# Modernized e-File (MeF) Test Package

#### Form 1120

(U.S. Corporation Income Tax Return)

#### **Form 1120S**

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

#### Form 1120-F

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

#### Form 7004

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

Tax Year 2011



Publication 4162 (11-2011)
Catalog Number 36146V

#### Publication 4162 Modernized e-File (MeF) Test Package Change Page

Updates to the Assurance Testing System (ATS) for Tax Year 2011 Scenarios

#### Form 1120 Test Scenario 1:

- Form 5884, line 5, the dollar amount was deleted.
- Form 8933, 2011 version attached.

#### Form 1120 Test Scenario 2:

 Form 1120, Schedule L, Greek Playhouse, line 6(d), added the dollar amount of \$17,472,554.

#### Form 1120 Test Scenario 3:

- Forms 5471, lines 1b (1) and 1b (2), the Employer Identification Number (EIN) and the Reference ID Number were removed.
- Schedule J (Form 5471), line 6a (III), added the dollar amount of \$29,954,584.

#### Form 1120S Test Scenario 4:

- Form 1120S, Schedule M-1, Line 2, Attachment 7, a new line was added: Net Rental Real Estate Income, Form 8825, \$2,725
- Form 1120S, Schedule M-1, Line 3, Attachment 7, a new line was added:
   Net Rental Real Estate Income, Form 8825, \$2,725
- Form 4562, dollar amounts changed to:
   Line 1, \$500,000 Line 3, \$2,000,000 Line 5, \$500,000 Line 16, blank
   Line 22, \$1,019 and Lines 43 and 44, \$18
- A second Form 4562 was added.

#### Form 1120S Test Scenario 5:

Form 4562, dollar amounts changed to:
 Line 1, \$500,000 – Line 3, \$2,000,000 – Line 5, \$500,000
 Line 11, \$424,118

#### Form 1120F Test Scenario 7:

 Form 1120F, Schedule H, lines 1 and 3, dollar amount changed to \$30,000,000.

#### **Table of Contents**

	Table Content	
	Assurance Testing Tax Year 2011	
ections		
1	What is New?	
2	Who Must Test?	
	2.1 Software Developers	
	2.2 Transmitters	
3	Passwords	
	3.1 Internet Filing Application (IFA)	
	3.2 Application to Application (A2A)	
4	Strong Authentication	
	4.1 Help and Assistance	
5	Why Test?	
6	What is Tested?	
	6.1 Form 1120 Family	
	6.2 Form 7004	
	6.3 IP Addresses	
7	Formatting the Entities	
8	When to Test	
9	Testing Guidelines for Software Developers	
	9.1 Special Instructions for Consolidated Corporate Returns	
10	Federal and State Testing for Forms 1120 and 1120S	
11	Signature Requirements	
	11.1 Refer to Publication 4164 for the current guidelines for electronic	
	signature	
	11.2 Practitioner PIN	
	11.3 Scanned Form 8453	
12	Reviewing Acknowledgement Files and Correcting Tests	
13	Limitations of the ATS System	
14	Communications Test for the e-file System	
	14.1 Transmitting Returns	
15	Large Taxpayers Communication Test	
	Exhibit Listing	
	Exhibit 1: Standard Postal Service State Abbreviations and Zip Codes	
	Tables	
	Exhibit 2: Foreign Country Codes Table	
	Exhibit 3: Valid EINs and Name Controls	
	Table 1 Forms 1120 and 1120S	
	Table 2 Form 7004	
	Table 3 Form 1120F	
	Table 4 Other Forms	
	Exhibit 4 – Tax Year 2011 Form 1120 Test Scenarios	
	Form 1120 Test Scenario 1	
	Form 1120 Test Scenario 2	
	Form 1120 Test Scenario 3	
	Exhibit 5 – Tax Year 2011 Form 1120S Test Scenarios	
	Form 1120S Test Scenario 4	
	Form 1120S Test Scenario 5	
	Form 1120S Test Scenario 6	
	Exhibit 6 – Tax Year 2011 Form 1120F Test Scenario	
	Form 1120F Test Scenario 7	
	Form 1120F Test Scenario 7  Exhibit 7 – Tax Year 2011 Form 7004 Test Scenarios	
	Form 1120F Test Scenario 7	
	Form 1120F Test Scenario 7  Exhibit 7 – Tax Year 2011 Form 7004 Test Scenarios	

### **ASSURANCE TESTING TAX YEAR 2011**Forms 1120, 1120S, 1120-F and 7004

#### 1 WHAT IS NEW?

- Form 1125-A, Cost of Goods Sold; accepted electronically and attached to Forms 1120, 1120-C, 1120-F, and 1120-S, 1065 and 1065-B.
- Form 1125-E, Compensation of Officers; accepted electronically and attached to Forms 1120, 1120-C, 1120-F and 1120-RIC.
- Form 5884-B, New Hire Retention Credit; previously available in PDF format, now available in XML. Not used in scenarios.
- Form 8938, Statement of Specified Foreign Financial Assets; accepted in PDF format and attached to Forms 1120, 1120F, 1120S, 1065 and 1065B. Not used in scenarios.
- **Schedule UTP,** *Uncertain Tax Position Statement;* schedule is attached to Scenarios 2 and 7.

#### 2 WHO MUST TEST?

Software developers must perform the tests in this Test Package before being accepted into the electronic filing program for the 2012 (Tax Year 2011) filing season. Anyone who plans to transmit using approved software must perform a communications test and be accepted. This includes transmitters using software developer's software to prepare and transmit returns.

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

Refer to Publication 3112, *IRS e-file Application and Participation*, for Form 8633 procedures and to IRS.gov <u>e-services</u> - Online Tools for Tax Professionals for Online Application procedures.

#### 2.1 Software Developers

- For software testing, a Test ETIN is required.
- The test ETIN is for test status and not "Production" status.
- You can test year round.

#### 2.2 Transmitters

- The ETIN assigned in the application process must be included in each message.
- The ETIN remains in "Test" status until you pass the required communication testing with the IRS and then move to "Production" status.
- You may then request a Test ETIN to continue testing once moved to Production status.
- If you fail to revise your IRS e-file application to indicate that you will be transmitting using the Modernized e-File (MeF) Internet XML transmission method, and/or fail to check the appropriate MeF form types (1120, 990, 1065, etc.), your ETIN will not be valid, and any submissions will be rejected.
- The transmission status (Test or Production) of the ETIN used to transmit must match the Test/Production Indicator in the Message Header or the message will reject

#### 3 PASSWORDS FOR:

#### 3.1 Internet Filing Application (IFA)

- To access the IFA system, a transmitter sending returns to MeF through IFA must use the password selected during *e-services* registration.
- Use the same password whether testing or sending returns through the test or production systems.

#### 3.2 Application to Application (A2A)

- The IRS is offering strong authentication, which will affect authentication techniques for all A2A Web services.
- The strong authentication certificate will replace the password and will require a modification to the WSDLs.
- Each Transmitter and State will be required to register his or her certificate with MeF through the AE application.
- You must use the set of files sent to you to build your application so that it can use strong authentication (IRS WSDL version 6.2, or MeF Header.xsd file containing the string 'AppSysID').

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

#### 4 STRONG AUTHENTICATION

Strong Authentication is the preferred method. It is not mandatory at this time; however, users need to prepare, as the IRS will require Strong Authentication in the near future. IRS will continue to accept passwords. IRS will notify transmitters when to use certificates.

You may start testing and using certificates as soon as possible. It is important to add ATS client for developing and testing digital signature code for MeF processing. Take the action prior to converting existing client applications over to use strong authentication.

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

This guidance is relevant to the client code coming in the future, and to any pre-existing client code that does not currently use digital signatures to sign SOAP messages.

#### 4.1 Help and Assistance

- If your organization is interested in obtaining the Strong Authentication User Guide, contact the IRS e-Help Desk at 1-866-255-0654.
- Additional information on Strong Authentication can also be found in Publication 4164, *Modernized e-File (MeF) Guide for Software Developers and Transmitters*.
- Large Taxpayers may refer to the Large Business and International (LB&I) website on IRS.gov for additional information.

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

#### 5 WHY TEST?

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

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

We strongly recommend that SWD use the ATS system to retest when there are schema changes (minor or major).

#### 6 WHAT IS TESTED?

The test package for the 2011 Assurance Testing System (ATS) consists of six tax return scenarios for Forms 1120/1120S, one scenario for Form 1120-F, and four scenarios for Form 7004.

#### **6.1** Form 1120 Family

- Software Developers (SWD) supporting clients that may file Forms 1120L and 1120PC returns as subsidiaries must develop their own test scenarios including these forms and submit them for testing.
- The e-Help Desk assistors will not review Forms 1120L and 1120PC but will ensure that the return is accepted and pass all validations.
- Test returns include a limited number of forms and schedules. It is not possible to represent all possible conditions in these tests; therefore, once a Software Developer has passed the tests, they may want to test additional conditions appropriate to its client base.

See Exhibit 3 for a list of predefined EINs, Name Controls, Tax Period and Form types provided for this purpose. These are the only available combinations of data available for testing purposes.

#### 6.2 Form 7004

 Test scenarios for the Form 7004 must be completed and submitted for approval by vendors that will support Form 7004.

Exhibit 3, Table 2 includes additional EINs to accommodate all other form types as listed on Form 7004. Use EINs when testing other form types.

**CAUTION:** In order to protect confidential tax and other sensitive information do not use actual taxpayer information in the testing environment.

#### 6.3 IP Addresses

- The IP Address is in the ReturnHeader schema.
- To test, the Online Providers can use the following IP Address in any of the scenarios:
  - 112.112.112 or any IP Address that meets the correct schema format
- The Online Provider must obtain, use a separate SoftwareID and perform ATS testing for their online software package.

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

#### 7 FORMATTING THE ENTITIES

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

- W3C XML Home Page: http://www.w3.org/XML/
- W3C XML Schema Home Page: http://www.w3.org/XML/Schema
- XML Spy: XML Editor from Altova: XMLSpy Apache Xerces parser toolkit: http://xml.apache.org/
- Microsoft Core XML Services: Download details: MSXML 4.0 Service Pack 2 (Microsoft XML Core Services) http://msdn2.microsoft.com/en-us/xml/Bb190622.aspx

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

#### **Example:**

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

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

#### 8 WHEN TO TEST

When a SWD is ready to test, call the e-help Desk at 1-866-255-0654. The e-help Desk will assist with all preparations needed to begin testing, including the assignment of a Software ID to submit returns.

Note: Vendors need a new softwareID for each tax year and each tax package they support.

#### 9 <u>TESTING GUIDELINES FOR SOFTWARE DEVELOPERS</u>

It is not required that software provide for all forms or schedules, nor for all occurrences of a particular form or schedule.

- At the time of first contact with the e-help Desk, before testing begins, a SWD must advise the e-help Desk of all limitations to its Software package by completing and submitting a Questionnaire.
- If you test with limitations but later decide to support additional forms that were not included in the initial testing, you must call the e-help Desk to update your questionnaire, and then successfully test with the added forms before moving them into production.
- Test the complete form with no field limitations except for the number of occurrences. For example, if you initially tested only Forms 1120 and 1120S and now wish to submit Form 1120-F, you must test and be approved for Form 1120-F

before submitting live versions of the form. Additionally, you must submit test scenarios and receive approval before filing Form 7004.

#### 10 Special Instructions for Consolidated Corporate Returns

MeF requires tax preparation software approved for electronic filing in order to use IRS forms for reporting data for each subsidiary return.

