a	3-year property							
19b	5-year property							
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental							
	property							<u> </u>
	(a)Classification of property	(b)Mont h & Year	(c) Basis for deprec	(d)Recov- ery period	(e)Con- vention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attach- ments
19i	Nonresidential real property							
	n C – Assets Placed	d in Servic	e During 20	005 Tax Year	Using the	Alternative	Depreciati	on System
20a	Class life							

Form	4562 Test 4	Deprecia	ation and A	Amortizatio	n 2005		
20b	12-year						
20c	40-year						
Part IV						-	
21	Listed property						
22	Total			_	59,253		
23	Assets for CY				50,200		
	Listed Property		,				
	n A – Depreciation	and Other	Information	า			
24a	Evidence?						
24b	Evidence written?						
25	Special depreciatio	n allowance	9				
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investmen	nt %					
26(d)	Cost or other basis	11 70					
26(e)	Basis for depreciati	on					
26(f)	Recovery period						
26(g)	Method/Convention	<u> </u>					
26(h)	Depreciation deduc						
26(i)	Election Sec 179 co						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investmen	nt %					
27(d)	Cost or other basis						
27(e)	Basis for depreciati	on					
27(f)	Recovery period						
27(g)	Method/Convention	1					
27(h)	Depreciation deduc						
27(i)	Election Sec 179 co						
28	Add column (h), line						
29	Add column (i), line						
	n B – Information o		ehicles				
30(a)	Total bus/invest mil						
31(a)	Total commuting m						
32(a)	Tot other personal		n i				
33(a)	Total miles driven						
34	Vehicle available fo	r personal	use?				
35	Vehicle used > 5%	?	T i				
36	Another vehicle ava		nal use?				
	n C - Questions for			vide Vehicle	s for Use b	y Their Emp	loyees
37	Maint written policy						-
38	Maint written policy						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Qualified auto demo		ıse?				
Part VI			,				
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal / Attachments
42							
43	Amort of costs						

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

Form	Form 5472 Test 4 Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation								
		U.S. Trade or Busi	ness						
	Tax year beginning <b>02/01</b> , 2005, ending <b>01/31</b> , 2006								
Part I	Reporting Corporation								
		Line Amount /							
	Line Description	Info	Write-in / Literal / Attachment						
1a	Name and Address: Mail Order Trinke	ets, Inc., 34 Any Stree	t, Anytown, IL 60615						
1b	EIN: 11-000004								
1c	Total assets	657,951							
1d	Prin bus acitivity	Mail Order Sales							
1e	Bus activity code	453220							
1f	Total value of gross payments	1,150							
1g	Total Forms 5472	700,000							
1h	Total value gross payment all F5472	760,962							
1i	Consolidated filing	110							
1j	Country of Incorp	US							
1k	Country whose laws rpt corp files	US							
11	Country where bus conducted	US							
2	Frgn owned 50%								
Part II	25% Foreign Shareholder	u comin Haldinana C A c	D.O. Day 100 Ametawa Hali						
1a	Name and Address of direct 25%: Sou	ivenir Holdings, S.A.;	P.O. Box 123, Anytown, Italy						
1b	U.S. ID number	IT							
1c	Contract of site and	IT							
1d	Cntry of citz org	IT IT							
1e 2a	Cnty laws 25%  Name and Address of direct 25%:	l II							
2b	U.S. ID number								
2c	Cntry bus conduct								
2d	Cntry bus conduct  Cntry of citz org								
2e	Cnty laws 25%								
3a	Name and Address of indirect 25%:								
3b	U.S. ID number								
3c	Cntry bus conduct								
3d	Cntry of citz org								
3e	Cnty laws 25%								
4a	Name and Address of indirect 25%:								
4b	U.S. ID number								
4c	Cntry bus conduct								
4d	Cntry of citz org								
4e	Cnty laws 25%								
Part III									
	Foreign person	Checked							
	US Person								
1a	Name and Address: Souvenir Holding	gs, S.A; P.O. Box 123	B, Anytown, Italy						
1b	U.S. ID number								
1c	Prin bus acitivity	Manufacturing							
1d	Bus activity code	339900							
1e	Related to reporting corporation								
	Related to 25% foreign shareholder								
	25% foreign shareholder	Checked							
1f	Cntry bus conduct	IT							

	Form 5472 Test 4 Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business					
1g	Country whose laws re	el corp files	IT			
Part IV			Reporting Corporation	าร		
	Estimates used check					
	Exchange Rate Sched	ule		See Attachment 7		
	Line Description		Line Amount / Info	Write-in / Literal /	Attachment	
1	Sales of stock					
2	Sales of tangible prop	erty				
3	Rents & Royalties					
4	Sales, leases,etc					
5	Technical, mgnrl					
6	Commission rcvd					
7a	Amts borr beg bal					
7b	Amts borr end bal					
8	Interest received					
9	Premiums rcvd					
10	Other amnts rcvd					
11	Total					
12	Prchs of stock					
13	Prchs of tan prop					
14	Rents, royal paid					
15	Prchs, leases, etc					
16	Technical, mgnrl					
17	Commission paid					
18a	Amts loan beg bal		1,150			
18b	Amts loan end bal		1,150			
19	Interest paid					
20	Premiums paid					
21	Other amnts paid					
22	Total		1,150			
Part V			Consideration Transa	ctions		
	Describe trans- action					
	Additional Informati	on	-			
1	Corp import goods		No			
2a	Basis valued grtr					
2b	Attach statement					
2c	Documents used					

Form 5472 Test 4 Information Return of a 25% Foreign-Owned					
	U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business				
Toy you					
Part I	ar beginning 02/01 , 2005, endi	ng <b>01/31</b> , 200	06		
Parti	Line Description	Line Amount / Info	Write-in / Literal / Attachment		
1a	Name and Address: Mail Order Trink				
1b	EIN: 11-000004	ets, inc., 34 Any Street,	Anytown, ic 60615		
1c	Total assets	657,951	1		
1d	Prin bus acitivity	Mail Order Sales			
	Bus activity code	453220			
1e 1f	Total value of gross payments	759,812			
	Total Forms 5472	759,612			
1g 1h		760,962			
1ii	Total value gross payment all F5472 Consolidated filing	700,902			
1i 1j	Country of Incorp	US			
1k	Country of incorp  Country whose laws rpt corp files	US			
1K	Country whose laws rpt corp liles  Country where bus conducted	US			
2	Frgn owned 50%	03			
	25% Foreign Shareholder				
1a	Name and Address of direct 25%: <b>Sou</b>	wonir Holdings C A : D	O Pox 122 Anytown Italy		
1b	U.S. ID number	iveriii nolulligs, S.A., P	.O. BOX 123, Allytown, Italy		
1c		IT			
1d	Cntry bus conduct Cntry of citz org				
	·	IT IT			
1e 2a	Cnty laws 25%  Name and Address of direct 25%:	IT			
2b	U.S. ID number				
20 2c					
2d	Cntry bus conduct Cntry of citz org				
2u 2e	Cnty laws 25%				
3a	Name and Address of indirect 25%:	_			
3b	U.S. ID number				
3c	Cntry bus conduct				
3d	Cntry of citz org				
3e	Cnty laws 25%				
4a	Name and Address of indirect 25%:				
4b	U.S. ID number				
4c	<u> </u>				
4d	Cntry bus conduct Cntry of citz org				
4e	Cnty laws 25%				
Part III					
I GIT III	Foreign person	Checked			
	US Person	Cilecked			
1a	Name and Address: <b>Novelty Sales; P</b>	O Box 234 Anytown	ltalv		
1b	U.S. ID number	.o. box 204, Allytowii,	l l		
1c	Prin bus acitivity	Sales			
1d	Bus activity code	453220			
1e	Related to reporting corporation	733220			
16	Related to 25% foreign shareholder	Checked			
	25% foreign shareholder	Checked			
1f	Cntry bus conduct	SP			
	Country whose laws rel corp files	SP			
1g	Country whose laws relicorp liles				

Form 5472 Test 4 Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business						
Part IV	Part IV Monetary Transactions Between Reporting Corporations					
	Estimates used che			0 4441	4 0	
	Exchange Rate Sch	<u>leaule</u>	Line America /	See Attachme	ent 8	
	Line Description		Line Amount / Info	Write-in / Literal / Attachment		
1	Sales of stock		401,406			
2	Sales of tangible pr	operty	·			
3	Rents & Royalties	•				
4	Sales, leases,etc					
5	Technical, mgnrl					
6	Commission rcvd					
7a	Amts borr beg bal					
7b	Amts borr end bal		265,297			
8	Interest received					
9	Premiums rcvd					
10	Other amnts rcvd					
11	Total		666,703			
12	Prchs of stock					
13	Prchs of tan prop					
14	Rents, royal paid					
15	Prchs, leases, etc					
16	Technical, mgnrl					
17	Commission paid					
18a	Amts loan beg bal					
18b	Amts loan end bal		78,367			
19	Interest paid		14,742			
20	Premiums paid					
21	Other amnts paid					
22	Total		93,109			
Part V		d Less-Than Full C	onsideration Tran	sactions		
Dowt V	Describe trans- acti					
	Additional Inform	ation	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	I		
1	Corp import goods		No			
2a	Basis valued grtr					
2b	Attach statement					
2c	Documents used					

Form 8833 Test 4 Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)				
	Line Description	Line Amount / Information	Write-in / Literal / Attachment	
	Name: Mail Order Trinkets, Inc.			
	EIN: <b>11-000004</b>			
	Address in country of res: P.O. Box	123, Anytown, Italy		
	Address in U.S. 34 any Street, Any	rtown, IL 60615		
	Disclosing treaty-based ret per sec			
	6114	Checked		
	Dual-res & disclosing treaty-based ret per Reg 301.7701(b)-7			
	TP is US citizen or res or inc in US	Checked		
1a	Treaty Country	IT		
1b	Articles	Article 11		
2	IRC provisions	IRC Sectins 881 and 1442		
3	Name, ID & Add	Mail Order Trinkets, Inc. 11-0000004 34 Any Street Anytown, IL 60615		
4	Provisions of limit	N/A		
		The interest payments of \$14,742 made by Mail Order Trinkets, Inc. to its foreign shareholder, Souvenir Holdings, S.A., would require imposing a 30% withholding rate on such payment, for a total of \$4,423 withholding tax. Per the US – Italy Treaty, Article 11, the rate of tax on interest is reduced to 15%. Thus, only \$2,211 of		
5	Explanation of treaty-based return position taken	whithholding tax is required by such treaty.		

Form	8886 Test 4	Reportable	Transaction Disclosure Statem	nent
	Mail Order Trinket			
	1-000004	,		
Addres	ss: 34 Any Street, A	Anytown, IL 606	315	
	Line Description	,	Line Amount / Information	Write-in / Literal / Attachment
1a	Name reportable tr	ransaction		
1b	Tax shelter regs no	o:		
2a	Listed transaction			
2b	Confidential transac	tion	Checked	
2c	Contract protect			
2d	Loss transaction			
2e	Significant tax-boo	k difference		
2f	Brief asset period			
3	Identify listed trans	action		
4	Number of transact		1	
5	Entity name EIN			
6(a)	Fee Paid to Name		Confidential	
6(b)	Fee Paid to Addres	ss	55 Another Street, Suite A, Anytown, IL 60615 Testers, enter this statement	
7	Facts		here for your test returns: "For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information."	
8	Exported toy benefit	īto.	Testers, enter this statement here for your test returns: "For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the	
	Expected tax benef		appropriate information."  Testers, enter this statement here for your test returns: "For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the	
9	Estimated tax bene	efits	appropriate information."	

### **TEST SCENARIO 5**

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

#### **ATTACHMENTS:**

**ItemizedOtherIncomeSchedule** 

Owned50PercentVotingStockOfDomesticCorpStatement

AnyoneOwned50PctOfCorpVotingStockStatement

ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentsSchedule

ItemizedOtherDeductionsSchedule2

ItemizedOtherCurrentAssetsSchedule

**ItemizedOtherInvestmentSchedule** 

ItemizedOtherCurrentLiabilitiesStmt

OtherLiabilitiesStatement

EarningsAndProfitsOtherAdjStmt

OtherIncomeLossItemsWithDifferencesSchedule

OtherExpenseDeductionItemsWithDifferencesSchedule

Post1986UndistributedEarningsSchedule

Category3FilerStatement

BINARY ATTACHMENTS: Organizational Chart for Form 5471 Sch O

### **HEADER INFO:**

Tax Period: Calendar Year 2005

Preparer Firm Electronic Tax Filers, Inc. 11-0000011

100 Efile Drive Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: EFIN: Self-select

Type: ERO Practioner PIN:

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

Signature Option: PIN Number

Return Type: 1120

Filer: EIN: 11-0000005

Name: International Finance Incorporated

Name Control: INTE Address: 35 Any Street

Anytown, NY 10006

Officer: Name: Poppy Seed

Title: Chief Executive Officer

Taxpayer PIN: N/A Phone: 888-555-1212 Email Address: DateSigned: 03/15/06

Preparer: Name: Johnny Appleseed

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

Phone: 512-555-1212 Email Address: Date Prepared:02/15/06 Self Employed: Yes

IRS PAYMENT: N/A

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

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

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

### **Attachment 2**, **Form 1120**, Sch K, Line 3, Additional Information (Owned50PercentVotingStockOfDomesticCorpStatement)

Name: ABC Energy Corporation

Employer Identification Number: 11-0000015

Percentage Owned: 100.00 Net Taxable Income: 18,940,307

### Attachment 3, Form 1120, Sch K, Line 5, Additional Information

(AnyoneOwned50PctOfCorpVotingStockStatement)

Same as Sch K, Line 3 above

### Attachment 4, Form 1120, Page 4, Sch L, Line 6, Other Current Assets

(ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Prepaid Expenses & Special Deposits	<u>35,726</u>	<u>35,536</u>
TOTAL	35,726	35,536

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

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

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

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

### **Attachment 7, Form M-3,** Part III, Line 35, Other Expense/Deduction Items With Differences

(OtherExpenseDeductionItemsWithDifferencesSchedule)

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

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

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

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

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

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

Investments in Stock (Non-affiliated) TOTAL	<u>57,437</u> 57,437	36,820,277 36,820,277
Attachment 11, Form 5471, Sch F, Line 15, Oth (ItemizedOtherCurrentLiabilitiesSchedule)	er current liabilities	
Other accrued liabilities	<u>4,001,670</u> 4.001.670	5,080,202
TOTAL  Attachment 12, Form 5471, Sch F, Line 17, Othe (ItemizedOtherLiabilitiesSchedule)	5,080,202	
Deferred Federal Income Taxes TOTAL	2,016,428 2,016,428	<u>1,247,422</u> 1,247,422

### Attachment 13, Form 5471, Sch H, Line 2h, Other (EarningsAndProfitsOtherAdjStmt)

	Increase	Decrease
Recognize Exchange Gain on Note	1,848,728	0
Reverse Stock Write-down	86,410	0
Reverse Book Remediation Reserve	11,146	0
Reverse Book Exchange Gain	0	<u>515,184</u>
TOTAL	1,946,284	515,184

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

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

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

Amount of indebtedness	DEF has no indebtedness with any related party
Type of indebtedness	New acquisition DEF International Finance
Name	Foreign Finance Corporation
Address	75 Any Street, Birmingham, England 126375
Identifying Number	none
Number of shares	1.000

Form 1120 Test 5 U.S. Corporation Income Tax 2005					
Calendar Year <b>2005</b> or tax year beginning , 2005, ending , 2006					
Α	Check if: 1,2,3,4		4 is checked		
B Employer EIN		11-0000005			
Name	and Address: Inter	national Finance In	corporated, 31 Any St	reet, Anytown, NY 10006	
С	Date of incorporate		08/01/1985		
D	Total assets		250,306,361		
E	Check applicable b	ooxes			
	Line Description		Line Amount	Write-in / Literal / Attachment	
1a	Gross Receipts or	sales			
1b	Less returns and a	llowances			
1c	Balance				
2	Cost of goods sold	(Sch A, line 8)			
3	Gross profit. Subtr				
	1c .				
4	Dividends		9,503,893		
5	Interest				
6	Gross rents				
7	Gross royalties				
8	Capital gain net inc	come			
9	Net gain or (loss) F	4797			
10	Other Income				
11	Total income. Add	lines 3 through 10	9,503,893		
12	Compensation of o	officers			
13	Salaries and wage	s (less employment			
	credits)				
14	Repairs and maint	enance			
15	Bad debts				
16	Rents				
17	Taxes and license	S			
18	Interest				
19	Charitable contribu				
20a	Depreciation (attac				
20b	Less depreciation	claimed on Sch A			
20c	Total depreciation				
21	Depletion				
22	Advertising				
23	Pension, profit-sha				
24	Employee benefit				
25	Domestic production				
26	Other deductions (		120,387	See Attachment 1	
27	Total deductions ( add lines 12 – 26		120,387		
28	Taxable income bfr net operating loss		9,383,506		
29a	deduction	on .	9,303,300		
29a 29b					
29c					
30	Taxable income		9,383,506		
31	Total tax		3,075,110		
32a		overn	3,073,110		
32b			1 670 102		
			1,678,103		
32c	Less 2005 refund a	ahh ioi			

Form 1120 Test 5 U.S. Corporation Income Tax 2005						
32d	Balance	O.O. Corporation	Tilloonic Tux	2000		
32e	Tax deposited w/ F7004					
32f	Credit from F2439					
(1)	Credit Holli 1 2439					
32f	Credit from F4136					
(2)	Orealt Holli 1 4 150					
32f	Balance					
32g	Total Credits		1,678,103			
33	Estimated tax pena	ltv	1,07 0,100			
34	Tax Due.		1,397,007			
35	Overpayment		1,001,001			
36	Credit to 2006 est t	ax				
36	Refund					
	May IRS discuss?		Yes			
	Preparer's SSN or		999-06-0007			
	Preparer Firm's na	ame/address:	Electronic Tax			
	•		Filers, Inc			
			100 Efile Drive,			
			Anytown, TX 71232			
	Preparer's EIN:		11-0000011			
	Preparer's Phone		512-555-1212			
		oods Sold				
1	Inventory at beginn	ing of year				
2	Purchases					
3	Cost of labor					
4	Additional section 2	263A cost				
5	Other costs					
6	Total					
7	Inventory at the end	d of year				
8	Cost of goods sold					
9a	Cost					
(i)						
9a (ii)	Lower of cost or ma	arket				
9a	Other					
(iii)	Otrici					
9b	Check if writedown					
9c	Check if whitedown  Check if the LIFO					
9d	If the LIFO inventor					
9e	Sec 263A rules apply					
9f	Change in determin					
	cost, valuations?					
	Line Description		Line Amount	Write-in / Literal		
Schedule C Dividends and Special Dedu		ctions				
1	Dividends fm < 20%					
2	Dividends fm > 20% dom					
3	Dividends fm debt-financ					
4	Dividends fm certai 20%	n preferred stock <				
5	Dividends fm certain preferred stock > 20%					
6	Dividends fm < 20%	% frgn				
		-				

Form	1120 Test 5 U.S. Corporation	Income Tax	2005
7	Dividends fm > 20% frgn		
8	Dividends fm wholly own		
9	Total		
10	Dividends fm dom corp		
11	Dividends fm affl grp mbr		
12	Dividends fm contrl grp		
13	Dividends fm frgn corp		
14	Income fm contrl frgn crp	9,388,611	
15	Frgn dividend gross-up	115,282	
16	IC-DISC and former DIS		
17	Other dividends		
18	Deduction for dividends		
19	Total dividends		
20	Total special dividends	9,503,893	
	dule E Compensation of Officers		
1(a)	Name of officer		
1(b)	SSN		
1(c)	% of time devoted to bus		
1(d)	% of common stock own		
1(e)	% of preferred stock own		
1(f)	Amount of compensation		
2	Total compensation		
3	Comp claimed on Sch A		
4	Subtract line 3 fm line 2		
	dule J Tax Computation		
20(1)	Check if cntrl group mbr		
2a(1) 2a(2)	Corp's share of brackets Corp's share of brackets		
2a(2)	Corp's share of brackets  Corp's share of brackets		
2b	Corp share of additional 5% tax		
(1)	Corp share of additional 5 % tax	'	
2b	Corp share of additional 3% tax		
(2)	Corp or a data or a data or a data		
3	Income tax – check PSC	3,190,392	
4	Alternative minimum tax		
5	Add lines 3 and 4	3,190,392	
6a	Foreign tax cr – F1118	115,282	
6b	Possessions tax cr		
6c	Credit from 8907; 8834		
6d	General business credit		
6d	F3800 or Form(s)?		
6e	Credit from prior year		
6f	Bond credit from 8860; 8912		
7	Total credits	115,282	
8	Subtract line 7 fm ln 5	3,075,110	
9	Personal holding com tx		
10	Other taxes – check if	0.075.440	
11 Cabaa	Total tax	3,075,110	
	dule K Other Information		
1(a)	Cash	Chaalaad	
1(b)	Accrual Other	Checked	
1(c)	Business activity code	522202	
2(a)	Dualitess activity COUR	522293	

Form	1120 Test 5	U.S. Corp	oratio	n Income	e Tax		2	2005
2(b)	0.0. Corporation		Internat			-		
_(~)	Business Activity		Finance					
2(c)			Internat	ional				
` ′	Product or Service		Finance					
3	Corp own 50% o	r more?		Yes			Attachment 2	
4							inance (A	BCF) 11-
	Sub in affiliated of	group?		Yes		000002		
5	Indiv own 50% o			Yes		Attach	ment 3	
5	Percentage owner							
6	Corp paid divider			No				
7	Foreign owned >			No				
7a	Percentage owner	ed						
7b	Owner's country							
7c	Number of F5472							
8	Issued pub offrd							
9	Tax-exempt inter							
10	Number of share							
11	Has NOL forego							
12	Avail NOL cybk f		02	Ma				
13	Total receipts les			No				
Sched	uie L Baiance	Sheets per Bo Beginning of			Enda	• f to v vo		Write-in /
		beginning of	tax ye	ar	Ella C			Literal
	Assets	(a)		(b)	(c)		(d)	
1	Cash	` '		250,328	` '		197,664	
2a	Trade notes			·			·	
2b	Less							
	allowance							
3	Inventories							
4	U.S. govt oblig							
5	Tax-exempt							
	securities			_				
6	Other current			05 700			0= =00	See
7	assets		-	35,726			35,726	Attachment 4
7	Loans to shareholders			5,000			0	
8	Mortgage &			3,000			U	
	real estate							
	loan							
9	Other							See
_	investments		139	9,197,191		25	0,072,971	Attachment 5
10a	Bldgs & other							
	deprec assets							
10b	Less accumu-							
	lated deprec							
11a	Depletable assts							
11b	Less accumu-							
4.5	lated depletion							
12	Land							
13a	Intangible							
40:	assets							
13b	Less accum							
4.4	amortization							
14	Other assets							

Form	1120 Test 5	U.S. Corpo	ration	Income	e Tax		2	005
15	Total assets			488,245			250,306,361	
	Liabilities							
16	Accounts							
	payable							
17	Mortgages,							
	notes, bonds							
	payable < 1yr							
18	Other current							
	liabilities							
19	Loans from							
- 00	shareholders							
20	Mortgages,							
	notes, bonds payable > 1yr							
21	Other liabilities							
22a	Cap stock-Pref							
22b	Cap stock-Frei							
220	Cap stock	5,000		5,000	•	5,000	5,000	
23	Additional paid	3,000		0,000		,,,,,	249,913,85	
	-in capital		139,2	31,622			9	
24	Retained earn-							
	ings- Appropria							
25	Retained earn-							
	ings- Unappro		:	251,623			387,502	
26	Adjustments to							
	shareholders							
	equity		_					
27	Less cost of							
- 00	treasury stock							
28	Total liabilities & shareholders							
	equity		130	488,245			250,306,361	
Scheo		nciliation of Inc			Books Wi	th Inco		'n
	Line Descriptio			Line A			ite-in / Literal	
1	Net Income							
2	Fed income tax	per bks						
3	Excess of capita							
4	Income taxed no							
5	Expenses record	ded on books						
5a	Depreciation							
5b	Charitable contribution							
5c	Travel & entertainment							
5	Line 5 total							
6	Add lines 1 – 5							
7	Tax-exempt interest							
7	Income recorded on books (itemize)							
7	Line 7 total  Deductions not charged against book							
8		charged against l	oook					
0.	(itemize)							
8a 8b	Depreciation	hution						
	Charitable contri	DULION						
9	Add lines 7 & 8							
9	Aud lines / & 8							

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

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

				oss) Reconci Vith Total As	liation for sets of \$10 N		2005
Name	Name: International Finance Incorporated						
	11-0000005						
Part I	Financial Info	rmation and	l Net Ir	ncome (Loss	) Reconciliati	on	
- are r	Line Descriptio			ne Amount / Ir		Write-in / Lite	ral
1a	Filed SEC F10-k				iioiiiiatioii	Wille-III / Lite	ıaı
1b	Certified audit in		No	<u> </u>			
1c	Income stmt for		Ye	<del>-</del>			
2a	Income statemen			/01/2005 12/3	21/2005		
2b	Income statemen		No		31/2003		
2c	Income statement						
3a	Voting stock pub		No No				
3b	Symbol of pub tr		140				
3c	9-digit CUSIP of						
4	Worldwide cons						
5a	Net income nonir						
5b	Net loss noninclu						
6a	Net income nonir						
6b	Net loss fnonincl						
7a	Net income noni						
7b	Net loss noninclu						
8	Adj to elimination						
9	Adj to elimination						
10	Other adj to reco						
11	Net income (loss		12	35,879	_		
	dule M-3 (Form 11	<i>,</i> .		55,679			
	: International Fi						
	<u>. international Fil</u> 11-0000005	nance incorp	Jialeu				
	olidated Return che	okhov					
	of Subsidiary:	CKDOX					
EIN:	or Subsidiary.						
	I Pasansiliatia	n of Not Inc	omo (l	oce) ner Inc	ama Statama	nt of Includi	hla Carparations
Part I			ome (i	Loss) per inc	ome Stateme	nt or includin	ole Corporations
vvitn	Taxable Income		\	T	I	(al) In a a ma	T
		(a) Income (l		(b) Tames	(a) Dawe	(d) Income	
		per Income	Striit	(b) Temp Difference	(c) Perm Difference	(loss) per	Write-in / Literal
	Incm (loss) fm			Dilletelice	Dillerence	Tax Return	vviite-iii / Literal
1	equ mthd frgn						I
2	Gross frgn div						
3	Subpart F,QEF			9,388,611		9,388,611	-
4	Sec 78 grossup			9,300,011	115,282		
5	Gross frgn dist				113,202	113,202	
	Incm (loss) fm						
6	equ mthd US						
7	US div not elim						
8	Minority interest						
9	Incm (loss) US						
10	Incm (loss) 63						
	Incm (loss) light						
11	pass-thru entity						
	Pass una chilly						

_	Schedule M-3 ) Test 5	Net Income (Lo Corporations W More				2005
	Reportable	,			ŕ	
12	transact items					
13	Interest incm					
	Total accrual					
14	to cash adj					
15	Hedging trans					
16	Mark-Mkt incm					
17	Cost of gds sold					
18	Sale vs lease					
19	Sec 481(a) adj					
	Unearned/ de-					
20	ferred revenue					
21	Incm recogn					
22	Org issue disc					
00	Incm stmt gain/					
23a	loss on sale					
23b	Gross cap gain					
23c	Gross cap loss					
23d	Net gain/loss					
23e	Abandonment					
23f	Worthless stck					
23g	Oth gain/loss					
24	Disallw cap loss					
25	Util of cap loss					
						See Attachment
26	Oth incm (loss)	512,526	(512,526)	447.000		6
27	Tot incm (loss)	512,526	8,876,085	115,282	9,503,893	
28	Tot expns/ded	(256,260)	256,250		0	
	Oth incm (loss)	(400.007)			(400.007)	
29	w/ no diff	(120,387)	0.400.00=	445.000	(120,387)	
30	Reconciliation tot	135,878	9,132,335	115,282	9,383,506	
		nance Incorporated				
	11-0000005	alda a c				
	olidated Return che	CKDOX				
	of Subsidiary:					
EIN:	III D			04-4		h.l. 0
Part		on of Net Income (I				
		h Taxable Income p	er Keturn –	⊏xpense/Deal	iction items	<u> </u>
4	US curr incm					
1	tax expense					
2	US defer incmn					
	tax expns State local curr					
3	incm tax expns					
	State local defer					
4	incm tax expns					
_	Frgn curr incm					
5	tax expense					
	Frgn deferred					
6	incm tax expns					
7	Frgn w/hld tax					
•	i g.i. w/ilia tax					

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

Form Test	n 926 5	Return by a U.S. Transferor Foreign Corporation	of Property to a	TY 2005
		ansferor Information		
, uit	Line Do	escription	Line Amount / Information	Write-in / Literal
		of transferor: International Finance	ce Incorporated	
		ing number: <b>11-0000005</b>		1
1a		eror controlled by 5 or fewer		
		ic corps?	Yes	
1b		eror remain in existence after		
		r? If not, list controlling	W	
		older(s) and ID(s):	Yes	
		ling shareholder		
		ing number		
		ling shareholder		
		ing number		
		ling shareholder ing number		
		ing number ling shareholder		
		ing snarenoider ing number		
1c		per of affiliated group, was it the		
10		corporation?	No	
		of parent corporation	ABC Finance	
		parent corporation	11-0000021	
2		feror partner in a partnership that	11-0000021	
2		nsferor but not treated as such,		
		ne and EIN		
		of partnership		
		partnership		
Part I		eree Foreign Corporation Inforn	nation	
3		of transferee (foreign corp)	Foreign Finance	1
		gg.,	Corporation	
4	Identify	ing number, if any		
5		s (including country)	75 Any Street	
		, 3,	Birmingham England	
			126375	
6	Country	of incorporation or organization	United Kingdom	
7	Foreign	law characterization	Corporation	
8	Is the tr	ansferee foreign corporation a		
		ed foreign corp?	Yes	
Part I		nation Regarding Transfer of Pro	operty	
9		transfer	03/15/2005	
10	Type of	f nonrecognition transaction	351	
11			Transferor: International	
			35 Any Street, Anytown,	
			Transferee: Foreign Fina	
			Any Street, Birmingham	
	D	Alam af musus mulio bosos afarma da	Transferor transferred U	
40		otion of property transferred:	transferee on March 16, 2	2005
12		er result from a change in	No	
42	classific		No	
13		eror required to recognize income Temp Regulations sections		
		a)-4T through 1.367(a)-6T	No	
	1.501(6	1)-+1 11110ugii 1.001(a)-01	110	

Form 926 Return by a U.S. Transferor of Test 5 Foreign Corporation			of Property to a	TY 2005
14a	_	ole property transferred as a fitted from the fransaction?	No	
14b		lescribe the nature of the rights nangible property:		

Form 1	118 Test 5 Foreign	Tax Credit – Corporations	2005						
	For calendar year <b>2005</b> , or other tax year beginning , and ending								
	f corporation: International Fina								
	11-000005								
	Line Description	Line Amount / Information	Write-in / Literals						
	Categories of income	Passive Income Checkbox							
Schedu	le A Income or (Loss) Before	Adjustments							
A1	Frgn country	UK							
A2a	Deemed Dividends - Exclude								
	gross-up	9,388,611							
A2b	Deemed Dividends -Gross-up								
	Sec 78	115,282							
A3a	Other Dividends -Exclude								
	gross-up								
A3b	Other Dividends -Gross –up								
	Sec 78								
A4	Interest								
A5	Gross Rents, Royalties								
A6	Gross income fm PS								
A7	Other 7	2 722 777							
A8	Total (2a – 7)	9,503,893							
Totals	Add lines A through F	2 222 244							
	Total column 2a	9,388,611							
	Total column 2b	115,282							
	Total column 3a								
	Total column 3b								
	Total column 4								
	Total column 5								
	Total column 6								
	Total column 7	0.502.002							
A0-	Total column 8	9,503,893							
A9a A9b	Depreciation, Depletion, Amr								
	Other Expenses Expenses related to Grs Incm								
A9c A9d	Other definitely allocable ded	420.207							
A9a A9e	Total Definitely allocable ded	120,387 120,387							
A9e A10	Apportioned share of deduct	120,387							
A10	Total Deductions (9e & 10)	120,387							
A11	Total income or (loss) bfr Adj	9,383,506							
Totals	Add lines A through F	9,303,300							
i Jiais	Total column 9a								
	Total column 9b								
	Total column 9c								
	Total column 9d	120,387							
	Total column 9e	120,387							
	Total column 10	123,301							
	Total column 11	120,387							
	Total column 12	9,383,506							
Schedu		aid, Accrued, and Deemed Paid							
A1	Cr is claimed for taxes chkbx	Accrued is Checked – 12/05							
A2a	Dividends	7.001.000.10 01100.000 12/00							
A2b	Interest								
720	Intologe		L						

Form 1	118 Test 5	Foreign	Tax Credit – Corporations	2005
A2c	Rents, Royalties, Lic		Tux crount corporations	1000
A2d	Section 863(b) Incom			
A2e	Foreign Branch Incon			
A2f	Services Income			
A2g	Other			
A2h	Total Foreign Taxes F	Paid		
A3	Tax Deemed Paid	4.4	115,282	
Totals	Add lines A through F		110,202	
- Ctuic	Total column 2a			
	Total column 2b			
	Total column 2c			
	Total column 2d			
	Total column 2e			
	Total column 2f			
	Total column 2g			
	Total column h			
	Total column 3		115,282	
Schedu	le B Part II – Separa	te Foreign		
1	Total foreign taxes pa		T TUX OTCUIT	
2	Total taxes deem paid		115,282	
3	Reductions of taxes p		110,202	
4	Total carryover of fore			
5	Total foreign taxes	Jigir tax	115,282	
6	Sch J Part I, Line 11	amount	9,383,506	
7a	Total taxable income		9,383,506	
7b	Adjustments to line 7a		3,300,000	
7c	Subtract line 7b from		9,383,506	
8	Divide line 6 by line 7		1.000000	
9	Total U.S. income tax		3,190,392	
10	Credit limitation	t againet	3,190,392	
11	Separate foreign tax	credit	115,282	
	le B Part III – Summ			l
	Line Description	,	Line Amount / Information	Write-in / Literals
1	Cr for tax on passive	income	115,282	
2	Cr for tax on high w/h		,	
3	Cr for tax on fnan srv			
4	Cr for tax on shipping			
5	Cr for tax on DISC div			
6	Cr for tax on certain F	SC distr		
7	Cr for tax on gen limit	ati incm		
8	Cr for tax on income i	re-srce		
9	Total			
10	Reduction in cr for int	rnl boyct		
11	Total foreign tax cred			
Schedu	le C Part I - Dividen	ds and De	eemed Inclusions From Post-1986 U	
	Line Description		Line Amount / Information	Write-in / Literals
1	Name of Foreign Cor	p	Foreign Finance Corp.	
2	Tax Year End		12/31	
3	Country of Incorporat		UK	
4	Post-1986 Undistribut		34,432,628	See Attachment 14
5	Opening Balance in F	Post-86	0	
6a	Taxes Paid			
6b	Taxes Deemed Paid		277,263	