- The consolidated return tax preparation software approved for electronic filing must allow taxpayers to create a separate "stacked return" for the parent and each subsidiary return.
- The tax preparation software must allow taxpayers to report Eliminations and Adjustments as a separate "stacked return".
- The tax preparation software may also allow taxpayers to use spreadsheets for the internal review of the return, but IRS requires all subsidiary data to be:
  - o formatted.
  - o transmitted and.
  - viewed by IRS as "stacked returns"

MeF requires supporting data to be included in tax preparation software (see example provided below) or attached as scanned PDF files.

- IRS reviews all of the forms and instructions attached to the corporate forms and identified every instance where taxpayers are required to attach supporting data.
- IRS provides structured formats to software developers or provides instructions to enter supporting data as PDF files (in instances where IRS has not defined a format).

When IRS has defined structured formats, software developers are required to use these formats for developing tax preparation software approved by IRS for electronic filing.

- It is the responsibility of software developers to provide appropriate instructions for taxpayers to enter supporting data to meet the IRS guidelines.
- Most software developers will allow taxpayers to import/export data from other sources.
- Software developers should discuss with the taxpayers available options to determine how to prepare supporting data for their electronic return.

When submitting a consolidated return, the software **must** provide the detail for each entity at the entity level and then roll that data up to the consolidated return. At a minimum, this roll-up information must be provided on any line where the form requires a statement or schedule to be attached (e.g., Form 1120, Line 10, Other Income (attach schedule), Line 26, Other Deductions (attach schedule).

However, there are forms and schedules that are transactional or informational in nature and cannot be mathematically consolidated or reported on the consolidated return. The transactional data flows to the consolidated return via a different form or schedule and the informational data attached to the consolidated return.

For example, the Form 6252, Installment Sale Income, results for each transaction flow to the Form 4797, Sales of Business Property, and subsequently, the data on the Form 4797 flows to the consolidated return. The Form 8883, Asset Allocation Statement, provides informational data only and does not flow to any other schedule, form or a consolidated return.

Here is an example based on the data provided in ATS Scenario 2, which is a consolidated return.

Attachment 1, F1120, line 10, Other Income (ItemizedOtherIncomeSchedule)						
	·	Hide 'N Seek	The Greek	Acme Food		
Consolidated Schedules	TOTAL	Foods, Inc.	Playhouse	Corp.		
Sales	217,441	208,671		8,770		
Exchange Gain/Loss Realized	-2,321,468	-2,229,104		-92,364		
Partnership Income/Loss	50,559,438	-59,869	220,747	50,398,560		
Miscellaneous Income	149,354	156,146		-6,792		
Interco Consulting Fees	1,448,935	1,448,935				
TOTAL	50,053,700	-475,221	220,747	50,308,174		

The first subsidiary (Hide 'N Seek Foods, Inc) will provide the following data on the *ItemizedOtherIncomeSchedule*:

Corpora	atio	n	Corporation	Other Income Type	Other Income
Name			EIN		Amount
Hide	'N	Seek	11-0000002	Sales	208,671
Foods,	Inc.				
Hide	'N	Seek	11-0000002	Exchange Gain/Loss	-2,229,104
Foods				realized	
Hide	'N	Seek	11-0000002	Partnership Income/Loss	-59,869
Foods				-	
Hide	'N	Seek	11-0000002	Miscellaneous Income	156,146
Foods					
Hide	'N	Seek	11-0000002	Interco Consulting Fees	1,448,935
Foods					
Hide	'N	Seek	11-0000002	Total	-475,221

Foods		

The second subsidiary (The Greek Playhouse) would provide the following data on the *ItemizedOtherIncomeSchedule:* 

Corporat	ion	Corporation	Other Income Type	Other In	come
Name		EIN		Amount	
The	Greek	11-0000012	Partnership Income/Loss	220,747	
Playhous	se		-		
The	Greek	11-0000012	Total	220,747	
Playhous	se				

The third subsidiary (Acme Food Corp) will provide the following data on the *ItemizedOtherIncomeSchedule*:

Corporatio Name	n	Corporation EIN	Other Income Type	Other Income Amount
Acme Corp	Food	11-0000013	Sales	8,770
Acme Corp	Food	11-0000013	Exchange Gain/Loss realized	-92,364
Acme Corp	Food	11-0000013	Partnership Income/Loss	50,398,560
Acme Corp	Food	11-0000013	Miscellaneous Income	-6,792
Acme Corp	Food	11-0000013	Total	50,308,174

The consolidated return should have an attachment for Other Income and the following data must be provided in one of the following formats:

Format 1 - The *ItemizedOtherIncomeSchedule* for the consolidated return contains a roll-up of the detail for each entity.

Corporation Name	1	Corporation EIN	Other Income Type	Other Income Amount
Hide 'N Foods	Seek	11-0000002	Sales	208,671
Hide 'N Foods	Seek	11-0000002	Exchange Gain/Loss realized	-2,229,104
Hide 'N Foods	Seek	11-0000002	Partnership Income/Loss	-59,869
Hide 'N Foods	Seek	11-0000002	Miscellaneous Income	156,146
Hide 'N Foods	Seek	11-0000002	Interco Consulting Fees	1,448,935

The	Greek	11-0000012	Partnership Income/Loss	220,747
Playhous	е			
Acme	Food	11-0000013	Sales	8,770
Corp				
Acme	Food	11-0000013	Exchange Gain/Loss	-92,364
Corp			realized	
Acme	Food	11-0000013	Partnership Income/Loss	50,398,560
Corp				
Acme	Food	11-0000013	Miscellaneous Income	-6,792
Corp				
Hide 'N	Seek	11-0000002	Total	50,053,700
Foods, In	C.			

Note: Dependencies should be attached at the entity level and also rolled up to the consolidated return.

Format 2 - The *ItemizedOtherIncomeSchedule* for the consolidated return contains a roll-up of the total from each entity.

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Hide 'N Seek Foods, Inc.		Total Other Income	-475,221
The Greek Playhouse	11-0000012	Total Other Income	220,747
Acme Food Corp	11-0000013	Total Other Income	50,308,174
Hide 'N Seek Foods, Inc.	11-0000002	Consolidated Total	50,053,700

Note: Dependencies should be attached at the entity level and also rolled up to the consolidated return.

Format 3 - The *ItemizedOtherIncomeSchedule* for the consolidated return contains a total of all subsidiaries by category.

Corpor Name	atio	n	Corporation EIN	Other Income Type	Other Income Amount
Hide Foods,	'N Inc	Seek	11-0000002	Sales	217,441
Hide Foods	ʻN	Seek	11-0000002	Exchange Gain/Loss realized	-2,321,468
Hide Foods	ʻN	Seek	11-0000002	Partnership Income/Loss	50,559,438
Hide Foods	'N	Seek	11-0000002	Miscellaneous Income	149,354

Hide 'N	Seek	11-0000002	Interco Consulting Fees	1,448,935
Foods			-	

Note: Dependencies should be attached at the entity level and also rolled up to the consolidated return.

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

For Tax Year 2011, there will not be a separate State ATS. Full ATS for both transmitters and states will be available on October 31, 2011. Transmitters should test federal scenarios before attempting to test with the states. Contact each state for specifics on the scenarios to use for its state returns.

- Use A2A or IFA to transmit Federal and State returns.
- States must retrieve state returns through A2A.

#### 11 SIGNATURE REQUIREMENTS

11.1 Refer to Publication 4164 for the current guidelines for electronic signatures.

#### 11.2 Practitioner PIN

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

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

The taxpayer must decide whether it wants to enter its own PIN, or authorize the ERO to enter the PIN they choose as their signature. Use the relevant IRS e-file signature authorization form:

- Form 8879-C for Form 1120
- Form 8879-I for Form 1120-F

Form 8879-S for Form 1120S

When the Practitioner PIN method is used, enter the following fields or the return will reject:

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

#### 11.3 **Scanned Form 8453**

The scanned Form 8453 method must be used when a taxpayer decides not to, or is not eligible to, uses the Practitioner PIN method for signing a return. The applicable Form 8453-C, Form 8453-S or Form 8453-I must be completed and signed by all required parties, and then scanned as a PDF file that is not password protected.

The signature option "Binary Attachment 8453 Signature Document" is required in the Return Header. When using this option, the taxpayer, and ERO if applicable, must sign the paper Form 8453.

The signed Form 8453-C, Form 8453-S or Form 8453-I must then be scanned into a PDF document and inserted into the electronic return as a binary attachment. The Description field of binary attachments must contain the words "8453 Signature Document."

#### 12 REVIEWING ACKNOWLEDGEMENT FILES AND CORRECTING TESTS

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

#### 13 LIMITATION OF THE ATS SYSTEM

The MeF Assurance Testing System cannot handle stress or load testing. Its configurations are similar to the MeF Production system. When testing in the ATS environment, the same response time is slower than the Production environment. This is

true for extremely large return (s) in one-transmission or concurrent transmissions.

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

IRS allows two means of transmission for MeF:

- Internet Filing Application (IFA)
- Application to Application (A2A)

Transmitter using accepted software or using software developer software to prepare and transmit returns must complete a one time error-free communications test. If you choose to continue testing, you must request a test ETIN. Further testing is not required when adding additional forms. A Software Developer, who will not transmit, need not perform a communications test.

#### 14.1 Transmitting Returns

- When you transmit returns through IFA, you must perform the communications test through IFA.
- When you transmit returns through A2A, you must perform the communications test through A2A.
- When you transmit through both portals, perform communications tests through both systems.

#### 15 LARGE TAXPAYERS COMMUNICATIONS TEST

The first year a Large Taxpayer files its own corporate e-file return, the system used for production is used for the communications test. Refer to the IRS e-file for Large Taxpayers Filing their Own Corporate Income Tax Return posted on the IRS.gov website.

**NOTE:** Publication 4162 uses the most current draft forms and schedules at publishing. Late legislation could affect the content of these scenarios and related schemas. We strongly recommend that you use the ATS system to retest when there are schema changes (minor or major).