- 4	440 T 4 F		T 0 111 0 11	0005
	118 Test 5		Tax Credit – Corporations	2005
7	Post-1986 Foreign In	come Tx	277,263	
8a	Functional Currency		14,316,654	
8b	U.S. Dollars		9,679,489	
9	Divide Col 8a by Col	4	.4158	
10	Tax Deemed Paid		115,282	
Total	Total column 10		115,282	
Schedu		nds Paid (	Out of Pre-1987 Accumulated Profits	
	Line Description		Line Amount / Information	Write-in / Literals
1	Name of Foreign Cor	p		
2	Tax Year End			
3	Country of Incorporat			
4	Accumulated Profits	for IY		
5	Foreign Taxes Paid			
6a	Functional Currency			
6b	U.S. Dollars			
7	Divide Col 6a by Col	4		
8a	Functional Currency			
8b	U.S. Dollars			
Total	Total column 8b	1 1 1	Francisco Dec 4007 Francisco de Dec	- 6:4 -
Scheau		ea inclusi	ons From Pre-1987 Earnings and Pro	
_	Line Description		Line Amount / Information	Write-in / Literals
1	Name of Foreign Cor	р		
2	Tax Year End			
3	Country of Incorporat			
5	E&P for TY Indicated			
	Foreign Taxes Paid			
6a	Functional Currency U.S. Dollars			
6b 7		1		
8	Divide Col 6a by Col Tax Deemed Paid	4		
8b	U.S. Dollars			
Total	Total column 8			
		Tay Doom	ed Paid by First-Tier Foreign Corpor	rations
Scriedu	Line Description	I AX DECIII	Line Amount / Information	Write-in / Literals
1	Name of Foreign Cor	'n	Line Amount / imormation	Write-III7 Literals
2	Tax Year End	Υ		
3	Country of Incorporat	ion		
4	Post-1986 Undistribu			
5	Opening Balance in F			
6a	Taxes Paid			
6b	Taxes Deemed Paid			
7	Post-1986 Foreign In	come Tx		
8a	2 <sup>nd</sup> Tier Corp-Func c			
8b	1 <sup>st</sup> Tier Corp-Func cu			
9	Divide Col 8a by Col			
10	Tax Deemed Paid			
		Dividends	Paid Out of Pre-1987 Accumulated	Profits
	Line Description		Line Amount / Information	Write-in / Literals
1	Name of Foreign Cor	р		
2	Tax Year End			
3	Country of Incorporate	ion		
4				
5	Foreign Taxes Paid			

Form 1	118 Test 5	Eoroian	Tax Credit – Corporations	2005
	2 <sup>nd</sup> Tier Corp–Func c		rax Credit – Corporations	2003
6b	1 <sup>st</sup> Tier Corp-Func cu			
7	Divide Col 6a by Col	4	<u></u>	
8a			<u></u>	
8b	U.S. Dollars	<b>-</b> -	10:11 0 17: 5 : 0	
Schedu		Tax Deem	ned Paid by Second-Tier Foreign Co	
	Line Description		Line Amount / Information	Write-in / Literals
1	Name of Foreign Cor	р	<u></u>	
2	Tax Year End			
3	Country of Incorporat			
4	Post-1986 Undistribu			
5	Opening Balance in F	Post-86	<u> </u>	
6a	Taxes Paid			
6b	Taxes Deemed Paid			
7	Post-1986 Foreign In			
8a	3 <sup>rd</sup> Tier Corp–Func cu			
8b	2 <sup>nd</sup> Tier Corp-Func cu			
9	Divide Col 8a by Col	4		
10	Tax Deemed Paid			
Schedu		Dividends	Paid Out of Pre-1987 Accumulated	
	Line Description		Line Amount / Information	Write-in / Literals
1	Name of Foreign Cor	р		
2	Tax Year End			
3	Country of Incorporat			
4	Accumulated Profits	for TY		
5	Foreign Taxes Paid			
6a	3 <sup>rd</sup> Tier Corp–Func co			
6b	2 <sup>nd</sup> Tier Corp-Func cu			
7	Divide Col 6a by Col	4		
8a	Functional Currency			
8b	U.S. Dollars			
Schedu		med Paid	by Third-Tier Foreign Corporations	
	Line Description		Line Amount / Information	Write-in / Literals
1	Name of Foreign Cor	р		
2	Tax Year End			
3	Country of Incorporat			
4	Post-1986 Undistribu			
5	Opening Balance in F	Post-86		
6a	Taxes Paid			
6b	Taxes Deemed Paid			
7	Post-1986 Foreign In			
8a	4 <sup>th</sup> Tier Corp–Func cu			
8b	3 <sup>rd</sup> Tier Corp-Func currency			
9	Divide Col 8a by Col	4		
10	Tax Deemed Paid			
Schedu		emed Pai	d by Fourth-Tier Foreign Corporatio	
	Line Description		Line Amount / Information	Write-in / Literals
1	Name of Foreign Cor	р		
2	Tax Year End			
3	Country of Incorporat			
4	Post-1986 Undistribu			
5	Opening Balance in F	Post-86		
6a	Taxes Paid			

Form 1	118 Test 5 Fore	gn Tax Credit – Corporations	2005
6b	Taxes Deemed Paid	g a c c c c c c.	
7	Post-1986 Foreign Income	Tx	
8a	5 <sup>th</sup> Tier Corp–Func currency		
8b	4 <sup>th</sup> Tier Corp-Func currency		
9	Divide Col 8a by Col 4		
10	Tax Deemed Paid		
		Paid by Fifth-Tier Foreign Corporation	
Jonean	Line Description	Line Amount / Information	Write-in / Literals
1	Name of Foreign Corp		
2	Tax Year End		
3	Country of Incorporation		
4	Post-1986 Undistributed Ea	-n	
5	Opening Balance in Post-86		
6a	Taxes Paid		
6b	Taxes Deemed Paid		
7	Post-1986 Foreign Income	X	
8a	6 <sup>th</sup> Tier Corp–Func currency		
8b	5 <sup>th</sup> Tier Corp-Func currency		
9	Divide Col 8a by Col 4		
10	Tax Deemed Paid		
		finitely Allocable Deductions for Foreig	n Branches
	Line Description	Line Amount / Information	Write-in / Literals
A1	Name of Foreign Cntry or U	S	
A2	Gross Income		
A3	Definitely Allocable Deducti	on	
B1	Name of Foreign Cntry or U		
B2	Gross Income		
B3	Definitely Allocable Deducti	on	
Totals	Add lines A through F		
	Total column 2		
	Total column 3		
Schedu	le G Reductions of Taxes	Paid, Accrued, or Deemed Paid	
	Line Description	Line Amount / Information	Write-in / Literals
Α	Reduction under Sec 901(e		
В	Reduction of Oil,Gas Extrac		
С	Reduction due to Intl Boyco	t	
D	Reduction for Sec 6038(c)		
E	Other Reduction of Taxes		
	Total – Lines A through E		
Schedu	le H Part I – Research and		
	Line Description	Line Amount / Information	Write-in / Literals
Col (a)	Product line #1 SIC Code		
Col (b)		х	
1(a)(i)	Totals – Gross Sales		
1(a)(ii)	Totals – R&D Deductions		
1(a)(v)	Totals – Total R&D Deducti	on	
1(b)(vi)	Totals – Gross Income		
1(b)(vii)	Totals – Total R&D Deducti		
1(c)	Totals – Total R&D Deducti	on	
	Not Definitely Allocable		
2(a)(i)	Total to be App – Gross Sal	es	
2(a)(ii)	Total to be App – R&D		
	Deductions		

Form 1	118 Test 5 Foreign	Tax Credit – Corporations	2005
2(a)(v)	Total to be App – Total R&D	·	·
	Deduction		
2(b)	Tot to be App – Gross		
(vi)	Income		
2(b)	Tot to be App – Total R&D		
(vii)	Deduction		
2(c)	Tot to be App – Total R&D		
	Deduction Not Definitely		
	Allocable		
3a(a)(i)	Gen limit Incm – Gross Sales		
3a(a)	Gen limit Incm – R&D		
(ii)	Deductions		
3a(a)	Gen limit Incm – Total R&D		
(v)	Deduction		
3a(b)	Gen limit Incm – Gross		
(vi)	Income Gen limit Incm – Total R&D		
3a(b)	Gen limit incm – Total R&D   Deduction		
(vii) 3a(c)	Gen limit Incm – Total R&D		
Ja(C)	Deduction Not Definitely		
	Allocable		
3b(a)(i)	Passive Income – Gross Sales		
3b(a)	Passive Income – R&D		
(ii)	Deductions		
3b(a)	Passive Income – Total R&D		
(v)	Deduction		
3b(b)	Passive Income – Gross		
(vi)	Income		
3b(b)	Passive Income – Total R&D		
(vii)	Deduction		
3b(c)	Passive Income – Total R&D		
	Deduction Not Definitely		
0 - ( - ) (')	Allocable		
3c(a)(i)	High w/hold Intr – Gross Sales		
3c(a)	High w/hold Intr – R&D		
(ii)	Deductions High w/hold Intr – Total R&D		
3c(a) (v)	Deduction		
3c(b)	High w/hold Intr – Gross		
(vi)	Income		
3c(b)	High w/hold Intr – Total R&D		
(vii)	Deduction		
3c(c)	High w/hold Intr – Total R&D		
` ′	Deduction Not Definitely		
	Allocable		
3d(a)(i)	Financial Srvc Incm – Gross		
	Sales		
3d(a)	Financial Srvc Incm – R&D		
(ii)	Deduction		
3d(a)	Financial Srvc Incm – Total		
(v)	R&D Deduction		
3d(b)	Financial Srvc Incm – Gross		
(vi)	Income		

Form 1	118 Test 5 Foreign	Tax Credit – Corporations	2005
3d(b)	Financial Srvc Incm – Total		
(vii)	R&D Deduction		
3d(c)	Financial Srvc Incm – Total		
	R&D Deduction Not Definitely		
2-(-)(:)	Allocable		
3e(a)(i)	Shipping Incm – Gross Sales		
3e(a) (ii)	Shipping Incm – R&D Deduction		
3e(a)	Shipping Incm – Total R&D		
(v)	Deduction		
3e(b)	Shipping Incm – Gross		
(vi) ´	Income		
3e(b)	Shipping Incm – Total R&D		
(vii)	Deduction		
3e(c)	Shipping Incm – Total R&D		
	Deduction Not Definitely Allocable		
3f(a)(i)	Frgn Trd Incm – Gross Sales		
3f(a)(i)	Frgn Trd Incm – R&D		
(ii)	Deduction		
3f(a)	Frgn Trd Incm – Total R&D		
(v)	Deduction		
3f(b)	Frgn Trd Incm – Gross		
(vi)	Income		
3f(b)	Frgn Trd Incm – Total R&D		
(vii)	Deduction Table D&D		
3f(c)	Frgn Trd Incm – Total R&D Deduction Not Definitely		
	Allocable		
3g(a)(i)	Sec 901j incm – Gross Sales		
3g(a)	Sec 901j incm – R&D		
(ii)	Deduction		
3g(a)	Sec 901j incm – Total R&D		
(v)	Deduction		
3g(b)	Sec 901j incm – Gross		
(vi)	Income Sec 901j incm – Total R&D		
3g(b) (vii)	Deduction		
3g(c)	Sec 901j incm – Total R&D		
(1)	Deduction Not Definitely		
	Allocable		
3h(a)(i)	Treaty resource Incm – Gross Sales		
3h(a)	Treaty resource Incm – R&D		
(ii)	Deduction		
3h(a)	Treaty resource Incm – Total		
(v)	R&D Deduction		
3h(b)	Treaty resource Incm – Gross		
(vi)	Income Tractive and Income Total		
3h(b) (vii)	Treaty resource Incm – Total R&D Deduction		
3h(c)	Treaty resource Incm – Total		
0.1(0)	R&D Deduction Not Definitely		
	Allocable		

Form 1118 Test 5 Foreign Tax Credit – Corporations 2005					2005	
4(a)(i)	Total foreign – Gross		Tax Cleuit - (	Jorporations		2003
		Sales				
4(a)(ii)	Total foreign – R&D Deduction					
4(a)(v)	-					
4(a)(v)	Deduction					
4(b)	Deduction					
(vi)	Total foreign – Gross	Income				
4(b)	Total foreign – Total F					
(vii)	Deduction					
4(c)	Total foreign – Total F	R&D				
, ,	Deduction Not Definite					
	Allocable					
Schedu	le H Part II – Interest	Deduction				
	Line Description		Line Amount /	Information	Write-ii	n / Literals
Col (a)	Avg Value of Assets of					
1a(i)	Totals – Nonfinancial					
1a(ii)	Totals – Financial Cor					
1a(b)	Totals – Interest Dedu	ıctions				
(iii)	Nonfinancial Corp					
1a(b)	Totals – Interest Dedu	ıctions				
(iv)	Financial Corp					
1a(c)	Totals - All Other Ded					
4 ( 1)	Not Definitely Allocable					
1a(d)	Totals - Totals					
1b(i)	Temp Regs 1.861-10	ı (e) –				
1b(ii)	Nonfinancial Corp Temp Regs 1.861-10	Γ(ρ)				
10(11)	Financial Corp	( <del>e</del> ) –				
1b(b)	Temp Regs 1.861-10	Γ(e) –				
(iii)	Interest Deductions	. (0)				
(,	Nonfinancial Corp					
1b(b)	Temp Regs 1.861-10	Γ(e) –				
(iv)	Interest Deductions F					
	Corp					
1b(c)	Temp Regs 1.861-10					
	Other Deductions Not					
41.7.	Definitely Allocable					
1b(d)	Temp Regs 1.861-10	I (e) -				
10(:)	Totals Temp Regs 1.861-10	г				
1c(i)	Nonfinancial Corp	. –				
1c(ii)	Temp Regs 1.861-10	Γ_				
. 5(11)	Financial Corp	•				
1c(b)	Temp Regs 1.861-10	Γ –				
(iii)	Interest Deductions					
	Nonfinancial Corp					
1c(b)	Temp Regs 1.861-10					
(iv)	Interest Deductions F	inancial				
	Corp					
1c(c)	Temp Regs 1.861-10					
	Other Deductions Not					
4 ( );	Definitely Allocable	<u> </u>				
1c(d)	Temp Regs 1.861-10	I -				
	Totals					

Form 1	118 Test 5 Foreign	Tax Credit – Corporations	2005
1d(i)	Assets excl fm apprmnt		
	forumula - Nonfinancial Corp		
1d(ii)	Assets excl fm apprmnt		
	forumula – Financial Corp		
1d(b)	Assets excl fm apprmnt		
(iii)	forumula – Interest		
	Deductions Nonfinancial Corp		
1d(b)	Assets excl fm apprmnt		
(iv)	forumula – Interest		
4.17.	Deductions Financial Corp		
1d(c)	Assets excl fm apprmnt		
	forumula - All Other Deductions Not Definitely		
	Allocable		
1d(d)	Assets excl fm apprmnt		
14(4)	forumula - Totals		
2a(i)	Total to be apportioned –		
	Nonfinancial Corp		
2a(ii)	Total to be apportioned –		
. ,	Financial Corp		
2a(b)	Total to be apportioned –		
(iii)	Interest Deductions		
	Nonfinancial Corp		
2a(b)	Total to be apportioned –		
(iv)	Interest Deductions Financial Corp		
2a(c)	Total to be apportioned - All		
Za(C)	Other Deductions Not		
	Definitely Allocable		
2a(d)	Total to be apportioned -		
( )	Totals		
3a(i)	Gen Limt – Nonfinancial Corp		
3a(ii)	Gen Limt – Financial Corp		
3a(b)	Gen Limt – Interest		
(iii)	Deductions Nonfinancial Corp		
3a(b)	Gen Limt – Interest		
(iv)	Deductions Financial Corp		
3a(c)	Gen Limt - All Other Deductions Not Definitely		
	Allocable		
3a(d)	Gen Limt - Totals		
3b(i)	Passive Income –		
(.)	Nonfinancial Corp		
3b(ii)	Passive Income – Financial		
	Corp		
3b(b)	Passive Income – Interest		
(iii)	Deductions Nonfinancial Corp		
3b(b)	Passive Income – Interest		
(iv)	Deductions Financial Corp		
3b(c)	Passive Income - All Other		
	Deductions Not Definitely		
2h (-1)	Allocable		
3b(d)	Passive Income - Totals		

Form 1	118 Test 5	Foreian	Tax Credit – Corporations	2005
3c(i)	High w/holding tax int -			
	Nonfinancial Corp			
3c(ii)	High w/holding tax int -	-		
. ,	Financial Corp			
3c(b)	High w/holding tax int -	-		
(iii)	Interest Deductions			
	Nonfinancial Corp			
3c(b)	High w/holding tax int -			
(iv)	Interest Deductions Financial Corp			
20/01	Corp			
3c(c)	High w/holding tax int - Other Deductions Not	· All		
	Definitely Allocable			
3c(d)	High w/holding tax int -	· Totals		
3d(i)	Finan srvcs incm –	10.010		
Ju(1)	Nonfinancial Corp			
3d(ii)	Finan srvcs incm – Fin	ancial		
`'	Corp			
3d(b)	Finan srvcs incm – Inte			
(iii)	Deductions Nonfinanci			
3d(b)	Finan srvcs incm – Inte			
(iv)	Deductions Financial C			
3d(c)	Finan srvcs incm - All (			
	Deductions Not Definit Allocable	eıy		
3d(d)	Finan srvcs incm - Totals			
3e(i)	Shipping Incm – Nonfinancial			
36(1)	Corp	idilolai		
3e(ii)	Shipping Incm – Finan	cial		
	Corp	-		
3e(b)	Shipping Incm – Intere	st		
(iii)	Deductions Nonfinanci	al Corp		
3e(b)	Shipping Incm – Intere			
(iv)	Deductions Financial C			
3e(c)	Shipping Incm - All Oth			
	Deductions Not Definit	eıy		
30(4)	Allocable			
3e(d) 3f(i)	Shipping Incm - Totals Frgn trade income –			
31(1)	Nonfinancial Corp			
3f(ii)	Frgn trade income – Fi	nancial		
(,	Corp			
3f(b)	Frgn trade income – In	terest		
(iii)	Deductions Nonfinancial Corp			
3f(b)	Frgn trade income – Interest			
(iv)	Deductions Financial Corp			
3f(c)	Frgn trade income - All			
	Deductions Not Definit	ely		
05( 1)	Allocable			
3f(d)	Frgn trade income - To	tais		
3g(i)	FSC or fmr FSC –			
2 (::)	Nonfinancial Corp	nois		
3g(ii)	FSC or fmr FSC – Fina	anciai		
	Corp			

Form 1	118 Test 5 Foreign	Tax Credit – Corporations	2005
3g(b)	FSC or fmr FSC – Interest		·
(iii)	Deductions Nonfinancial Corp		
3g(b)	FSC or fmr FSC – Interest		
(iv)	Deductions Financial Corp		
3g(c)	FSC or fmr FSC - All Other		
	Deductions Not Definitely		
	Allocable		
3g(d)	FSC or fmr FSC - Totals		
3h(i)	DISC or fmr DISC –		
	Nonfinancial Corp		
3h(ii)	DISC or fmr DISC – Financial		
	Corp		
3h(b)	DISC or fmr DISC – Interest		
(iii)	Deductions Nonfinancial Corp		
3h(b)	DISC or fmr DISC – Interest		
(iv)	Deductions Financial Corp		
3h(c)	DISC or fmr DISC - All Other		
	Deductions Not Definitely		
2h/al\	Allocable		
3h(d)	DISC or fmr DISC - Totals		
3i(i)	Sec 901j incm – Nonfinancial Corp		
3i(ii)	Sec 901j incm – Financial		
31(11)	Corp		
3i(b)	Sec 901j incm – Interest		
(iii)	Deductions Nonfinancial Corp		
3i(b)	Sec 901j incm – Interest		
(iv)	Deductions Financial Corp		
3i(c)	Sec 901j incm - All Other		
` '	Deductions Not Definitely		
	Allocable		
3i(d)	Sec 901j incm - Totals		
3j(i)	Treaty resource Incm –		
	Nonfinancial Corp		
3j(ii)	Treaty resource Incm –		
	Financial Corp		
3j(b)	Treaty resource Incm –		
(iii)	Interest Deductions		
01(1)	Nonfinancial Corp		
3j(b)	Treaty resource Incm –		
(iv)	Interest Deductions Financial		
2:/->	Corp		
3j(c)	Treaty resource Incm - All		
	Other Deductions Not Definitely Allocable		
3j(d)	Treaty resource Incm - Totals		
4(i)	Total Frgn- Nonfinancial Corp		
4(ii)	Total Frgn – Financial Corp		
4(b)	Total Frgn – Interest		
(iii)	Deductions Nonfinancial Corp		
4(b)	Total Frgn – Interest		
(iv)	Deductions Financial Corp		
4(c)	Total Frgn - All Other Deds		
'(")	Not Def Allcbl		
	i.		

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

Test 5	ule J (1118)	(Loss) Ca of Limitat Recharac Foreign L	tments to Separate Limitation Income Categories for Determining Numerators itation Fractions, Year-End racterization Balances, and Overall In Loss Account Balances			
	For calendar year 2005, or other tax year beginning , and ending					
	Name of corporation: International Finance Incorporated					
	EIN: 11-0000005  Part I Adjustments to Separate Limitation Income or (Losses) in Determining Numerators of Lim					
Fraction		parate Limit	· · ·			
	Line Description		Line Amount / Information	Write-in / Lite	rals	
1(i)	Incm before adj – Ge					
1(ii)	Incm before adj – Pas		9,383,506			
1(iii)	Incm before adj – Hig					
1(iv)	Incm before adj – Fin					
1(v)	Incm before adj – Shi					
1(vi)	Incm before adj – DISC					
1(vii)	Incm before adj – Frg					
1(viii)	Incm before adj – FS					
1(ix)	Incm before adj – Oth					
2a(i)	Gen limit incm – Gen					
2a(ii)	Gen limit incm – Pass					
2a(iii)	Gen limit incm – High w/hold int					
2a(iv)	Gen limit incm – Financial srvcs					
2a(v)	Gen limit incm – Shipping incm					
2a(vi)	Gen limit incm – DISC dividends					
2a(vii)	Gen limit incm – Frgn trd incm					
2a(viii)						
2a(ix)	Gen limit incm – Other income					
2b(i)	Passive incm – Gen limitation					
2b(ii)	Passive incm – Passi					
2b(iii)	Passive incm – High					
2b(iv)	Passive incm – Financial srvcs					
2b(v)	Passive incm – Shipping incm					
2b(vi)	Passive incm – DISC		<u></u>			
2b(vii)	Passive incm – Frgn					
2b(viii)	Passive incm – FSC					
2b(ix)	Passive incm – Other					
2c(i)	High w/hld incm – Ge					
2c(ii)	High w/hld incm – Pa					
2c(iii) 2c(iv)	High w/hld incm – Hig High w/hld incm – Fin					
2c(iv) 2c(v)						
2c(v) 2c(vi)	High w/hld incm – Shipping incm					
2c(vii)	High w/hld incm – DISC dividends					
2c(viii)	• •					
2c(ix)						
2d(i)	Fin srvcs incm – Gen					
2d(ii)	Fin srvcs incm – Pass					
2d(iii)	Fin srvcs incm – High					
2d(iv)	Fin srvcs incm – Fina					
2d(v)	Fin srvcs incm – Ship					
	<u> </u>	ping mom		L		

Schedu Test 5	ule J (1118)		ents to Separate Limitation In Ategories for Determining Nu	
10010	'		tion Fractions, Year-End	
			eterization Balances, and Over	erall
			oss Account Balances	
2d(vi)	Fin srvcs incm – DISC			
2d(vii)	Fin srvcs incm – Frgn			
2d(viii)	Fin srvcs incm – FSC			
2d(ix)	Fin srvcs incm – Othe			
2e(i)	Shipping incm – Gen			
2e(ii)	Shipping incm – Pass			
2e(iii)	Shipping incm – High			
2e(iv)	Shipping incm – Final			
2e(v)	Shipping incm – Ship			
2e(vi)	Shipping incm – DISC			
2e(vii)	Shipping incm – Frgn			
2e(viii)	Shipping incm – FSC			
2e(ix)	Shipping incm – Othe			
2f(i)	DISC dividends – Ger			
2f(ii)	DISC dividends - Pas	ssive incm		
2f(iii)	DISC dividends - Hig	h w/hold int		
2f(iv)	DISC dividends - Fina	ancial srvcs		
2f(v)	DISC dividends - Shi	pping incm		
2f(vi)	DISC dividends - DIS	C dividends		
2f(vii)	DISC dividends - Frg	n trd incm		
2f(viii)	DISC dividends – FS0	C distribution		
2f(ix)	DISC dividends - Oth	er income		
2g(i)	Frgn trd incm – Gen li	imitation		
2g(ii)	Frgn trd incm – Passi	ve incm		
2g(iii)	Frgn trd incm – High	w/hold int		
2g(iv)	Frgn trd incm – Finan	cial srvcs		
2g(v)	Frgn trd incm – Shipp	ing incm		
2g(vi)	Frgn trd incm – DISC of	dividends		
2g(vii)	Frgn trd incm – Frgn t	trd incm		
2g(viii)	Frgn trd incm - FSC	distribution		
2g(ix)	Frgn trd incm – Other	income		
2h(i)	FSC distribution – Gen	limitation		
2h(ii)	FSC distribution – Pas	sive incm		
2h(iii)	FSC distribution – High	w/hold int		
2h(iv)	FSC distribution – Fina	incial srvcs		
2h(v)	FSC distribution – Ship	ping incm		
2h(vi)	FSC distribution – DISC	dividends		
2h(vii)	FSC distribution – Frgr			
2h(viii)	FSC distribution – FSC	distribution		
2h(ix)	FSC distribution – Other	er income		
2i(i)	Other income – Gen I	imitation		
2i(ii)	Other income – Passi			
2i(iii)	Other income – High			
2i(iv)	Other income – Finan			
2i(v)	Other income – Shipp			
2i(vi)	Other income – DISC			
2i(vii)	Other income – Frgn			
2i(viii)	Other income – FSC	distribution		

Test 5 (Loss) Car of Limitati Recharact		ents to Separate Limitation In Ategories for Determining Nu tion Fractions, Year-End Eterization Balances, and Ov Loss Account Balances	umerators	
2i(ix)	Other income - Other	income		
3(i)	Subtotal – Gen limitation			
3(ii)	Subtotal – Passive inc	:m	9,383,506	
3(iii)	Subtotal – High w/holo	d int		
3(iv)	Subtotal – Financial si			
3(v)	Subtotal – Shipping in	cm		
3(vi)	Subtotal – DISC dividen			
3(vii)	Subtotal – Frgn trd inc	:m		
3(viii)	Subtotal – FSC distribu			
3(ix)	Subtotal – Other incor			
4(i)	Overall frgn loss – Ge			
4(ii)	Overall frgn loss – Pas			
4(iii)	Overall frgn loss – Hig			
4(iv)	Overall frgn loss – Fina			
4(v)	Overall frgn loss – Shi			
4(vi)	Overall frgn loss – DIS			
4(vii)	Overall frgn loss – Disc dividends  Overall frgn loss – Frgn trd incm			
4(viii)	Overall frgn loss – FS0			
4(ix)	Overall frgn loss – Other income			
5(i)	Recpt frgn loss – Gen			
5(ii)	Recpt frgn loss – Pass			
5(iii)	Recpt frgn loss – High			
5(iv)	Recpt frgn loss – Fina			
5(v)	Recpt frgn loss – Ship			
5(vi)	Recpt frgn loss – Ship			
5(vii)	Recpt frgn loss – Frgn			
5(viii)	Recpt frgn loss – FSC			
5(ix)	Recpt frgn loss – Othe			
6(i)	Subtotal (In 6)– Gen li			
6(ii)	Subtotal (In 6)– Passiv			
6(iii)	Subtotal (In 6)– High v			
6(iv)	· · · · · ·			
6(v)	Subtotal (In 6) - Finance			
6(vi)	Subtotal (In 6) – Shippi			
6(vii)	Subtotal (In 6)– DISC d Subtotal (In 6)– Frgn t			
6(viii)	Subtotal (In 6)– FSC d			
6(ix)	` ′			
7a(i)	Subtotal (In 6)— Other income			
7a(ii)	Gen limit incm – Gen limitation Gen limit incm – Passive incm			
7a(iii)				
7a(iii) 7a(iv)	Gen limit incm – High w/hold int Gen limit incm – Financial srvcs			
7a(iv) 7a(v)	<del>i</del>			
7a(v) 7a(vi)	Gen limit incm – Shipping incm Gen limit incm – DISC dividends			
7a(vi) 7a(vii)	Gen limit incm – Frgn			
7a(vii) 7a(viii)	Gen limit incm – Fign			
7a(ix)	Gen limit incm – Other			
7b(i)	Passive incm – Gen li			
7b(ii)	Passive incm – Passiv	e incm		

Test 5 (Loss) Car of Limitati Recharact		ents to Separate Limitation In Ategories for Determining Nur tion Fractions, Year-End Aterization Balances, and Ove Account Balances	merators	
71- (:::)			loss Account Balances	
7b(iii)	Passive incm – High			
7b(iv)	Passive incm – Finan			
7b(v)	Passive incm – Shipp			
7b(vi)	Passive incm – DISC dividends			
7b(vii)	Passive incm – Frgn			
7b(viii)	Passive incm – FSC			
7b(ix)	Passive incm – Other			
7c(i)	High w/hld incm – Ge			
7c(ii)	High w/hld incm – Pa			
7c(iii)	High w/hld incm – Hig			
7c(iv)	High w/hld incm – Fin			
7c(v)	High w/hld incm – Sh			
7c(vi)	High w/hld incm – DIS			
7c(vii)	High w/hld incm – Fro	gn trd incm		
7c(viii)	High w/hld incm - FS	C distribution		
7c(ix)	High w/hld incm – Oth	ner income		
7d(i)	Fin srvcs incm – Gen limitation			
7d(ii)	Fin srvcs incm – Passive incm			
7d(iii)	Fin srvcs incm – High w/hold int			
7d(iv)	Fin srvcs incm – Financial srvcs			
7d(v)	Fin srvcs incm – Shipping incm			
7d(vi)	Fin srvcs incm – DISC dividends			
7d(vii)	Fin srvcs incm – Frgn	trd incm		
7d(viii)	Fin srvcs incm - FSC	distribution		
7d(ix)	Fin srvcs incm - Othe	er income		
7e(i)	Shipping incm - Gen	limitation		
7e(ii)	Shipping incm – Pass	sive incm		
7e(iii)	Shipping incm – High	w/hold int		
7e(iv)	Shipping incm – Final			
7e(v)	Shipping incm – Ship			
7e(vi)	Shipping incm – DISC			
7e(vii)	Shipping incm – Frgn			
7e(viii)	Shipping incm – FSC			
7e(ix)	Shipping incm – Othe			
7f(i)	DISC dividends – Ger			
7f(ii)	DISC dividends – Pas			
7f(iii)	DISC dividends – Hig			
7f(iv)	DISC dividends – Financial srvcs			
7f(v)	DISC dividends – Shipping incm			
7f(vi)	DISC dividends – DIS			
7f(vii)	DISC dividends – Frg			
7f(viii)	DISC dividends – FS			
7f(ix)	DISC dividends – Oth			
7g(i)	Frgn trd incm – Gen I			
7g(ii)	Frgn trd incm – Passi			
7g(iii)	Frgn trd incm – High			
7g(iv)	Frgn trd incm – Finan			
7g(v)	Frgn trd incm – Shipp			
· 3(* <i>)</i>	<sub>L</sub> . 1911 a.a mont – Snipp	mig intom		

Schedu Test 5	ule J (1118)	(Loss) Ca of Limitat Recharac	ents to Separate Limitation In Ategories for Determining Nu- tion Fractions, Year-End Eterization Balances, and Ov Loss Account Balances	ımerators
7g(vi)	Frgn trd incm – DISC d			
7g(vii)	Frgn trd incm – Frgn tr			
7g(viii)	Frgn trd incm – FSC d			
7g(ix)	Frgn trd incm – Other			
7h(i)	FSC distribution – Gen			
7h(ii)	FSC distribution – Pass			
7h(iii)	FSC distribution – High			
7h(iv)	FSC distribution – Final			
7h(v)	FSC distribution – Ship			
7h(vi)	FSC distribution – DISC			
7h(vii)	FSC distribution – Frgn			
7h(viii)	FSC distribution – FSC			
7h(ix)	FSC distribution – Othe			
7i(i)	Other income – Gen li			
7i(ii)	Other income – Passiv			
7i(iii)	Other income - High v			
7i(iv)	Other income – Finance			
7i(v)	Other income - Shippi			
7i(vi)	Other income - DISC d	_		
7i(vii)	Other income - Frgn t	rd incm		
7i(viii)	Other income - FSC d			
7i(ix)	Other income - Other	income		
8(i)	Subtotal (In 8)- Gen li	mitation		
8(ii)	Subtotal (In 8) - Passi	ve incm	9,383,506	
8(iii)	Subtotal (In 8)– High v	v/hold int		
8(iv)	Subtotal (In 8)- Finance	cial srvcs		
8(v)	Subtotal (In 8)– Shippi	ng incm		
8(vi)	Subtotal (In 8)– DISC d	ividends		
8(vii)	Subtotal (In 8) – Frgn	trd incm		
8(viii)	Subtotal (In 8)– FSC d	istribution		
8(ix)	Subtotal (In 8) – Other	income		
9(i)	Subtotal (In 9)– Gen li			
9(ii)	Subtotal (ln 9) – Passi	ve incm	9,383,506	
9(iii)	Subtotal (In 9)– High v			
9(iv)	Subtotal (In 9)– Financ			
9(v)	Subtotal (In 9)– Shippi			
9(vi)	Subtotal (In 9)- DISC d			
9(vii)	Subtotal (In 9) – Frgn			
9(viii)	Subtotal (In 9)– FSC d			
9(ix)	Subtotal (In 9) – Other			
10(i)	Allocation CY – Gen li			
10(ii)	Allocation CY – Passiv			
10(iii)	Allocation CY – High v			
10(iv)	Allocation CY – Finance			
10(v)	Allocation CY – Shippi			
10(vi)	Allocation CY – DISC d			
10(vii)	Allocation CY – Frgn t			
10(viii)	Allocation CY – FSC d	Istribution		

Schedu Test 5	ule J (1118)	(Loss) Ca of Limita Recharac	ents to Separate Limitation In ategories for Determining Nu- tion Fractions, Year-End cterization Balances, and Ov Loss Account Balances	ımerators
10(iv)	Allogation CV Other			
10(ix)	Allocation CY – Other			
11(i)	Num Limit Frac – Gei		0.000.500	
11(ii)	Num Limit Frac – Pas		9,383,506	
11(iii)	Num Limit Frac – Hig			
11(iv)	Num Limit Frac – Fina			
11(v)	Num Limit Frac – Shi			
11(vi)	Num Limit Frac – DIS			
11(vii)	Num Limit Frac – Frg			
11(viii)	Num Limit Frac – FS0			
11(ix)	Num Limit Frac – Oth		0	-4 Mars 4 Da Da al
Part II			Separate Limitation Income Tha	at Must Be Recharacterized
a(i)	Gen limit incm – Gen			
a(ii)	Gen limit incm – Pass			
a(iii)	Gen limit incm – High			
a(iv)	Gen limit incm – Fina			
a(v)	Gen limit incm – Ship			
a(vi)	Gen limit incm – DISC			
a(vii)	Gen limit incm – Frgn			
a(viii)	Gen limit incm – FSC			
a(ix)	Gen limit incm – Othe			
b(i)	Passive incm – Gen I			
b(ii)	Passive incm – Passi			
b(iii)	Passive incm – High			
b(iv)	Passive incm – Finan			
b(v)	Passive incm – Shipp			
b(vi)	Passive incm – DISC			
b(vii)	Passive incm – Frgn			
b(viii)	Passive incm – FSC			
b(ix)	Passive incm – Other			
c(i)	High w/hld incm – Ge			
c(ii)	High w/hld incm – Pa			
c(iii)	High w/hld incm – Hig			
c(iv)	High w/hld incm – Fin	ancial srvcs		
c(v)	High w/hld incm – Sh			
c(vi)	High w/hld incm – DIS			
c(vii)	High w/hld incm – Fro			
C(viii)	High w/hld incm – FS			
c(ix)	High w/hld incm – Otl			
d(i)	Fin srvcs incm – Gen			
d(ii)	Fin srvcs incm – Pass			
d(iii)	Fin srvcs incm – High			
d(iv)	Fin srvcs incm – Fina			
d(v)	Fin srvcs incm – Ship			
d(vi)	Fin srvcs incm – DISC			
d(vii)	Fin srvcs incm – Frgn			
d(viii)	Fin srvcs incm – FSC			
d(ix)	Fin srvcs incm – Othe			
e(i)	Shipping incm – Gen	limitation		