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

#### **EXHIBITS LISTING**

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

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

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

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

The Foreign Country Code list is on IRS.gov at:

http://www.irs.gov/efile/article/0,,id=175595,00.html

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

Exhibit 4: Tax Year 2011 Form 1120 Test Scenarios

Exhibit 5: Tax Year 2011 Form 1120S Test Scenarios

Exhibit 6: Tax Year 2011 Form 1120-F Test Scenario

Exhibit 7: Tax Year 2011 Form 7004 Test Scenarios

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

#### **Table 1 Forms 1120/1120S**

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

Table 2 Form 7004

EIN	Name Control	Tax Period Ending Month	Type of Extension
11-0000030	RAMC	10	1120S
11-0000031	MODE	10	1120
11-0000033	FORE	7	1120-FSC
11-0000034	UNIT	12	1120-A
11-0000035	ANYB	12	1120
11-000036	HOME	12	1120-H
11-0000037	ANYL	12	1120-L
11-0000038	NUCL	12	1120-ND
11-0000039	VOTE	12	1120-POL
11-0000040	ANYR	12	1120-REIT
11-0000041	ANYS	12	1120-SF
11-0000042	SECO	12	1120-F
11-0000043	HOTT	12	1120 affiliate
11-0000044	APPL	12	1120 affiliate
11-000046	ANYC	12	1120-PC
11-000047	ANYR	12	1120-RIC
11-0000049	FLOW	12	1065
11-0000050	REDE	12	1120-C
11-0000052	PUTT	12	706-GS(T)
11-0000053	CAMP	12	1041
11-0000054	SEAT	3	1042
11-0000055	LOOP	12	1066
11-0000056	BLUE	12	3520-A
11-0000057	ROSE	12	8804
11-0000058	NONE	12	1065-B

Table 3 Form 1120-F

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

**Table 4 Other Forms** 

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

#### EXHIBIT 4 - Tax Year 2011 Form 1120 Test Scenarios

Form 1120 Test Scenario 1

Form 1120 Test Scenario 2

Form 1120 Test Scenario 3

#### Form 1120 Test Scenario 1

<u>Help For All, Inc.</u> 11-0000001

FORMS REQUIRED: 1120, Sch B, Sch D, Sch G, Sch M-3, Sch O, 1125-A, 1125-E, 3800, 4562, 4626, 5884, 8594, 8881, 8882,

8916-A, 8931, 8932, 8933, 8453-C

ATTACHMENTS:

ItemizedOtherIncomeSchedule ItemizedOtherDeductionsSchedule

ItemizedAdditionalSetion263ACostsSchedule

ItemizedOtherCostsSchedule

ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentsSchedule ItemizedOtherCurrentLiabilitiesSchedule

ItemizedOtherLiabilitiesSchedule ItemizedOtherIncreasesSchedule ItemizedOtherDecreasesSchedule

Other Expense Deduction Items With Differences Schedule

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

**HEADER INFO:** Not on the actual return

Multiple Software Packages Used: Yes

Originator: EFIN: Self-select

Type: ERO

Practitioner PIN: None PIN entered by: N/A

Signature Option: Name: Roger Rabbit

**Title:** Chief Executive Officer **Taxpayer PIN:** Self-select **Phone:** 703-555-1515

Email address: roger.rabbit@help.com

**Date signed:** 01/25/2012

Preparer: Name: Johnny Appleseed

Email address: <a href="mailto:johnny.appleseed@help.com">johnny.appleseed@help.com</a>

**Date prepared**: 01/20/2012

Name Control: HELP

IRS Payment: N/A

*Schedule O additional information:* Help for All, Inc. is a member of a controlled group. Games Anonymous, EIN 11-0000027, is a brother-sister group and has been a component member for the entire year.

#### Attachment 1, F1120, Line 10, Other Income

(ItemizedOtherIncomeSchedule)

Income from Partnerships	375,018,745
TOTAL	375,018,745

### **Attachment 2, F1120**, Line 26, Other Deductions (*ItemizedOtherDeductionsSchedule*)

(ROTHIZEG CHICL BEGGET	nioconoadio
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, F1125-A**, Line 4, Additional Section 263A Costs (*ItemizedAdditionalSection263ACostsSchedule*)

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

### **Attachment 4, F1125-A,** 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, F1120,** Sch L, Line 6(b) & (d), Other Current Assets (*ItemizedOtherCurrentAssetsSchedule*)

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

### **Attachment 6, F1120,** Sch L, Line 9(b) & (d), Other Investments (*ItemizedOtherInvestmentsSchedule*)

(10011111200		/
	Beginning	Ending
Investments in Affiliates	<u>1,170,917,682</u>	<u>1,230,810,633</u>
TOTAL	1,170,917,682	1,230,810,633

**Attachment 7, F1120,** Sch L, Line 18(b) & (d), Other Current Liabilities (*ItemizedOtherCurrentLiabilitiesSchedule*)

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

### **Attachment 8, F1120,** Sch L, Line 21(b) & (d), Other Liabilities (*ItemizedOtherLiabilitiesSchedule*)

	Beginning	Ending
Deferred Compensation	962,818,384	<u>1,173,826,771</u>
TOTAL	962,818,384	<u>1,173,826,771</u>

### **Attachment 9, F1120,** Sch M-2, Line 3, Other Increases (*ItemizedOtherIncreasesSchedule*)

Miscellaneous Other Increases	1,804,817,786
TOTAL	1,804,817,786

### **Attachment 10, F1120,** Sch M-2, Line 6, Other Decreases (*ItemizedOtherDecreasesSchedule*)

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

### **Attachment 11, Schedule M-3,** Part III, Line 37, Other Expense Items with Differences (*OtherExpenseDeductionItemsWithDifferencesSchedule*)

	а	b	С	d
	Expense per			Deduction
	Income	Temporary	Permanent	per Tax
	Statement	Difference	Difference	Return
Employee Benefits	10,149	0	-5,000	5,149
Property Tax	531,751	90,163	0	621,914
Legal and Professional	64,989,159	47,214,116	0	112,203,275
Salaries and Wages	<u>6,764,571</u>	0	<u>-11,350</u>	<u>6,753,221</u>
TOTAL	72,295,630	47,304,279	<u>-16,350</u>	119,583,559

	11	20		U.S. C	orporation In	ncome Ta	x Re	eturn			OMB No. 1545-0123
Forn	n ■ ■ artment o	of the Treasury	For cale	ndar year 2011 or tax y	ear beginning	, 2011	l, endin	ıg	, 2	20	2011
Inter	nal Reve	nue Service			► See separate						
	check if: onsolida	ted return		Name					В		identification number
(a	ttach Fo	rm 851) .	TYPE	Help For All, Inc							1-0000001
	ife/nonlif ated retu	e consoli-	OR	Number, street, and roo	m or suite no. If a P.O. bo	ox, see instructions	S.		C	Date incorp	
		nolding co.	PRINT	31 Any Street							5/30/1983
,	attach Sc	h. PH)		City or town, state, and	ZIP code				D.		s (see instructions)
(8	ee instru	ctions)		Anytown, MD 2090					\$		3,751,608,959
<b>4</b> S	chedule N	M-3 attached ✓	E Check		(2) Final ref	turn <b>(3)</b>	Nar Nar	me change	(4)	Addres	ss change
	1a	Merchant ca	ard and thi	rd-party payments (see	e instructions)		1a		,000		
	b			s not reported on line			1b	584	,525		
	С	Total. Add li	ines 1a and	d 1b			1c	684	,525		
	d	Returns and	allowance	es plus any "cash back	" included on line 1a		1d				
	е	Subtract line	e 1d from l	line 1c						1e	684,525
	2	Cost of goo	ds sold fro	om Form 1125-A, line 8	(attach Form 1125-A)					2	219,245
ne	3	Gross profit	. Subtract	line 2 from line 1e .						3	465,280
ncome	4	Dividends (S	Schedule C	C, line 19)						4	
드	5	Interest .								5	8,018,387
	6	Gross rents								6	265,386
	7	Gross royalt	ties							7	
	8	Capital gain	net incom	ne (attach Schedule D (	(Form 1120))					8	11,802,202
	9	Net gain or	(loss) from	Form 4797, Part II, line	e 17 (attach Form 479	7)				9	
	10	Other incom	ne (see ins	tructions—attach sche	dule)					10	375,018,745
	11	Total incom	<b>ne.</b> Add lin	es 3 through 10					•	11	395,570,000
	12	Compensati	ion of offic	ers from Form 1125-E	, line 4 (attach Form 1	125-E)			>	12	1,000,000
ctions for limitations on deductions.)	13	Salaries and	empensation of officers from Form 1125-E, line 4 (attach Form 1125-E)							13	6,753,221
icti	14	Repairs and	l maintena	nce	.A.E.T.	AS		1		14	225,729
edu	15	Bad debts .			<i>F</i> 3.1	AO.	. U	/ I		15	
ğ	16	Rents								16	
0	17	Taxes and li	icenses .	censes						17	7,621,914
io	18	Interest .		Ju	ne X		Л.			18	2,716,219
itat	19	Charitable c	contribution	ns		, <u> </u>				19	
<u>=</u>	20	Depreciation	n from For	m 4562 not claimed or	n Form 1125-A or elsev	where on return	(attach	Form 4562	2)	20	8,961,357
ō	21	Depletion .								21	
ns	22	Advertising								22	
엹	23	Pension, pro	ofit-sharing	g, etc., plans						23	25,701
	24	Employee b	-	•						24	5,149
inst	25			activities deduction (at						25	
9	26	Other deduc	ctions (atta	ach schedule)						26	229,321,851
S	27	Total deduc	ctions. Ac	dd lines 12 through 26						27	256,631,141
Deductions (See instru	28			e net operating loss de					ne 11.	28	138,938,859
<b>JC</b> ti	29a			duction (see instruction			29a				
edt	b	•	J	chedule C, line 20) .	*		29b				
Δ	c	Add lines 29	`	,						29c	
pue	30			otract line 29c from line						30	138,938,859
Tax, Refundable Credits, and Payments	31			, line 11)	,					31	48,611,751
Crec	32	Total payme	ents and re	efundable credits (Sche	edule J, Part II, line 21)					32	48,650,000
ndable Cre Payments	33	Estimated ta	ax penalty	(see instructions). Che	ck if Form 2220 is atta	ached			▶ □	33	
und Pay	34			32 is smaller than the			owed			34	
, Ref	35	Overpayme	ent. If line	32 is larger than the to	tal of lines 31 and 33,	enter amount ov	verpaid	1		35	38,249
Тах,	36			e 35 you want: <b>Credite</b>			38,249		ınded ►	36	
<u> </u>				leclare that I have examined the preparer (other than taxpayer)					pest of my k	nowledge an	d belief, it is true, correct,
Sig	- 1	and complete. L	- Joial audit Ul	p. sparor (outor trial taxpayer)	Sacoa on an imormation of	on proparer rids a	y N.10W	ougo.			S discuss this return
He	re 👠										reparer shown below ctions)?  Ves No
		Signature of c			Date	Title			-	(0101.10	
Pa	id	Print/Type	e preparer's	name	Preparer's signature		D	ate	Ch	eck 🔽 if	PTIN
	epare	er 📖								f-employed	-
	e On	Iv Firm's nan		lectronic Tax Filers, I					Firm's EIN		11-0000011
		Firm's add	dress ► 1	00 Efile Drive, Anytov	vn, TX 75231				Phone no.		512-555-1212

	edule C Dividends and Special Deductions (see instructions)	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9 10	<b>Total.</b> Add lines 1 through 8. See instructions for limitation		100	
11	Dividends from affiliated group members		100	
12 13	Dividends from certain FSCs	F	100	
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471) .	1		
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	<b>Total dividends.</b> Add lines 1 through 17. Enter here and on page 1, line 4 ▶			
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 2		▶	- 1100 (

Form **1120** (2011)