Schedu Test 5	ule J (1118)	(Loss) Ca of Limitat Recharac	ents to Separate Limitation In Ategories for Determining Nu- tion Fractions, Year-End Aterization Balances, and Ove Acoos Account Balances	ımerators
e(ii)	Shipping incm – Pass			
e(iii)	Shipping incm – High			
e(iv)	Shipping incm – Fina			
e(v)	Shipping incm – Ship			
e(vi)	Shipping incm – DISC	<u> </u>		
e(vii)	Shipping incm – Frgn			
e(viii)	Shipping incm – FSC			
e(ix)	Shipping incm – Othe			
f(i)	DISC dividends – Ge			
f(ii)	DISC dividends – Ge			
f(iii)	DISC dividends – Hig			
f(iv)	DISC dividends – Fin			
f(v)	DISC dividends – Fin			
f(vi)	DISC dividends – Sili			
f(vii)				
f(viii)	DISC dividends – Frg DISC dividends – FS			
f(ix)	DISC dividends – PSt DISC dividends – Oth			
g(i)	Frgn trd incm – Gen I			
g(ii)	Frgn trd incm – Passi			
g(iii)	Frgn trd incm – High Frgn trd incm – Finan			
g(iv)				
g(v)	Frgn trd incm – Shipp			
g(vi)	Frgn trd incm – DISC			
g(vii)	Frgn trd incm – Frgn			
g(viii)	Frgn trd incm – FSC			
g(ix)	Frgn trd incm – Other			
h(i)	FSC distribution – Ger			
h(ii)	FSC distribution – Pas			
h(iii)	FSC distribution – High			
h(iv)	FSC distribution – Fina			
h(v)	FSC distribution – Ship			
h(vi)	FSC distribution – DISC			
h(vii)	FSC distribution – Frgr			
h(viii)	FSC distribution – FSC			
h(ix)	FSC distribution – Other			
i(i)	Other income – Gen			
i(ii) i(iii)	Other income – Pass			
	Other income – High			
i(iv)	Other income – Finar			
i(v)	Other income – Shipp			
i(vi) i(vii)	Other income – DISC			
i(viii)	Other income – Frgn Other income – FSC			
i(ix)	Other income – PSC			
Part III			t Balances (section 904(f)(1))	
1(i)	Begn balance – Gen		11 Dalances (Section 304(1)(1))	
1(ii)	Begn balance – Pass			
	_ <u> </u>			
1(iii)	Begn balance – High	w/noid int		

Schedi Test 5	ule J (1118)	(Loss) Ca of Limitat Recharac	ents to Separate Limitation In Itegories for Determining Nution Fractions, Year-End Iterization Balances, and Ove Loss Account Balances	ımerators
1(iv)	Begn balance – Finar			•
1(v)	Begn balance – Shipp			
1(vi)	Begn balance – DISC			
1(vii)	Begn balance – Frgn			
1(viii)	Begn balance – FSC			
1(ix)	Begn balance – Other			
2(i)	CY additions – Gen li			
2(ii)	CY additions – Passiv			
2(iii)	CY additions – High v			
2(iv)	CY additions – Finance			
2(v)	CY additions – Shippi			
2(vi)	CY additions – DISC d			
2(vii)	CY additions – Frgn t			
2(viii)	CY additions – Frgn to			
2(ix)	CY additions – FSC of			
3(i)	CY reductions – Gen			
3(ii)				
3(iii)	CY reductions – Pass CY reductions – High			
3(iv)				
	CY reductions – Final			
3(v)	CY reductions - Ship			
3(vi)	CY reductions – DISC			
3(vii) 3(viii)	CY reductions – Frgn			
	CY reductions – FSC			
3(ix)	CY reductions – Othe			
4(i)	Subtotal (In 4) – Gen			
4(ii)	Subtotal (In 4) – Pass			
4(iii)	Subtotal (In 4) – High			
4(iv)	Subtotal (In 4) – Finar			
4(v)	Subtotal (In 4) – Shipp			
4(vi)	Subtotal (In 4) – DISC			
4(vii)	Subtotal (In 4) – Frgn			
4(viii)	Subtotal (In 4) – FSC			
4(ix)	Subtotal (In 4) – Othe			
5(i)	CY recapture - Gen I			
5(ii)	CY recapture - Passi			
5(iii)	CY recapture - High			
5(iv)	CY recapture - Finan			
5(v)	CY recepture - Shipp			
5(vi)	CY recapture - DISC of			
5(vii) 5(viii)	CY recepture - Frgn t			
	CY recapture - FSC of			
5(ix)	CY recapture – Other			
6(i)	Ending balance – Ger			
6(ii)	Ending balance – Pas			
6(iii)	Ending balance – Hig			
6(iv)	Ending balance – Fin			
6(v)	Ending balance – Shi			
6(vi)	Ending balance – DIS	C dividends		

Schedi Test 5	ule J (1118)	(Loss) Ca of Limita Recharac	ents to Separate Limitation I ategories for Determining Nu- tion Fractions, Year-End cterization Balances, and Ov Loss Account Balances	umerators	
6(vii)	Ending balance – Frgn trd incm				
6(viii)	Ending balance – FSC distribution				
6(ix)	Ending balance – Oth	ner income			

Form	5471 Test 5	_		eturn of U.S. Pe ertain Foreign Co		-	
Annua	Accounting Period be		01/01	, 2005, ending		, 2005	
Part I				<del>, , , , , , , , , , , , , , , , , , , </del>		, , , , , , , , , , , , , , , , , , ,	
	Name and Address:	Internati	ional Fina	ance Incorporated	35 Any	Street, Anytow	n, NY 10006
	Line Description		Line An	nount / Info	Write	in / Literal	
Α	EIN		11-0000	005			
В	Category of filer checkboxes		Box 4 a	nd 5 Checked			
С	Total % of frgn corp stock		100				
	Filer's tax year begin	ning <b>0</b>	1/01	, 2005, ending	12/31	, 2005	
D(1)	Name						
D(2)	Address						
D(3)	Identifying Number						
D(4)	Check applicable box	es					
			Corpora Street, I	Finance ation 75 Any Birmingham			
1a	Name/address of frgr	1 corp	England	1 126375			
1b	EIN, if any		1114				
1c	Cnty whose laws inco		UK				
1d	Date of Incorporation		01/01/90				
1e	Principal place of business			Kingdom			
1f	Principal business ac	t code	523900 Other F	inancial			
1g	Principal business activity		Investm	ent			
1h	Functional currency		British	Pound			
2a	U.S. name, address,	EIN					
2b(i)	Taxable income or (lo	oss)					
2b(ii)	U.S. income tax paid	,					
2c	Frgn corp name, add		Street, I	Addams 75 Any Birmingham d 126375			
2d	Name, add of person						
Sch A							
(a)	Desc of each class of		Commo				
(b)(i)	Beg of annual acct period			1,000			
(b)(ii)	End of annual acct pe			1,000	)		
(a)	Desc of each class of		Preferre				
(b)(i)	Beg of annual acct pe			258,280			
(b)(ii)	End of annual acct pe			258,280	)		
Sch B	U.S. Shareholders of	f Foreig					
(a)	Name, add, EIN of sh	ırholdr	Incorpo	tional Finance brated 35 Any Anytown, NY 11-0000005			
(b)	Desc of each class of		Commo				
(c)	Number shares held			1,000	)		
(d)	Number shares held			1,000			
(e)	Pro rata share of sub			100			
(a)	Name, add, EIN of sh		Incorpo	tional Finance orated 35 Any Anytown, NY 11-0000005			

Form 5471 Test 5 Inform		nation Return	of U.S.	Pers	ons With		
		Respe	ect to Certain	Foreign	Cor	porations	
(b)	Desc of each class of		Class B Preferred				
(c)	Number shares held a	t beg		258	,280		
(d)	Number shares held a	t end		258	,280		
(e)	Pro rata share of subp	art F			100		
Sch C	Income Statement				'		
			Func Curr	US Doll	ars		
1a	Gross receipt or sales						
1b	Returns and allowance	es					
1c	Subtract line 1b fm line	e 1a					
2	Cost of goods sold						
3	Gross profit						
4	Dividends						
5	Interest		8,224,411	5,560	,524		
6	Gross,rents,royalties,li	ic fees	14,988,962	10,134			
7	Net gain or (loss)						
8	Other income						
9	Total income		23,213,373	15,694	,561		
10	Compensation of office	ers					
11	Rents, royalties, licens		2,588,175	1,749	,865		
12	Interest		36,977		,000		
13	Deprec not deduc else	where	23,211		,,,,,,		
14	Depletion						
15	Taxes		121	_	82		
16	Other deductions		556,318 376,127		See Attachment	8	
17	Total deductions		3,181,591 2,151,074				
18	Net income or (loss)		20,031,782	13,543			
19	Extraordinary items & pr	nd adi		10,010	,		
20	Provision for incm,war		7,818,965	5,286	.402		
21	Current year net income	•	12,212,817	8,257			
Sch E	Income, War Profits,					ccrued	
1(a)	Country or U.S. posse				U.S.		
1(b)	Amount of tax in frgn c						
1(c)	Amount of tax conver						
1(d)	Amount of tax in U.S.						
2(a)	Country or U.S. posse		United Kingo	lom			
2(b)	Amount of tax in frgn c				9,922		
2(c)	Amount of tax conver				6761		
2(d)	Amount of tax in U.S.				8,464		
8	Total				B,464		
Sch F	Balance Sheet			_,	,		
			(a) Beginning	g of	(b) E	nd of annual	
	Assets		annual acct			period	
1	Cash			557,500		3,281,502	
2a	Trade notes and accts re	ecvble		855,858		15,006,554	
2b	Less allowances for ba						
3	Inventories						
							See Attachment
4	Other current assets			255,108		243,012	9
5	Loan to shareholders			001,741			
6	Investment in subsidia	ries					
							See Attachment
7	Other investments			57,437		36,820,277	10
	·						-

2a Capital gains or losses		5471 Test 5		nation Return of U			
Bb	Q <sub>2</sub>	Bldgs & other depres			igii Corpoi	rations	
9a Depletable assets 9b Less accumulated deprec 10 Land 11a Intangible assets-Goodwill 11b Intangible assets-Patents,etc 11c Intangible assets-Patents,etc 11d Intangible assets-Patents,etc 11d Intangible assets Patents,etc 12d Intangible assets Patents,etc 12d Intangible assets Patents,etc 11d Intangible assets Patents,etc 12d Intangible assets Patents 12d Intangible assets Patents 12d Intangible assets Patents 12d Intangible assets Patents 12d Intangible assets Patents 12d Intangible assets Patents 12d Intangible assets Patents 12d Intangible assets Patents 12d Intangible assets Patents 12d Intangible assets P							
9b			piec				
10		<u> </u>	nrec				
11a			рісс				
11b			odwill				
11c							
11d				11 727 4	12	21 085 517	
12				11,121,7		21,000,017	
13		<u> </u>	3 accum				
Liabilities   14				67 /55 1	26	76 436 862	
14	10			01,433,1	,	70,430,002	
15 Other current liabilities 4,001,670 5,080,202 11  16 Loans fm shareholders  17 Other liabilities 2,016,428 1,247,422 12  18a Capital stock – Preferred 76,727,110 76,727,110  18b Capital stock – Common 1,000,000 1,000,000  19 Paid-in or capital surplus 20 Retained earnings (16,290,072) (7,686,184)  21 Less cost of treasury stock 22 Total liabilities & shrhldr equi 67,455,136 76,436,862  Sch G Other Information Line Description Line Amount / Info Write-in / Literal  Frgn corp owned > 10% int chckbx No  Frgn corp owned int in stock chckbx No  Sch H Current Earnings and Profits  1 Current year net income 12,212,817  Net Additions Net Subtractions Write-in / Lite	11					69 312	
15	14	Accounts payable				00,312	Soc Attachment
16 Loans fm shareholders  17 Other liabilities  18 Capital stock – Preferred  18 Capital stock – Common  19 Paid-in or capital surplus  20 Retained earnings  21 Less cost of treasury stock  22 Total liabilities & shrhldr equi  25 Sch G Other Information  26 Line Description  27 Frgn corp owned > 10% int chckbx  28 chckbx  29 Frgn corp owned frgn entities disre  30 Sch H Current Earnings and Profits  1 Current year net income  12,212,817  Net Additions  See Attachm  1,247,422  12 See Attachm  1,247,422  12  See Attachm  1,247,422  12  See Attachm  1,247,422  12  See Attachm  1,247,422  12  See Attachm  1,000,000  1,000,000  1,000,000  1,000,000	15	Other current liabilities	ie.	4 004 G	70	5 080 202	
17				4,001,0		3,000,202	11
17         Other liabilities         2,016,428         1,247,422         12           18a         Capital stock – Preferred         76,727,110         76,727,110           18b         Capital stock – Common         1,000,000         1,000,000           19         Paid-in or capital surplus         20         Retained earnings         (16,290,072)         (7,686,184)           21         Less cost of treasury stock         22         Total liabilities & shrhldr equi         67,455,136         76,436,862           Sch G         Other Information         Line Amount / Info         Write-in / Literal           1         Frgn corp owned > 10% int chckbx         No           2         chckbx         No           Frgn corp owned int in stock chckbx         No           3         entities disre         No           Sch H         Current Earnings and Profits           1         Current year net income         12,212,817           Net Additions         Net Subtractions         Write-in / Lite	10		13				See Attachment
18a     Capital stock – Preferred     76,727,110     76,727,110       18b     Capital stock – Common     1,000,000     1,000,000       19     Paid-in or capital surplus       20     Retained earnings     (16,290,072)     (7,686,184)       21     Less cost of treasury stock       22     Total liabilities & shrhldr equi     67,455,136     76,436,862       Sch G Other Information       Line Description     Line Amount / Info     Write-in / Literal       Frgn corp owned > 10% int chckbx       1     chckbx     No       Frgn corp owned int in stock chckbx       2     chckbx     No       Sch H Current Earnings and Profits       1     Current year net income     12,212,817       Net Additions     Net Subtractions     Write-in / Lite       2a     Capital gains or losses	17	Other liabilities		2 016 4	28	1 247 422	
18b Capital stock – Common 1,000,000 1,000,000  19 Paid-in or capital surplus  20 Retained earnings (16,290,072) (7,686,184)  21 Less cost of treasury stock  22 Total liabilities & shrhldr equi 67,455,136 76,436,862  Sch G Other Information  Line Description Line Amount / Info Write-in / Literal  Frgn corp owned > 10% int chckbx No  Frgn corp owned int in stock chckbx No  Frgn corp owned frgn entities disre No  Sch H Current Earnings and Profits  1 Current year net income 12,212,817  Net Additions Net Subtractions Write-in / Literal  Verification (No Subtractions Write-in / Literal)  No Sch H Current Earnings and Profits  Capital gains or losses			rrad				12
19 Paid-in or capital surplus 20 Retained earnings (16,290,072) (7,686,184) 21 Less cost of treasury stock 22 Total liabilities & shrhldr equi 67,455,136 76,436,862  Sch G Other Information  Line Description Line Amount / Info Write-in / Literal  Frgn corp owned > 10% int chckbx No  Frgn corp owned int in stock chckbx No  Frgn corp owned frgn entities disre No  Sch H Current Earnings and Profits  1 Current year net income 12,212,817  Net Additions Net Subtractions Write-in / Literal							
Retained earnings   (16,290,072)   (7,686,184)				1,000,0	, o	1,000,000	
21   Less cost of treasury stock   22   Total liabilities & shrhldr equi   67,455,136   76,436,862			Jius	/16 200 07	2)	(7 696 194)	
Total liabilities & shrhldr equi   67,455,136   76,436,862			otook	(10,290,07	2)	(7,000,104)	
Sch G Other Information  Line Description  Frgn corp owned > 10% int chckbx  Frgn corp owned int in stock chckbx  Frgn corp owned frgn a entities disre  Current Earnings and Profits  Current year net income  Capital gains or losses  Line Amount / Info Write-in / Literal  No  No  Frgn corp owned int in stock chckbx  No  Frgn corp owned frgn a entities disre  No  Sch H Current Earnings and Profits  1 Current year net income  12,212,817  Net Additions  Net Subtractions  Write-in / Literal  Write-in / Literal				G7 AEE A	26	76 426 962	
Line Description   Line Amount / Info   Write-in / Literal			ilai equi	07,433,1	00	70,430,002	
Frgn corp owned > 10% int chckbx  Frgn corp owned int in stock  chckbx  No  Frgn corp owned frgn entities disre  No  Sch H Current Earnings and Profits  Current year net income  12,212,817  Net Additions  Net Subtractions  Write-in / Lite  2a Capital gains or losses	SCII G			Line Amount / Info	Write in	Literal	
1 chckbx No Frgn corp owned int in stock chckbx No  Frgn corp owned frgn entities disre No  Sch H Current Earnings and Profits  1 Current year net income 12,212,817 Net Additions Net Subtractions Write-in / Lite  2a Capital gains or losses			70/ int	Line Amount / mic	vviile-iii /	Literal	
Frgn corp owned int in stock chckbx  Frgn corp owned frgn entities disre  No  Sch H Current Earnings and Profits  Current year net income 12,212,817  Net Additions Net Subtractions Write-in / Lite  Capital gains or losses	1		J /0 IIIL	No			
2 chckbx No Frgn corp owned frgn entities disre No  Sch H Current Earnings and Profits  1 Current year net income 12,212,817 Net Additions Net Subtractions Write-in / Lite 2a Capital gains or losses	•		n stock	140			
Frgn corp owned frgn entities disre  No  Sch H Current Earnings and Profits  Current year net income  12,212,817  Net Additions  Net Subtractions  Write-in / Life  Za Capital gains or losses	2		II Stock	No			
3 entities disre No  Sch H Current Earnings and Profits  1 Current year net income 12,212,817  Net Additions Net Subtractions Write-in / Lite  2a Capital gains or losses			1				
Sch H Current Earnings and Profits  1	3		•	No			
1 Current year net income 12,212,817  Net Additions Net Subtractions Write-in / Lite  2a Capital gains or losses	Sch H	Current Earnings ar	nd Profits				
Net Additions Net Subtractions Write-in / Lite  2a Capital gains or losses							
2a Capital gains or losses		,			Net Subt	ractions	Write-in / Literal
· ·	2a	Capital gains or losse	es				
	2b	Depreciation and amort					
2c Depletion		<del>† '</del>					
2d Investment or incentive allw 355,647			allw	355.647			
2e Charges to statutory reserves				222,0			
2f Inventory adjustments							
2g Taxes 113,140		<del>' ' '</del>				113.140	
						,	See Attachment
2h Other 1,946,284 515,184 13	2h	Other		1.946.284	.	515.184	
3 Total net additions 2,301,931							
4 Total net subtraction 628,324							
5a Current earnings & profits 13,886,424			rofits	13,886,424	,		
		• •		-,,			
5b   DASTM gain or (loss)		• • • • • • •		13.886.424			
5b         DASTM gain or (loss)           5c         Combine lines 5a and 5b         13.886.424							
5c         Combine lines 5a and 5b         13,886,424	5c						
	5c	Current E&P in U.S.	dollars	9,388,611			

Form		rmation Return of U. pect to Certain Forei		
	Line Description	Line Amount / Info	Write-in / Literal	
1	Subpart F income	9,388,611		
2	Earnings invested in US pro			
3	Prev excld subpart F incm			
4	Prev excld export trade incr	า		
5	Factoring income			
6	Total of lines 1 through 5	9,388,611		
7	Dividends received			
8	Exchange gain or (loss)			
	Incm of frgn corp blk'd chckb	x No		
	Frgn corp incmn unblk'd chckb	K No		

213

Sch J (	F5471) Test 5		mulated Earnings and s (E&P) of Controlled	
			reign Corporation	
				Write-in / Literal /
	Line Description		Line Amount / Information	Attachments
	Name of person filing Form 5	5471	International Finance	
			Corporation	
	Identifying number		11-000005	
	Name of foreign corporation		Foreign Finance Corporation	n
1(a)	Balance Beginning of Yr – Po			
	1986 Undistributed Earnings		20,546,204	l
1(b)	Balance Beginning of Yr – Pl E&P Not Previous Taxed		69,100,775	5
1(c)(i)	Balance Beginning of Yr – Ea	arnings		
1(c)(ii)	Balance Beginning of Yr – Ea	arnings		
1(c)	Balance Beginning of Yr - S	ubpart		
(iii)	F Income	-	430,230	)
1(d)	Balance Beginning of Yr – To	otal		
0 ( )	Sec 964(a) E&P	_	90,077,209	
2a(a)	CY E&P - Post 1986 Undist		13,886,424	<b>I</b>
2b(a)	CY deficit in E&P – Post-198 Undistributed Earnings	36		
3(a)	Total E&P not previously tax			
3(a)	Post-1986 Undistributed Ear		34,432,628	3
3(b)	Total E&P not previously tax		, , , ,	
. ,	Pre-1987 not previously taxe		69,100,775	5
4(a)	Sec 951(a), 959(c) – Post-19	986		
	Undistributed Earnings		13,886,424	l l
4(b)	Sec 951(a), 959(c) – Pre-198	87 E&P		
47.370	Not Previous Taxed			
4(c)(i)	Sec 951(a), 959(c) – Earning Invested US Property	gs		
4(c)(ii)	Sec 951(a), 959(c) – Earning	10		
<del>-</del> (U)(II)	Invested Excess Passive	,,,		
4(c)	Sec 951(a), 959(c) – Subpar	t F		
(iii)	Income		13,886,424	<b>.</b>
5a(c)	Actual dist nonpreviously tax	ed –		
(i) \	Earnings Invested US Prope			
5a(c)	Actual dist nonpreviously tax			
(ii)	Earnings Invested Excess Pa			
5a(c)	Actual dist nonpreviously tax	ed –		
(iii)	Subpart F Income	- ·		
5b(a)	Actual dist previously taxed - 1986 Undistributed Earnings	i		
5b(b)	Actual dist previously taxed - 1987 E&P Not Previous Taxe			
6a(c)	Balance of previously taxed			
(i)	Earnings Invested US Prope			
6a(c)	Balance of previously taxed			
(ii)	Earnings Invested Excess Pa		44.040.05	
6a(c)	Balance of previously taxed	E&P -	14,316,654	ł

Sch J (	Profits		mulated Earnings and is (E&P) of Controlled preign Corporation	
(iii)	Subpart F Income			
6b(a)	Balance of E&P not prev taxed Post-1986 Undistributed Earnir		20,546,20	4
6b(b)	Balance of E&P not prev taxed – Pre-1987 E&P Not Previous Taxed		69,100,77	5
7(a)	Balance At end of Yr – Post-1986 Undistributed Earnings		20,546,20	4
7(b)	Balance At end of Yr – Pre-198 E&P Not Previous Taxed	7	69,100,57	5
7(c)(i)	Balance At end of Yr – Earning Invested US Property	S		
7(c)(ii)	Balance At end of Yr – Earning Invested Excess Passive	S		
7(c) (iii)	Balance At end of Yr – Subpart Income	F	14,316,65	4
7(d)	Balance At end of Yr – Total Se 964(a) E&P	ec	103,963,63	3

Sched Test 5	ule M (5471)	Transactions Between Corporation and Share		TY 2005
10310		Related Persons		
Name o	of person filing Fo	rm 5471: International Fina	ance Incorporated	
	ing number: 11-		оо ротись	
		tion: Foreign Finance Corp	oration	
		ency and exchange rate used		
	Line Description		Line Amount	Write-in / Literal
1(a)		n trade (inventory)		
1(b)	U.S. person filin			
1©		orporation or partnership		
1(d)		poration or partnership		
1(e)		U.S. shareholder		
1(f)		S. shareholder of any corp		
2(a)	Sales of propert			
2(b)	U.S. person filin			
<b>2</b> ©		orporation or partnership		
2(d)		poration or partnership		
2(e)		U.S. shareholder		
2(f)		S. shareholder of any corp		
3(a)	Compensation r			
3(b)	U.S. person filin	g this return		
3©		orporation or partnership		
3(d)	Any foreign corp	poration or partnership		
3(e)	10% or more of	U.S. shareholder		
3(f)	10% or more U.	S. shareholder of any corp		
4(a)	Commissions re	eceived		
4(b)	U.S. person filin	g this return		
<b>4</b> ©	Any domestic co	orporation or partnership		
4(d)		poration or partnership		
4(e)		U.S. shareholder		
4(f)		S. shareholder of any corp		
5(a)		and license fees received		
5(b)	U.S. person filin			
<b>5</b> ©		orporation or partnership		
5(d)		poration or partnership	10,134,038	
5(e)		U.S. shareholder		
5(f)		S. shareholder of any corp		
6(a)	Dividends receive			
6(b)	U.S. person filin			
<b>6</b> ©		orporation or partnership		
6(d)	Any foreign corp	poration or partnership		
6(e)	10% or more of	U.S. shareholder		
6(f)		S. shareholder of any corp		
7(a)	Interest received			
7(b)	U.S. person filin	<u> </u>		
7©		orporation or partnership		
7(d)		poration or partnership	5,560,524	
7(e)		U.S. shareholder		
7(f)		S. shareholder of any corp		
8(a)	Premiums recei reinsurance	ved for insurance or		
8/h)	U.S. person filin	a this return		
8(b)	U.S. person illin	y uns return		

Sched	ule M (5471)	Transactions Between (	Controlled Foreign	TY 2005
Test 5 Corporation and Shareh				
		Related Persons		
	Line Description		Line Amount	Write-in / Literal
8©	Any domestic co	orporation or partnership		
8(d)		oration or partnership		
8(e)	10% or more of	U.S. shareholder		
8(f)	10% or more U.	S. shareholder of any corp		
9(a)	Add lines 1 thro			
9(b)	U.S. person filin			
<b>9</b> ©		orporation or partnership		
9(d)		oration or partnership	15,694,562	
9(e)		U.S. shareholder		
9(f)		S. shareholder of any corp		
10(a)	Add lines 1 thro			
10(b)	U.S. person filin			
10(c)		orporation or partnership		
10(d)		oration or partnership		
10(e)		U.S. shareholder		
10(f)		S. shareholder of any corp		
11(a)		ngible property other than		
	stock			
11(b)	U.S. person filin			
11(c)		orporation or partnership		
11(d)		oration or partnership		
11(e)		U.S. shareholder		
11(f)		S. shareholder of any corp		
12(a)		operty rights (patents,		
	trademks)			
12(b)	U.S. person filin			
12(c)		orporation or partnership		
12(d)		poration or partnership		
12(e)		U.S. shareholder		
12(f)		S. shareholder of any corp		
13(a)		paid for technical		
13(b)	managerial	a thic motume		
	U.S. person filin			
13(c)		orporation or partnership		
13(d)	, , ,	oration or partnership		
13(e) 13(f)		U.S. shareholder S. shareholder of any corp		
14(a)	Commissions pa			
14(a) 14(b)	U.S. person filin			
14(b) 14(c)		orporation or partnership		
14(c) 14(d)		poration or partnership		
14(e)		U.S. shareholder		
14(f)		S. shareholder of any corp		
15(a)		and license fees paid		
15(a)	U.S. person filin			
15(c)		orporation or partnership		
15(d)		poration or partnership		
15(a)		U.S. shareholder		
15(f)		S. shareholder of any corp		
16(a)	Dividends paid			
16(b)	U.S. person filin	a this return		
. 5,5/		J		

Sched	lule M (5471)	Transactions Between	Controlled Foreign	TY 2005
Test 5 Corporation and Shar			holders or Other	
		Related Persons		
16(c)		orporation or partnership		
16(d)		poration or partnership		
16(e)		U.S. shareholder		
16(f)		S. shareholder of any corp		
	Line Description	on	Line Amount	Write-in / Literal
17(a)	Interest paid			
17(b)	U.S. person filin			
17(c)		orporation or partnership		
17(d)		ooration or partnership		
17(e)		U.S. shareholder		
17(f)		S. shareholder of any corp		
18(a)	Add lines 10 thr		_	
18(b)	U.S. person filin			
18(c)		orporation or partnership		
18(d)	Any foreign corp	ooration or partnership		
18(e)		U.S. shareholder		
18(f)		S. shareholder of any corp		
19(a)		ved (enter the max loan bal)	_	
19(b)	U.S. person filin			
19(c)		orporation or partnership		
19(d)		poration or partnership		
19(e)		U.S. shareholder		
19(f)	10% or more U.S. shareholder of any corp			
20(a)		d (enter the max loan bal)		
20(b)	U.S. person filing this return			
20(c)	Any domestic corporation or partnership			
20(d)		poration or partnership		
20(e)		U.S. shareholder		
20(f)	10% or more U.	S. shareholder of any corp		

Sch O (F	F5471)Test 5	Organi	zation or Reorganization	of Foreign		
,	Corporation, and Acquisitions and					
		Dispos	itions of its Stock			
	ine Description		Line Amount / Info	Write-in / Literal		
		ıg: <b>Inter</b>	national Finance Incorporate	ed		
	EIN:		11-0000005			
	Name of frgn corp		Foreign Finance Corp.			
Part I To	o Be Completed b	y U.S. O	fficers and Directors			
,,  ,			International Finance			
(a) N	lame of shareholde	er	Incorporated			
(6)	Address of shoreha	ldor	35 Any Street			
	Address of sharehold	iuei	Anytown, NY 10006 11-0000005			
	dentifying number Date of orig 10% ac	au daltia a	1-1-1990			
	Date of ong 10% ac		1-1-1990			
			VII C. Charabaldara			
rait II 30	ec A - 10 De Com	pietea D	y U.S. Shareholders International Finance			
(a) N	Name, address, ID i	number	Incorporated			
(ω)	tarrio, addicess, iD i	IGITIDEI	35 Any Street			
(b)(1) T	ype of return		Anytown, NY 10006			
	Date return filed		9-15-2006			
	RS Center where fi	led	Ogden			
	Date shareholder la					
	ec B – U.S. Persor	ns Who	Are Officers or Directors of t	he Foreign Corporation		
	Name of officer or d					
	Address					
	Social security num	ber				
	Officer or Director cl					
Part II So	ec C – Acquisitior	of Stoc	k			
			Foreign Finance			
	Name of shareholde		Corporation			
	Class of stock acqui	ired	Common			
	Date of acquisition		12/31/2005			
	Method of acquisition		Purchase			
	Num shr aquired-Di		1,000			
	Num shr aquired-Ind					
	Num shr aquired-Co					
	Amount paid or valu		\$9,000,000			
	Name, address of p					
	m whom shares aq					
	ec D – Disposition		K			
	Name of shareholde	er(s)				
	Class of stock					
	Date of disposition					
	Method of disposition					
$\rightarrow$	Num shr disposed-E					
	lum shr disposed-l					
	Num shr disposed-C Amount received	onstriy				
	Amount received Name, address of p	oreon				
(g) to	o whom disposition					

Corpor			ization or Reorganization ration, and Acquisitions a sitions of its Stock		
(a)	Name, address of tra	ansferor			
(b)	Identifying number				
(c)	Date of transfer				
(d)(1)	Description of asset	S			
(d)(2)	Fair market value				
(d)(3)	Adjusted basis				
	Line Description		Line Amount / Info	Write-in / Literal	
(e)	Desc of assets tran	sfered			
Part II	Sec F – Additional	Informat	tion		
(a)	Filed return last 3yrs				
(b)	Date of reorg last 4 yrs				
	Member of group consti-				·
(c)	tuting a chain of ow	nership			

Form 8832 Entity Clas Test 5		Entity Classi	ification Election	2005
Name o	f entity:	DEF International Finance	•	
EIN: 11	-00000	17		
Number	r, street	and room or suite no: Helm	straat 100	
City or t	own, sta	ate, and ZIP code: Maastric	ht Netherlands	
	Line	e Description	Line Amount / Information	Write-in / Literal
1	Тур	e of election		
1a		al classification by a newly- ned entity	Checked	
1b		ange in current ssification		
2	For	m of entity		
2a	I	ssified as association able as a corporation		
2b	Cla	ssified as a partnership		
2c	Disi enti	regarded as a separate ty		
2d		eign eligible entity to be sified as corporation		
2e	clas	eign eligible entity to be ssified as partnership		
2f		eign eligible entity to be egarded as a separate tv	Checked	
3	Dis	regarded entity ormation		
3a	Nar	ne of owner	International Finance Incorporated	
3b		ntifying number of owner	11-000005	
3c	enti	untry of organization of ty electing to be egarded	Netherlands	
4		ective beginning (mo, day,	12/31/2005	
5	• • •		Sam Brown Tax Administrator	
6	Pho	one number of contact son	512 555 5550	

	m 8858	Inform			ersons With R	Respect	2005
	est 5 To Foreign Disregar ame of person Sam Shade				aea Entities		
	ne of persor						
	r's Identifica	ition ivo.	999-06-0010				
	nber, street	-4	35 Any Stre				
	or town, sta	ate, and	Anytown, N	11 10006			
	r's tax year	hoginning	01/01	, 20 <b>05</b>	, and ending	12/21	, 20 <b>05</b>
FIIE	Line Desc		01/01	, 20 03	Entry	12/31	Write-in / Literal
	Lille Desc	приоп			DEF Internation	nal	Write-III / Literal
					Finance	Jilai	
					Helmstraat 10	0	
	Name and	address	of foreign disr	egarded	Maastricht,	•	
1a	entity	0.0.0.00	oo. o.g a.o.	94	Netherlands		
1b	U.S. identi	fying num	ber, if any		11-0000017		
			vhose laws or	ganized	Netherlands	Foreign	
1c	and entity	type			Entity	•	
1d	Date(s) of				12/30/2005		
1e			eign disregar	ded entity	12/31/2005		
1f	Treaty and	d article nu	ımber				
			ncipal busine	ss activity			
1g	is conduct				Netherlands		
1h	Principal b		ctivity				
1i	Functional						
			I id number of	branch			
2a	office or a						
l			with custody of	of books			
2b	and record						
3a	Tax owner			-1 1 41			
3b	return	counting p	period covered	by the			
3c	U.S. identi	fuina num	hor				
3d			e laws organ	zed			
3e	Functional		ic laws organi	ZCu			
4a			and address				
4b			e laws organ	ized			
4c	U.S. identi						
4d	Functional		····				
5	Attach an		onal chart				
	edule C In						
			les (net of ret	urns and			
1	allowance		·				
2	Cost of goods sold						
3	Gross profit (subtract line 2 from line 1)						
4	Other income						
5	Total income (add lines 3 and 4)						
6	Total dedu						
7	Other adju						
8	Net incom						
Sch			987 Gain or L		ition		
			ınt stated in fu				
1a			disregarded e				
16			ınt stated in fu	ınctional			
1b	currency o	ı recipien	L				

For	m 8858	Information Return of U.S. P	ersons With Respect	2005
Tes	st 5	To Foreign Disrega	•	
	Section 98	37 gain (loss) of recipient -		
		tated in functional currency of		
2a		sregarded entity		
	Section 98	37 gain (loss) of recipient -		
		tated in functional currency of		
2b	foreign dis	sregarded entity		
Sch	edule F B	alance Sheet		
	Line Desc	cription	Line Amount	Write-in / Literal
	Cash and	other current assets - Beg of		
1a	annual ac	counting period		
	Cash and	other current assets - End of		
1b	annual ac	counting period		
		ets - Beg of annual accounting		
2a	period			
		ets - End of annual accounting		
2b	period			
		ets - Beg of annual accounting		
3a	period			
		ets - End of annual accounting		
3b	period			
4a		- Beg of annual accounting period		
4b		- End of annual accounting period		
		quity - Beginning of annual	,	
5a	accounting			
		quity - End of annual accounting	,	
5b	period			
		lities and owner's equity - Beg of		
6a		counting period		
		lities and owner's equity - End of		
6b		counting period		
		ther Information		
1		nterest in any trust?		
2		ast 10% interest?		
		im a loss as a result of the		
3	election?			
4	Separate			
5	Any intrac			
Sch		urrent Earnings and Profits or Ta	ixable income	
		ear net income or (loss) per		
1		oks of account		
2	Total net a			
3		subtractions		
4		arnings and profits		
5		ain or loss		
6		lines 4 and 5		
_		arnings and profits (or taxable		
7	income)			

## **TEST SCENARIO 6**

FORMS REQUIRED: 1120S, 3115, 4562, 4797, Sch K-1(5), 8825, 970, 8453-S

#### **ATTACHMENTS:**

ItemizedOtherIncomeSchedule2 ItemizedOtherDeductionsSchedule3

ItemizedOtherCostsSchedule

Itemized IncomeNotRecorded On Books Schedule 2

DetailedAnalysisOfAllInventoriesStatement

AdjNotIncludedInIncomeOverThreeYearExpInStatement

PoolingMethodStatement CostSystemUsedStatement

OverallMethodOfAccountingAttachment

TradeOrBusinessStatement CharitableContributionSchedule

ComputationOfSection481aAdjustmentStatement InventoryMethodUsedForPriorTaxYearExplnStatement

**OpngAndClsGoodsComparisonStmt** 

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

**HEADER INFO:** 

**Tax Period:** Calendar Year 2005

Preparer Firm Electronic Tax Filers, Inc. 11-0000011

100 Efile Drive Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: EFIN: Self-select

Type: ERO

Practioner PIN: N/A EFIN: N/At PIN: N/A

PIN Entered by: N/A

Signature Option: Binary Attachment 8453 Signature Document

Return Type: 1120S

Filer: EIN: 11-0000006

Name: Great Atoms, Inc. Name Control: GREA Address: 36 Any Street

Anytown, CA 90062

Officer: Name: Carmen Sandiego

Title: President Taxpayer PIN: N/A Phone: 202-555-1212

**Email Address:** 

DateSigned: 01/25/06

Preparer: Name: Johnny Appleseed

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

**Phone**: 512-555-1212

**Email Address:** 

**Date Prepared:** 01/20/06 **Self Employed:** Yes

IRS PAYMENT: N/A

# Details for attachments to Forms 1120S, 970, 3115

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

Sec 481 Adj – Bad Debts17,050Miscellaneous Income208,906Total to Form 1120S, Page 1, Line 5225,956

## Attachment 2, Form 1120S, Page 1, Line 19, Other Deductions (ItemizedOtherDeductionsSchedule3)

 Amortization
 630,000

 Insurance
 2,371,517

 Professional Services
 1,189,883

 Telephone Expenses
 1,607,747

 Franchise Fees
 948,372

 Total
 6,747,519

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

 Operating Supplies & Expenses
 6,928,400

 Permits & Local Taxes
 108,989

 Equipment Rentals
 577,403

 Cost of Construction
 6,080,530

 Total
 13,695,322

Attachment 12, Form 1120S, Sch K, Line 12a, Contributions (CharitableContributionSchedule)

Name: Great Atoms, Inc.

Category: Cash Contribution (50%)

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

Amount: 49,328

**Attachment 13**, **Form 1120S**, Page 4, Sch M-1, Line 2, *Taxable Income Not Recorded on Books* (ItemizedIncomeNotRecordedOnBooksSchedule2)

Sec 481 Adj – Bad Debts17,050Miscellaneous Sales899,703Excess Book Over Tax Basis of Assets Sold2,357,857Total3,274,610

**Attachment 4, Form 970**, Part 1, Line 1, Detailed Analysis of All Inventories Statement (DetailedAnalysisOfAllInventoriesStatment)

Testers, enter this statement here for your test returns. For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information.

**Attachment 5, Form 970**, Attach at Form Level – Relates to Part I, Line 2 (InventoryMethodUsedForPriorTaxYearExplnStatement)

Inventory Method: FIFO

Description: Testers, enter this statement here for your test returns. For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information.

**Attachment 6, Form 970**, Part II, Line 6c, Adjustment Not Included in Income Over 3 Years Explanation (AdjNotIncludedInIncomeOverThreeYearExplnStatement)

Testers, enter this statement here for your test returns. For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information.

**Attachment 7, Form 970**, Attach at Form Level – Relates to Part III, Line 11, Opening and Closing Goods Comparison Statement (OpngAndClsGoodsComparisonStmt)

Testers, enter this statement here for your test returns. For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information.

**Attachment 8, Form 970**, Attach at Form Level – Relates to Part VI, Line 22, Cost System Used Statement (CostSystemUsedStatement)

Testers, enter this statement here for your test returns. For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information.

**Attachment 9, Form 3115**, Line 12, Overall Method of Accounting Attachment (OverallMethodOfAccountingAttachment)

Item being changed: Bad Debts

Present Method of item being changed: **Reserved Method**Proposed Method of item being changed: **Specific Charge Off** 

Present Overall Method Of Accounting: Accrual

**Attachment 10, Form 3115**, Attach at Form Level – Relates to Part II, Line 13, Trade or Business Statement (TradeOrBusinessStatement)

Testers, enter this statement here for your test returns. For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information.

**Attachment 11, Form 3115**, Part IV, Line 25, Computation of Section 481a Adjustment Statement (ComputationOfSection481aAdjustmentStatement)

Testers, enter this statement here for your test returns. For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information.

Form	n 1120S Test 6 U.S. Income Tax	Return for an S Corp	poration 2005	
Caler	ndar Year <b>2005</b> or tax year beginning	, 2005, ending	, 20	
A	Effective date of S Election	01/01/1990		
В	Business code	ode 325100		
Name	and Address: Great Atoms, Inc. 36 Any	y Street, Anytown, CA 9	0062	
С	EIN	11-000006		
D	Date of incorporated	01/21/1957		
Е	Total assets	102,917,810		
F	Check applicable boxes			
G	Number of Shareholders	5		
	Line Description	Line Amount / Info	Write-in Literal/Attachments	
1a	Gross Receipts or sales	123,250,069		
1b	Less returns and allowances	427,323		
1c	Balance	122,822,746		
2	Cost of goods sold (Sch A, line 8)	83,725,543		
3	Gross profit. Subtract line 2 from line	39,097,212		
•	1c	33,031,212		
4	Net gain (loss)	(644,400)		
<del>4</del> 5	Other Income (loss)	225,956	See Attachment 1	
6	Total income (loss). Add lines 3	223,930	See Attacriment 1	
J	through 5	38,678,768		
7	Compensation of officers	1,379,661		
<u>/</u> 8	Salaries and wages (less employment	1,379,001		
0	credits)	4,138,983		
9	Repairs and maintenance	408,830		
<del>9</del> 10	Bad debts	408,830		
		4 424 040		
11	Rents	1,121,010		
12	Taxes and licenses	3,976,166		
13	Interest 4500)	11,561		
14a	Depreciation (attach Form 4562)	2,534,924		
14b	Depreciation claimed on Sch A			
14c	Subtract line 14b from 14a	2,534,924		
15	Depletion (Do not deduct oil and gas			
	depletion)			
16	Advertising	1,915,658		
17	Pension, profit-sharing, etc., plans	31,558		
18	Employee benefit programs	3,396,180		
19	Other deductions (attach schedule)	6,747,519	See Attachment 2	
20	Total deductions ( add amounts			
	shown far right for lines 7 - 19	25,662,050		
21	Ordinary business income (loss)			
	Subtract line 20 from line 6	13,016,718		
22a	Tax: Excess net passive income tax			
22b	Tax from Schedule D			
22c	Add lines 22a and 22b			
23a	Payments:			
23b	Tax deposit with Form 7004			
23c	Credit for Federal tax paid on fuels			
23d	Add lines 23a through 23c			
24	Estimated tax penalty			
25	Tax Due.			
26	Overpayment			
<del></del> 27	Refund			
	Line Description	Line Amount / Info	Write-in Literal/Attachments	

May IRS discuss? Preparer's SSN or PTIN: Preparer Firm's name/address:  Preparer's EIN: Preparer's Phone no.:	Yes 999-06-0007 Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621 11-0000011 512-555-1212	
Preparer Firm's name/address:  Preparer's EIN:	Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621 11-0000011 512-555-1212	
Preparer's EIN:	Filers, Inc 100 Efile Drive, Anytown, TX 78621 11-0000011 512-555-1212	
	100 Efile Drive, Anytown, TX 78621 11-0000011 512-555-1212	
	Anytown, TX 78621 11-0000011 512-555-1212	
	11-0000011 512-555-1212	
	512-555-1212	
l Prenarer's Phone no ·		
	39,600,315	
Schedule A Cost of Goods Sold	39,600,315	
1 Inventory at beginning of year		
2 Purchases	56,278,059	
3 Cost of labor	18,692,812	
4 Additional section 263A cost	42.005.000	0 0441
5 Other costs	13,695,322	See Attachment 3
6 Total	128,266,508	
7 Inventory at the end of year  8 Cost of goods sold	44,540,974	
9	83,725,534 Checked	
9a Cost as described in Regulations section 1.471-3	Спескеа	
9a Lower of cost or market		
(ii)		
9a Other		
(iii)		
9b Writedown of sub goods		
9c LIFO adopted this TY		
9d % LIFO closing inventory	50%	
9e Rules of Sec 263A apply?	Yes	
9f Change in determining quantities,		
cost, valuations?	No	
Schedule B Other Information		
1(a) Cash		
1(b) Accrual	Checked	
1(c) Other		
2(a) Business Activity	Manufacturing	
2(b) Product or Service	Chemicals	
3 Corp own 50% or more?	No	
4 Member of controlled grp	No	
5 Required to file F8264		
6 Issued publicly offered debt instruments		
7 C corp before elected		
8 Accumulated earnings and profits at close of yr	Checked	
9 Total receipts less than \$250,000?	No	
Schedule K Shareholders' Shares of Inco	ome, Deductions, Credits	s, etc.
1 Ordinary business income (loss)	13,016,718	
2 Net rental real estate income (loss)	(63,239)	
3a Other gross rental income (loss)		
3b Expenses from other rental activities		
3c Other net rental income (loss)		
4 Interest income		
Line Description	Line Amount / Info	Write-in Literal/Attachments
5a Ordinary dividends		

Royalties	Form	1120S Test 6	U.S. Income Tax	Return	for an S Corp	ooration	2005
Net short-term capital gain (loss)	5b	Qualified dividends					
Section   Sect	6	Royalties					
Bb	7	Net short-term capit	tal gain (loss)				
Section 1231 gain (loss)	8a	Net long-term capita	al gain (loss)				
9	8b	Collectibles (28%) g	gain (loss)				
10	8c	Unrecaptured section	on 1250 gain				
10	9				(123,302)		
12b	10						
12b	11	Section 179 deducti	ion		23,450		
12b						See Attachi	ment 12
12c   Section 59(e)(2) expenses – Type		Investment interest	expense		, i		
12c	12c						
12d			7.				
12d	(2)	Section 59(e)(2) exp	oenses – Amount				
12d							
Low-income housing credit (section 42(j)(5)			<i>,</i> ,				
42(j)(5) 13b Low-income housing credit (other) 13c Qualified rehabilitation expenses 13d Other rental real estate credits 13e Other rental credits 13f Credit for alcohol used as fuel 13g Other credits and credit recapture 14a Name of country or U.S. possession 14b Gross income from all sources 14c Gross income sourced at shareholder level 14d Passive 14e Listed categories 14f General limitation 14g Interest expense 14h Other 14i Passive 14i Listed categories 14k General limitation 14l Foreign taxes paid 14m Foreign taxes accrued 14n Reduction in taxes available for credit 15a Post-1986 depreciation adjustment 15b Adjusted gain or loss 15c Depletion 15d Oil, gas, and geothermal properties- deductions 15f Other AMT items 16a Tax-exempt interest income 16c Nondeductible expenses Line Description Line Amount / Info 16d Property distributions 3,500,000	13a	Low-income housing	g credit (section				
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gross income  15e Oil, gas, and geothermal properties- deductions  15f Other AMT items  16a Tax-exempt interest income 16b Other tax-exempt interest income 16c Nondeductible expenses  Line Description  16d Property distributions 16e Repayment of loans from			ermal properties-				
15e Oil, gas, and geothermal properties- deductions  15f Other AMT items  16a Tax-exempt interest income 16b Other tax-exempt interest income 16c Nondeductible expenses  Line Description 16d Property distributions 16e Repayment of loans from							
deductions  15f Other AMT items  16a Tax-exempt interest income  16b Other tax-exempt interest income  16c Nondeductible expenses  Line Description  16d Property distributions  16e Repayment of loans from	15e						
15f Other AMT items 16a Tax-exempt interest income 16b Other tax-exempt interest income 16c Nondeductible expenses Line Description 16d Property distributions 16e Repayment of loans from  15f Other AMT items 10,042 10,042 11,0							
16a     Tax-exempt interest income       16b     Other tax-exempt interest income       16c     Nondeductible expenses       Line Description     Line Amount / Info     Write-in Literal/Attachments       16d     Property distributions     3,500,000       16e     Repayment of loans from	15f						
16b   Other tax-exempt interest income   16c   Nondeductible expenses   Line Description   Line Amount / Info   Write-in Literal/Attachments   16d   Property distributions   3,500,000   16e   Repayment of loans from					10,042		
16c     Nondeductible expenses       Line Description     Line Amount / Info     Write-in Literal/Attachments       16d     Property distributions     3,500,000       16e     Repayment of loans from		·					
Line Description Line Amount / Info Property distributions 3,500,000 Repayment of loans from							
16dProperty distributions3,500,00016eRepayment of loans from	-			Line An	nount / Info	Write-in Lit	teral/Attachments
16e Repayment of loans from	16d		ns				
					-,,		
snarenolders		shareholders					

Form	1120S Test 6	U.S. Incom	e Tax Return	for an S Corpo	oration 200	)5
17a	Investment incon					
17b	Investment expe	nses				
17c	Dividend distribu	tions paid from				
	accum E&P					
17d	Other items and	amounts				
17e	Income/loss reco	nciliation		12,757,399		
Sched	dule L Balance	Sheets per Boo	oks			
		Beginning of	tax year	End of ta	ax year	Write-in / Literal
		(a)	(b)	(c)	(d)	
1	Cash		7,967,869		2,988,371	
2a	Trade notes	12,545,220		13,712,530		
2b	Less allowance	110,105	12,435,115	110,105	13,602,425	
3	Inventories		39,600,315		44,540,974	
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets					
7	Loans to shareholders					
8	Mortgage & real estate loan		532,131			
9	Other investments					
10a	Bldgs & other deprec assets	57,625,009		59,452,163		
10b	Less accumu- lated depletion	53,905,621	3,719,388	55,070,021	4,382,142	
11a	Depetable assests					
11b	Less accumu- lated depletion					
12	Land		30,000,000		34,011,629	
13a	Intangible assets	5,783,422		6,394,211		
13b	Less accum amortization	2,381,474	3,401,948	3,001,942	3,392,269	
14	Other assets					
15	Total assets		97,656,766		102,917,810	
16	Accounts payable		32,156,766		30,917,810	
17	Mortgages, notes, bonds					
18	payable < 1yr Other current liabilities		2,009,157		3,010,207	
19	Loans from shareholders					
20	Mortgages, notes, bonds		22 000 040		24 000 700	
0.4	payable > 1yr		23,990,843		21,989,793	
21	Other liabilities					
22	Capital stock		901,957		901,957	
23	Additional paid		1,599,021		2,099,284	

Form	1120S Test 6	U.S. Income Ta	x Retu	ırn for an S Co	orporation	2005
	-in capital					
24	Retained					
	earnings	36	,999,0	22	43,998,	759
25	Adjustments to					
	shareholders					
	equity					
26	Less cost of					
	treasury stock					
27	Total liabilities					
	& shareholders					
	equity		,656,7		102,917,	
Sched		iation of Income (				
	Line Description		Line	Amount / Info		teral/Attachments
1	Net Income	<u> </u>		9,032,70		
2	Income included on			3,274,61		: 13
3	Expenses recorded on books			2,314,86		
3a	Depreciation			2,314,86	1	
3b	Travel & entertainment					
4	Add lines 1 – 3			14,622,17		
5	Income recorded on			10,04		
5a	Tax-exempt interest		4	10,04		
6	Deductions included	on Sch K		1,854,73		
6a	Depreciation			1,854,73		
7	Add lines 5 & 6			1,864,77		
8	Income (loss)(Sch K			12,757,39		
Sched	ule M-2 Analysis					
		(a)Accumul		(b) Other	(c)Sharehold	
		adjustment		adjustments	undistributed	
	B	account		account	taxable incor	ne
1	Balance at beginning		400			
	tax year	36,542				
2	Ordinary income	13,016	,/18	40.040		
3	Other additions	14		10,042		
4	Loss from Pg 1, Ln 2		240)			
5	Other reductions	(259,		40.040		
7	Combine lines 1 – 5	49,299	,505	10,042		
1	Distributions other th					
-	dividends distribution			40.040		
8	Balance at end of TY	45,799	,505	10,042		

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

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

Form 3	115 Test 6 Application	on for Change in A	Accounting Method	d
2d	Desc of natural bus division			
2e	Invntry purchased not proc			
2f	All items valued under LIFO			
2g	NBU itemd sold to rel party			
3	Engaged in manufacturing			
4	Engaged in wholesaling			
Sch D	Part I Change in Reporting	Income From Long	g-Term Contracts	
1	Mthd for long-term contract			
2a	Sec 460 long-term contract			
	If "Yes", do contracts qualify			
2b	for sec 460 exception			
	If line 2b is "Yes", req to			
2c	use% of completion mthd			
	If line 2c is "No", req to use			
2d	exempt-contr % of complet			
3a	Sec 460 long-term contract			
3b	If "Yes", expln proposed mthd			
3c	Desc manufacturing activities			
4a	Use cost-to-cost mthd			
4b	If line 4a is "No", simplified			
5	Cost-plus long-term contrts			
Part II	Change in Valuing Invento	ries Including Cost	Allocation Changes	
1	Desc of invnty goods chg			
2	Desc of invnty gds not chg			
3	Sec 263A compliance			
4a	ID method checkboxes			
4b	Value at end of yr prec chg			
5a	Copies of F970			
5b	Mthd req'd by Reg sec 1.472			
5c	Sec 10.01(4) statement			
Part III	Section A Allocation and C	apitalization Metho	ds	
1	Mthd alloc direct/indirect costs			
2	Mthd alloc mixed serv costs		_	
3	Mthd cap addl sec 263A costs			
Part III	Section B Direct and Indire			
		Present Method	Proposed Method	Write-in/Literal
1	Direct material			
2	Direct labor			
3	Indirect labor			
4	Officer's compensation			
5	Pension and oth reltd costs			
6	Employee benefits			
7	Indirect materials and suppl			
8	Purchasing costs			
9	Handling, processing costs			
10	Offsite storage & wh costs			
11	Depreciation, amortization			
12	Depletion			
13	Rent			
14	Taxes other than state, local			
15	Insurance			<u> </u>
16	Utilities	Dreamst Matter d	Dropostal	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
47	Maintananaa sad saasiss	Present Method	Proposed Method	Write-in/Literal
17	Maintenance and repairs			I

Form 3	3115 Test 6	Application	on for Change in A	ccounti	ng Method	1
18	Engineering and	design cost				
19	Rework labor, sc	rap				
20	Tools and equipn	nent				
21	Quality control ar	nd inspect				
22	Bidding expenses	S				
23	Licensing and fra	nchise cost				
24	Capitalizable ser	vice costs				
25	Administrative co	sts				
26	Research and ex	perimental				
27	Interest					
28	Other costs					
Part III	Section C Othe	r Costs Not	Required To Be Allo	ocated		
1	Marketing, selling					
2	Research and ex	perimental				
3	Bidding expenses					
4	General and adm	ninistrative				
5	Income taxes					
6	Cost of strikes					
7	Warranty and pro	d liability				
8	Section 179 costs	S				
9	On-site storage					
10	Depreciation, am	ortization				
11	Other costs					
Sch E	Change in Depre	eciation or a	Amortization			
	Line Description		Line Amount / Info	rmation	Write-in/ L	iteral/Attachment
1	Deprec under Re	g Sec 1.67				
2	Deprec req under					
3	Deprec election r	nade				
4a	Property being ch	nange stmt				
4b	Lived in property					
4c	Public utility prop					
5	Prop treated under					
6	Proposed chg to de	<u> </u>				
7a	Code sec prop is					
7b	Sec 168 asset cla					
7c	Facts to support					
7d	Deprec/amortizat					
7e	Useful life, recvry					
7f	Applicable conve	ntion				

Form	4562 Test 6	De	epreciation	n and Amor	tization	2005		
Name:	Great Atoms, Inc.		_			•		
Busine	ss or Activity: Chem	nical Manu	facturing					
EIN: 1	1-000006							
	Line Description			Line Amou	nt	Write-in / L	iteral / Atta	chments
Part I	Election to Expen	se Certain	<b>Property U</b>	nder Section	n 179			
1	Maximum amount							
2	Total cost of sectio	n 179 prop						
3	Threshold cost of s	ection 179	prop					
4	Reduction in limitat	ion			0			
5	Dollar limitation for	TY			102,000			
6(a)	Description of Prop	erty		Furniture &	Fixtures			
6(b)	Cost				129,560			
6(c)	Elected cost				23,450			
7	Listed property							
8	Total elected cost of		orop		23,450			
9	Tentative deduction				23,450			
10	Carryover of disallo		ction					
11	Business income li				100,000			
12	Section 179 expens				23,450			
13	Carryover of disallo							
Part II	Special Depreciat		ance and O	ther Depreci	ation			
14	Special depreciation				217,735			
15	Property subject to	sec 168(f)(	(1) electio					
16	Other depreciation							
Part III	MACRS Deprecia	ation						
17	MACRS deductions	S		:	2,273,642			
18	Sec 168(i)(4) electi	on	i		, , ,			
Sectio	n B – Assets Place		e During 20	005 Tax Year	Using the	General De	oreciation	System
	(a)Classification of property	(b)Mont h & Year	(c) Basis for deprec	(d)Recov- ery period	(e)Con- vention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attach- ments
19a	3-year property							
19b	5-year property		217,735	5	HY	200DB	43,547	
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental							
	property							
	(a)Classification of property	(b)Mont h & Year	(c) Basis for deprec	(d)Recov- ery period	(e)Con- vention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attach- ments
19i	Nonresidential real property							
	n C – Assets Place	d in Servic	e During 20	005 Tax Year	Using the	Alternative	Depreciati	on System
20a	Class life							
20b	12-year							
20c	40-year							1

Form	4562 Test 6	De	preciation	n and Amor	tization	2005	
Part IV	' Summary					·	
	Line Description			Line Amou	nt	Write-in / Li	iteral / Attachments
21	Listed property						
22	Total				2,534,924		
23	Assets for CY				89,913		
Part V	Listed Property		*				
	n A – Depreciation a	and Other	Informatio	n			
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation	n allowance	e				
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investmer	nt %					
26(d)	Cost or other basis						
26(e)	Basis for depreciati	on					
26(f)	Recovery period	<u> </u>					
26(g)	Method/Convention	1					
26(h)	Depreciation deduc						
26(i)	Election Sec 179 co						
27(a)	Type of property	<del>, , , , , , , , , , , , , , , , , , , </del>					
27(b)	Date in service						
27(c)	Business investmer	nt %					
27(d)	Cost or other basis	11. 70					
27(e)	Basis for depreciati	on					
27(f)	Recovery period	011					
27(I) 27(g)	Method/Convention	<u> </u>					
27(g) 27(h)	Depreciation deduc						
27(ii)	Election Sec 179 co						
28	Add column (h), line						
29	Add column (i), line						
	n B – Information o		obiclos				
30(a)	Total bus/invest mil		enicies				
31(a)	Total commuting m						
32(a)	Tot other personal						
33(a)	Total miles driven	illes unvei	1				
34	Vehicle available fo	r porconal	11002				
35	Vehicle used > 5%		use:				
36	Another vehicle ava		nal uso2				
	n C – Questions for			vida Vahiala	e for Uso b	v Thoir Emp	Novoce
37	Maint written policy			vide verificie	3 101 038 D	y men Emp	noyees
38	Maint written policy						
39	Vehicles treated as						
	Provide > 5 vehicle		se:				
40	Qualified auto demo		1802				
Part VI		טווסנומנוטוו נ	19 <b>C</b> (				
Fait VI	Amortization					T	Write-in / Literal /
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Attachments
42	Debt Issue Costs	1/1/05	520,000	167	5 yr		
	Line Description			Line Amou	nt	Write-in / Li	iteral / Attachments

Form	4562 Test 6	Depreciatio	n and Amortization	2005
43	Amortization of cost	ts before 2005 TY	500,000	
44	Total		630,000	

Form	4797 Test 6 Sales of	Business Proper	ty 2005							
	Great Atoms, Inc									
EIN: 1	1-000006	1								
	Line Description	Line Amount	Write-in / Literal/ Attachments							
1	Gross proceeds fm sales or exchange									
	Part I Sales or Exchanges of Property Used in a Trade or Business									
2(a)	Description of property	Equipment								
2(b)	Date acquired	Various								
2(c)	Date sold	Various								
2(d)	Gross sales price									
2(e)	Depreciation allowed	500,000								
2(f)	Cost or other basis	600,000								
2(g)	Gain or (loss)	(100,000)								
2(a)		Land								
	Description of property	Improvement								
2(b)	Date acquired	Various								
2(c)	Date sold	Various								
2(d)	Gross sales price	368,002								
2(e)	Depreciation allowed	122,999								
2(f)	Cost or other basis	514,303								
2(g)	Gain or (loss)	(23,302)								
3	Gain fm F4684									
4	Sec 1231 gain fm F6252									
5	Sec 1231 gain fm F8824									
6	Gain fm casualty or theft	(400,000)								
7	Combine lines 2 to 6	(123,302)								
9	Nonrecaptured net sec 1231 loss Subtract line 8 from line 7									
Part II										
10(a)	Description of property	Equipment A								
10(a) 10(b)	Date acquired	02/01/05								
10(b)	Date sold	05/31/05								
10(d)	Gross sales price	37,323								
10(a)	Depreciation allowed	37,323								
10(e) 10(f)	Cost or other basis	23,070								
10(g)	Gain or loss	14,253								
10(a)	Description of property	Equipment B								
10(a) 10(b)	Date acquired	Various								
10(b)	Date sold	06/08/05								
10(d)	Gross sales price	4,026,711								
10(a)	Depreciation allowed	7,020,711								
10(t)	Cost or other basis	4,650,811								
10(g)	Gain or loss	(624,100)								
10(a)	Description of property	Equipment C								
10(a)	Date acquired	02/01/05								
10(c)	Date sold	11/30/05								
10(d)	Gross sales price	35,691								
10(e)	Depreciation allowed	23,201								
10(f)	Cost or other basis	70,244								
10(g)	Gain or loss	(34,553)								
11	Loss fm line 7									
12	Gain fm line 7									
13	Gain fm line 31									
	1									

Form	4797 Test 6	Sales of	<b>Business Proper</b>	ty	2005
	Line Description		Line Amount	Write-in / Lite	ral/ Attachments
14	Net gain F4684				
15	Ordinary gain F625	2			
16	Ordinary gain F882	4			
17	Combine lines 10 to	16	(644,400)		
18a	Part of loss F4684				
18b	Redetermined gain	or (loss) on line 17			
Part III		on of Property Under	Sections 1245, 125	0, 1252, 1254 a	nd 1255
19(a)	Description of prope	erty			
19(b)	Date acquired	•			
19(c)	Date sold				
20	Gross sales price				
21	Cost or other basis				
22	Depreciation allowe	d			
23	Adjusted basis				
24	Total gain				
25a	Depreciation allowe	d			
25b	Smaller of lines 24	and 25a			
26a	Additional deprecia	tion after 1975			
26b	Applicable %				
26c	Subtract line 26a fro	om line 24			
26d	Additional deprecia	tion after 1969			
26e	Smaller of lines 26c	and 26c			
26f	Sec 291 amount				
26g	Add lines 26b,26e a	and 26f			
27a	Soil, water, land				
27b	Line 27 multiplied b	y applicable %			
27c	Smaller of lines 24	and 27b			
28a	Intangible drilling				
28b	Smaller of lines 24	and 28a			
29a	Applicable % of pay				
29b	Smaller of lines 24	and 29a			
30	Total gain all prope	rty			
31	Add property colum				
32	Subtract line 31 from	n line 30			
Part IV	Recapture Amour	nts Under Sections 17	9 and 280F(b)(2)		
33(a)	Sec 179 expn ded -	- Sec 179			
33(b)	Sec 179 expn ded -				
34(a)	Recomputed deprc				
34(b)	Recomputed deprc-				
35(a)	Recapture amount				
35(b)	Recapture amount	- Sec 280F(b)			

Form 8	8825		Real Estate Income and Expenses of Partnership or an S Corporation		2005
Name:	Great Atoms, Inc.				
EIN: 11.	-0000006				
	Line Description		Line Amount / Information	Write-in / Lite	eral/Attachment
1A	Kind & location of ea	property			
2A	Gross rents				
3A	Advertising				
4A	Auto and travel				
5A	Cleaning and maint	enance			
6A	Commissions				
7 <b>A</b>	Insurance				
8A	Legal and other pro	f fees			
9A	Interest				
10A	Repairs				
11A	Taxes				
12A	Utilities				
13A	Wages and salaries	3			
14A	Depreciation				
15A	Other				
16A	Total expense for e property	a			
17	Total gross rents				
18	Total expenses				
19	Net gain (loss) fm F	4797)			
	Net income (loss) fr				
20a	real estate activities		(63,239)		
20b(1)	Name		Big Expectations		
20b(2)	EIN		11-0000023		
21	Net rental real esta	te incm	(63,239)		

Form 9	70 Test 6	Application to U	se LIFO Inventory Met	hod
	Name of filer:		Great Atoms, Inc	
	Filer's ID number:		11-000006	
	Name of applicant:			
Part I		tion under Section	472	•
			Line Amount /	Write-in / Literal /
	Line Description		Information	Attachment
1	Elects to use LIFO	method	December 31, 2005	
			Raw Materials	See Attachment 4
2	Id & describe inver	ntory method used		See Attachment 5
3a	Already using LIFC		No	
3b	If "Yes" attach state	ement		
4a	Ever used LIFO inv	entory method	No	
4b	If "Yes" attach state			
5	Not use LIFO for fo	ollowing goods	WIP & Finished Goods	
Part II	LIFO Inventory R	equirements	00003	
6a	Value closing inver		Yes	
6b	If "No" attach state		. 55	
6c	If "Yes" account for			
00	adjustment	000 112	No	See Attachment 6
7a	Treat gds as acqui	red for unit cost	Yes	
7b	If "No" attach state			
8a	Issue credit statem		No	
8b	If "Yes" attach state			
9a	Determine beginning		Yes	
9b	If "No" attach state			
10	Agree to sec 1.472		Yes	
Part III	Specific Goods			
11	Regulations sec 1.			See Attachment 7
	Method used to de			
12	goods checkbox			
Part IV	Dollar-Value Met	thod		
13	Method of defining	items checkbox		
14a	Acquire gds below			
14b	If "Yes" attach state			
15	Method of pooling	checkbox		
16	Method used to co			
17	CY cost of goods n	nethod checkbox		
Part V		ndex Computation	(IPIC) Method	
	Method used to co	mpute LIFO value		
18	checkbox			
19	BLS price index tal			
20	Use 10 percent me			
21	Represent month f			
Part VI	Other Information			
	Method of determing	ning cost of		
22	inventory			See Attachment 8
23	Received IRS cons	sent to change?	Yes	

	K-1 (Form Shareholder's Share of 0S) Test 6	Income, Deductions, C	redits, etc. 2005
	year beginning <b>January 1, 2005</b> ending <b>Dece</b>	omber 31, 2005	
Tux	Final K-1	1111501 01, 2000	
	Amended K		
Part	I Information About the Corporation		
	Line Description	Line Amount /	Write-in / Literal /
		Information	Attachments
Α	Corporation's employer identification number	11-0000006	
В	Corporation's name, address, city, state, and	Great Atoms, Inc	
	Zip code	36 Any Street	
		Anytown, CA 90062	
С	IRS Center where corporation filed return	OSPC	
D	Tax shelter registration number, if any		
E	Check if Form 8271 is attached		
Part	II Information About the Shareholder		
F	Shareholder's Identification number	999-06-0001	
G	Shareholder's name, address, city, state and	Mak A. Desision	MAKA
	ZIP code	45 Any Street,	
		Anytown, NY 10005	1
Н	Shareholder's percentage of stock ownership	54.066	
	for tax year		
	III Shareholder's Share of Current Year Incom		or Other Items
1	Ordinary business income (loss)	7,037,619	
2	Net rental real estate income (loss)	(34,190)	
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends		
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain	(00.007)	
9	Net section 1231 gain (loss)	(66,665)	
10	Other income (loss)	40.070	
11	Section 179 deduction	12,678	
12	Other deductions	A 26,670	
13	Credits & credit recapture		
14	Foreign transactions		
15	Alternative minimum tax (AMT) items	A 5 400	
16	Items affecting shareholder basis	A 5,429	
47	Other Information	D 1,892,310	
17	Other Information		

	K-1 (Form Shareholder's Share of 0S) Test 6	Income, Ded	luctions, C	redits, etc. 2005
	year beginning <b>January 1, 2005</b> ending <b>Dece</b>	mbor 21 2006	• • • • • • • • • • • • • • • • • • •	
тах	Final K-1	111061 31, 200	,	
	Amended K			
Parf	I Information About the Corporation			
ı aıı	Line Description	Line Amoun	<b>†</b> /	Write-in / Literal /
	Line Description	Information	. ,	Attachments
Α	Corporation's employer identification number		11-000006	711111111111111111111111111111111111111
B	Corporation's name, address, city, state, and	Great Atoms		
_	Zip code	36 Any Stree		
		Anytown, C		
С	IRS Center where corporation filed return	, , ,	OSPC	
D	Tax shelter registration number, if any			
Е	Check if Form 8271 is attached			
Part	II Information About the Shareholder			
F	Shareholder's Identification number	9	99-06-0005	
G	Shareholder's name, address, city, state and	Issa Salesbu	ıry	ISSA
	ZIP code	49 Any Stree		
		Anytown, PA	A 19561	
Н	Shareholder's percentage of stock ownership		2.310	
	for tax year			
Part	III Shareholder's Share of Current Year Incom	ne, Deduction		or Other Items
1	Ordinary business income (loss)		300,778	
2	Net rental real estate income (loss)		(1,462)	
3	Other net rental income (loss)			
4	Interest income			
5a	Ordinary dividends			
5b	Qualified dividends			
6	Royalties			
7	Net short-term capital gain (loss)			
8a	Net long-term capital gain (loss)			
8b	Collectibles (28%) gain (loss)			
8c	Unrecaptured section 1250 gain			
9	Net section 1231 gain (loss)		(2,849)	
10	Other income (loss)			
11	Section 179 deduction		542	
12	Other deductions	Α	1,140	
13	Credits & credit recapture			
14	Foreign transactions			
15	Alternative minimum tax (AMT) items			
16	Items affecting shareholder basis	Α	232	
		D	80,875	
17	Other Information			

	K-1 (Form Shareholder's Share of 0S) Test 6	Income, Deductions, C	redits, etc. 2005
	year beginning <b>January 1, 2005</b> ending <b>Dece</b>	omber 31, 2005	
TUX	Final K-1	7111561 61, 2006	
	Amended K		
Part	I Information About the Corporation		
	Line Description	Line Amount /	Write-in / Literal /
		Information	Attachments
Α	Corporation's employer identification number	11-000006	7.11.401111101110
B	Corporation's name, address, city, state, and	Great Atoms, Inc	
_	Zip code	36 Any Street	
		Anytown, CA 90062	
С	IRS Center where corporation filed return	OSPC	
D	Tax shelter registration number, if any		
Е	Check if Form 8271 is attached		
Part	II Information About the Shareholder		
F	Shareholder's Identification number	999-06-0003	
G	Shareholder's name, address, city, state and	Chema E. Calverton	CHEM
	ZIP code	47 Any Street,	
		Anytown, IA 52018	
Н	Shareholder's percentage of stock ownership	39.001	
	for tax year		
Part	III Shareholder's Share of Current Year Incom		or Other Items
1	Ordinary business income (loss)	5,076,748	
2	Net rental real estate income (loss)	(24,664)	
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends		
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	(48,090)	
10	Other income (loss)		
11	Section 179 deduction	9,146	
12	Other deductions	A 19,238	
13	Credits & credit recapture		
14	Foreign transactions		
15	Alternative minimum tax (AMT) items		
16	Items affecting shareholder basis	A 3,917	
		D 1,368,061	
17	Other Information		