Sch	edule J Tax Computation and Payment (see instructions)							
Part I	Tax Computation							
1	Check if the corporation is a member of a controlled group (attach Schedule O (Form	1120)) .	•	·				
2	Income tax. Check if a qualified personal service corporation (see instructions)		•	-	2	48,62	8,601	
3	Alternative minimum tax (attach Form 4626)				3			
4	Add lines 2 and 3				4	48,62	8,601	
5a	Foreign tax credit (attach Form 1118)	5a						
b	Credit from Form 8834, line 30 (attach Form 8834)	5b						
С	General business credit (attach Form 3800)	5c	16,850					
d	Credit for prior year minimum tax (attach Form 8827)	5d						
е	Bond credits from Form 8912	5e						
6	Total credits. Add lines 5a through 5e				6	1	6,850	
7	Subtract line 6 from line 4				7	48,61	1,751	
8	Personal holding company tax (attach Schedule PH (Form 1120))				8			
9a	Recapture of investment credit (attach Form 4255)	9a						
b	Recapture of low-income housing credit (attach Form 8611)	9b						
С	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c						
d	Interest due under the look-back method—income forecast method (attach Form							
	8866)	9d						
е	Alternative tax on qualifying shipping activities (attach Form 8902)	9e						
f	Other (see instructions—attach schedules)	9f						
10	Total other taxes and interest. Add lines 9a through 9f				10			
11	<b>Total tax.</b> Add lines 7 through 10. Enter here and on page 1, line 31				11	48,61	1,751	
Part I	-Payments and Refundable Credits							
12	2010 overpayment credited to 2011				12			
13	2010 overpayment credited to 2011				13	48,65	0,000	
14	Less 2011 refund applied for on Form 4466				14 (	(		
15	Balance. Combine lines 12, 13, and 14				15	48,65	0,000	
16	Tax deposited with Form 7004	1			16			
17	Withholding (see instructions)				17			
18	Total payments. Add lines 15, 16 and 17				18	48,65	0,000	
19	Refundable credits from (see instructions):							
а	Form 2439	19a						
b	Form 4136	19b						
С	Form 3800, line 17c and Form 8827, line 8c	19c						
d	Other (attach schedule)	19d						
20	Total credits. Add lines 19a through 19d				20			
21	<b>Total payments and credits.</b> Add lines 18 and 20. Enter here and on page 1, line 32				21	48,65	0,000	
Sche	dule K Other Information (see instructions)							
1	Check accounting method: <b>a</b> Cash <b>b</b> Accrual <b>c</b> Other (spe	ecify) ►					Yes	No
2	See the instructions and enter the:							
a	Business activity code no. ►					31300		
b	Business activity ► Textile							
С	Product or service ► Textile							
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled of the great corporation ▶	•						
4	At the end of the tax year:							
а	Did any foreign or domestic corporation, partnership (including any entity treated	ed as a pa	artnership),	trust,	or tax-	exempt		
	organization own directly 20% or more, or own, directly or indirectly, $50\%$ or more of							
	corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 112						~	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 5							
	classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedu	lule G (For	m 1120) (atta	ch Scl	nedule	G) .		_
5	At the end of the tax year, did the corporation:							
а	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting p							
	any foreign or domestic corporation not included on <b>Form 851</b> , Affiliations Schedule? For rul If "Yes," complete (i) through (iv).	lles of cons	tructive owne	rship, s	see instr	ructions.		

Sche	edule K Other Information continued (see instruct	tions)			-	9
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Pe Owned St		
		(** 37)				
					Yes	No
b	Own directly an interest of 20% or more, or own, directly or indirectly, a (including an entity treated as a partnership) or in the beneficial interest					,
	If "Yes," complete (i) through (iv).	of a trust? For fules of cor	istructive ownership, see instr	uctions		
	(i) Name of Entity	(ii) Employer Identification Number	(iii) Country of Organization	(iv) M Percentac	laximur ne Own	
	(y mains of zintry	(if any)	(iii) coaimy or organization	Profit, Los		
	DDAET	ACC				
	DNAFI	A3 C	/ -			
6	During this tax year, did the corporation pay dividends (other than			stock) in		/
	excess of the corporation's current and accumulated earnings and p If "Yes," file Form 5452, Corporate Report of Nondividend Distributi		i and 316.)			
	If this is a consolidated return, answer here for the parent corporation		ach subsidiary.			
7	At any time during the tax year, did one foreign person own, directly	• • • • • • • • • • • • • • • • • • • •	( )	ver of all		
	classes of the corporation's stock entitled to vote or <b>(b)</b> the total va	alue of all classes of the c	corporation's stock?			~
	For rules of attribution, see section 318. If "Yes," enter:  (i) Percentage owned ▶ and (ii) Owner's country	· <b>&gt;</b>				
	(c) The corporation may have to file Form 5472, Information Ret	urn of a 25% Foreign-O	wned U.S. Corporation or a	Foreign		
	Corporation Engaged in a U.S. Trade or Business. Enter the number					
8	Check this box if the corporation issued publicly offered debt instru- If checked, the corporation may have to file <b>Form 8281</b> , Information Re	•				
9	Enter the amount of tax-exempt interest received or accrued during	4la a 4 a a a				
10	Enter the number of shareholders at the end of the tax year (if 100 of	w farraw				
11	If the corporation has an NOL for the tax year and is electing to fore	go the carryback period,	check here			
	If the corporation is filing a consolidated return, the statement requ or the election will not be valid.	ired by Regulations secti-	on 1.1502-21(b)(3) must be a	attached		
12	Enter the available NOL carryover from prior tax years (do not reduce it	by any deduction on line 2	29a.) ►\$			
13	Are the corporation's total receipts (line 1c plus lines 4 through 10					
	the tax year less than \$250,000?					~
	If "Yes," the corporation is not required to complete Schedules L, M-		·			
14	distributions and the book value of property distributions (other than calls the corporation required to file Schedule UTP (Form 1120), Uncer					~
• •	If "Yes," complete and attach Schedule UTP.		,	-		
15a	Did you make any payments in 2011 that would require you to file F	` '	,	1		<b>'</b>
b	If "Yes," did you or will you file all required Forms 1099?					

Form **1120** (2011)

Sche	edule L Balance Sheets per Books		of tax year	End of tax	year
	Assets	(a)	(b)	(c)	(d)
1	Cash		940,348,325		375,724,013
2a	Trade notes and accounts receivable	1,675,642		115,679,010	
b	Less allowance for bad debts	( 2,000)	1,673,642	( 2,083)	115,676,927
3	Inventories		75,770		94,676
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)		6,272,210		5,201,156
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)		1,170,917,682	_	1,230,810,633
10a	Buildings and other depreciable assets	320,264,517		346,364,576	<u> </u>
b	Less accumulated depreciation	( 115,865,855)	204,398,662	, ,	207,477,609
11a	Depletable assets	( 110/000/000 /	20.70707002	( 100/000/7017	2077117607
b	Less accumulated depletion	(		(	
	•	/		,	
12	Land (net of any amortization)	2.050.521.002		2,078,314,078	
13a	Intangible assets (amortizable only)	2,050,521,992	1 702 404 200	, , ,	1 01/ /22 0/5
b	Less accumulated amortization	( 257,037,784)	1,793,484,208	( 261,690,133)	1,816,623,945
14	Other assets (attach schedule)		4 447 470 400	_	0.754 (00.056
15	Total assets	_	4,117,170,499	_	3,751,608,959
	Liabilities and Shareholders' Equity				
16	Accounts payable		22,075,720	_	20,596,725
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach schedule)		829,763,902		470,253,285
19	Loans from shareholders			_	
20	Mortgages, notes, bonds payable in 1 year or more		AG M		
21	Other liabilities (attach schedule)	4	962,818,384		1,173,826,771
22	Capital stock: a Preferred stock	308,500,000		308,500,000	
	<b>b</b> Common stock	17,680,774	326,180,774	17,513,891	326,013,891
23	Additional paid-in capital		675,611,707		675,611,707
24	Retained earnings—Appropriated (attach schedule)				
25	Retained earnings—Unappropriated		1,300,720,012		1,085,306,580
26	Adjustments to shareholders' equity (attach schedule)				
27	Less cost of treasury stock		( )	[	
28	Total liabilities and shareholders' equity		4,117,170,499	_	3,751,608,959
Sche	edule M-1 Reconciliation of Income	(Loss) per Books V		eturn	2, 2 , 2 2 2
	Note: Schedule M-3 required inst	· , ,	•		ons
1	Net income (loss) per books			d on books this year	
2	Federal income tax per books			this return (itemize):	
3	Excess of capital losses over capital gains .			rest \$	
	Income subject to tax not recorded on books				
4	this year (itemize):				
_	Typeness recorded on books this year not			his return not charged	
5	Expenses recorded on books this year not			ome this year (itemize):	
			<b>a</b> Depreciation .	. \$	
	deducted on this return (itemize):		b Objection :		
a	Depreciation \$		<b>b</b> Charitable contrib	utions \$	
b	Depreciation \$		<b>b</b> Charitable contrib	utions \$	
	Depreciation \$		<b>b</b> Charitable contrib		
b c	Depreciation \$		<ul><li>b Charitable contribution</li><li>g Add lines 7 and</li></ul>	8	
ь с 6	Depreciation \$		<ul> <li>b Charitable contribution</li> <li>9 Add lines 7 and lincome (page 1, lincome (page 1, lincome)</li> </ul>	8	
b c 6 Sche	Depreciation \$ Charitable contributions . \$ Travel and entertainment . \$ Add lines 1 through 5	ed Retained Earnin	b Charitable contribution  9 Add lines 7 and 10 Income (page 1, lings per Books (Lines)	8	
b c 6 Sche	Depreciation \$	ed Retained Earnin 1,300,720,012	9 Add lines 7 and lncome (page 1, lings per Books (Lines 5 Distributions: a	8	1,204,763,902
b c 6 Sche	Depreciation \$	ed Retained Earnin 1,300,720,012 67,250,945	b Charitable contributions      9 Add lines 7 and 10 Income (page 1, lines)      gs per Books (Lines)      5 Distributions: a b	8	1,204,763,902
6 Sche	Depreciation \$	ed Retained Earnin 1,300,720,012 67,250,945	9 Add lines 7 and lncome (page 1, lines 5 Distributions: a b	8	
6 Sche	Depreciation \$	ed Retained Earnin 1,300,720,012 67,250,945	9 Add lines 7 and lncome (page 1, lines 5 Distributions: a b	8	
6 Sche	Depreciation \$	2d Retained Earnin 1,300,720,012 67,250,945 1,804,817,786	b Charitable contributions:  9 Add lines 7 and 10 Income (page 1, lines)  5 Distributions: a b c c 6 Other decreases	8	1,204,763,902 882,718,261 2,087,482,163

### SCHEDULE B (Form 1120)

#### **Additional Information for Schedule M-3 Filers**

(Rev. December 2009) Department of the Treasury Internal Revenue Service

► Attach to Form 1120. ► See instructions on page 2. OMB No. 1545-0123

Employer identification number (EIN)

Help For All, Inc. 11-0000001 Do the amounts reported on Schedule M-3 (Form 1120), Part II, lines 9 or 10, column (d), reflect allocations Yes No to this corporation from a partnership of income, gain, loss, deduction, or credit that are disproportionate to this corporation's capital contribution to the partnership or its ratio for sharing other items of the partnership?. . . At any time during the tax year, did the corporation sell, exchange, or transfer any interest in an intangible asset to 1 At any time during the tax year, did the corporation acquire any interest in an intangible asset from a related 4a During the tax year, did the corporation enter into a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations? . . 1-2, 2010 / b At any time during the tax year, was the corporation a participant in a cost-sharing arrangement with any related 1 At any time during the tax year, did the corporation make any change in accounting principle for financial 5 At any time during the tax year, did the corporation make any change in a method of accounting for U.S. income ~ 7 At any time during the tax year, did the corporation own any voluntary employees' beneficiary association (VEBA) ~ At any time during the tax year, did the corporation use an allocation method for indirect costs capitalized to V At any time during the tax year, did the corporation treat for tax purposes indirect costs, as defined in Regulations sections 1.263A-1(e)(3)(ii)(F), (G), and (H), as mixed-service costs, as defined in Regulations section 1.263A-1(e)(4) ~ Did the corporation, under section 118 or 362(c) and the related regulations, take a return filing position 10 characterizing any amount as a contribution to the capital of the corporation during the tax year by any non-shareholders? Amounts so characterized may include, without limitation, incentives, inducements, money, 

#### SCHEDULE D (Form 1120)

Department of the Treasury Internal Revenue Service

#### **Capital Gains and Losses**

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

► See separate instructions.