	K-1 (Form Shareholder's Share of 0S) Test 6	Income, Deductions, C	redits, etc. 2005
	year beginning <b>January 1, 2005</b> ending <b>Dece</b>	ember 31 2005	
TUX	Final K-1	111501 01, 2000	
	Amended K		
Part	I Information About the Corporation		
	Line Description	Line Amount /	Write-in / Literal /
		Information	Attachments
Α	Corporation's employer identification number	11-0000006	
В	Corporation's name, address, city, state, and	Great Atoms, Inc	
	Zip code	36 Any Street	
		Anytown, CA 90062	
С	IRS Center where corporation filed return	OSPC	
D	Tax shelter registration number, if any		
Е	Check if Form 8271 is attached		
	II Information About the Shareholder	,	
F	Shareholder's Identification number	999-06-0002	
G	Shareholder's name, address, city, state and	Brook E Bookends	BROO
	ZIP code	46 Any Street,	
		Anytown, NY 10005	
Н	Shareholder's percentage of stock ownership	2.310	
_	for tax year		
	III Shareholder's Share of Current Year Incom		or Other Items
1	Ordinary business income (loss)	300,779	
2	Net rental real estate income (loss)	(1,462)	
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends		
6	Royalties		
7 8a	Net short-term capital gain (loss)		
	Net long-term capital gain (loss)  Collectibles (28%) gain (loss)		
8b 8c	Unrecaptured section 1250 gain		
8C 9	Net section 1231 gain (loss)	(2.040)	
<del>9</del> 10	Other income (loss)	(2,849)	
11	Section 179 deduction	542	
12	Other deductions	A 1,140	
13	Credits & credit recapture	1,140	
14	Foreign transactions		
15	Alternative minimum tax (AMT) items		
16	Items affecting shareholder basis	A 232	
10	nome aneoung anarenoluer basis	D 80,875	
17	Other Information	50,875	
11			1

	K-1 (Form Shareholder's Sha	re of I	ncor	ne, Dedu	ctions, Cı	redits, etc.	2005
	Tax year beginning January 1, 2005 ending December 31, 2005						
IUX	Final K-1	20001		J., 2000			
	Amended K						
Part	I Information About the Corporation						
	Line Description		Line	Amount /		Write-in / Li	iteral /
	, , , , , , , , , , , , , , , , , , , ,		Info	mation		Attachment	
Α	Corporation's employer identification nun	nber		11	-0000006		
В	Corporation's name, address, city, state, Zip code	and	36 A	nt Atoms, I ny Street down, CA 9			
С	IRS Center where corporation filed return	ı			OSPC		
D	Tax shelter registration number, if any						
Е	Check if Form 8271 is attached						
Part	II Information About the Shareholder						
F	Shareholder's Identification number			999	-06-0004		
G	Shareholder's name, address, city, state ZIP code	and	48 A	D. Hobbit ny Street, town, IA 5	2019	BILL	
Н	Shareholder's percentage of stock owner for tax year	.			2.310		
	III Shareholder's Share of Current Year	Incom	ne, De	ductions,		or Other Item	S
1	Ordinary business income (loss)				300,779		
2	Net rental real estate income (loss)				(1,461)		
3	Other net rental income (loss)						
4	Interest income						
5a	Ordinary dividends						
5b	Qualified dividends						
6	Royalties						
7	Net short-term capital gain (loss)						
8a	Net long-term capital gain (loss)						
8b	Collectibles (28%) gain (loss)						
8c	Unrecaptured section 1250 gain				(0.040)		
9	Net section 1231 gain (loss)				(2,849)		
10 11	Other income (loss) Section 179 deduction				E 40		
	Other deductions		Α.		542		
12 13			Α		1,140		
	Credits & credit recapture						
14 15	Foreign transactions						
	Alternative minimum tax (AMT) items		•		000		
16	Items affecting shareholder basis		A		232		
47	Other Information		D		80,875		
17	Other Information						

Forn	n 8453-S Test 6 U.S. S Cor	poration Income Tax De an IRS e-file Return	claration for 2005
	Name:	Great Atoms, Inc.	
	EIN:	11-0000006	
Part	Tax Return Information		
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1	Gross receipts or sales (F1120S, L 1c)	122,822,746	
2	Gross profit (F 1120S, L3)	39,097,212	
3	Ordinary business inc (F 1120S, L21)	13,016,718	
4	Net rental real estate inc (F 1120S, Sch K, L2)	(63,239)	
5	Income (loss) reconc (F 1120S, Sch K, L 17e)	12,757,399	
	II Declaration of Officer		
6a	Consent for direct deposit		
6b	Do not want direct deposit	Checked	
6c	Authorization for EFW		
Part	III Declaration of Electronic Return C		reparer
	Check if also paid preparer	Checked	
	Check if self-employed	200 00 0007	
	ERO's SSN or PTIN	999-06-0007	
	Firm's name	Electronic Tax Filers,	
	Firm's name	Inc. 100 Efile Drive,	
	Firm's address	Anytown, TX 78621	
	Firm's EIN	11-0000011	
	Firm's phone no.	512-555-1212	
	Check if self-employed	312-333-1212	
	Preparer's SSN or PTIN	999-06-0007	
	Firm' name	Electronic Tax Filers, Inc.	
	Firm's address	100 Efile Drive, Anytown, TX 78621	
	Firm's EIN	11-0000011	
	Firm's phone no.	512-555-1212	

## **TEST SCENARIO 7**

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

#### **ATTACHMENTS:**

ToWhomDieselFuelSoldStatement
ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionSch3
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule
CharitableContributionSchedule

**BINARY ATTACHMENTS: None** 

**HEADER INFO:** 

Tax Period: Calendar Year 2005

Preparer Firm Electronic Tax Filers, Inc. 11-0000011

100 Efile Drive Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: EFIN: Self-select

Type: ERO Practioner PIN:

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

Signature Option: PIN Number

Return Type: 1120

Filer: EIN: 11-0000007

Name: WorkNDayNNight, Inc. Name Control: WORK

Address: 37 Any Street

Anytown, TX 28041 0280

Officer: Name: Khiry U Farr

Title: Chief Executive Officer

Taxpayer PIN: N/A Phone: 301-555-1212 Email Address: DateSigned: 01/25/06

Preparer: Name: Johnny Appleseed

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

**Phone:** 512-555-1212 **Email Address:** 

**Date Prepared:** 01/20/06 **Self Employed:** Yes

IRS PAYMENT: N/A

# Attachment 1, Page 1, Line 5, Other Income (ItemizedOtherIncomeSchedule2)

Miscellaneous Income	<u>370,800</u>
Total	370,800

## Attachment 2, Page 1, Line 19, Other Deductions (ItemizedOtherDeductionSch3)

Administrative Charges	250,000
Miscellaneous	500,000
Warehouse Fees	800,000
Professional Services	900,000
Commissions	1,250,000
Travel Expenses	2,500,000
Freight	<u>2,350,800</u>
Total	8,550,800

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

Alteration and Development	300,000
Depreciation	2,702,391
Annealing Expenses	800,000
Commissions	400,000
Miscellaneous	3,600,000
Foundry Expenses	3,500,000
Freight	1,250,000
Insurance	1,297,609
Payroll Taxes	4,250,000
Rent - Building	2,000,000
Supplies	900,000
Utilities	<u>2,000,000</u>
Total	23,000,000

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

	Beginning	Ending
Elimination & Adjustments	(45,000,000)	(40,500,000)
Prepaid Corp Tax	1,800,000	(25,000)

Intercompany Advances Unbilled Revenue	42,000,000 1,794,860	41,500,000 130,717
Other	<u>4,477,350</u>	
Total	5,072,210	1,105,717

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

	Beginning	Ending
Cash Value – Officer's Life, Net	8,500,000	9,000,000
Investment in Bonds	5,000,000	4,000,000
Investment in Subsidiaries	<u>6,000,000</u>	<u>8,000,000</u>
Total	19,500,000	21,000,000

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

	Beginning	Ending
Unexpended Industrial Rev Bond Proc	51,708,200	58,394,283
Total	51,708,200	58,394,283

**Attachment 7**, To Whom Diesel Fuel Sold Statement, Form 4136, Line 6 (ToWhomDieselFuelSoldStatement)

Name of Farmer: Robert N. Fuel

TIN: 001-06-0019

Number of gallons brought: 25,500

Attachment 8, Form 1120S, Sch K, Line 12a, Contributions (CharitableContributionSchedule)

Name: WorkNDayNNight, Inc.
Category: Cash Contribution (50%)

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

information.

Amount: **80,000** 

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

Form	1120S Test 7 U.S. Incor	me Tax Return for an S Cor	poration 2005
23c	Credit for Federal tax paid on		·
	fuels	22,581	
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
23d	Add lines 23a through 23c		
24	Estimated tax penalty		
25	Tax Due.		
26	Overpayment	22,581	
27	Refund	22,581	
	May IRS discuss?	Yes	
	Preparer's SSN or PTIN:	999-06-007	
	Preparer Firm's	Electronic Tax Filers, Inc	
	name/address:	100 Efile Drive, Anytown,	
		TX 78621	
	Preparer's EIN:	11-0000011	
	Preparer's Phone no.:	512-555-1212	
Sched	dule A Cost of Goods		
1	Inventory at beginning of year	34,000,000	
2	Purchases	54,000,000	
3	Cost of labor	20,000,000	
4	Additional section 263A cost		
5	Other cost	23,000,000	See Attachment 3
6	Total	131,000,000	
7	Inventory at the end of year	93,900,000	
8	Cost of goods sold	37,100,000	
9a	Cost as described in		
(i)	Regulations section 1.471-3		
9a (ii)	Lower of cost or market	Checked	
9a (iii)	Other		
9b	Writedown of sub goods		
9с	LIFO adopted this TY		
9d	% LIFO closing inventory		
9e	Rules of Sec 263A apply?	No	
9f	Change in determining		
_	quantities, cost, valuations?	No	
	dule B Other Information		
1(a)	Cash		
1(b)	Accrual	Checked	
1(c)	Other		
2(a)	Business Activity	Manufacturing	
2(b)	Product or Service	Building Supplies	
3	Corp own 50% or more?	No	
4	Member of controlled grp	No	
5	Required to file F8264		
6	Issued publicly offered debt instruments		
7	C corp before elected		
8	Accumulated earnings and		
	profits at close of yr		
9	Total receipts less than \$250,000?	No	
Schoo		of Income, Deductions, Credi	ts atc
Solie	dure it dilateriolidera dilates	or moonie, Deductions, often	10, 010.

Form		ne Tax Return for an S Co	rporation 2005
1	Ordinary business income		
	(loss)	(346,012)	
2	Net rental real estate income (loss)	(44.920)	
3a	Other gross rental income	(11,839)	
Ja	(loss)	'	
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
3b	Expenses from other rental	Emo / mount / mormation	VIIIO III / Eliorai / Attaorimonto
	activities	'	
3c	Other net rental income (loss)		
4	Interest income	1,400,000	
5a	Ordinary dividends		
5b	Qualified dividends		
6	Royalties		
7	Net short-term capital gain		
	(loss)	(45,000)	
8a	Net long-term capital gain		
01-	(loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)		
11	Section 179 deduction		
12a	Contributions	80,000	See Attachment 8
12b	Investment interest expense	30,000	COO / KLOOMHOIK C
	Section 59(e)(2) expenses –		
12c	Type		
12c	Section 59(e)(2) expenses –		
(2)	Amount		
12d	Other deductions -Type		
12d	Other deductions		
13a	Low-income housing credit (section 42(j)(5)		
13b	Low-income housing credit (other)		
13c	Qualified rehabilitation		
	expenses		
13d	Other rental real estate credits		
13e	Other rental credits		
13f	Credit for alcohol used as fuel		
13g	Other credits and credit recapture		
14a	Name of country or U.S. possession		
14b	Gross income from all sources		
14c	Gross income sourced at		
44:	shareholder level		
14d	Passive		
14e	Listed categories		
14f	General limitation		
14g	Interest expense		
14h 14i	Other Passive		
141	rassive		

Form	1120S Test 7	U.S. Incom	ne Tax Return	for an S Cor	ooration 20	05
14j	Listed categories	3				
14k	General limitation					
141	Foreign taxes pa	nid				
14m	Foreign taxes ac					
14n	Reduction in tax					
	credit					
	Line Descriptio	n	Line Amount	Information	Write-in / Literal	/ Attachments
15a	Post-1986 depre	ciation				
	adjustment					
15b	Adjusted gain or	loss				
15c	Depletion					
15d	Oil, gas, and ged	othermal				
	properties-gross	income				
15e	Oil, gas, and ged					
	properties-deduc					
15f	Other AMT items					
16a	Tax-exempt inter			12,000		
16b	Other tax-exemp	t interest				
	income					
16c	Nondeductible e					
16d	Property distribu					
16e	Repayment of lo	ans from				
	shareholders					
17a	Investment income			1,400,000		
17b	Investment expenses					
17c	Dividend distribu	tions paid from				
47.1	accum E&P					
17d	Other items and			047.440		
17e	Income/loss reco		-1	917,149		
Sched	dule L Balance	Sheets per Bo		Final at	. 4	Write-in /
		Beginning of	tax year	Elia oi	tax year	Literal /
						Attachment
		(a)	(b)	(c)	(d)	
1	Cash		8,001,957	· · · · ·	3,001,119	
2a	Trade notes					
2b	Less allowance		7,256,300		8,436,127	
3	Inventories		34,000,000		93,900,000	
4	U.S. govt oblig					
5	Tax-exempt					
	securities					
6	Other current					
	assets		5,072,210		1,105,717	Attachment 4
7	Loans to					
	shareholders					
8	Mortgage &					
	real estate loan		600,000			
9	Other		40 500 505		04 000 000	A44
42	investments		19,500,000		21,000,000	Attachment 5
10a	Bldgs & other	40 405 000		40.004.044		
441	deprec assets	12,435,688		18,621,843		
11b	Less accumu-					
1	lated depletion Land		31,998,043		32,498,881	
12						

Form	orm 1120S Test 7 U.S		. Incon	Income Tax Return for a			rpo	oration	20	05
13a	Intangible	,								
	assets									
13b	Less accum									
4.4	amortization			E4 700 f	200		4	E0 204 2	02	Attachment 6
14	Other assets Total assets			51,708,2				58,394,2		Attachment 6
15 16				161,208,	2/4			226,948,1	<b>54</b>	
10	Accounts payable			5,000,0	000			4,000,0	nn	
17	Mortgages,			3,000,	000			4,000,0	00	
''	notes, bonds									
	payable < 1yr			3,000,0	000			4,000,0	00	
18	Other current			3,000,				1,000,0		
	liabilities									
19	Loans from									
	shareholders									
20	Mortgages,									
	notes, bonds									
	payable > 1yr			28,500,	000			26,394,0	00	
21	Other liabilities									
22	Capital stock	_		4,000,0	000			4,000,0	00	
23	Additional paid									
	–in capital			12,727,8	864			75,348,1	54	
24	Retained									
	earnings			126,000,	000			140,000,0	00	
25	Adjustments to									
	shareholders									
26	equity Less cost of	<u> </u>					_			-
20	treasury stock			(18,019,5	90)			(26,794,00	101	
27	Total liabilities			(10,010,0	00,	(20,104,		(20,104,00	,,	
	& shareholders									
	equity			161,208,				226,948,1		
Sched			n of Inc			<b>Books With</b>				
	Line Description	n		Line Amo	unt	/ Information	V	Vrite-in / Lite	eral	/ Attachments
1	Net Income					3,443,001				
2	Income included									
3	Expenses record	led on b	ooks							
3a	Depreciation									
3b	Travel & entertai	nment								
4	Add lines 1 – 3	1				3,443,001	-			
5	Income recorded		KS			12,000	$\vdash$			
5a	Tax-exempt inter		Sob I/			12,000	-			
6 6a	Deductions inclu	ueu on s	och K			2,513,852	+			
ба 7	Depreciation Add lines 5 & 6					2,513,852 2,525,852	$\vdash$			
8	Income (loss)					917,149	$\vdash$			
	·	sis Acc	umulat	ed Adiustm	ente	Account, Ot	her	Adjustment	ς Λ	ccount
Jones	Analy	3.3 A00		cumulated		Other		Shareholde		Write-in /
				tments		ustments		distributed	•	Literal /
			accou		-	count		kable incom	e	Attachment
1	Balance at begin	ning of								
	tax year		(	65,593,014		55,142				
2	Ordinary income									
3	Other additions			1,400,000		12,000				

Form	1120S Test 7	.S. Income Tax	Income Tax Return for an S Corporation					
4	Loss from Pg 1, Ln 21	(346,0	12)					
5	Other reductions	(136,8	39)					
6	Combine lines 1 – 5	66,510, <sup>2</sup>	63 67,	142				
7	Distributions other tha	n						
	dividends distributions							
8	Balance at end of TY	66,510,	63 67,	142				

Sch D	(1120) Test 7	Capital Gains and Losse	s 2005				
Name:	WorkNDayNNight, Inc.	•	<u>.</u>				
EIN:	11-000007						
Part I	Short-Term Capital Gains & L	osses					
	Line Description	Line Amount/ Information	Write-in / Literal / Attachments				
1(a)	Description of Property	6000 sh. USAFILE					
1(b)	Date acquired	01/01/2005					
1(c)	Date sold	12/31/2005					
1(d)	Sales price	5,000,000					
1(e)	Cost or other basis	5,045,000					
1(f)	Gain or loss	(45,000)					
2	Short-term capital gain from installment sales						
3	Short-term capital gain from like-kind exchanges						
4	Combine lines 1 – 3						
5	Tax on short-term capital gain						
6	Net short-term capital gain	(45,000)					
Part II							
7(a)	Description of property						
7(b)	Date acquired						
7(c)	Date sold						
7(d)	Sales price						
7(e)	Cost or other basis						
7(f)	Gain or loss						
8	Long-term capital gain from installment sales						
9	Long-term capital gain from like-kind exchanges						
10	Capital gain distributions						
11	Combine lines 7 - 10						
12	Tax on long-term capital gain						
13	Net long-term capital gain						
Part III	Built-in Gains Tax						
14	Excess of recognized built-in gains						
15	Taxable income						
16	Net recognized built-in gain						
17	Section1374(b)(2) deductible						
18	Subtract line 17 from line 16						
19	Enter 35% of line 18						
20	Section 1374(b) (3) business credit						
21	Tax						

	m 4136 Test		it for Feder	al Tax Paid or	n Fuels	TY 2005		
	e: WorkNDayN							
Taxp	ayer identificati		1-0000007					
	Line Descrip	otion		Line Amoun	t / Information		Write-in / Literal/ Attachments	
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN	Write-in / Literal	
	Off-hwy							
1a	bus use			88,910				
	Use of gas				16,359			
1b	on a farm				10,559			
	Other non-							
1c	tax use							
	Use in com				,			
2a	aviation							
	Other non-				,			
2b	tax use							
	Visible evid							
3	of dye chbx							
	Nontaxable							
3a	use							
3b	Use in trains							
_	Use in							
3c	trains							
١	Use in							
3d	buses							
_	Use on a							
3e	farm							
١.,	Nontaxable							
4a	use					<u> </u>		
41.	Use in							
4b	buses							
1.	Use on a							
4c	farm Use in com							
Eo	aviation							
5a	Other non-							
5b	tax use							
30	Other non-							
5c	tax uses							
6	UV Reg No	UV12345678	9				See Attch 7	
	Visible evid	3 V 12343070					JUL AUGH /	
6	of dye chbx							
6a	Use on farm			25,500				
Ju	Use by a			23,300				
6b	state govt				6,222			
	Use in				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
6c	buses							
7	UV Reg No							
7	UP Reg No							
7a	Use on farm							
- <del>"</del>	Use by a							
7b	state govt							
	Sales fm							
7c	blk'd pump							
,,,	Dirk a partip							

Form	1 4136 Test	Credi	it for Federa	Tax Paid or	n Fuels	TY 2005	
l	Use in						
7d	buses	(a) Tours of	(h) Data	(a) Callana	(al) A management	(a) CDN	VA/mit = im /
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN	Write-in / Literal
	Use in						
	comm.						
8a	Aviation						
	Other						
8b	nontaxable use						
OD	Use on a						
8c	farm						
	Use by						
	state/local						
8d	govt						
	Use by						
	nonprofit						
9a	educational						
Ja	org Use by						
	state/local						
9b	govt						
	Use by						
	nonprofit						
	educational						
10a	org						
	Use by state/local						
10b	govt						
105	Use in cert						
11a	buses						
	Use in qual						
11b	buses						
	Other						
112	nontaxable						
11c	use Alcohol mix						
	cont						
12a	ethanol						
	Alcohol mix						
	cont						
12b	alcohol						
13a	Biodiesel						
13b	Agri- biodiesel						
130	Use in						
	comm						
14a	aviation						
	Other						
	nontaxable						
14b	use						
	Total income tax						
	credit						
15	claimed				22,581		
	Janinou				22,001		

Form	4562 Test 7	Deprecia	ation and A	Amor	tizatio	n 2005			
	WorkNDayNNight,								
	ss or Activity: Engin	eering							
EIN: 1	1-0000007			.,					
	Line Description					Amount	Write-in / Li	iteral / Atta	chments
Part I	Election to Expens	se Certain	Property U	nder	Section	n 179			
1	Maximum amount								
2	Total cost of section								
3	Threshold cost of s		prop						
4	Reduction in limitat								
5	Dollar limitation for								
6(a)	Description of Prop	erty							
6(b)	Cost								
6(c)	Elected cost								
7	Listed property								
8	Total elected cost of		rop						
9	Tentative deduction								
10	Carryover of disallo		tion						
11	Business income lin				_				
12	Section 179 expens								
13	Carryover of disallo			bor D	\	ation .			
Part II	Special Depreciation  Special depreciation		ince and Ot	ner L					
15	Property subject to		1) clootic		•	2,826,935			
16	Other depreciation	Sec 100(1)(	i) electio						
Part III	l	tion							
17	•			I					
	MACRS deductions					23,922			
18	Sec 168(i)(4) electi								_
Sectio	n B – Assets Placed	d in Servic		05 Ta	x Year	Using the	General Dep	preciation	System
	(a)Classification	(b)Mont	(c) Basis for	(d)B	ecov-	(e)Con-	(f)Method	(g)Deprc	Write-in /
	of property	h & Year	deprec	ery		vention	(i)iiictiicu	deduct	Literal
			-	peri	od				
19a	3-year property		1,885		3	MQ	200DB	786	
19b	5-year property								
19c	7-year property		2,600,050		7	MQ	200DB	92,822	
19d	10-year property								
19e	15-year property		225,000		15	MQ	150DB	8,438	
19f	20-year property								
19g	25-year property								
19h	Residential rental								
40:	property Nonresidential								
19i	real property								1
Soction	n C – Assets Place	l in Sorvic	During 20	05 Ta	v Voar	Lleing the	Altornativo	 Doprociati	on Systom
20a	Class life	I III SEI VIC		05 16	ix i cai	Using the	Aiternative	Depreciati	on System
20a	12-year								
20c	40-year								
Part IV									
21	Listed property								
22	Total					2,952,903			
23	Assets for CY					_,,			
Part V	Listed Property								

	4562 Test 7	Debiecie	ation and A	AIIIOI	uzauo	n   2005		
Section	n A – Depreciation a					,		
24a	Evidence?							
24b	Evidence written?							
25	Special depreciation	n allowance	<del></del>					
26(a)	Type of property							
26(b)	Date in service							
26(c)	Business investmer	nt %						
26(d)	Cost or other basis							
26(e)	Basis for depreciation	on						
26(f)	Recovery period							
26(g)	Method/Convention							
26(h)	Depreciation deduc	tion						
26(i)	Election Sec 179 co							
27(a)	Type of property							
27(b)	Date in service							
27(c)	Business investmer	nt %						
27(d)	Cost or other basis							
27(e)	Basis for depreciation	on						
27(f)	Recovery period							
27(g)	Method/Convention							
27(h)	Depreciation deduc							
27(i)	Election Sec 179 cc							
28	Add column (h), line							
29	Add column (i), line							
	n B – Information o		ehicles					
30(a)	Total bus/invest mile							
31(a)	Total commuting mi							
32(a)	Tot other personal r	niles driver	1					
33(a)	Total miles driven							
34	Vehicle available fo		use?					
35	Vehicle used > 5%							
36	Another vehicle ava							
	n C – Questions for			<u>ide V</u>	ehicle:	s for Use k	y Their Emp	loyees
37	Maint written policy	<u>.                                      </u>						
38	Maint written policy							
39	Vehicles treated as		se?					
40	Provide > 5 vehicle							
41	Qualified auto demo	onstration u	ise?					
Part VI		/I=\D.: t:	(=\ A	/-N-C		/=\A		Multa in / Lite or l
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)C sect		(e)Amort period or percent	(f)Method	Write-in / Literal
42	Amort of costs during 2004 TY							
43	Amort of costs before 2004 TY							
44	Total							

Form 8	8825 Test	Rental Real I	Estate Income and Expens	es of	2005
			or an S Corporation		
Name:	WorkNDayNNight, I	nc.	•		
	1-0000007				
	Line Description		Line Amount / Information	Write-ii	n / Literal
1A	Kind & location of e	ach property	WorkNDayNNight, Anytown, NC 28041-0280		
2A	Gross rents		199,750		
3A	Advertising		1,495		
4A	Auto and travel				
5A	Cleaning and main	tenance	3,875		
6A	Commissions				
7 <b>A</b>	Insurance		4,450		
8A	Legal and other pro	fessional fees	40,928		
9A	Interest		73,660		
10A	Repairs		1,815		
11A	Taxes		11,631		
12A	Utilities		7,895		
13A	Wages and salaries	3	62,500		
14A	Depreciation				
15A	Other (list)				
15A			2,215	Teleph	one
15A			975	Office I	Furniture
15A			150	Bank C	h
16A	Total expense for e	ach property	211,589		
17	Total gross rents		199,750		
18	Total expenses		(211,589)		
19	Net gain (loss) fm F	4797)			
20a	Net income (loss) from rental real estate activities				
20b(1)	Name				
20b(2)	EIN				
21	Net rental real esta	te income	(11,839)		

Sch K-1 (Form 1120S) Shareholder's Share of Income, Deductions, Credits, etc.					
Tax	year beginning January 1, 2005 ending Dece	mber	31, 2005		
	Final K-1				
	Amended K				
Part	I Information About the Corporation				
Α	Corporation's employer identification number		11-0000007		
В	Corporation's name, address, city, state, and Zip code		kNDayNNight, Inc. Any Street,		
	·	Any	town, NC 280141028	80	
С	IRS Center where corporation filed return		OSPC		
D	Tax shelter registration number, if any				
Е	Check if Form 8271 is attached				
Part	II Information About the Shareholder				
F	Shareholder's Identification number		999-06-0008		
G	Shareholder's name, address, city, state and ZIP code			ENE	
Н	Shareholder's percentage of stock ownership		43.563		
	for tax year				
Part	III Shareholder's Share of Current Year Incor	ne, D	eductions, Credits, o	or Other Items	
	Line Description	Line	Amount / Info	Write-in / Literal / Attachments	
1	Ordinary business income (loss)		(150,730)		
2	Net rental real estate income (loss)		(5,158)		
3	Other net rental income (loss)				
4	Interest income		609,882		
5a	Ordinary dividends				
5b	Qualified dividends				
6	Royalties				
7	Net short-term capital gain (loss)		(19,603)		
8a	Net long-term capital gain (loss)				
8b	Collectibles (28%) gain (loss)				
8c	Unrecaptured section 1250 gain				
9	Net section 1231 gain (loss)				
10	Other income (loss)				
11	Section 179 deduction				
12	Other deductions	Α	34,850		
13	Credits & credit recapture				
14	Foreign transactions				
15	Alternative minimum tax (AMT) items				
16	Items affecting shareholder basis	Α	5,228		
17	Other Information	Α	609,882		

Sch K-1 (Form 1120S) Shareholder's Share of Income, Deductions, Credits, etc.					
Tax	year beginning January 1,	2005 ending Dece	mber	31, 2005	
	Final K-1				
	Amended K				
Part	I Information About the				
Α	Corporation's employer id			11-0000007	
В	Corporation's name, addr Zip code	ess, city, state, and	37 <i>A</i>	kNDayNNight, Inc. Any Street, town, NC 280141028	30
С	IRS Center where corpora	ation filed return		OSPC	
D	Tax shelter registration nu	umber, if any			
Е	Check if Form 8271 is atta	ached			
Part	II Information About the	Shareholder			
F	Shareholder's Identification	on number		9999-06-0006	
G	Shareholder's name, add ZIP code	ress, city, state and	50 A	rie Ortiz Any Street, town, TX 78701	CARR
Н	Shareholder's percentage for tax year	•		56.437	
Part	III Shareholder's Share o	of Current Year Incor			
	Line Description			e Amount / rmation	Write-in / Literal / Attachments
1	Ordinary business income	e (loss)		(195,282)	
2	Net rental real estate inco	\ /		(6,681)	
3	Other net rental income (I	oss)			
4	Interest income			790,118	
5a	Ordinary dividends				
5b	Qualified dividends				
6	Royalties				
7	Net short-term capital gai			(25,397)	
8a	Net long-term capital gain				
8b	Collectibles (28%) gain (le				
8c	Unrecaptured section 125				
9	Net section 1231 gain (los	ss)			
10	Other income (loss)				
11	Section 179 deduction				
12	Other deductions		Α	45,150	
13	Credits & credit recapture				
14	Foreign transactions				
15	Alternative minimum tax (				
16	Items affecting sharehold		Α	6,772	
17	Other Information		Α	790,118	

### **TEST SCENARIO 8**

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

### **ATTACHMENTS:**

ItemizedOtherIncomeSchedule2

ItemizedOtherDeductionsSchedule3 (2)

ItemizedOtherCostsSchedule

Itemized Other Current Assets Schedule

ItemizedOtherInvestmentsSchedule

ItemizedOtherCurrentLiabilitiesSchedule

ItemizedIncomeNotRecordedOnBooksSchedule2

ItemizedExpenseRecordedOnBooksSchedule2

Itemized Deduction Not Charged Against Books Schedule 2

FairMarketValueStatement CharitableContributionSchedule

**ItemizedOtherCreditsSchedule** 

**BINARY ATTACHMENTS: None** 

### **HEADER INFO:**

Tax Period: Calendar Year 2005

Preparer Firm Electronic Tax Filers, Inc. 11-0000011

100 Efile Drive Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: EFIN: Self-select

Type: ERO Practioner PIN:

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

Signature Option: PIN Number

Return Type: 1120

Filer: EIN: 11-0000008

Name: Goldplated Detailing Service, Inc.

Name Control: GOLD Address: 38 Any Street

Anytown, MI 49261

Officer: Name: Buff Ann Shine

Title: Chief Executive Officer

Taxpayer PIN: N/A Phone: 800-555-1212

Email Address: DateSigned: 01/25/06

Preparer: Name: Johnny Appleseed

SSN: 999-06-0007, 11-0000011

**Phone:** 512-555-1212 **Email Address:** 

**Date Prepared:** 01/20/06 **Self Employed:** Yes

IRS PAYMENT: N/A

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

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

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

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

 Telephone & Telegraph
 300,000

 Warehouse Fees
 400,000

 Professional Services
 500,000

 Commissions
 200,000

 Travel Expenses
 300,000

 Freight
 300,000

 Total
 2,000,000

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

Allocation of Cost of Goods Sold 70,480
Cost of Service 628,265
Total 698,745

Attachment 4, Form 1120S, Sch K, Line 12a, Contributions (CharitableContributionSchedule)

Name: Goldplated Detailing Service, Inc.

Category: Cash Contribution (50%)

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

Amount: **5,931** 

Total

## **Attachment 5**, **Form 1120S**, Page 3, Sch K, Line 12d, Other Deductions (ItemizedOtherDeductionsSchedule3)

<u>Description</u>	<u>Category</u>	<u>Amount</u>
Deductions from Investment Fees	Portfolio (Other)	188,732
Deductions from Portfolio Management	Portfolio (Other)	<u>188,733</u>
Total		377.465

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

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

# **Attachment 7, Form 1120S,** Page 4, Sch L, Line 6, Other current assets (ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Prepaid Expenses	17,828	33,681
Unbilled Revenue	612,886	1,724,222
Intercompany Advances	225,293	24,896
Other	0	2,637,012
Total	856,007	4,419,811

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

500

	Beginning	Ending
Cash Value – Officer's Life, Net	102,065,661	102,471,976
Total	102,065,661	102,471,976

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

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

**Attachment 10, Form 1120S,** Page 4, Sch M-1, Line 2, Taxable Income Not Recorded on Books (ItemizedIncomeNotRecordedOnBooksSchedule2)

 OID on Treasury Strips
 7,217

 Miscellaneous
 939,146

 Total
 946,363

**Attachment 11**, **Form 1120S**, Page 4, Sch M-1, Line 3, Expenses Recorded on Books, But Not Deducted on Return (ItemizedExpenseRecordedOnBooksSchedule2)

Pension Profit Sharing Plan Adj 500
Accrued Expenses 444,860

Total 445,360

**Attachment 12, Form 1120S,** Page 4, Sch M-1, Line 6, Deductions on Return Not Charged Against Book Income (ItemizedDeductionNotChargedAgainstBooksSchedule2)

 Prior RAR Adjustments
 1,368,088

 Total
 1,368,088

Attachment 13, Form 8283, Section A, Part 1, Information on Donated Property (FairMarketValueStatement)

Fair Market Value (FMV) Statement: The fair market value of the Industrial Sized Brushless and Waterless Car Waxer is reduced because the 50% limit, instead of the 30% limit, was chosen. (FMV) \$6,500 – (Adj Basis) \$5,000 = (Appreciation) \$1,500.