OMB No. 1545-0123

2011

**Employer identification number** 

Help	For All, Inc.					1	1-000001
Pa	t I Short-Term Capital Ga	ains and Losses	-Assets Held	One Year or Less			
	(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or ot basis (see instructions		(f) Gain or (loss) (Subtract (e) from (d))
1	10,000 Shares of XYZ Co.	01/15/2011	12/15/2011	20,000,000	8,19	7,798	11,802,202
_							
2	Short-term capital gain from insta	allment sales from F	orm 6252, line 26 o	or 37		2	
3	Short-term gain or (loss) from lil	ke-kind exchanges	from Form 8824			3	
4	Unused capital loss carryover (a	attach computation	n)			4	( )
	Net short-term capital gain or (le	oss). Combine line	s 1 through 4 .	<del> </del>		5	11,802,202
Pa	t II Long-Term Capital Ga	ins and Losses	—Assets Held I ⊺	More Than One Y	ear		
6	D	RA	ET.	AS (	)F		
7	Enter gain from Form 4797, line	7 or 9	31,	20	11	7	
8	Long-term capital gain from instal	llment sales from Fo	orm 6252, line 26 o	r 37		8	
9	Long-term gain or (loss) from lik	e-kind exchanges	from Form 8824			9	
10	Capital gain distributions (see in	nstructions)				10	
	Net long-term capital gain or (lo	•	6 through 10 .			11	
Par	t III Summary of Parts I ar	nd II					
12	Enter excess of net short-term of	capital gain (line 5)	over net long-tern	n capital loss (line 11	)	12	11,802,202
13	Net capital gain. Enter excess of (line 5)	•			•	13	
14	Add lines 12 and 13. Enter he returns					14	11,802,202
	Note. If losses exceed gains, se	ee Capital losses	in the instructions	S.			

#### SCHEDULE G (Form 1120)

(Rev. December 2011)
Department of the Treasury

## Information on Certain Persons Owning the Corporation's Voting Stock

► Attach to Form 1120. ► See instructions on page 2. OMB No. 1545-0123

Internal Revenue Service ► See instructions on page 2. **Employer identification number (EIN)** Help For All, Inc. 11-0000001 Part I Certain Entities Owning the Corporation's Voting Stock. (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions). (ii) Employer Identification (i) Name of Entity (iii) Type of Entity (iv) Country of Organization (v) Percentage Owned in Voting Stock Number (if any) **Games Anonymous** 11-0000027 Corporation US 50% Part II Certain Individuals and Estates Owning the Corporation's Voting Stock. (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions). (iii) Country of (iv) Percentage Owned (ii) Identifying Number (i) Name of Individual or Estate Citizenship (see instructions) in Voting Stock (if any)

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

# Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More ► Attach to Form 1120 or 1120-C.

OMB No. 1545-0123

2011

Department of the Treasury Internal Revenue Service

► See separate instructions.

	f corporation (common parent, if consolidated return)  or All, Inc.		Employer ide	ntification n 11-000000	
	ck applicable box(es): (1) Non-consolidated	return (2) Con	solidated return (Form 1120 c		
	(3) ☐ Mixed 1120/L/PC	group (4) Dorr	nant subsidiaries schedule at	tached	
Part	Financial Information and Net Income	(Loss) Reconciliation	(see instructions)		
1a	Did the corporation file SEC Form 10-K for its inc		-	ır?	
	Yes. Skip lines 1b and 1c and complete lines	=			
	No. Go to line 1b. See instructions if multiple				
b	Did the corporation prepare a certified audited no		·		
	Yes. Skip line 1c and complete lines 2a throu No. Go to line 1c.	gn i i with respect to that	income statement.		
С	Did the corporation prepare a non-tax-basis inco	me statement for that perio	nd?		
·	✓ Yes. Complete lines 2a through 11 with respectively.				
	No. Skip lines 2a through 3c and enter the c			s on line 4a	а.
2a	Enter the income statement period: Beginning	M/ <b>01012011</b> YYY	Ending \_/ 12312	01/1YYY	_
b	Has the corporation's income statement been res				
	Yes. (If "Yes," attach an explanation and the	amount of each item resta	ted.)		
_	No.	A   f f +   f			-l l' 0 - 0
С	Has the corporation's income statement been restarted Yes. (If "Yes," attach an explanation and the	=		g the perio	od on line 2a?
	No.	amount of each item resta	led.)		
За	Is any of the corporation's voting common stock	publicly traded?			
	☐ Yes.				
	✓ No. If "No," go to line 4a.				
b	Enter the symbol of the corporation's primary U		g common	_	
	stock			╛	
С	Enter the nine-digit CUSIP number of the corpora			1 1 1	
4a	common stock			4a	67,250,945
b	Indicate accounting standard used for line 4a (see		entined in rarti, line r .	-TG	07,230,743
-	(1) ✓ GAAP (2) ☐ IFRS (3) ☐ Statutory (		Other (specify)		
5a	Net income from nonincludible foreign entities (at			5a (	)
b	Net loss from nonincludible foreign entities (attac	h schedule and enter as a	positive amount)	5b	
6a	Net income from nonincludible U.S. entities (attack	•		6a (	)
_b	Net loss from nonincludible U.S. entities (attach s	•	-	6b	
7a	Net income (loss) of other includible foreign disre	=	-	7a	
b	Net income (loss) of other includible U.S. disregal Net income (loss) of other includible entities (attac	*		7b 7c	
8	Adjustment to eliminations of transactions betwee				
•	schedule)			8	
9	Adjustment to reconcile income statement period	to tax year (attach sched	ule)	9	
10a	Intercompany dividend adjustments to reconcile	to line 11 (attach schedule	)	10a	
b	Other statutory accounting adjustments to recond		-	10b	
С	Other adjustments to reconcile to amount on line	· · · · · · · · · · · · · · · · · · ·		10c	
11	Net income (loss) per income statement of includ	•	9	11	67,250,945
12	<b>Note.</b> Part I, line 11, must equal the amount on F Enter the total amount (not just the corporation's			ded or rem	noved on the
12	following lines.	s onaroj or trie assets and	nasinuos or an entitues includ	200 UI IUII	JOYCU OII IIIE
	Ţ	Total Assets	Total Liabilities		
a I	ncluded on Part I, line 4 ...... ▶	3,751,608,959	3,751,608,959		
b l	Removed on Part I, line 5 $\ldots$ $\ldots$ $\blacktriangleright$				
	Removed on Part I, line 6 $\dots$ $\dots$ $\blacktriangleright$				
d	ncluded on Part I, line 7 ▶				

Form 1120 Test Scenario 1 Version A, Cycle 1 Schedule M-3 (Form 1120) 2011 Page 2 Name of corporation (common parent, if consolidated return) **Employer identification number** 11-0000001 Help For All, Inc. Check applicable box(es): (1) Consolidated group (2) Parent corp (4) Subsidiary corp (5) Mixed 1120/L/PC group (3) Consolidated eliminations Check if a sub-consolidated: (6) 1120 group (7) 1120 eliminations Name of subsidiary (if consolidated return) **Employer identification number** Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions) (b) (c) (d) (a) Income (Loss) Items Income (Loss) per Income Statement Temporary Difference Permanent Difference Income (Loss) (Attach schedules for lines 1 through 11) per Tax Return 1 Income (loss) from equity method foreign corporations Gross foreign dividends not previously taxed . . . 3 Subpart F, QEF, and similar income inclusions Section 78 gross-up . . . . . . . Gross foreign distributions previously taxed . . . 5 Income (loss) from equity method U.S. corporations 7 U.S. dividends not eliminated in tax consolidation Minority interest for includible corporations 313,415,757 61,602,988 375,018,745 9 Income (loss) from U.S. partnerships **10** Income (loss) from foreign partnerships 11 Income (loss) from other pass-through entities Items relating to reportable transactions (attach . . . . . . . . . . . 13 Interest income (attach Form 8916-A) 8,018,387 8,018,387 Total accrual to cash adjustment 14 15 Hedging transactions 16 Mark-to-market income (loss) . 17 Cost of goods sold (attach Form 8916-A) (19,676) 219,249 18 Sale versus lease (for sellers and/or lessors) 19 Section 481(a) adjustments 20 Unearned/deferred revenue 21 Income recognition from long-term contracts 22 Original issue discount and other imputed interest 23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities 12,052,997 (12,052,997)**b** Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . . 11,802,202 11,802,202 c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . . d Net gain/loss reported on Form 4797, line 17. excluding amounts from pass-through entities, abandonment losses, and worthless stock losses **e** Abandonment losses f Worthless stock losses (attach details) . . . . . g Other gain/loss on disposition of assets other than inventory 24 Capital loss limitation and carryforward used . . . 25 Other income (loss) items with differences (attach schedule) 26 Total income (loss) items. Combine lines 1 through 25 333,287,572 61,583,312 (250.795)394,620,089 (149,583,207) 27 Total expense/deduction items (from Part III, line 38) (58,076,329)68,431,726 (139,227,810)

68.180.931

68,180,931

(116,453,420)

138,938,859

138,938,859

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

(116,453,420)

67,250,945

67,250,945

3,506,983

3,506,983

28 Other items with no differences . . . . . . .

29a Mixed groups, see instructions. All others, combine lines 26 through 28 . . . . . . . . . . . .

**b** PC insurance subgroup reconciliation totals . . . **c** Life insurance subgroup reconciliation totals .

30 Reconciliation totals. Combine lines 29a through 29c

Schedule M-3 (Form 1120) 2011 Page **3** 

	e of corporation (common parent, if consolidated return)				fication number
	o For All, Inc.				0000001
	k applicable box(es): (1) Consolidated group (2) Parent corp	(3) Consolidated e	liminations (4) S	ubsidiary corp (5) N	lixed 1120/L/PC group
	ck if a sub-consolidated: <b>(6)</b> 1120 group <b>(7)</b> 1120 eliminations			Fundamental desire	fication number
Name	e of subsidiary (if consolidated return)			Employer identi	ncation number
Pa	rt III Reconciliation of Net Income (Loss) per I	ncome Statemer	at of Includible (	Corporations Wit	h Tavahla
	Income per Return – Expense/Deduction			Joi porations wit	птахаыс
	Expense/Deduction Items	(a)	(b)	(c)	(d)
	Expense, beddefinitems	Expense per Income Statement	Temporary	Permanent	Deduction per Tax Return
		income Statement	Difference	Difference	rax Return
1	U.S. current income tax expense	68,193,702		(68,193,702)	
2	U.S. deferred income tax expense				
3	State and local current income tax expense	7,000,000			7,000,000
4	State and local deferred income tax expense				
5	Foreign current income tax expense (other than				
	foreign withholding taxes)				
6	Foreign deferred income tax expense				
7	Foreign withholding taxes	(44.000.400)			
8	Interest expense (attach Form 8916-A)	(11,808,495)	14,524,714		2,716,219
9	Stock option expense				
10	Other equity-based compensation	442.240		(224.474)	221 174
11	Meals and entertainment	442,348		(221,174)	221,174
12	Fines and penalties				
13	Judgments, damages, awards, and similar costs .				
14	Parachute payments			_	
15 16	Pension and profit-sharing	26,201	V	(500)	25,701
17	Other post-retirement benefits	20,201		(500)	25,701
18	Deferred compensation			_	
19					
	property	5			
20					
21	Charitable contribution limitation/carryforward				
22	Domestic production activities deduction				
23	-				
	banking fees				
24	Current year acquisition or reorganization legal and				
	accounting fees				
25	Current year acquisition/reorganization other costs .				
	Amortization/impairment of goodwill				
27	Amortization of acquisition, reorganization, and				
	start-up costs				
	Other amortization or impairment write-offs	5,399,957	(4,680,157)		719,800
	Section 198 environmental remediation costs				
	Depletion		_		
31	•	8,033,864	927,493		8,961,357
	Bad debt expense				
	Corporate owned life insurance premiums				
34	Purchase versus lease (for purchasers and/or lessees)				
25					
	Research and development costs (attach schedule) Section 118 exclusion (attach schedule)				
	Other expense/deduction items with differences				
01	(attach schedule)	72,295,630	47,304,279	(16,350)	119,583,559
38	Total expense/deduction items. Combine lines 1	12,275,030	41,304,219	(10,330)	117,303,339
50	through 37. Enter here and on Part II, line 27,				
	reporting positive amounts as negative and negative				
	amounts as positive	149,583,207	58,076,329	(68,431,726)	139,227,810

### SCHEDULE O (Form 1120)

Consent Plan and Apportionment Schedule for a Controlled Group

OMB No. 1545-0123

2011

Department of the Treasury Internal Revenue Service

Name		Employer identification number
Help F	For All, Inc.	11-0000001
Part	Apportionment Plan Information	
1	Type of controlled group:	
а	Parent-subsidiary group	
b	☑ Brother-sister group	
C	☐ Combined group	
d	Life insurance companies only	
u	Life insurance companies only	
2	This corporation has been a member of this group:	
2	_ ·	
a	For the entire year.  From , 20 , until , 20 .	
b	From , 20 , until , 20	
•	This comparation consists and accomparate to	
3	This corporation consents and represents to:	uki a ua a a uku a la ua a ƙƙa a ki ya ƙa u
а	Adopt an apportionment plan. All the other members of this group are adopting an appo	
	the current tax year which ends on, 20, and for all succeeding	
b	Amend the current apportionment plan. All the other members of this group are currently	= :
	adopted plan, which was in effect for the tax year ending, 20,	and for all succeeding tax
	years.	
С	Terminate the current apportionment plan and not adopt a new plan. All the other mem	bers of this group are not adopting
	an apportionment plan.	
d	Terminate the current apportionment plan and adopt a new plan. All the other members	
	an apportionment plan effective for the current tax year which ends on	, 20, and for all
	succeeding tax years.	
		_
4	If you checked box 3c or 3d above, check the applicable box below to indicate if the termination of the control	nation of the current apportionment
	plan was:	
a	Elected by the component members of the group.	1
b	Required for the component members of the group.	
5	If you did not check a box on line 3 above, check the applicable box below concerning the	status of the group's apportionment
	plan (see instructions).	
а	No apportionment plan is in effect and none is being adopted.	
b	An apportionment plan is already in effect. It was adopted for the tax year ending	, 20, and
	for all succeeding tax years.	
6	If all the members of this group are adopting a plan or amending the current plan for a tax ye	ear after the due date
	(including extensions) of the tax return for this corporation, is there at least one year remaini	ng on the statute of limitations
	from the date this corporation filed its amended return for such tax year for assessing any re-	sulting deficiency?
	See instructions.	
а	Yes.	
	(i) The statute of limitations for this year will expire on, 20	_•
	(ii) On, 20, this corporation entered into an agreement wi	
	Internal Revenue Service to extend the statute of limitations for purposes of assessme	nt until
	,20	
b	□ No. The members may not adopt or amend an apportionment plan.	
7	Required information and elections for component members. Check the applicable box(es)	see instructions).
а	☑ The corporation will determine its tax liability by applying the maximum tax rate imposed	by section 11 to the entire amount
	of its taxable income.	
b	☐ The corporation and the other members of the group elect the FIFO method (rather t	han defaulting to the proportionate
	method) for allocating the additional taxes for the group imposed by section 11(b)(1).	
С	☐ The corporation has a short tax year that does not include December 31.	

Schedule O (Form 1120) (2011)

# Part II Taxable Income Apportionment (See instructions)

Caution: Each total in Part II, column (g) for each component member must equal taxable income from Form 1120, page 1, line 30 or the comparable line of such member's tax return.

monitor o tax rotarn.				Taxable	Income Amount A		
<b>(a)</b> Group member's name an employer identification num	nd ber	<b>(b)</b> Tax year end (Yr-Mo)	<b>(c)</b> 15%	<b>(d)</b> 25%	<b>(e)</b> 34%	<b>(f)</b> 35%	(g) Total (add columns (c) through (f))
1 Help For All, Inc.	11-0000001	201112	0	0	0	138,938,859	138,938,859
2 Games Anonymous	11-0000027	201112	0	0	0	50,385	50,385
3							
4							
5	DE	AFT					
6	UF	AL	A	<b>5 U</b>			
7			-				
8	M <sub>2</sub>	av 3	1 2	201			
9		7	- , -				
10							
Total						138,989,244	138,989,244

Schedule O (Form 1120) (2011)

Schedule O (Form 1120) (2011)

Part III Income Tax Apportionm	ent (See instruction	ons)					
				Income Tax App	ortionment		
<b>(a)</b> Group member's name	<b>(b)</b> 15%	<b>(c)</b> 25%	(d) 34%	<b>(e)</b> 35%	<b>(f)</b> 5%	<b>(g)</b> 3%	(h) Total income tax (combine lines (b) through (g))
1 Help For All, Inc.		0	0	48,628,601	0	0	48,628,601
2 Games Anonymous	0	0	0				17,635
3				,,			,
4							
5							
6		RAI	ET /	AS	OF		
7			-				
8			94	200	44		
9	17	lay	91,	20			
10							
Total	0	0	0	48,646,236	0	0	48,646,236

Schedule O (Form 1120) (2011)

Schedule O (Form 1120) (2011)

Part IV Other Apportionments (Se	ee instructions)				
			Other Apportionments	3	
<b>(a)</b> Group member's name	(b) Accumulated earnings credit	(c) AMT exemption amount	(d) Phaseout of AMT exemption amount	(e) Penalty for failure to pay estimated tax	<b>(f)</b> Other
1 Help For All, Inc. 50	-				
2 Games Anonymous 50	-				
3	-				
4	-				
5	-				
6	DD	AET	100		
7	DA	ALI	49 U		
8		0.4	001		
9	Ma	V 31.	201		
10		,			
Total					

Schedule O (Form 1120) (2011)

orm 1125-A

**Cost of Goods Sold** 

(December 2011)

Department of the Treasury
Internal Revenue Service

► Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.

OMB No. 1545-XXXX

ame			Employer identification numb
lelp I	For All, Inc.		11-0000001
1	Inventory at beginning of year	1	75,770
2	Purchases	2	67,390
3	Cost of labor	3	97,307
4	Additional section 263A costs (attach schedule)	4	19,676
5	Other costs (attach schedule)	5	53,778
3	<b>Total.</b> Add lines 1 through 5	6	313,921
7	Inventory at end of year	7	94,676
3	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	219,245
9a	Check all methods used for valuing closing inventory:  (i) ✓ Cost  (ii) ☐ Lower of cost or market  (iii) ☐ Other (Specify method used and attach explanation.) ▶		
b	Check if there was a writedown of subnormal goods		
С	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970	0) .	▶ □
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d	
е	If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? .		🗹 Yes 🗌 No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventattach explanation	•	
- Da	perwork Reduction Act Notice, see separate instructions. Cat. No. 55988R		Form <b>1125-A</b> (12-

March 7, 2011

Form **1125-E** 

# **Compensation of Officers**

(December 2011) Department of the Treasury Internal Revenue Service

► Attach to Form 1120, 1120-C, 1120-F, 1120-RIC.
 ► See separate instructions.

OMB No. 1545-XXXX

Name Employer identification number
Help For All, Inc. 11-0000001

Note. Complete Schedule E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to	Percent of s		(f) Amount of
(-,	(,, ,	business	(d) Common	(e) Preferred	compensation
Robert Fleece	123-45-6789	100 %	10 %	%	1,000,000
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
D	RAFT /	%	<b>)</b>	%	
		%	%	%	
	une 1.	20 %	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
Tatal aggregation of officers		%	%	%	4 000 000
<ul><li>Total compensation of officers</li><li>Compensation of officers claimed on Fe</li></ul>		n return		2	1,000,000
Subtract line 3 from line 2. Enter the			1 line 12 c		
000000000000000000000000000000000000000					1,000,000

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 55989C

Form **1125-E** (12-2011)

3800

General Business Credit

► See separate instructions.

OMB No. 1545-0895 Attachment Sequence No. 22

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

► Attach to your tax return.

Identifying number Help For All, Inc. 11-0000001 Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT) Part I (See instructions and complete Part(s) III before Parts I and II) General business credit from line 2 of all Parts III with box A checked . . . 1 7.000 2 Passive activity credits from line 2 of all Parts III with box B checked 2 Enter the passive activity credits allowed from line 2 for 2011 (see instructions) . 3 3 Carryforward of general business credit to 2011. Enter the amount from line 2 of Part III with box 4 Carryback of general business credit from 2012. Enter the amount from line 2 of Part III with box 5 D checked (see instructions). . . 5 Add lines 1, 3, 4, and 5 6 7.000 **Allowable Credit** Part II Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 . • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the 7 48,628,601 • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return . . . . . Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 . . . . 8 0 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56. Add lines 7 and 8 . 9 48,628,601 10a Foreign tax credit . . . . . . . . . 10a 10b Personal credits from Form 1040 or 1040NR (see instructions) . Add lines 10a and 10b 10c Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a 48,628,601 11 11 12 Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-12 48,628,601 13 Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) . . . . . . . . . . . . . . . . . 13 12,150,900 14 Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12. . . 27,297,641 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 . . . . . . . . . . . . . . . Enter the greater of line 13 or line 14 . . . . . 15 15 27,297,641 Subtract line 15 from line 11. If zero or less, enter -0- . . . 16a 21,330,960 For a corporation electing to accelerate the research credit, enter the bonus depreciation

C corporations: See the line 17a instructions if there has been an ownership change,

**b** Enter the smaller of line 6 or line 16a. If you made an entry on line 16b, go to line 17c; otherwise, 

Subtract line 17b from line 17a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on Form 1120, Schedule J, Part II, line 19c

Add lines 16a and 16b

**17a** Enter the **smaller** of line 6 or line 16c

acquisition, or reorganization.

amount attributable to the research credit (see instructions)

(or the applicable line of your return) . . . . . . . . .