Form 1120S Test 8 U.S. Income Tax Return for an S Corporation 2005						
Calen	Calendar Year <b>2005</b> or tax year beginning , 2005, ending , 20					
Α	Effective date of S					
	Election	08/20/1986				
В	B Business code 811190					
		Detailing Service, Inc., 38 An	y Street, Anytown, MI 49261			
С	EIN	11-0000008				
D	Date of incorporated	08/27/1985				
E	Total assets	109,160,651				
F	Check applicable boxes					
G	Number of Shareholders	2				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments			
1a	Gross Receipts or sales	13,724,661				
1b	Less returns and					
1.	allowances	40 704 004				
1c	Balance	13,724,661				
2	Cost of goods sold (Sch A, line 8)	10,400,672				
3	Gross profit. Subtract	10,400,672				
3	line 2 from line 1c	3,323,989				
4	Net gain (loss)	3,323,309				
5	Other Income (loss)	(3,272,375)	See Attachment 1			
6	Total income (loss). Add	(0,212,010)	oce / ttaciment 1			
	lines 3 through 5	51,614				
7	Compensation of officers	600,394				
8	Salaries and wages (less					
	employment credits)	790,556				
9	Repairs and	·				
	maintenance	186,826				
10	Bad debts					
11	Rents	138,516				
12	Taxes and licenses	162,254				
13	Interest	2,547				
14a	Depreciation (attach					
	Form 4562)	142,900				
14b	Depreciation claimed on					
44-	Sch A					
14c	Subtract line 14b from	442.000				
15	Depletion (Do not deduct	142,900				
15	oil and gas depletion)					
16	Advertising					
17	Pension, profit-sharing,					
''	etc., plans	800,000				
18	Employee benefit	223,300				
	programs	250,000				
19	Other deductions (attach					
	schedule)	2,000,000	See Attachment 2			
20	Total deductions ( add					
	amounts shown far right					
	for lines 7 - 19	5,073,993				
21	Ordinary business	(5,022,379)				

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

Form 1120S Test 8 U.S. Income Tax Return for an S Corporation 2005					
	lule B Other Information	n			
1(a)	Cash				
1(b)	Accrual	Checked			
1(c)	Other				
2(a)	Business Activity	Automotive Maintenance			
	Line Description	Line Amount / Information	Write-in / Literal / Attachments		
2(b)	Product or Service	Car Wash/Detailing			
3	Corp own 50% or more?	No			
4	Member of controlled grp	No			
5	Required to file F8264				
6	Issued publicly offered				
	debt instruments				
7	C corp before elected				
8	Accumulated earnings				
	and profits at close of yr				
9	Total receipts less than				
	\$250,000?	No			
Sched		nares of Income, Deductions,	Credits, etc.		
1	Ordinary business				
	income (loss)	(5,022,379)			
2	Net rental real estate				
	income (loss)	63,932			
3a	Other gross rental				
	income (loss)				
3b	Expenses from other				
	rental activities				
3с	Other net rental income				
	(loss)	0.740.000			
4	Interest income	2,510,363			
5a	Ordinary dividends	<b>-</b> 04.00-			
5b	Qualified dividends	761,005			
6	Royalties				
7	Net short-term capital	(050,040)			
0-	gain (loss)	(259,012)			
8a	Net long-term capital	E 942 EG2			
Oh	gain (loss)	5,842,563			
8b	Collectibles (28%) gain (loss)				
80					
8c	Unrecaptured section 1250 gain				
9	Net section 1231 gain				
	(loss)	(500)			
10	Other income (loss)	(330)			
11	Section 179 deduction				
12a	Contributions	5,931	See Attachment 4		
12b	Deductions related to	3,331	5507 Maorimont T		
120	portfolio income				
12c	Investment interest				
	expense				
12d	Section 59(e)(2)				
(1)	expenses – Type	Portfolio			
12d	Section 59(e)(2)	2 323-0110			
(2)	expenses – Amount	377,465	See Attachment 5		
	1 - 1	222,100			

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

Form	1120S Test 8	U.S. Incom	ne Tax Return	for an S Corpo	oration 20	05
	paid from accum	E&P				
17d	Other items and					
	amounts					
17e	Income/loss					
	reconciliation		3,5	512,576		
Sched	dule L Balance	Sheets per Bo	oks			
		Beginning of	tax year	End of t	ax year	Write-in /
						Literal /
					<b>,</b>	Attachments
		(a)	(b)	(c)	(d)	
1	Cash		211,035		84,106	
		Beginning of	tax year	End of t	ax year	Write-in /
						Literal /
						Attachments
		(a)	(b)	(c)	(d)	
2a	Trade notes	744,659		852,560		
2b	Less allowance		744,659		852,560	
3	Inventories		92,281		145,372	
4	U.S. govt oblig					
5	Tax-exempt					
	securities				_	
6	Other current					
	assets		856,007		4,419,811	Attachment 7
7	Loans to					
	shareholders					
8	Mortgage &					
	real estate loan					
9	Other					
10	investments		102,065,661		102,471,976	Attachment 8
10a	Bldgs & other	2 225 204		2 440 222		
10b	deprec assets Less accumu-	3,235,804		3,410,332		
100	lated deprc	2,039,227	1,196,577	2,261,506	1,148,826	
11a	Depletable asst	2,039,221	1,190,311	2,201,300	1,140,020	
11b	Less accumu-					
ווו	lated depletion					
12	Land					
13a	Intangible					
100	assets	80,000		80,000		
13b	Less accum	33,000				
	amortization	39,000	41,000	42,000	38,000	
14	Other assets	33,336	,		22,230	
15	Total assets		105,207,220		109,160,651	
16	Accounts		, ,		, ,	
	payable		442,820		418,547	
17	Mortgages,					
	notes, bonds					
	payable < 1yr					
18	Other current					
	liabilities		465,978		854,509	Attachment 9
19	Loans from					
	shareholders					
20	Mortgages,					

Form	1120S Test 8	U.S.	Income Tax Ret	turn	for an	S Co	rporation	2005
	notes, bonds							
	payable > 1yr							
21	Other liabilities							
22	Capital stock		8,8	866			8,8	666
23	Additional paid							
	-in capital		848,	000			848,0	000
24	Retained		404000				407.000.0	
	earnings		104,308,	906			107,898,0	79
25	Adjustments to							
	shareholders							
26	equity Less cost of							
26	treasury stock		(867,3	50)			(867,35	50)
27	Total liabilities		(807,3	130)			(007,33	50)
21	& shareholders							
	equity		105,207,	220			109,160,6	51
Sched		nciliation	of Income (Loss		Books	With		
001100	Line Description		Line Amount / I				e-in / Literal / A	
1	Net Income				90,661			
2	Income included	on Sch		-,-	,			
	K			9	46,363	Atta	chment 10	
3	Expenses record	led on			<u> </u>			
	books			5	43,640	Atta	chment 11	
3a	Depreciation				80,275			
3b	Travel & entertai	nment			18,005			
4	Add lines 1 – 3			4,8	80,664			
5	Income recorded	lon						
	books							
5a	Tax-exempt inter							
6	Deductions inclu	ded on						
	Sch K			1,3	68,088	Atta	chment 12	
6a	Depreciation							
7	Add lines 5 and 6				68,088	i		
8	Income (loss) Sc				12,576			
Sched	lule M-2 Analy	SIS Of AC	cumulated Adjus			ount,		
			(a)Accumulated		Other		(c)Shareholde	1
			adjustments account		ustment ount	เร	undistributed taxable incom	Literal / e Attachments
1	Balance at begin	ning of	account	acc	Juiit		taxable IIICOIII	Allacillients
'	tax year	illing of	104,845,406					
2	Ordinary income		104,043,400					
3	Other additions		9,177,863					
4	Loss from pg 1, I	ine 21	(5,022,379)					
5	Other reductions		(660,913)					
6	Combine lines 1		108,339,977					
7	Distributions other							
-	dividends distribu		5,500,000					
8	Balance at end o		102,839,977					
			,,					

Sch D	(1120S) Test 8 Capita	I Gains and Losses and Bui	It-in Gains 2005
	Goldplated Detailing Service		
	11-000008	,	
Part I	Short-Term Capital Gains &	Losses	Write-in / Literals / Attachments
1(a)	Description of Property	1000 sh USAFILE	
1(b)	Date acquired	various	
1(c)	Date sold	various	
1(d)	Sales price	702,615	
1(e)	Cost or other basis	28,965	
1(f)	Gain or loss	673,650	
1(a)	Description of Property	5000 sh USACorp	
1(b)	Date acquired	various	
1(c)	Date sold	various	
1(d)	Sales price	565,424	
1(e)	Cost or other basis	590,375	
1(f)	Gain or loss	(24,951)	
1(a)	Description of Property	4500 sh USATAX	
1(b)	Date acquired	various	
1(c)	Date sold	various	
1(d)	Sales price	2,468,135	
1(e)	Cost or other basis	3,375,336	
1(f)	Gain or loss	(907,201)	
1(a)	Description of Property	5000 sh USAUSA	
1(b)	Date acquired	various	
1(c)	Date sold	various	
1(d)	Sales price	467,283	
1(e)	Cost or other basis	467,793	
1(f)	Gain or loss	(510)	
2	Short-term capital gain from		
	installment sales		
3	Short-term capital gain from		
	like-kind exchanges		
4	Combine lines 1 – 3		
5	Tax on short-term capital		
	gain		
6	Net short-term capital gain	(259,012)	
Part II	Long-Term Capital Gains &		
	Description of property	1000 sh FEDFILE	
7(b)	Date acquired	various	
7(c)	Date sold	various	
7(d)	Sales price	3,254,620	
7(e)	Cost or other basis	1,378,896	
7(f)	Gain or loss	1,875,724	
7(a)	Description of Property	5000 sh FEDCORP	
7(b)	Date acquired	various	
7(c)	Date sold	various	
7(d)	Sales price	877,431	
7(e)	Cost or other basis	964,060	
7(f)	Gain or loss	(86,629)	
7(a)	Description of Property	1050 sh FEDFILE	
7(b)	Date acquired	various	

Sch D	(1120S) Test 8 Capita	I Gains and Losses and Buil	t-in Gains	2005
7(c)	Date sold	various		
7(d)	Sales price	234,621		
7(e)	Cost or other basis	169,742		
7(f)	Gain or loss	64,879		
7(a)	Description of Property	5000 sh FEDTAX		
7(b)	Date acquired	various		
7(c)	Date sold	various		
7(d)	Sales price	5,227,388		
7(e)	Cost or other basis	1,238,799		
7(f)	Gain or loss	3,988,589		
8	Long-term capital gain from installment sales			
9	Long-term capital gain from like-kind exchanges			
10	Capital gain distributions			
11	Combine lines 7 - 10	5,842,563		
12	Tax on long-term capital			
	gain			
13	Net long-term capital gain	5,842,563		
Part III	Built-in Gains Tax			
14	Excess of recognized built-			
	in gains			
15	Taxable income			
16	Net recognized built-in gain			
17	Section1374(b)(2) deductable			
18	Subtract line 17 from line 16			
19	Enter 35% of line 18			
20	Section 1374(b) (3) business credit			
21	Tax			

	4562 Test 8			Amortizatio	n 2005			
	Goldplated Detaili		, Inc.					
	ss or Activity: Car W	/ashing						
EIN: 1	1-0000008							
	Line Description			Line Amou		Write-in / L	iteral / Atta	chments
Part I	Election to Expen	se Certain	Property U	nder Section	n 179			
1	Maximum amount							
2	Total cost of sectio	n 179 prop						
3	Threshold cost of s		prop					
4	Reduction in limitat							
5	Dollar limitation for							
6(a)	Description of Prop	erty						
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of		rop					
9	Tentative deduction							
10	Carryover of disallo		tion					
11	Business income li							
12	Section 179 expens							
13	Carryover of disallo							
Part II	Special Depreciat		ance and O	ther Depreci	ation			
14	Special depreciatio	n allowed						
15	Property subject to	sec 168(f)(	1) electio					
16	Other depreciation							
Part III	MACRS Deprecia	ation	-					
17	MACRS deductions	S			131,212			
18	Sec 168(i)(4) electi	on						
Sectio	n B – Assets Place	d in Servic	e During 20	005 Tax Year	Using the	General Dep	preciation	System
	(a)Classification of property	(b)Mont h & Year	(c) Basis for deprec	(d)Recov- ery period	(e)Con- vention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attach- ments
19a	3-year property							
19b	5-year property							
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
	(a)Classification of property	(b)Mont h & Year	(c) Basis for deprec	(d)Recov- ery period	(e)Con- vention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attach- ments
19i	Nonresidential real property							
Sectio	n C – Assets Place	d in Servic			Using the	Alternative	Depreciati	on System
20a	Class life		222,205	9.5	HY		11,688	

Form	4562 Test 8	Depreci	ation and A	Amortizatio	n 2005		
20b	12-year						
20c	40-year						
Part IV	Summary		-				
21	Listed property						
22	Total			-	142,900		
23	Assets for CY				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	Listed Property						
	n A – Depreciation	and Other	Information	1			
24a	Evidence?			-			
24b	Evidence written?						
25	Special depreciatio	n allowanc	e				
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investmen	nt %					
26(d)	Cost or other basis	70					
26(e)	Basis for depreciati	on					
26(f)	Recovery period	1					
26(g)	Method/Convention	)	-				
26(h)	Depreciation deduc						
26(i)	Election Sec 179 co						
27(a)	Type of property	331					
27(b)	Date in service						
27(c)	Business investmen	nt %					
27(d)	Cost or other basis						
27(e)	Basis for depreciati						
27(e) 27(f)	Recovery period	OII					
27(I) 27(g)	Method/Convention	`					
27(g) 27(h)	Depreciation deduc						
27(i)	Election Sec 179 co						
28	Add column (h), line						
29	Add column (i), line						
	n B – Information o		ohiclos				
30(a)	Total bus/invest mil		enicles				
31(a)	Total commuting m						
32(a)	Tot other personal		n				
33(a)	Total miles driven	iiiics arive	11				
34	Vehicle available fo	r nerconal	11802				
35	Vehicle used > 5%		use:				
36	Another vehicle ava		nal usa?				
	n C – Questions for			ide Vehicle	s for Hea h	v Their Emp	lovees
37	Maint written policy			ride Verricie	3 IOI OSE D	, men Emp	noyees
38	Maint written policy						
39	Vehicles treated as	•					
40	Provide > 5 vehicle		100:				
41	Qualified auto dem		ıse?				
Part VI		on ou audit					
i ait vi	Amortization						Write-in / Literal /
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Attachments
42	Amort of costs during 2004 TY						

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

	4797 Test 8	Sales of Business Prop	erty 2005
	Goldplated Detailing Service, I	nc.	
EIN: 1	1-000008		
			Write-in / Literal /
	Line Description	Line Amount	Attachments
1	Gross proceeds from sales or		
	exchange		
Part I	Sales or Exchanges of Property		ess
2(a)	Description of property	HD Vacuum Cleaner	
2(b)	Date acquired	03/30/01	
2(c)	Date sold	12/10/05	
2(d)	Gross sales price	4,000	
2(e)	Depreciation allowed	3,500	
2(f)	Cost or other basis	8,000	
2(g)	Gain or (loss)	(500)	
3	Gain fm F4684		
4	Sec 1231 gain fm F6252		
5	Sec 1231 gain fm F8824		
6	Gain fm casualty or theft		
7	Combine lines 2 to 6	(500)	
8	Nonrecaptured net sec 1231		
	loss		
9	Subtract line 8 from line 7		
Part II			
10(a)	Description of property		
10(b)	Date acquired		
10(c)	Date sold		
10(d)	Gross sales price		
10(e)	Depreciation allowed		
10(f)	Cost or other basis		
10(g)	Gain or loss		
11	Loss fm line 7		
12	Gain fm line 7		
13	Gain fm line 31		
14 15	Net gain F4684		
	Ordinary gain F6252		
16	Ordinary gain F8824		
17	Combine lines 10 to16		
18a 18b	Part of loss F4684 Redetermined gain or (loss) on		
100	line 17		
Part III		rty Under Sections 1245 11	250 1252 1254 and 1255
19(a)	Description of property	Try Officer Declions 1245, 12	200, 1202, 1204 aliu 1200
19(b)	Date acquired		
19(c)	Date sold		
20	Gross sales price		
21	Cost or other basis		
22	Depreciation allowed		
23	Adjusted basis		
24	Total gain		
25a	Depreciation allowed		
25a 25b	Smaller of lines 24 and 25a		
200	Omalici di lilico 24 alla 20a		

Form 4797 Test 8		Sales of Business Prop	erty	2005
26a	Additional depreciation after 1975			
	Line Description	Line Amount	Write-in / Literal Attachments	1
26b	Applicable %			
26c	Subtract line 26a from line 24			
26d	Additional depreciation after 1969			
26e	Smaller of lines 26c and 26c			
26f	Sec 291 amount			
26g	Add lines 26b,26e and 26f			
27a	Soil, water, land			
27b	Line 27 multiplied by applicable %			
27c	Smaller of lines 24 and 27b			
28a	Intangible drilling			
28b	Smaller of lines 24 and 28a			
29a	Applicable % of payment excluded			
29b	Smaller of lines 24 and 29a			
30	Total gain all property			
31	Add property columns A – D			
32	Subtract line 31 from line 30			
Part IV	Recapture Amounts Under Se	ections 179 and 280F(b)(2)		
33(a)	Sec 179 expense deduction – Sec 179			
33(b)	Sec 179 expense deduction – Sec 280F(b)			
34(a)	Recomputed deprc – Sec 179			
34(b)	Recomputed deprc-Sec280F(b)			
35(a)	Recapture amount – Sec 179			
35(b)	Recapture amount – Sec 280F(b)			

not filed an amended return.

Form 8082 Test 8 Notice of Incon Administrative Adj						NR)		
Name	: Goldplated De	tailing Service,	Inc.		·			
Identif	fying number: <b>11</b>	-0000008						
Part I	General Inform	nation						
								/ Literal /
	Line Description	on			Amount / Inform		Attachm	ents
				(a) N	lotice of inconsi			
1	Check boxes th					ment		
2		stituted return tre		"No	" checkbox che	ecked		
3		ru entity checkbo		(a)	Partnership che			
4	Identifying num	ber of pass-thru e	entity		11-000	00024		
					leaner Solutions			
				Any	Street, Anytow	/n, MI		
5		, Zip of pass-thru	entity			19261		
6		stration number						
7		ere pass-thru enti	ty filed			DSPC		
8	Tax year of pas	s-thru entity		1	/1/2005 to 12/31	/2005		
9	Your tax year				/1/2005 to 12/31			
Part I	I Inconsistent	or Administrativ	e Adjusti	ment Re	equest (AAR) Ite	ems		
	(a) Desc of	(b) Inconsis-	(c) Amo	unt	(d) Amount	(e) Di	fference	Write-in /
	AAR items	tency in or	shown	on	reporting	betwe	een (c)	Literal /
		AAR to correct	Sch K-1			and (	d)	Attachments
	Schedule K-	Amount of						
10		item checked		3,932			100,000	
Part I	II Explanation -	- Enter the Part	II item nu	ımber k	efore each exp	lanatio	n	

Part II, item 10 - It appears that a typographical error was made on the Schedule K-1 received from Cleaner Solutions. We know that the correct figure is \$63,932 not \$163,932 but the partnership has

Form	8283 Test 8 Noncash Chari	table Contributions						
	Name: Goldplated Detailing Service, Inc.							
	ving number: 11-000008							
	n A Part I Information on Donated Pro	nerty						
Occio			Write-in / Literal /					
	Line Description	Line Amount / Information	Attachments					
	Ellio Bodonpilon	Association for Cleaner	71111011110					
		Cars, 54 Any Street,						
1(a)A	Name, address of donee organization	Anytown, FL 32210						
- (,		Industrial size brushless						
1(b)A	Description of donated property	& waterless car waxer						
1(c)A	Date of the contribution	07/04/2005						
1(d)A	Date acquired by donor	07/1995						
1(e)A	How acquired by donor	Purchase						
1(f)A	Donor's cost or adjusted basis	5,000						
1(g)A	Fair market value	6,500						
1(h)A	Method used to determine the FMV	Industry Price	See Attachment 13					
	n A Part II Other Information							
2a	Enter letter fm Part I that IDs property							
2b	Total amount claimed as a deduction							
	Name, address of each organization							
2c	contribution was made in a prior year							
2d	Place where tangible property located							
2e	Name of person w/ possession of prop							
3a	Restriction on donee's right to use prop							
3b	Gave right to income from property							
3с	Restriction limiting donated property							
Sectio	n B Part I Information on Donated Pro	perty						
4	Type of property checkboxes							
5(a)A	Description of donated property							
5(b)A	Tangible property – brief summary							
5(c)A	Appraised fair market value							
5(d)A	Date acquired by donor							
5(e)A	How acquired by donor							
5(f)A	Donor's cost or adjusted basis							
5(g)A								
5(h)A								
5(i)A	Average trading price of securities							
Sectio	n B Part II Taxpayer (Donor) Statemen	ıt						
	Identifying letter and description							
Sectio								
	Business address							
	Identifying number							
Sectio	n B Part IV Donee Acknowledgment							
	Date charitable org received property							
	Org intend to use prop for unrelated use							
	Name of charitable organization (donee)							
	Address of charitable organization							
	EIN							

	8825 Test 8	a Partn	Estate Income and Expensership or an S Corporation		2005
	Goldplated Detailin	g Service, Inc.			
EIN: 11	-0000008		-		
	Line Description		Line Amount / Information	Write-ii / Attacl	n / Literal nments
1A	Kind & location of e	ach property			
2A	Gross rents				
3A	Advertising				
4A	Auto and travel				
5A	Cleaning and main	enance			
6A	Commissions				
7A	Insurance				
8A	Legal and other pro	fessional fees			
9A	Interest				
10A	Repairs				
11A	Taxes				
12A	Utilities				
13A	Wages and salaries	3			
14A	Depreciation				
15A	Other				
16A	Total expense for e	ach property			
17	Total gross rents				
18	Total expenses				
19	Net gain (loss) fm F	4797)			
	Net income (loss) f				
20a	estate activities		63,932		
20b(1)	Name		Cleaner Solutions		
20b(2)	EIN		11-0000024		
21	Net rental real esta	te income	63,932		

Form 8	8881 Test 8	Credit for Sn	nall Employer Pensi Costs	on Plan Startup	2005
Name:	Goldplated Detailing	a Service. Inc.	000.0		
	-0000008	<b>9</b> ,			
				Write-in / Literal /	
	Line Description		Line Amount	Attachments	
Part I	Current Year Cre	edit			
1	Qualified startup co	st during TY	1,000		
2	Enter ½ of line 1		500		
	F8881 credits from	pass-thru			•
3	entities		0		
4	Add lines 2 and 3		500		
5	Current year credit		500		
Part II	Allowable Credit			,	
6	Regular tax before	credits			
7	Alternative minimur	n tax			
8	Add lines 6 and 7				
9a	Foreign tax credit				
9b	Credits fm F1040				
9с	Possessions tax cre	edit			
9d	Credit for fuel nonce	onven source			
9e	Qualified electric ve	hicle credit			
9f	Add lines 9a throug	h 9e			
10	Net income tax				
11	Net regular tax				
12	25% of excess line	11 >\$25,000			
13	Tentative minimum	tax			
14	Greater of line 12 o	r line 13			
15	Subtract line 14 from	m line 10			
16	Credit allowed for the	ne current year			

Sch K-1 (Form 1120S) Shareholder's Share of Income, Deductions, Credits, etc.					
Tax year beginning January 1, 2005 ending December 31, 2005					
	Final K-1	1, 2000			
	Amended K				
Part	Part I Information About the Corporation				
- ure	Line Description	Line Amount		Write-in / Literal / Attachments	
Α	Corporation's employer identification number		11-0000008	7.11.401111101110	
B	Corporation's name, address, city, state, and	G	oldplated Detailing		
	Zip code	S	Service, Inc., 38 Any Street, Anytown, MI 49261		
С	IRS Center where corporation filed return		OSPC		
D	Tax shelter registration number, if any				
E	Check if Form 8271 is attached				
Part II Information About the Shareholder					
F	Shareholder's Identification number		999-06-0010		
G	Shareholder's name, address, city, state and ZIP code	53 A	n Mahal Shadrock Any Street rtown CO 81601	TAJH	
Н	Shareholder's percentage of stock ownership for tax year		50.000		
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items					
rait	Line Description		e Amount	Write-in / Literal /	
	Line Description	Line Amount		Attachments	
1	Ordinary business income (loss)		(2,511,190)		
2	Net rental real estate income (loss)		31,966		
3	Other net rental income (loss)				
4	Interest income		1,255,182		
5a	Ordinary dividends		380,502		
5b	Qualified dividends		380,502		
6	Royalties		<u> </u>		
7	Net short-term capital gain (loss)		(129,506)		
8a	Net long-term capital gain (loss)		2,921,282		
8b	Collectibles (28%) gain (loss)		_,,_ <b>-</b>		
8c	Unrecaptured section 1250 gain				
9	Net section 1231 gain (loss)		(250)		
10	Other income (loss)		(=00)		
11	Section 179 deduction				
12	Other deductions	Α	466		
	outer deddesione	С	2,500		
4.5		J	188,732		
13	Credits & credit recapture	U	250		
14	Foreign transactions				
15	Alternative minimum tax (AMT) items	Α	(25,233)		
16	Items affecting shareholder basis	С	9,002		
		D	2,750,000		
17	Other Information	Α	1,635,684		
		В	188,733		

Sch Tes	•	der's Share		ncome, Deduction	s, Credits,	2005
Tax	year beginning January 1, 2005 er	nding <b>Decem</b>	ber	31, 2005		
	Final K-1					
	Amended K					
Part	I Information About the Corporat	ion				
	Line Description		Line	Amount	Write-in / Li Attachmen	
Α	Corporation's employer identification			11-0000008		
В	Corporation's name, address, city, zip code	state, and	S	oldplated Detailing ervice, Inc., 38 Any street, Anytown, MI 49261		
С	IRS Center where corporation filed	return		OSPC		
D	Tax shelter registration number, if a					
E	Check if Form 8271 is attached					
	II Information About the Shareho	lder				
F	Shareholder's Identification number			999-06-0009		
G	Shareholder's name, address, city, ZIP code	state and	52 A	er A. Cleanowski ny Street own MO 64113	WAXE	
Н	Shareholder's percentage of stock for tax year	ownership		50.000		
Davi		Voor Income	. D.		w Other Item	_
Part	III Shareholder's Share of Current					
	Line Description		Line	Amount	Write-in / Li Attachment	
1	Ordinary business income (loss)			(2,511,189)		
2	Net rental real estate income (loss)			31,966		
3	Other net rental income (loss)					
4	Interest income			1,255,181		
5a	Ordinary dividends			380,503		
5b	Qualified dividends			380,503		
6	Royalties					
7	Net short-term capital gain (loss)			(129,506)		
8a	Net long-term capital gain (loss)			2,921,281		
8b	Collectibles (28%) gain (loss)			,,		
8c	Unrecaptured section 1250 gain					
9	Net section 1231 gain (loss)			(250)		
10	Other income (loss)			(=30)		
11	Section 179 deduction					
12	Other deductions		Α	465		
-	Cirier deddeliens		C	2,500		
			J	188,733		
13	Credits & credit recapture		U	250		
14	Foreign transactions					
15	Alternative minimum tax (AMT) iten	ns	Α	(25,233)		
16	Items affecting shareholder basis		С	9,003		
	<u> </u>		D	2,750,000		
	I .		_			
17	Other Information	1.4	Α	1,635,684		

#### **TEST SCENARIO 9**

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

(5471), 5472

#### **ATTACHMENTS:**

ItemizedOtherIncomeSchedule2 ItemizedOtherDeductionSchedule2 (2) ItemizedOtherDeductionsSchedule3

ItemizedOtherCostsSchedule

ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentsSchedule ItemizedOtherCurrentLiabilitiesSchedule

ItemizedIncomeNotRecordedOnBooksSchedule2 ItemizedExpensesRecordedOnBooksSchedule2

ItemizedDeductionNotChargedAgainstBooksSchedule2

CharitableContributionSchedule ItemizedOtherLiabilitiesSchedule

**BINARY ATTACHMENTS: None** 

#### **HEADER INFO:**

Tax Period: Calendar Year 2005

Preparer Firm Electronic Tax Filers, Inc. 11-0000011

100 Efile Drive Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: EFIN: Self-select

Type: ERO Practioner PIN:

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

Signature Option: PIN Number

Return Type: 1120

Filer: EIN: 11-0000009

Name: Tree Fixr Upper, Inc..

Name Control: Tree Address: 39 Any Street

Anytown, OK 74002

Officer: Name: Talbert Oaks

Title: President
Taxpayer PIN: N/A
Phone: 301-555-1212
Email Address:

**DateSigned**: 01/25/06

Preparer: Name: Johnny Appleseed

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

**Phone:** 512-555-1212

**Email Address:** 

**Date Prepared:** 01/20/06 **Self Employed:** Yes

IRS PAYMENT: N/A

Attachment 1, Page 1, Line 5, Other Income (ItemizedOtherIncomeSchedule2)

Miscellaneous Income 420,200

Total 420,200

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

Dues and Subscriptions	3,932,765
Communications	925,702
Employment Expenses	1,763,530
Utilities & Telephone	932,765
Travel	6,625,923
Professional Expenses	1,376,350
Workers Compensation	725,013
Supplies	914,685
Postage	212,652
Transportation	1,327,085
Miscellaneous	<u>1,403,559</u>
Total	20.140.029

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

 Allocation of Cost of Goods Sold
 70,480

 Cost of Service
 1,599,205,984

 Total
 1,599,276,464

**Attachment 4**, Page 3, Sch K, Line 12e, Other Deductions (ItemizedOtherDeductionSchedule3)

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

Total 320,210

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

	Beginning	Ending
Prepaids & Deposits	<u>2,700,000</u>	2,300,000
Total	2.700.000	2.300.000

**Attachment 6**, Page 4, Sch L, Line 9, Other Investments (ItemizedOtherInvestmentsSchedule)

	Beginning	Ending
ABC LLC	125,000	125,000
TAX PAD'NERS	80,000	120,000
Life Insurance – Cash Surrender Value	975,400	<u>355,484</u>
Total	1,180,400	600,484

**Attachment 7**, Page 4, Sch L, Line 18, Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedule)

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

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

	Beginning	Ending
Deferred Compensation		<u>1,700,900</u>
Total		1.700.900

**Attachment 10**, Page 4, Sch M-1, Line 2, Taxable Income not recorded on books (ItemizedIncomeNotRecordedOnBooksSchedule2)

Loss from ABC, LLC	(200)
Total	(200)

**Attachment 11**, Page 4, Sch M-1, Line 3, Expenses on books not deducted in return (ItemizedExpensesRecordedOnBooksSchedule2)

Bonuses	1,960,100
Non-Deductible Expenses	<u>491,410</u>
Total	2,451,510

**Attachment 12**, Page 4, Sch M-1, Line 6, Deductions on return not charged on books (ItemizedDeductionNotChargedAgainstBooksSchedule2)

Professional Fees 980,050
Total 980,050

**Attachment 9, Form 1120S**, Sch K, Line 12a, Contributions (CharitableContributionSchedule)

Name: Tree Fixr Upper, Inc.

Category: Cash Contribution (50%)
Description: It is expected that the taxpayer filing this form will provide the appropriate information.

Amount: 500,000

Form	Form 1120S Test 9 U.S. Income Tax Return for an S Corporation 2005			
Calen		2005, ending	, 20	
Α	Effective date of S Election	05/31/1999		
B Business code		541320		
	Name and Address: Tree Fixr Upper, Inc	c., 39 Any Street, Ar	nytown, OK 74002	
С	EIN	11-0000009		
D	Date of incorporated	11/19/1957		
E	Total assets	560,500,183		
F	Check applicable boxes			
G	Number of Shareholders	1		
	Line Description	Line Amount	Write-in / Literal / Attachment	
1a	Gross Receipts or sales	1,900,670,400		
1b	Less returns and allowances			
1c	Balance	1,900,670,400		
2	Cost of goods sold (Sch A, line 8)	1,860,100,750		
3	Gross profit. Subtract line 2 from line 1c	40,569,650		
4	Net gain (loss)			
5	Other Income (loss)	420,200	See Attachment 1	
6	Total income (loss). Add lines 3 through 5	40,989.850		
7	Compensation of officers	8,500,400		
8	Salaries and wages (less employment			
	credits)	6,372,055		
9	Repairs and maintenance	500,101		
10	Bad debts			
11	Rents	6,650,188		
12	Taxes and licenses	13,980,990		
13	Interest	120,100		
14a	Depreciation (attach Form 4562)	26,234		
14b	Depreciation claimed on Sch A			
14c	Subtract line 14b from 14a	26,234		
15	Depletion (Do not deduct oil and gas depletion)			
16	Advertising	890,700		
17	Pension, profit-sharing, etc., plans	1,300,000		
18	Employee benefit programs			
19	Other deductions (attach schedule)	20,140,029	See Attachment 2	
20	Total deductions ( add amounts shown far right for lines 7 - 19	58,480,797		
21	Ordinary business income (loss) Subtract line 20 from line 6	(17,490,947)		
22a	Tax: Excess net passive income tax			
22b	Tax from Schedule D			
22c	Add lines 22a and 22b			
23a	Payments:			
23b	Tax deposit with Form 7004			
23c	Credit for Federal tax paid on fuels			
23d	Add lines 23a through 23c			
24	Estimated tax penalty			
25	Tax Due.			
26	Overpayment			
27	Refund			
	May IRS discuss?	Yes		
	Preparer's SSN or PTIN:	999-06-0007		

Form	1120S Test 9	U.S. Income Tax Retu	ırn for an S Corpora	ation 2005
		,		
	Preparer Firm's nam	ne/address:	Electronic Tax	
			Filers, Inc 100 Efile Drive,	
			Anytown, TX	
			78621	
	Preparer's EIN:		11-0000011	
	Preparer's Phone no		512-555-1212	
Sched	dule A Cost of Go			
1	Inventory at beginni	ng of year	92,101,022	
2			1,024,169	
3	Cost of labor		258,879,395	
4	Additional section 2	63A cost		
5	Other costs		1,599,276,464	See Attachment 3
6	Total		1,951,281,050	
7	Inventory at the end	ot year	91,180,300	
8		D 1 " "	1,860,100,750	
9a (i)	Cost as described i	n Regulations section		
(1) 9a	Lower of cost or ma	rkat		-
(ii)	LOWER OF COST OF ITIE	INGL	Checked	
9a	Other		Jilecked	
(iii)	Cirio		1	
9b	Check if there was a	1		
9с				
9d	If the LIFO inventory	<i>/</i>		
9e	Rules of Sec 263A		No	
9f		ning quantities, cost,	No	
Sched	dule B Other Info	rmation	110	
1(a)	Cash			
1(b)	Accrual		Checked	
1(c)	Other			
2(a)	Business Activity		Architecture	
2(b)			Commerical	
	Product or Service		Landscaping	
3	Corp own 50% or m		No	
4	Member of controlle		No	
5	Required to file F82			
6				
7				
8	yr	gs and profits at close of		
9	Total receipts less the		No	
		ers' Shares of Income, De		
1	Ordinary business in	` '	(17,490,947)	
2	Net rental real estat	` /		
3a	Other gross rental in			
3b	Expenses from othe			
3c	Other net rental inco Interest income	ome (ioss)	2 500 000	
4 5a	Ordinary dividends		2,500,000	
5a	Qualified dividends		2,480,000	
6	Royalties		2,400,000	
	Noyaliies			

Form	1120S Test 9 U.S. Income Tax Retu	ırn for an S Corpora	tion 2005
7	Net short-term capital gain (loss)		·
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)		
11	Section 179 deduction		
12a	Contributions	500,000	See Attachment 9
12b	Investment interest expense	340	
12c	Section 59(e)(2) expenses – Type		
12c			
(2)	Section 59(e)(2) expenses – Amount		
12d	Other deductions -Type		
12d	Other deductions	320,210	See Attachment 4
13a	Low-income housing credit (section 42(j)(5)		
13b	Low-income housing credit (other)		
13c	Qualified rehabilitation expenses		
13d	Other rental real estate credits		
13e	Other rental credits		
13f	Credit for alcohol used as fuel		
13g	Other credits and credit recapture		
14a	Name of country or U.S. possession		
14b	Gross income from all sources		
14c	Gross income sourced at shareholder level		
14d	Passive		
14e	Listed categories		
14f	General limitation		
14g	Interest expense		
14h	Other		
14i	Passive		
14j	Listed categories		
14k	General limitation		
141	Foreign taxes paid		
14m	Foreign taxes accrued		
14n	Reduction in taxes available for credit		
15a	Post-1986 depreciation adjustment	168,150	
15b	Adjusted gain or loss	(165,700)	
15c	Depletion		
15d	Oil, gas, and geothermal properties-gross		
15e	income Oil, gas, and geothermal properties-		
	deductions		
15f	Other AMT items		
16a	Tax-exempt interest income		
16b	Other tax-exempt interest income		
16c	Nondeductible expenses	491,410	
16d	Property distributions		
16e	Repayment of loans from shareholders	4 000 000	
17a	Investment income	4,980,000	
17b	Investment expenses		
17c	Dividend distributions paid from accum E&P		
17d	Other items and amounts	(40.004.40=)	
17e	Income/loss reconciliation	(13,331,497)	
Sched	lule L Balance Sheets per Books		

Form	1120S Test 9	U.S. Incom	e Tax Return	for an S Corp	oration 20	05
		Beginning of	tax year	End of t	ax year	Write-in / Literal
		(a)	(b)	(c)	(d)	
1	Cash		61,000,300		125,954,114	
2a	Trade notes	88,799,978		310,294,485		
2b	Less allowance		88,799,978		310,294,485	
3	Inventories		92,101,022		91,180,300	
4	U.S. govt oblig					
5	Tax-exempt					
	securities					
6	Other current					Attachment
	assets		2,700,000		2,300,000	5
7	Loans to					
	shareholders					
8	Mortgage & real					
	estate loan					A44- 1
9	Other		1 100 400		600 404	Attachment
10-	investments		1,180,400		600,484	6
10a	Bldgs & other deprec assets	40 270 500		40,270,500		
10b	Less accumu-	40,270,500		40,2 <i>1</i> 0,500		
100	lated deprec	12,250,400	28,020,100	12,300,600	27,969,900	
11a	Depletable assts	12,200,400	20,020,100	12,000,000	21,000,000	
11b	Less accumu-					
	lated depletion					
12	Land				2,200,900	
13a	Intangible				, ,	
	assets					
13b	Less accum					
	amortization					
14	Other assets					
15	Total assets		273,801,800		560,500,183	
16	Accounts					
	payable		170,700,400		449,809,280	
17	Mortgages,					
	notes, bonds		000 000		500.000	
18	payable < 1yr		200,800		500,000	A44 l 4
18	Other current liabilities		10,500,600		23,100,999	Attachment 7
19	Loans from		10,500,600		23, 100,333	'
.5	shareholders					
20	Mortgages,					
-	notes, bonds					
	payable > 1yr		18,660,600		18,300,300	
21	Other liabilities				1,700,900	
22	Capital stock		2,000,700		2,300,130	
23	Additional paid –					
	in capital		3,005,550		6,120,200	
24	Retained					
	earnings		68,733,150		58,668,374	
25	Adjustments to					
	shareholders					
26	equity Less cost of					
26						
	treasury stock					