21,330,960

7,000

7,000

16b

16c

17a

17b

17c

Form 3800 (2011) Page **2** 

Part	Allowable Credit (Continued)			
Note.	If you are not filing Form 8844, skip lines 18 through 25 and enter -0- on line 26.			
18	Multiply line 14 by 75% (.75) (see instructions)	18		
19	Enter the greater of line 13 or line 18	19		
20	Subtract line 19 from line 11. If zero or less, enter -0	20		
21	Subtract line 17b from line 20. If zero or less, enter -0	21		
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22		
23	Passive activity credit from line 3 of all Parts III with box B checked 23			
24	Enter the passive activity credit allowed from line 23 for 2011 (see instructions)	24		
25	Add lines 22 and 24	25		
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	0	
27	Subtract line 13 from line 11. If zero or less, enter -0	27	36,477,701	
28	Add lines 17b and 26	28	7,000	
29	Subtract line 28 from line 27. If zero or less, enter -0	29	36,470,701	
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	9,850	
31 32	Enter the total eligible small business credit from line 6 of all Parts III with box E checked Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked	31		
33	Enter the passive activity credits allowed from line 32 for 2011 (see instructions)	33		
34	Carryforward of business credit to 2011. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked	34		
35	Carryback of business credit from 2012. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked	35		
36	Add lines 30, 31, 33, 34, and 35	36	9,850	
37	Enter the <b>smaller</b> of line 29 or line 36	37	9,850	
38	Credit allowed for the current year. Add lines 28 and 37.  Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return:  • Individuals. Form 1040, line 53, or Form 1040NR, line 50  • Corporations. Form 1120, Schedule J, Part I, line 5c  • Estates and trusts. Form 1041, Schedule G, line 2b  •	38	16,850	

Form **3800** (2011)

Form 3800 (2011) Page **3** 

Part I	General Business Credits or Eligible Small Business Credits (see	e inst	ructions)		
Comple	ete a separate Part III for each box checked below. (see instructions)				
A 🗹	General Business Credit From a Non-Passive Activity <b>E</b> Eligible Small	Busin	ess Credit From a	Non-Passive Activ	vity
	General Business Credit From a Passive Activity  F   Eligible Small				,
	General Business Credit Carryforwards  G   G   Eligible Small			•	
	·		ess Credit Carryba		
	ou are filing more than one Part III with box A, B, E, or F checked, complete an				nina
	ounts from all Parts III with box A, B, E, or F checked. Check here if this is the co				
arri	(a) Description of credit	130110			Ш
			(b) If claiming the credit	(c)	
	On any line where the credit is from more than one source and one of the sources	is a	from a pass-through	Enter the appropriation	riate
	rough entity, a separate Part III is needed for each pass-through entity.		entity, enter the EIN	amount	
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a			
b	Reserved for future use	1b			
С	Increasing research activities (Form 6765)	1c	, and the second		
d	Low-income housing (Form 8586, Part I only)	1d			
е	Disabled access (Form 8826) (do not enter more than \$5,000 in column (c) of				
	Parts III with box A, B, E, or F checked, combined)	1e			
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f			
g	Indian employment (Form 8845)	1g			
h	Indian employment (Form 8845)	1h			
i	New markets (Form 8874)	1i			
i	Small employer pension plan startup costs (Form 8881) (do not enter more than				
•	\$500 in column (c) of Parts III with box A, B, E, or F checked, combined)	1j		500	
k	Employer-provided child care facilities and services (Form 8882)	1k		5,000	
ı	Biodiesel and renewable diesel fuels (attach Form 8864)	11		3,000	
ı m	Low sulfur diesel fuel production (Form 8896)	1m			
m					
n	Distilled spirits (Form 8906)	1n			
0	Nonconventional source fuel (Form 8907)	10			
р	Energy efficient home (Form 8908)	1p			
q	Energy efficient appliance (Form 8909)	1q			
r	Alternative motor vehicle (Form 8910)	1r			
s	Alternative fuel vehicle refueling property (Form 8911)	1s			
t	Reserved for future use	1t			
u	Mine rescue team training (Form 8923)	1u			
V	Agricultural chemicals security (Form 8931) (do not enter more than \$2 million in				
	column (c) of Parts III with box A, B, E, or F checked, combined)	1v		500	
w	Employer differential wage payments (Form 8932)	1w		500	
x	Carbon dioxide sequestration (Form 8933)	1x		500	
У	Qualified plug-in electric drive motor vehicle (Form 8936)	1y			
z	Qualified plug-in electric vehicle (Form 8834, Part I only)	1z			
aa	New hire retention (Form 5884-B)	1aa			
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb			
ZZ	Other	1zz			
2	Add lines 1a through 1zz and enter here	2		7,000	
3	Enter the amount from Form 8844	3			
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a			
b	Work opportunity (Form 5884)	4b		9,850	
c	Alcohol and cellulosic biofuel fuels (Form 6478)	4c		7,000	
d	Low-income housing (Form 8586, Part II)	4d			
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e			
f	Employer social security and Medicare taxes paid on certain employee tips	70			
•	(Form 8846)	AE			
		4f			
g	Qualified railroad track maintenance (Form 8900)	4g			
h	Small employer health insurance premiums (Form 8941)	4h			
i	Reserved for future use	4i			
j	Reserved for future use	4j			
Z	Other	4z			
5	Add lines 4a through 4z and enter here	5		9,850	
^	Add lines 0. 0. and E			14 050	

Department of the Treasury

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

► See separate instructions. ► Attach to your tax return. OMB No. 1545-0172 Attachment Sequence No. **179** 

Internal Revenue Service (99) Name(s) shown on return Business or activity to which this form relates Identifying number

Help	For All, Inc.		Textile	Mills				11-0000001
Pai			rtain Property Und			manufata Davit I	•	
			ed property, comple	ete Part v be	nore you co	трівів Рап І.		
1	Maximum amount (s		•				1	
2			placed in service (se				2	
3					•	ions)	3	
4							4	
5		-				er -0 If married filing	9	
	separately, see instr						5	
6	(a) De	scription of proper	rty	(b) Cost (busi	ness use only)	(c) Elected cost		
7	Listed property. Ent	er the amount	from line 20		7		-	
			oroperty. Add amoun			<u> </u>	8	
9			•	•	* *		9	
10							10	
11	-		smaller of business in				11	
				•	,	ine 11	12	
	·		n to 2012. Add lines 9			13	12	
			w for listed property.			13		
						clude listed property.)	(See in	structions.)
						erty) placed in service		on donorio.
			ns)		4		14	
15	Property subject to				70		15	
	Other depreciation (	,,,	• •				16	2,143,129
			o not include listed	d property.)	See instruc	tions.) =	1.0	
		R/A		Section A		744		
17	MACRS deductions	for assets pla	ced in service in tax y	ears beginnir	ng before 201	1	17	6,299,741
						o one or more genera	ı.	· ·
	asset accounts, che	•			-			
	Section B			g 2011 Tax Y	ear Using th	e General Depreciation	on Syste	m
(a) (	Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	n (f) Method	<b>(g)</b> De	preciation deduction
19a	3-year property	00.1100	Siny See mendenensy					
b	5-year property		2,547,275	5	HY	200DB		509,455
С	7-year property							<u> </u>
d	10-year property							
	15-year property		153,912	15	HY	150DB		7,696
1	20-year property		35,627	20	HY	150DB		1,336
	25-year property			25 yrs.		S/L		,
h	Residential rental			27.5 yrs.	MM	S/L		
	property			27.5 yrs.	MM	S/L		
į	Nonresidential real			39 yrs.	MM	S/L		
	property				MM	S/L		
	Section C-	-Assets Place	d in Service During	2011 Tax Ye	ar Using the	<b>Alternative Deprecia</b>	tion Sys	tem
<b>20</b> a	Class life					S/L		
b	12-year			12 yrs.		S/L		
	: 40-year			40 yrs.	MM	S/L		
Pai	t IV Summary (S	See instruction	ons.)				·	
21	Listed property. Ent	er amount from	m line 28				21	
22			_		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, and line 21. Enter here	•	
	and on the appropria	te lines of your	return. Partnerships ar	nd S corporation	ns-see instr	uctions	22	8,961,357
23		•	ed in service during t	-				
	portion of the basis	attributable to	section 263A costs			23 103,95	51	

Version A, Cycle 1 Form 4562 (2011) Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for Part V entertainment, recreation, or amusement.) Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable. Section A-Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.) **24a** Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? (g) Business/ Basis for depreciation (d) Type of property (list Date placed Method/ Depreciation Elected section 179 Recovery Cost or other basis investment use (business/investment vehicles first) Convention deduction in service period cost use only) percentage 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . 25 26 Property used more than 50% in a qualified business use: % % 27 Property used 50% or less in a qualified business use: % S/L -% S/L -% S/L -28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 Section B-Information on Use of Vehicles Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles. (e) Vehicle 2 Vehicle 5 Vehicle 6 Vehicle 4 30 Total business/investment miles driven during the year (do not include commuting miles) . 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles 33 Total miles driven during the year. Add lines Yes Yes No Yes Yes No Nο No Yes Yes No 34 Was the vehicle available for personal use No during off-duty hours? . . . . . . . 35 Was the vehicle used primarily by a more than 5% owner or related person? . . Is another vehicle available for personal use? Section C-Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions). 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by No 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . . **39** Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . . . . . . . . . . . . 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles. Part VI Amortization (b) (d) Amortization (c) Date amortization Description of costs Amortizable amount Code section period or Amortization for this year begins percentage 42 Amortization of costs that begins during your 2011 tax year (see instructions): From PTPS Flow Through 719.800

Form **4562** (2011)

719,800

44

43 Amortization of costs that began before your 2011 tax year . . . . . 44 Total. Add amounts in column (f). See the instructions for where to report . Form **4626** 

**Alternative Minimum Tax—Corporations** 

OMB No. 1545-0175

2011

Employer identification number

Department of the Treasury Internal Revenue Service

Name

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

Help For All, Inc 11-0000001 Note: See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e). 1 1 138,938,859 2 Adjustments and preferences: 2a 1,549,346 2b 2c 2d Amortization of circulation expenditures (personal holding companies only) . . . . 2e 2f 2g Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only) . . . 2h Tax shelter farm activities (personal service corporations only) . . . . . . . . . . . . . . . . . . 2i Passive activities (closely held corporations and personal service corporations only) . . . . . . 2i i 2k 21 m Tax-exempt interest income from specified private activity bonds . . . . . . . . . . . . . . . . . 2m 2n 20 Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 20. 140,488,205 3 3 Adjusted current earnings (ACE) adjustment: ACE from line 10 of the ACE worksheet in the instructions . 130,488,205 4a Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a (10,000,000) 4b Multiply line 4b by 75% (.75). Enter the result as a positive amount . . . 7.500.000 4c Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d 4,000,000 4d ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c 4e (4,000,000)• If line 4b is less than zero, enter the **smaller** of line 4c or line 4d as a negative amount Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT . . . 5 136,488,205 Alternative tax net operating loss deduction (see instructions) . . . . . . . . . . . . . . . . 6 7 Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual 7 136,488,205 Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c): Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0- . . . . . . . . Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, 8с 9 136,488,205 9 10 10 27,297,641 Alternative minimum tax foreign tax credit (AMTFTC) (see instructions) . . . . . . . . . . . . . . 11 11 12 12 27,297,641 13 Regular tax liability before applying all credits except the foreign tax credit . . . . . . . . . . . . . 13 48,628,601 14 Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return . . . 14

Form **5884** 

# **Work Opportunity Credit**

OMB No. 1545-0219

2011
Attachment
Sequence No. 77

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

Name(s	shown on return	Identify	ying number
Help I	For All, Inc.		11-0000001
1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
а	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ × 25% (.25)	1a	3,900
b	Qualified first-year wages of employees who worked for you at least 400 hours	1b	5,950
С	Qualified second-year wages of employees certified as long-term family assistance recipients	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	9,850
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4b	4	9,850
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b	6	

# **General Instructions**

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

#### What's New

- The work opportunity credit is scheduled to expire for employees who begin work after 2011. Do not report wages paid or incurred to these employees on Form 5884 unless the credit is extended. See <a href="https://www.irs.gov/form5884">www.irs.gov/form5884</a> for the latest information about this credit.
- Renewal community designations expired at the end of 2009. Wages paid or incurred for services performed after 2009 by a designated community resident or summer youth employee who lived in a renewal community may no longer qualify for the work opportunity credit unless the designation is extended.

#### **Purpose of Form**

Use Form 5884 to claim the work opportunity credit for qualified first- or second-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone, or rural renewal county to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

Taxpayers, other than partnerships, S corporations, cooperatives, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800, General Business Credit.

## **How To Claim the Credit**

You must request and be issued a certification for each employee from the state employment security agency (SESA). The certification proves that the employee is a member of a targeted group. You must receive the certification by the day the individual begins work or complete Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit, on or before the day you offer the individual a job.