Form	1120S Test 9 U.S	6. Income Tax Ret	urn for an S C	orpora	tion 20	05
27	Total liabilities &					
	shareholders					
	equity	273,801,8			60,500,183	
		of Income (Loss)			(Loss) per l	Return
1	Net Income		(14,802,			
2	Income included on Sch k			200)	Attach	ment 10
3	Expenses recorded on bo	oks	2,451,	510		
3a	Depreciation					
3b	Travel & entertainment				Attach	ment 11
4	Add lines 1 – 3		(12,351,4	147)		
5	l					
	Income recorded on book	S				
5a	Tax-exempt interest					
6	Deductions included on S	ch K	980,	050		2,513,852
6a	Depreciation				Attach	ment 12
7	Add lines 5 & 6			0,050		
8	Income (loss)		(13,331,4			-
Sched	lule M-2 Analysis of Ad	cumulated Adjustr				
		(a)Accumulated	(b) Other	, , ,	areholder	Write-in /
		adjustments	adjustments		tributed	Literal
4	Dalama at handanin naf	account	account	taxab	le income	
1	Balance at beginning of	0.000.000		l		
2	tax year Ordinary income	8,922,686		-		
3	Other additions	4 000 000				
4		4,980,000		-		
5	Loss from Pg 1, Ln 21 Other reductions	(17,490,947)		-		
6	Combine lines 1 – 5	(1,311,960)				
7		(4,900,221)				
′	Distributions other than dividends distributions					
8	Balance at end of TY	(4 000 224)				
Ō	Dalance at end of 14	(4,900,221)				

Form Test	Sch N (1120) 9	Foreign Ope	rations of U.S. Corpo	rations	2005	
Name	: Tree Fixr Upper, Inc.					
EIN: 11-0000009						
	Line Description	Line Amount / Information	Write-in / Li			
1a	Owned foreign disrega	arded entity	No			
1b	Number F8858					
2	Number F8865					
	Owned 10% interest in	n other foreign				
3	partnership	_	No			
4a	US Shareholder of CF	C	Yes			
4b	Number F5471		1			
	Distribution/grantor/					
5	transferor foreign trust		No			
6a	Interest in financial ac	count	No			
6b	Name of foreign count	ry				
7a	Extraterritorial income	exclusion	No			
7b	Number F8873					
7c	Line 52 totals all F887	3				

Form	4562 Test 9	Deprecia	ation and	Amortizatio	n 2005			
Name:	Tree Fixr Upper, I	nc						
Busine	ess or Activity: Com	mercial Lan	dscapers	i				
EIN: 1	1-0000009		-					
				Line Amount /		Write-in /	Literal /	
	Line Description			Information		Attachments		
Part I	Election to Expen	se Certain	Property	Under Section	179			
1	Maximum amount							
2	Total cost of section	n 179 prop						
3	Threshold cost of s	section 179						
4	Reduction in limita							
5	Dollar limitation for							
6(a)	Description of Prop	perty						
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost		rop					
9	Tentative deductio							
10	Carryover of disalle		tion					
11	Business income li							
12	Section 179 expen							
13	Carryover of disallowed deduction							
Part II			nce and C	Other Deprecia	ation			
14	Special depreciation allowed							
15	Property subject to sec 168(f)(1) electio							
16 Part III	Other depreciation		_					
17	MACRS Depreci							
1 7	MACRS deductions							
					26,234			
18	Sec 168(i)(4) elect	ion						
18		ion		2005 Tax Year		eneral De	preciation	System
18	Sec 168(i)(4) elect	ion	(c)	2005 Tax Year			preciation	System
18	Sec 168(i)(4) elect n B – Assets Place	ion		2005 Tax Year		eneral De (f)Meth		System Write-in /
18	Sec 168(i)(4) elect	ion d in Service	(c) Basis	(d)Recovery	Using the Ge	(f)Meth	(g)Deprc	
18 Sectio	Sec 168(i)(4) elect on B – Assets Place (a)Classification of property	ion d in Service (b)Month	(c) Basis for		Using the Go	(f)Meth	(g)Deprc	Write-in /
18 Sectio	Sec 168(i)(4) elect n B – Assets Place (a)Classification of property  3-year property	ion d in Service (b)Month	(c) Basis for	(d)Recovery	Using the Go	(f)Meth	(g)Deprc	Write-in /
18 Sectio	Sec 168(i)(4) elect n B – Assets Place (a)Classification of property  3-year property  5-year property	ion d in Service (b)Month	(c) Basis for	(d)Recovery	Using the Go	(f)Meth	(g)Deprc	Write-in /
18 Sectio	Sec 168(i)(4) elect n B – Assets Place (a)Classification of property 3-year property 5-year property 7-year property	ion d in Service (b)Month	(c) Basis for	(d)Recovery	Using the Go	(f)Meth	(g)Deprc	Write-in /
18 Sectio	Sec 168(i)(4) elect n B – Assets Place (a)Classification of property 3-year property 5-year property 7-year property 10-year property	ion d in Service (b)Month	(c) Basis for	(d)Recovery	Using the Go	(f)Meth	(g)Deprc	Write-in /
18 Sectio	Sec 168(i)(4) elect n B – Assets Place (a)Classification of property 3-year property 5-year property 7-year property 10-year property 15-year property	ion d in Service (b)Month	(c) Basis for	(d)Recovery	Using the Go	(f)Meth	(g)Deprc	Write-in /
18 Sectio 19a 19b 19c 19d 19e 19f	Sec 168(i)(4) elect n B – Assets Place  (a)Classification of property  3-year property  5-year property  7-year property  10-year property  15-year property  20-year property	ion d in Service (b)Month	(c) Basis for	(d)Recovery	Using the Go	(f)Meth	(g)Deprc	Write-in /
19a 19b 19c 19d 19e 19f 19g	Sec 168(i)(4) elect n B – Assets Place (a)Classification of property  3-year property  5-year property  10-year property  15-year property  20-year property  25-year property	ion d in Service (b)Month	(c) Basis for	(d)Recovery	Using the Go	(f)Meth	(g)Deprc	Write-in /
18 Sectio 19a 19b 19c 19d 19e 19f	Sec 168(i)(4) elect n B – Assets Place (a)Classification of property  3-year property  5-year property  10-year property  15-year property  20-year property  25-year property  Residential rental	ion d in Service (b)Month	(c) Basis for	(d)Recovery	Using the Go	(f)Meth	(g)Deprc	Write-in /
19a 19b 19c 19d 19e 19f 19g 19h	Sec 168(i)(4) elect n B – Assets Place (a)Classification of property  3-year property  5-year property  10-year property  15-year property  20-year property  25-year property  Residential rental property	ion d in Service (b)Month	(c) Basis for	(d)Recovery	Using the Go	(f)Meth	(g)Deprc	Write-in /
19a 19b 19c 19d 19e 19f 19g	Sec 168(i)(4) elect n B – Assets Place  (a)Classification of property  3-year property  7-year property  10-year property  15-year property  20-year property  25-year property  Residential rental property  Nonresidential	ion d in Service (b)Month	(c) Basis for	(d)Recovery	Using the Go	(f)Meth	(g)Deprc	Write-in /
19a 19b 19c 19d 19e 19f 19g 19h	Sec 168(i)(4) elect n B – Assets Place (a)Classification of property  3-year property  5-year property  10-year property  15-year property  20-year property  25-year property  Residential rental property	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	Using the Go (e)Conventi on	(f)Meth od	(g)Deprc deduct	Write-in / Literal
19a 19b 19c 19d 19e 19f 19g 19h	Sec 168(i)(4) elect n B – Assets Place  (a)Classification of property  3-year property  7-year property  10-year property  15-year property  20-year property  25-year property  Residential rental property  Nonresidential real property	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	Using the Go (e)Conventi on	(f)Meth od	(g)Deprc deduct	Write-in / Literal
19a 19b 19c 19d 19e 19f 19g 19h 19i Sectio	Sec 168(i)(4) elect in B – Assets Place  (a)Classification of property  3-year property  7-year property  10-year property  15-year property  20-year property  25-year property  Residential rental property  Nonresidential real property  on C – Assets Place	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	Using the Go (e)Conventi on	(f)Meth od	(g)Deprc deduct	Write-in / Literal
19a 19b 19c 19d 19e 19f 19g 19h 19i Sectio 20a	Sec 168(i)(4) elect n B – Assets Place  (a)Classification of property  3-year property  5-year property  10-year property  15-year property  20-year property  25-year property  Residential rental property  Nonresidential real property  n C – Assets Place  Class life  12-year	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	Using the Go (e)Conventi on	(f)Meth od	(g)Deprc deduct	Write-in / Literal
18 Sectio  19a 19b 19c 19d 19e 19f 19g 19h 19i Sectio 20a 20b 20c	Sec 168(i)(4) elect in B – Assets Place  (a)Classification of property  3-year property  7-year property  10-year property  20-year property  25-year property  Residential rental property  Nonresidential real property  on C – Assets Place  Class life  12-year  40-year	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	Using the Go (e)Conventi on	(f)Meth od	(g)Deprc deduct	Write-in / Literal
18 Sectio  19a 19b 19c 19d 19e 19f 19g 19h  19i Sectio 20a 20b	Sec 168(i)(4) elect in B – Assets Place  (a)Classification of property  3-year property  5-year property  10-year property  20-year property  25-year property  Residential rental property  Nonresidential real property  on C – Assets Place  Class life  12-year  40-year	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	Using the Go (e)Conventi on	(f)Meth od	(g)Deprc deduct	Write-in / Literal
18 Sectio  19a 19b 19c 19d 19e 19f 19g 19h  19i Sectio 20a 20b 20c Part IV	Sec 168(i)(4) elect in B – Assets Place  (a)Classification of property  3-year property  7-year property  10-year property  20-year property  25-year property  Residential rental property  Nonresidential real property  on C – Assets Place  Class life  12-year  40-year	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	Using the Go (e)Conventi on	(f)Meth od	(g)Deprc deduct	Write-in / Literal
19a 19b 19c 19d 19e 19f 19g 19h  Sectio 20a 20b 20c Part IV	Sec 168(i)(4) elect in B – Assets Place  (a)Classification of property  3-year property  5-year property  10-year property  15-year property  20-year property  Residential rental property  Nonresidential real property  in C – Assets Place  Class life  12-year  40-year  Listed property	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	Using the Go	(f)Meth od	(g)Deprc deduct	Write-in / Literal

Form 4	4562 Test 9	Deprecia	ation and	Amortizatio	n 2005		
Part V	Listed Property	•			•		
	n A – Depreciation	and Other	Information	1			
24a	Evidence?						
24b	Evidence written?						
25	Special depreciatio	n allowance	e				
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investme	nt %					
26(d)	Cost or other basis						
26(e)	Basis for depreciati	on					
26(f)	Recovery period						
26(g)	Method/Convention	1	1				
26(h)	Depreciation deduc	tion	ĺ				
26(i)	Election Sec 179 c		ĺ				
27(a)	Type of property						
27(b)	Date in service		<u> </u>				
27(c)	Business investme	nt %	i				
27(d)	Cost or other basis						
27(e)	Basis for depreciati	on					
27(f)	Recovery period						
27(g)	Method/Convention	1	ĺ				
27(h)	Depreciation deduc	tion					
27(i)	Election Sec 179 c	ost	İ				
28	Add column (h), lin	es 25 - 27					
29	Add column (i), line	26					
Section	n B – Information o	n Use of V	ehicles				
30(a)	Total bus/invest mi	les driven					
31(a)	Total commuting m	iles driven					
32(a)	Tot other personal	miles drive	า				
33(a)	Total miles driven			_			
34	Vehicle available for		use?				
35	Vehicle used > 5%						
36	Another vehicle ava						
	n C – Questions for			vide Vehicle	s for Use by	y Their Emp	loyees
37	Maint written policy	•					
38	Maint written policy						
39	Vehicles treated as		ise?				
40	Provide > 5 vehicle						
41	Qualified auto dem	onstration ι	ıse?				
Part VI		L (1) D		1 ( 00 )	( ) 4	1	1 1 1 1 1 1 1 1
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Method	Write-in / Literal
42							
43	Amort of costs before 2004 TY						
44	Total						

Form	5471 Test 9			Return of Lertain Fore					
Annual	Accounting Period beg				ending	12/31	, 2005		
Part I	Reporting Corporatio		<del>• 17 • 1</del>	, 2000,	onung	,	, 2000		
	Name and Address: T	ree Fixr	Upper.	Inc., 39 Any	Street	Anvtown, OK	74002		
	Line Description			mount / Info		Write-in / Li			
Α	EIN				000009	111110 1117 21			
В	Category of filer checkl	noxes		4 and 5 c					
C	Total % of frgn corp st			T und o	noonoa				
	Filer's tax year beginn		/01	2005	ending	12/31	, 2005		
D(1)	Name	g • .		, 2000	orraining	12/01	, 2000		
D(2)	Address								
D(3)	Identifying Number								
D(4)	Check applicable boxe	25							
D( <del>+</del> )	Опсок аррисавіс вохо	,,,	F	oreign Corp	oration				
			٠,		y Street				
1a	Name/address of frgn	corp			wn, CA				
1b	EIN, if any	·p			LD FOR	1			
1c	Cnty whose laws incor	מי		7 11 1	CA				
1d	Date of Incorporation	<u>r-</u>		08/	16/1978				
1e	Principal place of busin	ness		301	CA	1			
1f	Principal business act				211110				
	. Tillopal baoillood dot	2040		Land	scaping				
1g	Principal business acti	vitv			opment				
1h	Functional currency	,		2010.	US				
2a	U.S. name, address, E	IN							
2b(i)	Taxable income or (los								
2b(ii)	U.S. income tax paid	,,,							
2c	Frgn corp name, addre	288							
2d	Name, add of person v								
Sch A	Stock of the Foreign		ation						
(a)	Desc of each class of			C	ommon				
(b)(i)	Beg of annual acct period				200				
(b)(ii)	End of annual acct per				200				
Sch B	U.S. Shareholders of		n Corno	ration		ļ			
OCII D	0.0. Gharenolders of	i oreig		ree Fixr Up	oer Inc	1			
			''		y Street				
			Δ	nytown , Ol					
(a)	Name, add, EIN of shr	holdr			000009				
(b)	Desc of each class of				ommon				
(c)	Number shares held a				200				
(d)	Number shares held a				200				
(e)	Pro rata share of subp				1.00000				
2c	Cntry bus conduct								
2d	Cntry of citz org								
2e	Cnty laws 25%								
Sch C	Income Statement		Fund	ctional Curr	ency	US	Dollars		
1a	Gross receipt or sales		- und	J. J. J. J. J. J. J. J. J. J. J. J. J. J	J <b>J</b>	3.0.	2011013		
1b	Returns and allowance	25							
1c	Subtract line 1b fm line								
2	Cost of goods sold	, 1u							
3	Gross profit								
4	Dividends								
5	Interest							700	
၂	mieresi							700	

Form	5471 Test 9		nation Return of U.S. ect to Certain Foreig		2005
6	Gross,rents,royalties,	lic fees			
7	Net gain or (loss)				
8	Other income				
9	Total income				700
10	Compensation of office	ers			
11	Rents, royalties, licen	se fees			
12	Interest				900
13	Deprec not deduc els	ewhere			
14	Depletion				
15	Taxes				
16	Other deductions				
17	Total deductions				900
18	Net income or (loss)				(200)
19	Extraordinary items & pr	pd adi			( )
20	Provision for incm,wa				
21	Current year net income	•			(200)
Sch E			cess Profits Taxes Paid	d or Accrued	(200)
1(a)	Country or U.S. posse		TOTAL TUROUT UN		
1(b)	Amount of tax in frgn of				
1(c)	Amount of tax conver				
1(d)	Amount of tax in U.S.				
8(d)	Total	dollars			
Sch F	Balance Sheet				
SCII F	Dalatice Stieet		(a) Beginning of	(b) End of annual	
			annual acct period	acct period	
1	Cash				
2a	Trade notes and accts re				
2b	Less allowances for ba	ad debts			
3	Inventories				
4	Other current assets				
5	Loan to shareholders				
6	Investment in subsidia	aries			
7	Other investments				
8a	Bldgs & other deprec	assets	31,800	54,800	
8b	Less accumulated de		(2,000)	(4,000)	
9a	Depletable assets				
9b	Less accumulated de	prec			
10	Land	-			
11a	Intangible assets-Goo	dwill			
11b	Intangible assets-Org				
11c	Intangible assets-Pate				
11d	Intangible assets-Less				
12	Other assets				
13	Total assets		29,800	50,800	
14	Accounts payable		20,000	20,300	
15	Other current liabilities				
16	Loans fm shareholder		269,000	270,000	
17	Other liabilities	<u> </u>	209,000	210,000	
18a	Capital stock – Prefer	red			
18b	Capital stock – Prefer		800	800	
19	Paid-in or capital surp		000	000	
20		ius	(240,000)	(220,000)	
20	Retained earnings		(240,000)	(220,000)	

Form			ation Return of U.S. Persons With ct to Certain Foreign Corporations			2005
21	Less cost of treasury st	ock				'
22	Total liabilities & shrhld		29,800	) :	50,800	
Sch G	G Other Information			•	•	
	Line Description		Line Amount / Info	Write-in / Litera		
	Frgn corp owned > 10%	6 int				
1	chckbx		No			
	Frgn corp owned int in	stock	No			
2	chckbx					
	Frgn corp owned frgn		No			
3	entities disre					
	Current Earnings and		3		. 1	
1	Current year net income	<u>e</u>		(200		1
	0 " 1 " 1		Net Additions	Net Subtracti	ons	
2a	Capital gains or losses					
2b	Depreciation and amortiza	ation				
2c	Depletion					
2d	Investment or incentive all					
2e	Charges to statutory reser	ves				
2f	Inventory adjustments					
2g	Taxes					
2h	Other					
3	Total net additions					
4	Total net subtraction	r.,		/00	<u>, ,  </u>	
5a	Current earnings & prof	tits		(200	)	
5b	DASTM gain or (loss)			(0.0		
5c	Combine lines 5a and 5			(200	)	
5d	Current E&P in U.S. do					
	Summary of Sharehold	ier's In	come	(000	<u>.                                      </u>	
1	Subpart F income			(200	)	
2	Earnings invested in US					
3	Prev excld subpart F in					
4	Prev excld export trade	incm		_		
5	Factoring income	_				
6	Total of lines 1 through	5		200	)	
7	Dividends received					
8	Exchange gain or (loss					
	Incm of frgn corp blk'd o			N <sub>1</sub>		
	Frgn corp incmn unblk'd c	hckbx		N <sub>1</sub>	0	

Sch J (	F5471)		Earnings and Prof	
Name of	f person filing: Tree F		l Foreign Corporati	on
	ng number: <b>11-00000</b>		•	
	f foreign corporation:		ation	
14ame o	roreign corporation.	oreign corpor	Line Amount /	Write-in / Literal /
	Line Description		Information	Attachments
1(a)	Bal – Post-1986		(28,000)	,ao.iiiio
1(b)	Bal – Pre-1987 E&P		(20,000)	
1(c)(i)	Bal-Earnings investe	d US prop		
1(c)(ii)	Bal- Earnings investe			
1(c)(iii)	Bal – Subpart F inco			
1(d)	Bal – Total Sec 964	110	(28,000)	
2a(a)	CY E&P – Post-1986		(20,000)	
2b(a)	CY deficit E&P – Pos		200	
3(a)	Total current E&P – I		(28,200)	
3(b)	Total current E&P – I		(20,200)	
4(a)	Sec 951a –Post-1986			
4(b)	Sec 951a – Pre-1987			
-(~)	Sec 951a – Flarn inve			
4(c)(i)	property	20104 00		
7(0)(1)	Sec 951a – Earn inve	ested excess		
4(a)(ii)	passive assets	Solod Oxocoo		
4(a)(iii)	Sec 951a – Subpart	F income		
5a(c)	Act distributions prev			
(i)	Earn invested US pro	perty		
(-)	Act distributions prev	iously tax-		
5a(c)	Earn invested excess			
(ii)	assets			
5a(c)	Act distributions prev	iously tax –		
(iii) ´	Subpart F income	•		
5b(c)	Act distributions non	previously tax		
(i)	- Earn invested US p	roperty		
5b(c)	Act distributions non	prev tax– Earn		
(ii)	investment excess pa			
5b(c)	Act distributions non	previously tax		
(iii)	<ul> <li>Subpart F income</li> </ul>			
6a(c)	Bal-Earn invested US	S prop		
(i)				
6a(c)	Bal- Earn invested ex	cess passive		
(ii)	assets			
6a(c)	Bal – Subpart F inco	me		
(iii)				
6b(a)	Bal – Post-1986		(28,200)	
6b(b)	Bal – Pre-1987 E&P	1000		
7(a)	Bal end of yr – Post-		(28,200)	
7(b)	Bal end of yr – Pre-1	987 E&P		
7(c)(i)	Bal end of yr -Earn ir	vested US		
_,	prop			
7(c)(ii)	Bal end of yr - Earn i	nvested ex		
7(.)(***)	pass	. = :		
7(c)(iii)	Bal end of yr – Subpa		(22.25)	
7(d)	Bal end of yr – Total	Sec 964	(28,200)	

Sch	edule M (5471) Transactions Between Controlled Foreign TY 2005						5	
Tes		rporation and		rs or Other				
		Related Persons						
	Name of person filing Form 5471: <b>Tree Fixr Upper, Inc</b> .							
	Identifying number: 11-0000009							
	Name of foreign corporation: Foreign Corporation							
Rele	vant functional currency			hout this sched				
	(a) Transactions of	(b) U.S.	(c) Any	(d) Any		0% or	(f) 10% or	
	foreign corporation	person	dom corp	other		re (other	more corp	
		filing this	or	foreign		n U.S.	controlling	
4	Color of stock in the de-	return	partnership	corp	per	son)	frgn corp	
1	Sales of stock in trade				<u> </u>			
2	Sales of prop rights				_			
3	Compensation rec'd				-			
4	Commissions received			<u></u>	<u> </u>			
5	Rents, royalties, & lic							
6	Dividends received							
7	Interest received							
8	Premiums received			<u> </u>	<u> </u>			
9	Add lines 1 through 8							
10	Purchases of stock							
11	Purch of tangible prop							
12	Purch of prop rights							
13	Compensation paid							
14	Commissions paid							
15	Rents, royalties, & lic							
16	Dividends paid							
17	Interest paid							
18	Add lines 10 thru 17							
19	Amounts borrowed	270,000						
20	Amounts loaned							

Form	Form 5472 Test 9 Information Return of a 25% Foreign-Owned 2005							
		oration or a Foreign Corpor	ation					
		in a U.S. Trade or Business						
	Tax year beginning 01/01 , 2005, ending 12/31 , 2005							
Part I			1 10 10 10 10 10					
4	Line Description	Line Amount / Information		teral / Attachments				
1a		Jpper, Inc., 39 Any Street, Anyto	own, OK 740	02				
1b	EIN: 11-0000009	500 500 402	ı					
1c	Total assets	560,500,183						
1d 1e	Principal business activity Business activity code	Landscape Development						
1f	Total value of gross payments	6,658,278						
1g	Total Forms 5472	1						
<u>'9</u>	Total value gross payment all	'						
1h	F5472	6,658,278						
1i	Consolidated filing	1,111,						
1j	Country of Incorporation							
_	Country under whose laws							
1k	reporting corporation files							
11	Country where bus conducted							
2	Foreign owned 50%							
Part II	25% Foreign Shareholder							
1a	Name and Address of direct 25°	<b>%</b> :						
1b	U.S. ID number							
1c	Country business conducted							
1d	Country of citizenship organiz							
1e	County laws 25%							
2a	Name and Address of direct 25°	%:						
2b	U.S. ID number							
2c	Country business conducted							
2d	Country of citizenship organiz							
2e 3a	County laws 25%  Name and Address of indirect 2	E0/ ·						
3b	U.S. ID number	5%: 	I					
3c	Country business conducted							
3d	Country of citizenship organiz							
3e	County laws 25%							
4a	Name and Address of indirect 2	5%:						
4b	U.S. ID number							
4c	Country business conducted							
4d	Country of citizenship organiz							
4e	County laws 25%							
	Related Party							
	Foreign person							
	US Person							
1a	Name and Address: William W.	Stain & Assoc., 55 Any Foreig	n Street, Que	ebec, CA				
1b	U.S. ID number	999-06-0012						
		Landscaping and						
1c	Principal business activity	Development						
1d	Business activity code	541320						
	Related to reporting							
1e	corporation	Checked						
	Related to 25% foreign							
	shareholder							

Form	5472 Test 9	U.S. Corpo	on Return of a 25% Foreign-Coration or a Foreign Corpora n a U.S. Trade or Business		2005
	Line Description		Line Amount / Information	Write-in /Lit	teral / Attachments
	25% foreign shareh	older			
1f	Country bus conduct		CA		
	Country whose laws	s rel corp			
1g	files		US		
Part IV			veen Reporting Corporations		
	Estimates used che	ckbox			
1	Sales of stock		8,090		
2	Sales of tangible pr	operty			
3	Rents & Royalties				
4	Sales, leases,etc				
5	Technical, mgnrl				
6	Commission rcvd				
7a	Amts borr beg bal				
7b	Amts borr end bal				
8	Interest received				
9	Premiums rcvd				
10	Other amnts rcvd				
11	Total		8,090		
12	Prchs of stock				
13	Prchs of tan prop				
14	Rents, royal paid		6,650,188		
15	Prchs, leases, etc				
16	Technical, mgnrl				
17	Commission paid				
18a	Amts loan beg bal				
18b	Amts loan end bal				
19	Interest paid				
20	Premiums paid				
21	Other amnts paid				
22	Total		6,650,188		
Part V			Full Consideration Transaction	ons	
	Describe trans- acti	ons			
D 47.5	checkbox				
	Additional Inform	ation			
1	Corp import goods		No		
2a	Basis valued grtr				
2b	Attach statement				
2c	Documents used				

Sch K-1 (Form Shareholder's Share of Income, Deductions, 1120S) Test 9 Credits, etc. 2005						
Tax	Tax year beginning January 1, 2005 ending December 31, 2005					
	Final K-1					
	Amended K					
Part	I Information A	bout the Corporation				
Α	number	nployer identification		11-0000009		
В	Corporation's na and Zip code	me, address, city, state,	39 /	e Fixr Upper, Inc. Any Street rtown, OK 74002		
С	IRS Center whe return	re corporation filed		OSPC		
D		stration number, if any				
E	Check if Form 8					
		bout the Shareholder				
F		entification number		999-06-0014		
G	Shareholder's na and ZIP code	ame, address, city, state	57 Å	se B. Trim Any Street, rtown, PA 17201	ROSE	
Н	ownership for ta	ercentage of stock x year		100.000		
Part		Share of Current Year				
	Line Descriptio	n	1	e Amount / ormation	Write-in / Literal / Attachments	
1	Ordinary busine			(17,490,947)		
2		state income (loss)				
3	Other net rental	income (loss)				
4	Interest income			2,500,000		
5a	Ordinary dividen			2,480,000		
5b	Qualified divider	nds		2,480,000		
6 7	Royalties	anital main (lasa)				
		apital gain (loss)				
8a 8b	Net long-term ca Collectibles (28°					
8c	Unrecaptured se					
9	Net section 123					
10	Other income (Id					
11	Section 179 ded					
12	Other deduction		Α	500,000		
	2 20000001011	<del>-</del>	R	320,210		
			G	340		
13	Credits & credit	recapture				
14	Foreign transact					
15	Alternative minir	num tax (AMT) items	Α	168,150		
			В	(165,700)		
16	Items affecting s	hareholder basis	С	491,410		
17	Other Information	n	Α	4,980,000		

#### **TEST SCENARIO 10**

FORMS REQUIRED: 1120S, Sch K-1, 4562, 4797, 8865, Sch O (8865), Sch K-1 (8865)

#### **ATTACHMENTS:**

ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionSchedule2(2)

ItemizedOtherCostsSchedule

ItemizedIncomeNotRecordedOnBooksSchedule2 ItemizedExpensesRecordedOnBooksSchedule2

ItemizedOtherCurrentAssetsSchedule(2) ItemizedOtherInvestmentsSchedule ItemizedOtherAssetsSchedule(2)

ItemizedOtherCurrentLiabilitiesSchedule(2)

ItemizedOtherLiabilitiesSchedule(2) CharitableContributionSchedule ItemizedOtherIncreasesSchedule2

**BINARY ATTACHMENTS: None** 

**NO ENTRY FIELDS:** 

**HEADER INFO:** 

**Tax Period:** Fiscal Year Filer 04/01/05 – 03/31/06

Preparer Firm Electronic Tax Filers, Inc. 11-0000011

100 Efile Drive Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: EFIN: Self-select

Type: ERO Practioner PIN:

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

Signature Option: PIN Number

Return Type: 1120

Filer: EIN: 11-0000010

Name: Pack For You Incorporated

Name Control: PACK Address: 40 Any Street

Anytown, IA 52544

Officer: Name: Hans Dolly

Title: Chief Executive Officer

Taxpayer PIN: N/A

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

Preparer: Name: Johnny Appleseed

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

**Phone:** 512-555-1212 **Email Address:** 

**Date Prepared:** 01/20/06 **Self Employed:** Yes

IRS PAYMENT: N/A

### Details for attachments to Forms 1120S, 8865

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

 Miscellaneous Income
 84,820,790

 Total
 84,820,790

# **Attachment 2**, Form 1120S, Page 1, Line 19, Other Deductions (ItemizedOtherDeductionSchedule2)

Dues and Subscriptions Communications	13,932,765 4,925,702
Employment Expenses	1,763,530
Utilities & Telephone	932,765
Travel	16,625,923
Professional Expenses	11,376,350
Workers Compensation	5,858,746
Supplies	6,914,685
Postage	212,652
Transportation	21,327,085
Miscellaneous	<u>13,130,827</u>
Total	97,001,030

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

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

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

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

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

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

**Attachment 6**, Form 1120S, Page 4, Sch L, Line 9, Other Investments (ItemizedOtherInvestmentsSchedule)

	Beginning	Ending
EFILE LLC	149,749,547	37,937,837
1120 INC	198,654,945	78,440,109
1120S FILE LLC	91,588,407	43,689,054
Total	439,992,899	160,067,000

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

	Beginning	Ending
Mortgages and Notes Receivable	79,840,873	11,630,971
Capital Leases	3,841,803	
Prepaid Commissions	<u>80,500,600</u>	<u>16,100,999</u>
Total	164,183,276	27,731,970

**Attachment 8**, Form 1120S, Page 4, Sch L, Line 18, Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedule)

	Beginning	Ending
Accrued Expenses	<u>1,360,057,720</u>	932,691,230
Total	1,360,057,720	932,691,230

**Attachment 9**, Form 1120S, Page 4, Sch L, Line 21, Other Liabilities (ItemizedOtherLiabilitiesSchedule)

	Beginning	Ending
Deferred Compensation	<u>357,533,671</u>	77,986,049
Total	357.533.671	77.986.049

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

Miscellaneous 7,979,829

Total 7.979.829

**Attachment 17**, Form 1120S, Page 4, Sch M-1, Line 3, Expenses on books not deducted in return (ItemizedExpensesRecordedOnBooksSchedule2)

Translation Adjustment 2,647,716

Total 2,647,716

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

(ItemizedOtherIncomeLossSchedule)

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

Total 12,900

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

(ItemizedOtherCurrentAssetsSchedule)

 Beginning
 Ending

 Prepaids & Deposits
 1,083,000

 Total
 1,083,000

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

(ItemizedOtherAssetsSchedule)

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

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

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

**Attachment 14**, Form 8865, Page 5, Sch L, Line 20, Other Liabilities (ItemizedOtherLiabilitiesSchedule)

	Beginning	Ending
Loans From Pack & Move Inc.		10,642,318
Deferred Compensation	<u>5,610,000</u>	<u>4,878,682</u>
Total	5,610,000	15,521,000

### Attachment 15, Form 1120S, Sch K, Line 12a, Contributions

(CharitableContributionSchedule)

Name: Pack For You Incorporated Category: Cash Contribution (50%)

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

information.

Amount: 150,260

**Attachment 18, Form 8865,** Sch M-2, Line 4, Other Increases (ItemizedOtherIncreasesSchedule2)

 $\begin{array}{ll} \text{Translation Adjustment} & \underline{1,612,000} \\ \text{Total} & \underline{1,612,000} \end{array}$ 

Form	1120S Test 10 U.S. Income Tax Re	eturn for an S Corpor	ation 2005
Calen	dar Year 2005 or tax year beginning April		
Α	Effective date of S Election	05/29/1992	,
В	Business code	488990	
Name	and Address: Pack For You, 40 Any Stree	t, Anytown, IA 52544	
С	EIN	11-0000010	
D	Date of incorporated	02/12/1989	
E	Total assets	930,600,500	
F	Check applicable boxes		
G	Number of Shareholders	1	
	Line Description	Line Amount /	Write-in / Literal /
	,	Information	Attachments
1a	Gross Receipts or sales	710,300,800	
1b	Less returns and allowances	20,100,300	
1c	Balance	690,200,500	
2	Cost of goods sold (Sch A, line 8)	483,305,500	
3	Gross profit. Subtract line 2 from line 1c	206,895,000	
4	Net gain (loss)	(2,000)	
5	Other Income (loss)	84,820,790	See Attachment 1
6	Total income (loss). Add lines 3 through 5	291,713,790	
7	Compensation of officers	2,970,600	
8	Salaries and wages (less employment		
	credits)	24,250,860	
9	Repairs and maintenance	24,696	
10	Bad debts	12,652	
11	Rents	1,050,744	
12	Taxes and licenses	7,742,830	
13	Interest	87,656,234	
14a	Depreciation (attach Form 4562)	108,746,403	
14b	Depreciation claimed on Sch A	97,613,964	
14c	Subtract line 14b from 14a	11,132,439	
15	Depletion (Do not deduct oil and gas		
	depletion)	2,461,590	
16	Advertising	8,007,828	
17	Pension, profit-sharing, etc., plans	7,989,977	
18	Employee benefit programs	6,002,121	
19	Other deductions (attach schedule)	97,001,030	See Attachment 2
20	Total deductions ( add amounts shown		
0.4	far right for lines 7 - 19	256,303,601	
21	Ordinary business income (loss) Subtract	05 440 400	
22-	line 20 from line 6	35,410,189	
22a	Tax: Excess net passive income tax		
22b	Tax from Schedule D		
22c	Add lines 22a and 22b		
23a	Payments:		
23b	Tax deposit with Form 7004		
23c	Credit for Federal tax paid on fuels		
23d	Add lines 23a through 23c		
24	Estimated tax penalty		
25	Tax Due.		
26	Overpayment		
27	Refund		
	May IRS discuss this return?	Yes	

Form	1120S Test 10 U.S. Income Tax Re	eturn for an S Corpor	ation 2005
	Preparer's SSN or PTIN:	999-06-0007	
	Preparer Firm's name/address:	Electronic Tax	
		Filers, Inc	
		100 Efile Drive,	
	Duanawala FINI	Anytown, TX 78621	
	Preparer's EIN:	11-0000011	
Sahar	Preparer's Phone no.: dule A Cost of Goods Sold	512-555-1212	
1	Inventory at beginning of year	42,121,005	
2	Purchases	220,583,445	
3	Cost of labor	50,950,284	
4	Additional section 263A cost	50,950,264	
5	Other cost	230,655,077	See Attachment 3
6	Total	544,309,811	See Attacriment 3
7	Inventory at the end of year	61,004,311	
8	Cost of goods sold	483,305,500	
9a	Cost of goods sold  Cost as described in Regulations section	Checked	
(i)	1.471-3	Cilecked	
9a	Lower of cost or market		
(ii)			
9a	Other		
(iii)			
9b	Writedown of sub goods		
9с	LIFO adopted this TY		
9d	% LIFO closing inventory		
9e	Rules of Sec 263A apply?	No	
9f	Change in determining quantities, cost,		
	valuations?	No	
Sched	dule B Other Information		
1(a)	Cash		
1(b)	Accrual	Checked	
1(c)	Other		
2(a)	Business Activity	Transportation	
2(b)	Product or Service	Moving Service	
3	Corp own 50% or more?	No	
4	Member of controlled grp	No	
5	Required to file F8264		
6	Issued publicly offered debt instruments		
7	C corp before elected		
8	Accumulated earnings and profits at close		
0	of yr	NI.	
9 Sobor	Total receipts less than \$250,000?  dule K Shareholders' Shares of Income.	No Poductions Credits o	<u> </u>
1	Ordinary business income (loss)	35,410,189	lG.
2	Net rental real estate income (loss)	33,410,169	
2 3a	Other gross rental income (loss)		
3b	Expenses from other rental activities		
3c	Other net rental income (loss)		
4	Interest income	319,441	
<u>4</u> 5а	Ordinary dividends	313,441	
5b	Qualified dividends		
6	Royalties		
U	rwyaluco		

316

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

Form	1120S Test 10	U.S. Incom	ne Tax Retur	n for an S Corpo	oration 20	05
4	E&P					
17d	Other items and			22.472.24	_	
17e	Income/loss reco		-1	26,479,64	ō	
Sched	dule L Balance	Sheets per Bo Beginning of		End of t	27 V22r	Write-in /
		Beginning of	tax year	Elia oi t	ax yeai	Literal /
						Attachments
		(a)	(b)	(c)	(d)	
1	Cash	` ,	5,480,500		5,921,010	
2a	Trade notes	71,930,887		41,002,012		
2b	Less allowance	872,090	71,058,797		40,008,119	
3	Inventories		42,121,005		61,004,311	
4	U.S. govt oblig					
5	Tax-exempt					
	securities					
6	Other current		582,977,903		164,993,893	Attachment F
7	assets Loans to		302,311,303		104,333,033	Attachment 5
	shareholders					
8	Mortgage & real estate loan					
9	Other					
	investments		439,992,899		160,067,000	Attachment 6
10a	Bldgs & other					
	deprec assets	334,387,346		528,834,349		
10b	Less					
	accumulated	92 252 007	252 422 240	100 100 046	420 706 202	
11a	deprec Depletable	82,253,997	252,133,349	108,128,046	420,706,303	
IIa	assets					
11b	Less accumu-					
	lated depletion					
12	Land		50,619,988		50,167,894	
13a	Intangible					
13b	assets					
130	Less accum amortization					
14	Other assets		164,183,276		27 731 070	Attachment 7
15	Total assets		1,608,567,717		930,600,500	/ maorinient /
16	Accounts		1,000,007,717		333,333,330	
	payable		54,918,743		68,013,537	
17	Mortgages,					
	notes, bonds					
4.5	payable < 1yr					
18	Other current		4 000 0== ==		000 004 000	A44
19	liabilities Loans from		1,360,057,720		932,691,230	Attachment 8
וש	shareholders					
20	Mortgages,					
	notes, bonds					
	payable > 1yr					
		Beginning of	tax year	End of t	ax year	Write-in /
						Literal /
						Attachments

Form	1120S Test 10	U.S. Incom	e Tax Re	turn	for an S Co	orpo	ration	20	05
		(a)	(b)		(c)		(d)		
21	Other liabilities		357,533,	671			77,986,0	49	Attachment 9
22	Capital stock		404,	,000			404,0	00	
23	Additional paid								
	-in capital		2,123,	100			2,123,1	00	
24	Retained								
	earnings		(166,469,	517)			(150,617,4°	16)	
25	Adjustments to								
	shareholders								
	equity								
26	Less cost of								
	treasury stock								
27	Total liabilities								
	& shareholders								
	equity		1,608,567				930,600,5		
	lule M-1 Reconcilia	ation of Inc	ome (Loss	) per			me (Loss) <sub>I</sub>	per	Return
1	Net Income				15,852,				
2	Income included on S				7,979,	,829	See Attacl	hme	ent 16
3	Expenses recorded of	on books							
3a	Depreciation			2 2 4 7 7 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
3b	Travel & entertainme	nt					See Attacl	chment 17	
4	Add lines 1 – 3				26,479,646				
5	Income recorded on	books							
5a	Tax-exempt interest								
6	Deductions included	on Sch K							
6a	Depreciation								
7	Add lines 5 & 6								
8	Income (loss)				26,479,				
Sched	lule M-2 Analysis				nts Account,				
			umulated		Other		Shareholde	r	Write-in /
		adjust			ustments		listributed		Literal /
		accou	nt	acc	count	taxa	able incom	е	Attachments
1	Balance at beginning		040.000						
	tax year		<u>6,210,894)</u>						
2	Ordinary income	3	5,410,189						
3	Other additions	4	319,441						
4	Loss from Pg 1, Ln 2		2 4 4 2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4						
5	Other reductions		9,249,984)						
6	Combine lines 1 – 5		9,731,248)						
7	Distributions other that								
	dividends distribution		704 046						
8	Balance at end of TY	(129	9,731,248)						

319

Pack For You Inco	maratad						
	porateu				•		
or Activity: Movin	g Service						
-0000010							
Line Description			Line Amount Write-in / Literal / Attachments				
Election to Expens	e Certain	Property U	nder Section	n 179			
Maximum amount							
Total cost of section	179 prop						
		prop					
Reduction in limitation	on						
				102,000			
	erty						
Cost							
Elected cost							
Listed property							
		rop					
		tion					
Carryover of disallowed deduction							
<u> </u>				83,850,681			
. , ,	sec 168(f)(	1) electio					
MACRS Deprecia	tion						
MACRS deductions				2,519,840			
Sec 168(i)(4) election	n						
	in Servic					preciation	System
	(b)Mont				(f)Method	(g)Deprc	Write-in /
of property	h & Year	for deprec		vention		deduct	Literal
2 year property			perioa				
		100 300 147		ш	20000	20 060 029	
		10,200,100	1	111	20000	2,010,000	
<del>, , , , , , , , , , , , , , , , , , , </del>							
	in Service	e Durina 20	05 Tax Year	Using the	Alternative	Depreciati	on Svstem
				9 0			
40-year							
Total			1	08,746.403			
Assets for CY							
V Listed Property							
	Acryover of disallor operity subject to some the depreciation of t	Election to Expense Certain Maximum amount Total cost of section 179 prop Threshold cost of section 179 Reduction in limitation Dollar limitation for TY Description of Property Cost Elected cost Listed property Total elected cost of sec 179 prentative deduction Carryover of disallowed deduction Carryover of dis	Election to Expense Certain Property Unaximum amount  Total cost of section 179 prop Threshold cost of section 179 prop Reduction in limitation Dollar limitation for TY Description of Property Cost Elected cost Listed property Total elected cost of sec 179 prop Tentative deduction Carryover of disallowed deduction Carryover of disallowed deduction Carryover of disallowed deduction Carryover of disallowed deduction Carryover of disallowed deduction Carryover of disallowed deduction Carryover of disallowed deduction Carryover of disallowed Description Carryover of disallowed Copecial Depreciation Allowance and Otopecial depreciation allowed Copecial Depreciation  MACRS Depreciation  MACRS deductions Carc 168(i)(4) election  B - Assets Placed in Service During 20 Ca)Classification Oryear property Copear pr	Election to Expense Certain Property Under Section  Maximum amount  Total cost of section 179 prop  Threshold cost of section 179 prop  Reduction in limitation  Collar limitation for TY  Coescription of Property  Cost  Elected cost  Listed property  Total elected cost of sec 179 prop  Tentative deduction  Carryover of disallowed deduction  Susiness income limitation  Section 179 expense deduction  Carryover of disallowed deduction  Special Depreciation Allowance and Other Depreciance  Special depreciation allowed  Property subject to sec 168(f)(1) election  MACRS Depreciation  MACRS deductions  Sec 168(i)(4) election  B - Assets Placed in Service During 2005 Tax Year  a)Classification of property  Coeyear	Election to Expense Certain Property Under Section 179  Aaximum amount  Total cost of section 179 prop  Threshold cost of section 179 prop  Reduction in limitation  Dollar limitation for TY  Description of Property  Cost  Elected cost  Listed property  Total elected cost of sec 179 prop  Tentative deduction  Carryover of disallowed deduction  Carryover of disallowed deduction  Carryover of disallowed deduction  Special Depreciation Allowance and Other Depreciation  Special Depreciation Allowance and Other Depreciation  Special Depreciation Allowance and Other Depreciation  MACRS Depreciation  MACRS Depreciation  MACRS deductions  Sec 168(i)(4) election  B - Assets Placed in Service During 2005 Tax Year Using the experiment of property  B- Jeyear property  B- Jeyear property  B- Jeyear property  B- Jeyear property  B- Jeyear property  B- Jeyear property  B- Jeyear property  Co-year property	Election to Expense Certain Property Under Section 179  //aximum amount	Acking amount Total cost of section 179 prop Threshold cost of section 190,000 and 179 prop Threshold cost of section 179 prop Threshold cost of section 179 prop Threshold cost of section 179 prop Threshold cost of section 179 prop Threshold cost of section 179 prop Threshold cost of section 179 prop Threshold cost of section 179 prop Threshold cost of section 179 prop Threshold cost of section 179 prop Threshold cost of section 179 prop Threshold cost of section 179 prop Threshold cost of section 179 prop Threshold cost of section 179 prop Threshold cost of section 179 prop Threshold cost of section 179 prop Threshold cost of section 179

Form	4562 Test 10	reciation a	and Amorti	zation	2005		
Sectio	n A – Depreciation	Information	1		·		
24a	Evidence?						
24b	Evidence written?						
	Line Description			Line Amou	nt	Write-in /	Literal / Attachments
25	Special depreciation	n allowance	Э				
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investmer	nt %					
26(d)	Cost or other basis						
26(e)	Basis for depreciati	on					
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduc	tion					
26(i)	Election Sec 179 co						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investmer	nt %					<u> </u>
27(d)	Cost or other basis						
27(e)	Basis for depreciati						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduc						
27(i)	Election Sec 179 co			_			
28	Add column (h), line						
29	Add column (i), line						
	n B – Information o		ehicles				
30(a)	Total bus/invest mil						
31(a)	Total commuting m						
32(a)	Tot other personal i	miles driver	า				
33(a)	Total miles driven						
34	Vehicle available fo		use?			_	
35	Vehicle used > 5%					_	
36	Another vehicle ava			side Malaiai	- f l' '	The star Tar	lavra a a
	n C – Questions for			vide venicle	s for Use by	/ I neir Emp	loyees
37	Maint written policy						
38	Maint written policy						
39	Vehicles treated as	•	se!				
40 41	Provide > 5 vehicle  Qualified auto demo		1002				
Part V		Jiibliali011 L	19 <u>C</u> (				
Fail Vi	(a)Depreciation of	(b)Date	(c) Amort	(d)Code	(e)Amort	(f)Amort	Write-in / Literal
	costs	amort begins	amount	section	period or percent	for this Yr	Witte-iii/ Eiterui
42	Amort of costs						
	during 2004 TY						
43	Amort of costs						
	before 2004 TY						
44	Total						

Form	4797 Test 10	Sales of Busi	ness Property		2005
Name:	Pack For You Incor	porated			
	1-0000010	•			
	Line Description		Line Amount	Write-in / Lite	eral / Attachments
1	Gross receipts fm sa				
Part I	Sales or Exchanges	of Property Us	ed in a Trade or Busines	SS	
2(a)	Description of prope	rty			
2(b)	Date acquired	-		Ì	
2(c)	Date sold				
2(d)	Gross sales price				
2(e)	Depreciation allowed	d			
2(f)	Cost or other basis				
2(g)	Gain or (loss)				
3	Gain fm F4684				
4	Sec 1231 gain fm F6	6252			
5	Sec 1231 gain fm F8	3824			
6	Gain fm casualty or				
7	Combine lines 2 to 6	6			
8	Nonrecaptured net s	sec 1231 loss			
9	Subtract line 8 from	line 7			
Part II	Ordinary Gains and	Losses		•	
10(a)	Description of prope	rty	HP Color Printer		
10(b)	Date acquired		04/01/05		
10(c)	Date sold		01/30/06		
10(d)	Gross sales price		13,000		
10(e)	Depreciation allowed	d	1,000		
10(f)	Cost or other basis		16,000		
10(g)	Gain or loss		(2,000)		
11	Loss fm line 7				
12	Gain fm line 7				
13	Gain fm line 31				
14	Net gain F4684				
15	Ordinary gain F6252				
16	Ordinary gain F8824				
17	Combine lines 10 to	16	(2,000)		
18a	Part of loss F4684				
18b	Redetermined gain	or (loss) on line			
<b>D</b> 4 111	17				1.40==
Part III			Inder Sections 1245, 125	∪, 1252, 1254 a ⊺	ind 1255
19(a)	Description of prope	пу			
19(b)	Date acquired				
19(c)	Date sold				
20	Gross sales price				
21	Cost or other basis				
22	Depreciation allowed				
23	Adjusted basis			-	
24	Total gain				
25a	Depreciation allowed				
25b	Smaller of lines 24 a				
26a	Additional depreciat	on atter 1975			
26b	Applicable %	l' 0.4			
26c	Subtract line 26a fro	m line 24			

Form	4797 Test 10	Sales of Busi	ness Property		2005
26d	Additional deprecia	tion after 1969			
	Line Description		Line Amount	Write-in / Lite	eral / Attachments
26e	Smaller of lines 26c	and 26c			
26f	Sec 291 amount				
26g	Add lines 26b,26e a	and 26f			
27a	Soil, water, land				
27b	Line 27 multiplied b	y applicable %			
27c	Smaller of lines 24	and 27b			
28a	Intangible drilling				
28b	Smaller of lines 24	and 28a			
29a	Applicable % of pay	ment excluded			
29b	Smaller of lines 24	and 29a			
30	Total gain all prope	rty			
31	Add property colum	nns A – D			
32	Subtract line 31 fro	m line 30			
Part IV			ons 179 and 280F(b)(2)		
33(a)	Sec 179 expn ded -	– Sec 179			
33(b)	Sec 179 expn ded -				
34(a)	Recomputed depro				
34(b)	Recomputed deprc				
35(a)	Recapture amount	– Sec 179			
35(b)	Recapture amount	<ul><li>Sec 280F(b)</li></ul>			

323

Form	Form 8865 Test 10 Return of U.S. Persons with Respect to Certain Foreign Partnerships 2005						
Tax ve	ear beginning <b>04/01</b> , 2005,						
	: Pack For You Incorporated	, <u> </u>					
	11-0000010						
Addre	ess:						
	Line Description	Line Amount / Information	Write-in / Literal / Attachments				
Α	Category of filer	1 is checked					
В	Filer's TY beginning and ending	04/01/2004 03/31/2005					
C	Filer's share of liabilities – Nonrecourse						
	Filer's share of liabilities – Qualified						
С	nonrecourse	4,800,000					
С	Filer's share of liabilities - Other						
D	Name, Address, EIN						
E(1)	Name	Ralph R. Lift					
E(2)	Address	56 Any Street, Anytown, VA 22195					
E(3)	Identifying number	999-06-0013					
E(4)	Check applicable box	Category 1 is checked					
		Hank R. Truck					
	Name and address of foreign	1 Foreign Plaza					
F1	partnership	AnyProvince, Japan					
F2	EIN if any						
F3	Country under laws organized						
F4	Date of organization	08/30/1966					
F5	Principal place of business	JA					
F6	Principal business activity code	488990					
F7	Principal business activity	Freight Company					
F8a	Functional currency	Japanese Yen					
F8b	Exchange rate	.7990					
G1	Name, Address, EIN						
G2	Foreign partnership must file						
G3	Name, address of foreign agent						
0.4	Name, address of person w/						
G4	custody of books and location	NI - t b t					
G5	Special allocation made	No is checked					
G6	Number of F8858	Down and in					
G7	How is partnership classified	Partnership					
G8	Owned separate units	No is checked					
G9	Meet both requirements	No is checked					
Preparer's SSN or PTIN: 999-06-007							
Preparer Firm's name/address: Electronic Tax Filers, Inc							
Preparer's EIN: 11-0000011							
Preparer's Phone no.: 512-555-1212  Schedule A Constructive Ownership of Partnership Interest							
Sched							
	Check boxes that apply (a, b)	Checkbox "a" is checked					
	Name						
	Address						
	Identifying number						
	Foreign person						
	Direct partner						

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

Form	8865 Test 10		S. Persons with Respect t	o Certain 2005
6(2)	Description of prope	Foreign Par	tnerships	
6(a) 6(b)	Date acquired	ыц		
6(c)	Date sold			
6(d)	Sales price			
6(e)	Cost or other basis			
6(f)	Gain or loss			
7	Long-term capital g	ain fm F6252		
8	Long-term capital g			
9	Prntshp share of lo			
10	Capital gain distribu			
11	Net long-term gain			
	lule K Partners Dis	stributive Shar	e Items	
	Line Description		Line Amount / Information	Write-in / Literal
1	Ordinary business i	ncome (loss)	(12,300,000)	Time in / Literal
2	Net rental real esta		(12,000,000)	
3a	Other gross rental i			
3b	Expenses fm other			
3c	Other net rental inc			
4	Guaranteed payme			
5	Interest income		12,900	
6a	Ordinary dividends		32,000	
6b	Qualified dividends			
7	Royalties			
8	Net short-term capi	tal gain		
9a	Net long-term capit			
9b	Collectibles	J		
9с	Unrecaptured section	on 1250 gain		
10	Net section 1231 ga	ain		
11	Other income			
12	Sec 179 deduction			
13a	Contributions			
13b	Investment income	ехр		
13c1	Sec 59(e) type			
13c2	Sec 59(e) amount			
13d	Other deductibles			
14a	Net earnings			
14b	Gross farm income			
14c	Gross non farm inc			
15a	Low-income housing	g credit		
15b	Low-income other	-		
15c	Qualified rehab exp			
15d	Other rental real es			
15e	Other rental credits			
15f	Other credits and re	ecapture		
16a	Name of country			
16b	Gross income all so			
16c	Gross income sour	ces		
16d	Passive			
16e	Listed categories			
16f	General limitation			
16g	Interest expense			

Form	8865 Test 10		U.S. Persons artnerships	with Respect to	Certain 20	005
16h	Other				•	
16i	Passive					
16j	Listed categories	S				
16k	General limitatio	n				
161	Total foreign tax					
16m	Reduction in tax	es				
16n	Other foreign tax	(				
17a	Post-1986 depre	ciation				
17b	Adjusted gain/los	ss				
17c	Depletion					
17d	Oil, gas and geo	thermal - gross				
17e	Oil, gas and geo					
17f	Other AMT items	S				
18a	Tax-exempt inco	me				
18b	Other tax-exemp					
18c	Nondeductible e					
19a	Distribution of ca	•				
19b	Distribution of ot					
20a	Investment incor					
20b	Investment expe	enses				
20c	Other items and	amounts				
Sched	ule L Balance S	heets per Book	s (Not required	if Q G9, page 1,	is answered "\	res.")
		Beginning of		End of t		Write-in / Literal
		(0)	/b\	(c)	(d)	
		(a)	(b)	(6)		
1	Cash	(a)	2,419,805	(6)	5,781,372	
2a	Cash Trade notes	(a)		(6)		
	Trade notes Less	(a)		(C)		
2a 2b	Trade notes Less allowance	(a)		(C)		
2a 2b	Trade notes Less allowance Inventories	(a)		(C)		
2a 2b 3 4	Trade notes Less allowance Inventories U.S. govt oblig	(a)		(C)		
2a 2b	Trade notes Less allowance Inventories U.S. govt oblig Tax-exempt	(a)		(C)		
2a 2b 3 4 5	Trade notes Less allowance Inventories U.S. govt oblig Tax-exempt securities	(a)		(C)		
2a 2b 3 4	Trade notes Less allowance Inventories U.S. govt oblig Tax-exempt securities Other current	(a)	2,419,805	(C)		Attachment
2a 2b 3 4 5	Trade notes Less allowance Inventories U.S. govt oblig Tax-exempt securities Other current assets	(a)		(C)		Attachment 11
2a 2b 3 4 5	Trade notes Less allowance Inventories U.S. govt oblig Tax-exempt securities Other current assets Mortgage &	(a)	2,419,805	(C)		
2a 2b 3 4 5	Trade notes Less allowance Inventories U.S. govt oblig Tax-exempt securities Other current assets Mortgage & real estate	(a)	2,419,805	(C)		
2a 2b 3 4 5 6	Trade notes Less allowance Inventories U.S. govt oblig Tax-exempt securities Other current assets Mortgage & real estate loan	(a)	2,419,805	(C)		
2a 2b 3 4 5	Trade notes Less allowance Inventories U.S. govt oblig Tax-exempt securities Other current assets Mortgage & real estate loan Other	(a)	2,419,805	(C)		
2a 2b 3 4 5 6 7	Trade notes Less allowance Inventories U.S. govt oblig Tax-exempt securities Other current assets Mortgage & real estate loan Other investments	(a)	2,419,805	(C)		
2a 2b 3 4 5 6	Trade notes Less allowance Inventories U.S. govt oblig Tax-exempt securities Other current assets Mortgage & real estate loan Other investments Bldgs & other	(a)	2,419,805	(C)		
2a 2b 3 4 5 6 7	Trade notes Less allowance Inventories U.S. govt oblig Tax-exempt securities Other current assets Mortgage & real estate loan Other investments Bldgs & other deprec assets	(a)	2,419,805	(C)		
2a 2b 3 4 5 6 7	Trade notes Less allowance Inventories U.S. govt oblig Tax-exempt securities Other current assets Mortgage & real estate loan Other investments Bldgs & other deprec assets Less accumu-	(a)	2,419,805	(C)		
2a 2b 3 4 5 6 7 8 9a 9b	Trade notes  Less allowance Inventories  U.S. govt oblig  Tax-exempt securities  Other current assets  Mortgage & real estate loan  Other investments  Bldgs & other deprec assets  Less accumulated deprec	(a)	2,419,805	(C)		
2a 2b 3 4 5 6 7 8 9a 9b	Trade notes Less allowance Inventories U.S. govt oblig Tax-exempt securities Other current assets Mortgage & real estate loan Other investments Bldgs & other deprec assets Less accumu-	(a)	2,419,805	(C)		
2a 2b 3 4 5 6 7 8 9a 9b	Trade notes Less allowance Inventories U.S. govt oblig Tax-exempt securities Other current assets Mortgage & real estate loan Other investments Bldgs & other deprec assets Less accumulated deprec Depletable assts Less accumu-	(a)	2,419,805			
2a 2b 3 4 5 6 7 8 9a 9b	Trade notes Less allowance Inventories U.S. govt oblig Tax-exempt securities Other current assets Mortgage & real estate loan Other investments Bldgs & other deprec assets Less accumu- lated deprec Depletable assts Less accumu- lated depletion	(a)	2,419,805			
2a 2b 3 4 5 6 7 8 9a 9b 10a 10b	Trade notes Less allowance Inventories U.S. govt oblig Tax-exempt securities Other current assets Mortgage & real estate loan Other investments Bldgs & other deprec assets Less accumu- lated deprec Depletable assts Less accumu- lated depletion Land	(a)	2,419,805	(C)		
2a 2b 3 4 5 6 7 8 9a 9b 10a 10b	Trade notes Less allowance Inventories U.S. govt oblig Tax-exempt securities Other current assets Mortgage & real estate loan Other investments Bldgs & other deprec assets Less accumu- lated deprec Depletable assts Less accumu- lated depletion	(a)	2,419,805			
2a 2b 3 4 5 6 7 8 9a 9b 10a 10b	Trade notes Less allowance Inventories U.S. govt oblig Tax-exempt securities Other current assets Mortgage & real estate loan Other investments Bldgs & other deprec assets Less accumulated deprec Depletable assts Less accumulated depletion Land Intangible	(a)	2,419,805			

Form	8865 Test 10	Return of U Foreign Par		with Respect to	Certain 20	005
13	Other assets	1 Oreigit i ai	2,262,195		3,868,628	Attach 12
14	Total assets		5,765,000		9,664,000	Attach 12
15	Accounts		3,703,000		9,004,000	
13	payable					
16	Mortgages,					
	notes, bonds					
	payable < 1yr		_			
17	Other current					Attachment
	liabilities		3,704,000		3,892,000	13
18	All nonrecouse					
	loans					
19	Mortgages,					
	notes, bonds					
00	payable > 1yr		5.040.000		45 504 000	A44 I- 4 4
20	Other liabilities		5,610,000		15,521,000	Attach14
21	Prnt Cap stock		(3,549,000) 5,765,000		(9,749,000) 9,664,000	
	Total liabil/cap	Sheets for Inter			9,004,000	
Sched	Line Description			nt / Information	Write-in / Lite	rol /
	Line Description	11	Line Amou	iit / iiiioiiiiatioii	Attachments	I al /
1(a)	Total U.S. assets	s – Beginning		1,608,567,717	Attachments	
1(b)	Total U.S. assets			930,600,500		
2(a)	Passive income			000,000,000		
2(b)	Listed categories					
2(c)	Gen limitation inc					
_(-,	Beginning			5,765,000		
2(c)	Gen limitation inc	come – End		99,664,000		
	dule M-1 Recor	nciliation of Inco	me (Loss) pei	Books With Inc	ome (Loss) per	Return
1	Net Income			(7,812,000)		
2	Income included	on Sch K				
3	Guaranteed payr	ments				
4a	Depreciation					
4b	Travel & entertai					
4	Expenses record	ed on books	_			
5	Add lines 1 – 4					
6a	Tax-exempt inter					
6	Income recorded	on books				
7a	Depreciation	4.401.2				
7	Deductions inclu	aea on Sch K				
8	Add lines 6 & 7			(7.040.000)		
9 Sebes	Income (loss)	oio of Douterous C	`onital Assess	(7,812,000)		
_		sis of Partners C	apital Accoul			
1 2a	Balance at beg of Capital contrib. –			(3,549,000)		
2a 2b	Capital contrib. –					
3	Net Income (loss)					
4	Other increases	•		1,612,000	See Attachmer	ot 18
5	Add lines 1 – 4	- RETHIZEU		(1,937,000)	OGE AMACIIIIEI	11.10
6a	Distributions – C	ash		(1,337,000)		
6b	Distributions – Pr			7,812,000		
7	Other decreases			1,512,000		
8	Add lines 6 – 7			7,812,000		
			1	,,,		

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

Form	Form Sch O (8865) Transfer of Property to a Foreign Partnership 2005								5
Name	Name of Transferor: Pack For You Incorporated								
EIN: 1	11-0000	010							
		gn Partnersl							
		er Reportab							
Type o		(a) Date of transfer	(b) Num of items transfer	;	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer
Cash									
Marketa securitie									
Inventor	ry								
Tangible property		08/10/2004		1	9,496	12,000			100
Intangib									
Other pr									
Supplen Informat Require Reporte	tion d To Be d	Caterpillar	•		Section 6038	)D			
Partii		Description	or table		Amount	) <b>D</b>	Write-in /L	itoral	
(a)		of property		Lille	Amount		VVIILE-III/L	-iterai	
(b)		of original tra	nsfer						
(c)		of disposition							
(d)		er of disposi							
(e)	Gain r	ecognized b	y						
(f)	Depre	ciation recap	oture						
(a)	partne	allocated to p	artnor						
(g) (h)		ciation reca							
(11)		ted to partne							
Part II				der se	ection 904(f)(3	3) or section	904(f)(5)(F	)?	
		r No Checkb				s checked			

		Income, Deductions, Cr	redits, etc. 2005						
	5) Test 10	0005							
Cale	endar year 2005, or tax year beginning <b>04/1,</b> Final K-1	2005 ending 03/31, 2006							
	Amended K								
Dort									
Part	I Information About the Partnership Line Description	Line Amount	Write-in / Literal /						
	•		Attachments						
Α	Partnership's employer identification number	11-0000022							
В	Partnership's name, address, city, state, and Zip code	Hank R. Truck 1 Foreign Plaza							
	•	AnyProvince, Japan							
Part	II Information About the Partner	-							
С	Partner's identifying number	11-0000010							
D	Partner's name, address, city, state and	Pack & Move							
	ZIP code	Incorporated							
		40 Any Street							
		Anytown, IA 52544							
E	Partner's share of profit, loss, capital and de Beginning/Ending	eductions:							
	Profit	100%							
	Loss	100%							
	Capital	100%							
	Deductions	100%							
F	Partner's capital account analysis								
	Beg capital acct								
	Capital contributed								
	Current year increase (decrease)								
	Withdrawals & Distributions								
	Ending capital account								
	Tax basis								
	GAAP								
	Section 704(b) book								
	Other (explain)								
Part	III Partner's Share of Current Year Incom	e, Deductions, Credits, or	Other Items						
1	Ordinary business income (loss)	(12,300,000)							
2	Net rental real estate income (loss)								
3	Other net rental income (loss)								
4	Guaranteed payments								
5	Interest income	12,900							
6a	Ordinary dividends								
6b	Qualified dividends								
7	Royalties								
8	Net short-term capital gain (loss)								
9a	Net long-term capital gain (loss)								
9b	Collectibles (28%) gain (loss)								
9с	Unrecaptured section 1250 gain								
10	Net section 1231 gain (loss)								
11	Other income (loss)								
12	Section 179 deduction								
13	Other deductions								
14	Self-employment earning (loss)								

Sch K-1 (Form Partner's Share of Income, Deductions, Credits, etc. 28865) Test 10					2005
	Line Description		Line Amount	Write-in / Lite Attachments	
15	Credits & credit recapture				
16	Foreign transactions				
17	Alternative minimum tax (All	T) items			
18	Tax-exempt income and nor	deductible			
	expenses				
19	Distributions				
20	Other information				

	K-1 (Form 0S) Test 10	Sharehold	ler's Share	of Incor	ne, Deductions	, Credits,	2005
	year beginning <b>Jar</b>	uary 1 2005	ending <b>De</b>	cember 3	21 2005		
Tax	Final K-1	idary 1, 2005	criding <b>De</b>	Cerriber	71, 2003		
	Amended K						
Dart	I Information Abo	out the Corne	ration				
A	Corporation's em				11-000010		
A	number	oloyer identilic	alion		11-000010		
В	Corporation's nan	ne, address, c	ity, state,	Pack 8	Move Incorpora	ted	
	and Zip code			40 Any	Street,		
				Anytov	vn, IA 52544		
С	IRS Center where	corporation f	led return		OSPC		
D	Tax shelter regist	ration number	, if any				
Е	Check if Form 82	71 is attached	•				
Part	II Information Ab	out the Shar	eholder				
F	Shareholder's Ide				999-06-0006		
G	Shareholder's nar	ne, address, o	ity, state	Ralph	R. Lift	RALP	
	and ZIP code		•	56 Any	Street,		
					vn, VA 22195		
					,		
Н	Shareholder's per	centage of sto	ock		100.000		
	ownership for tax						
Part	III Shareholder's		ent Year Inc	ome. De	ductions. Credits	or Other Ite	ms
					,	Write-in / Li	
	Line Description			Line A	mount	Attachment	
1	Ordinary business		)		35,410,189		<del>-</del>
2	Net rental real est				00,110,100		
3	Other net rental in						
4	Interest income	1001110 (1000)			319,441		
5a	Ordinary dividend	9			010,111		
5b	Qualified dividend						
6	Royalties						
7	Net short-term ca	nital gain (loss	:)				
8a	Net long-term cap						
8b	Collectibles (28%		1				
8c	Unrecaptured sec		<u> </u>				
9	Net section 1231		ı				
10	Other income (los	<del></del>					
11	Section 179 dedu						
	Other deductions	CHOIT			450.260		
12	Other deductions			R	150,260 9,099,724		
	1	oonturo.			-,,-		
13	Credits & credit re	capiule				I	
13 14	Credits & credit re						
14	Foreign transaction	ons	items				
		ons um tax (AMT)					

RamcFile, Inc. 11-0000030

**TEST SCENARIO 1** 

FORMS REQUIRED: 7004

**HEADER INFO:** 

**Tax Period:** 11/01/2005 – 10/31/2006

Preparer Firm Electronic Tax Filers, Inc. 11-0000011

100 Efile Drive Anytown, TX 78621

PIN Entered by N/A

Return Type: 7004

Filer: EIN: 11-0000030

Name: RamcFile, Inc.
Name Control: RAMC
Address: 100 Main Street

Downtown, MD 20601

Officer: Name: Roger Rabbit

Title: Chief Executive Officer

Taxpayer PIN: N/A Phone: 703-555-1212 Email Address: DateSigned: 01/25/06

Tax Year: 200610

**Binary Attachment Count: 0** 

RamcFile, Inc. 11-0000030

Form Test	n 7004 #1	Application for Automati Time to File Certain B Information, and		TY 2005		
Name	e: <b>Ramc</b>	File, Inc				
		tification number: 11-000030				
		et, and room: 101 Main Street				
City c	r town, S	State, Zip code: <b>Downtown, M</b>	D 20601			
	Line D	escription	Line Amount / Information		Write-in / Literal	
1	Code fo	or type of return for 6-mos ext		25		
2	Org do	es not have office in US				
3	Qualify checkb	under Sec 1.6081-5 ox				
4a	Calend and en	ar yr or other year beginning ding	November 1, 2005 October 31, 2006			
4b	Short T	Y < 12 months check reason				
5	Corp ai	nd com parent of consolidated				
6	Tentati	ve total tax	total tax 1,000			
7	Total p	ayments and credits	1,000			
8	Balance line 6	e due. Subtract line 7 from		0		

ModeNTech, Inc. 11-0000031

**TEST SCENARIO 2** 

FORMS REQUIRED: 7004

**ATTACHMENTS**: ConsolidatedGroupMembersSch

**HEADER INFO:** 

**Tax Period:** 11/01/2005 – 10/31/2006

Preparer Firm Electronic Tax Filers, Inc. 11-0000011

100 Efile Drive Anytown, TX 78621

PIN Entered by N/A

Return Type: 7004

Filer: EIN: 11-0000031

Name: ModeNTech, Inc Name Control: MODE Address: 301 New Street

Newtown, ND 58204

Tax Year: 200610

**Binary Attachment Count: 0** 

**IRS PAYMENT:** 

**RTN**: 012345672 **ACCT #**: 1234000000

TYPE OF ACCOUNT: Checking AMOUNT OF PAYMENT: 4,400

**REQUESTED PAYMENT DATE**: January 16, 2007 **TAXPAYER DAYTIME PHONE NUMBER**: 512-555-1111

## **Details for Form 7004**

Attachment 1, Form 7004, Line 5, (ConsolidatedGroupMembersSch):

a. Name: Hottest Communications

Address: 100 Mail Avenue, Uptown, OH 45324

**EIN:** 11-0000043

b. Name: High-Tech Solutions

Address: 200 Main Street, Anytown, NC 27905

**EIN:** APPLIED FOR

ModeNTech, Inc. 11-0000031

Test		Application for Automati Time to File Certain B Information, and	usiness Income Tax,	TY 2005
		NTech, Inc		
		ntification number: 11-000031		
		et, and room: 301 New Street		
City c		State, Zip code: Newtown, ND		
	Line D	escription	Line Amount / Information	Write-in / Literal
1	Code for	or type of return for 6-mos ext	12	
2	Org do	es not have office in US		
3	Qualify checkb	under Sec 1.6081-5 ox		
4a	Calend and en	ar yr or other year beginning ding	November 1, 2005 October 31, 2006	
4b	Short T	Y < 12 months check reason		
5		nd com parent of dated grp	Checkbox checked	Attachment 1
6	Tentati	ve total tax	5,000	
7	Total pa			
8	Balance line 6	e due. Subtract line 7 from	4,400	

FOREIGNCO Group 11-0000033

**TEST SCENARIO 3** 

FORMS REQUIRED: 7004

**HEADER INFO:** 

**Tax Period:** 08/01/2005 – 07/31/2006

Return Type: 7004

Filer: EIN: 11-0000033

Name: FOREIGNCO Group Name Control: FORE Address: 2 Rue Street Paris City, France

Tax Year: 200607

**Binary Attachment Count: 0** 

IRS PAYMENT: None

FOREIGNCO Group 11-0000033

Test		TY 2005		
	:FOREIGNCO Gro	•		
	· ·	umber: 11-0000033		
	per, street, and roor			
City c		ode: Paris City, Fra		
	Line Description		Line Amount / Information	Write-in / Literal
1	Code for type of r	eturn for 6-mos ext	15	
2	Org does not have checkbox	e office in US		
3	Qualify under Sec checkbox	: 1.6081-5	Checkbox checked	
4a	Calendar yr or oth and ending	er year beginning	August 1, 2005 July 31, 2006	
4b	Short TY < 12 mo	nths check reason		
5	Corp and com par	rent of consolidated		
6	Tentative total tax		10,000	
7	Total payments a	nd credits	9,000	
8	Balance due. Sub line 6	tract line 7 from	1,000	