If you complete Form 8850, it must be signed by you and the individual and submitted to the SESA by the 28th calendar day after the individual begins work. If the SESA denies the request, it will provide a written explanation of the reason for denial. If a certification is revoked because

Form **8453-C** 

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

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

OMB No. 1545-1866

Department of the Treasury For calendar year 2010, or tax year beginning , 2010, ending . 20 Internal Revenue Service **Employer identification number** 11-0000001 Help For All, Inc. Part I Tax Return Information (Whole dollars only) 1 Total income (Form 1120, line 11) . 395,570,000 1 2 2 Taxable income (Form 1120, line 30) 138,938,859 3 Total tax (Form 1120, line 31) 3 48,611,751 Amount owed (Form 1120, line 34) 4 0 5 Overpayment (Form 1120, line 35). 38,249 Part II Declaration of Officer (see instructions) Be sure to keep a copy of the corporation's tax return. ☐ I consent that the corporation's refund be directly deposited as designated on the **Form 8050**, Direct Deposit of 6a Corporate Tax Refund, that will be electronically transmitted with the corporation's 2010 federal income tax return. I do not want direct deposit of the corporation's refund **or** the corporation is not receiving a refund. ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. If the corporation is filing a balance due return, I understand that if the IRS does not receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties. Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2010 federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the corporation's return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent. Sign Title Here Signature of officer Date Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions) Part III I declare that I have reviewed the above corporation's return and that the entries on Form 8453-C are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 3112. IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

Date Check if Check if FRO's SSN or PTIN ERO's ERO's selfalso paid signature ~ P11111111 preparer employed Use Firm's name (or Electronic Tax Filers, Inc. EIN 11-0000011 yours if self-employed), Only 100 Efile Drive, Anytown, TX 71231 512-555-1212 address, and ZIP code

Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer	Print/Type preparer's name	Preparer's signature	Date		Check if self-employed	PTIN
Use Only	Firm's name ▶			Firm's	s EIN ▶	
OSC OIIIy	Firm's address ▶			Phone	e no.	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 33331U

Form **8453-C** (2010)

Form **8594**(Rev. February 2006)
Department of the Treasury

# Asset Acquisition Statement Under Section 1060

OMB No. 1545-1021

Attachment Sequence No. **61** 

	Name as show	n on return			Identifying number as s	hown on r	eturn
Help	For All, Inc.				11-00000	001	
	Purchaser	that identifies you: Seller					
Pa		al Information party to the transaction			Other party's identifying	ı number	
	digan Unlimite	•			11-00000		
					11-00000	720	
	•	er, street, and room or suite no.)					
	Avenue C						
	City or town, st	tate, and ZIP code					
Son	newhere, MD 2	20901					
2	Date of sale		3	Total sales	price (consideration)		
		10-22-2011				16	,060,950
Pai		al Statement of Assets Transferred					
4	Assets	Aggregate fair market value (actual amount for Cla	ss I)		Allocation of sales pri	ce	
Clas	s l	\$		\$			
<b>3</b> 1	- 11	0		Φ.			
Clas	S II	\$		\$			
Clas	s III	\$		\$			
Clas	s IV	\$		\$			
Olac							
Clas	s V	\$		\$			
Clas	s VI and VII	\$ 16,060	,950	\$		16	,060,950
Tota	I	\$ 16,060	.950	\$		16	,060,950
		aser and seller provide for an allocation of the sal		1 -	les contract or in another		
	written docum	nent signed by both parties?				Yes	✓ No
		ne aggregate fair market values (FMV) listed for e ts agreed upon in your sales contract or in a sep			sses I, II, III, IV, V, VI, and cument?	Yes	☐ No
6		e of the group of assets (or stock), did the purcha					
		e, or enter into a lease agreement, employment with the seller (or managers, directors, owners, o				Yes	<b>✓</b> No
		h a schedule that specifies (a) the type of agra (not including interest) paid or to be paid under					
For		duction Act Notice, see separate instructions				m <b>8594</b> (F	lev 2-2006)

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

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

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

	Allocation of sales price as previously reported	Increase or (decrease)	Redetermined allocation of sales price
lass I	\$	\$	\$
lass II	\$	\$	\$
lass III	\$	\$	\$
lass IV	\$	\$	\$
ass V	\$	\$	\$
ass VI and VII	\$	\$	\$
otal	\$		\$

Form **8881** 

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

# Credit for Small Employer Pension Plan Startup Costs

► Attach to your tax return.

OMB No. 1545-1810

Attachment Sequence No. **130** 

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

# **General Instructions**

Section references are to the Internal Revenue Code.

#### What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1m of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

### **Purpose of Form**

Eligible small employers use Form 8881 to claim the credit for qualified startup costs incurred in establishing or administering an eligible employer plan.

The credit is allowed under section 45E and is part of the general business credit. You may elect, however, to have section 45E not apply for the tax year the credit is available by not claiming it on your tax return for that year.

### **How To Figure the Credit**

For an eligible small employer, the credit is 50% of the qualified startup costs paid or incurred during the tax year. The credit is limited to \$500 per year for the first credit year and each of the following 2 tax years. No credit is allowed for any other tax year.

**Eligible small employer.** To be an eligible small employer, you must have had no more than 100 employees during the tax year preceding the first credit year who received at least \$5,000 of compensation from you during that tax year. However, you are not an eligible small employer if, during the 3 tax years preceding the first credit year, you established or maintained a qualified employer plan with respect to which contributions were made, or benefits were accrued, for substantially the same employees as are in the new qualified employer plan. See section 45E(c) for rules for controlled groups and predecessor employers.

**Qualified startup costs.** Qualified startup costs are expenses paid or incurred in connection with: **(a)** establishing or administering an eligible employer plan; or **(b)** the retirement-related education of employees about the plan.

**Eligible employer plan.** An eligible employer plan is a qualified employer plan (as defined in section 4972(d)) with at least one employee eligible to participate who is not a highly compensated employee. All eligible employer plans of the same employer are treated as one eligible employer plan.

First credit year. The first credit year generally is your tax year that includes the date that the eligible employer plan becomes effective. However, you may elect to have the preceding tax year be the first credit year, and claim the credit for qualified startup costs paid or incurred during that tax year. For example, a calendar-year eligible small employer whose eligible plan is first effective on January 1, 2007, may elect to treat 2006 as the first credit year and claim the credit on its 2006 tax return for qualified startup costs incurred in 2006.

#### No Deduction Allowed for Credit Amount

You must reduce your otherwise allowable deduction for startup costs by the credit amount on line 2.

### **Controlled Groups**

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 52(a)), all members of a group of businesses under common control (as defined in section 52(b)), and all members of an affiliated service group (as defined in section 414(m)), are treated as a single employer. As a member, compute your credit based on your proportionate share of qualified startup costs giving rise to the group's credit for small employer pension plan startup costs. Enter your share of the credit on line 2. Attach a statement showing how your share of the credit was figured, and write "See Attached" next to the entry space for line 2.

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

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

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

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

# Credit for Employer-Provided Childcare Facilities and Services

► Attach to your tax return.

OMB No. 1545-1809

Attachment Sequence No. 131

Identifying number Name(s) shown on return 11-0000001 Help For All, Inc. Qualified childcare facility expenditures paid or incurred 2 2 Enter 25% (.25) of line 1 **50,0**00 Qualified childcare resource and referral expenditures paid or incurred 3 5.000 4 Enter 10% (.10) of line 3 Credit for employer-provided childcare facilities and services from partnerships, S corporations, 5 estates, and trusts 5,000 6 Add lines 2, 4, and 5 Enter the smaller of line 6 or \$150,000. Estates and trusts, go to line 8. All others report this amount as follows: partnerships and S corporations, report this amount on Schedule K; all others, 5,000 7 report the credit on the applicable line of Form 3800, (e.g., line 1n of the 2006 Form 3800) . . . 8 Amount allocated to beneficiaries of the estate or trust (see instructions) . Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of Form 3800 (e.g., line 1n of the 2006 Form 3800)

## **General Instructions**

Section references are to the Internal Revenue Code.

#### What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships, S corporations, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1n of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

#### **Purpose of Form**

Employers use Form 8882 to claim the credit for qualified childcare facility and resource and referral expenditures. The credit is part of the general business credit. You may claim the credit any time within 3 years from the due date of your return on either an original or amended return.

For details, see section 45F.

#### **How To Figure the Credit**

The credit is 25% of the qualified childcare facility expenditures plus 10% of the qualified childcare resource and referral expenditures paid or incurred during the tax year. The credit is limited to \$150,000 per tax year.

Qualified childcare expenditures are amounts paid or incurred:

- To acquire, construct, rehabilitate, or expand property that:
  - Is to be used as part of a qualified childcare facility of the taxpayer,
  - 2. Is depreciable (or amortizable) property, and
  - **3.** Is not part of the principal residence of the taxpayer or any employee of the taxpayer;
- For the operating expenses of a qualified childcare facility of the taxpayer, including expenses for training of employees, scholarship programs, and providing increased compensation to employees with higher levels of childcare training; or
- Under a contract with a qualified childcare facility to provide childcare services to employees of the taxpayer.

**Note.** Any expenses for childcare included in qualified childcare facility expenditures may not exceed the fair market value of such care.

A *qualified childcare facility* is a facility that meets the requirements of all applicable laws and regulations of the state or local government in which it is located, including the licensing of the facility as a childcare facility. The following conditions must also be met.

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.

52

# Form **8916-A**

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

OMB No. 1545-2061

**Employer identification number** 

11-0000001

Department of the Treasury Internal Revenue Service Name of common parent

Help For All, Inc.

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

Name o	f subsidiary			Employer identificati	on number
Part	Cost of Goods Sold				
· cır	Cost of Goods Sold Items	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Amounts attributable to cost flow assumptions .				
2	Amounts attributable to:				
а	Stock option expense				
b	Other equity based compensation				
С	Meals and entertainment				
d	Parachute payments	LA	50		
е	Compensation with section 162(m) limitation				
f	Pension and profit sharing	7	201	<u></u>	
g	Other post-retirement benefits	7 7		0	
h	Deferred compensation				
i	Section 198 environmental remediation costs				
j	Amortization				
k	Depletion				
I	Depreciation				
m	Corporate owned life insurance premiums				
n	Other section 263A costs		(19,676)		(19,676)
3	Inventory shrinkage accruals				
4	Excess inventory and obsolescence reserves				
5	Lower of cost or market write-downs				
6	Other items with differences (attach schedule)				
7	Other items with no differences	(199,569)			(199,569)
8	Total cost of goods sold. Add lines 1 through 7, in	(400 F (0)	(40.770)		(240.245)
For Pa	columns a, b, c, and d	(199,569)	(19,676) . No. 48657X		(219,245) Form <b>8916-A</b> (2010)

Form 8916-A (2010) Page **2** 

Part	II Interest Income				raye <b>z</b>
	Interest Income Item	(a) Income (Loss) per Income Statement	<b>(b)</b> Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	8,018,387			8,018,387
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11.	RA 5,018,387	ΓAS	OF	8,018,387
Part I	III Interest Expense				
	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities		- , —		
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense	(11,808,495)	14,524,714		2,716,219
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26.				
		(11,808,495)	14,524,714		2,716,219
					Form <b>8916-A</b> (2010)

Form **8916-A** (2010)

Form **8931**(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

Name shown on return

For Paperwork Reduction Act Notice, see page 2.

# **Agricultural Chemicals Security Credit**

OMB No. 1545-2122

▶ See instructions.▶ Attach to your tax return.

Attachment Sequence No. **162** 

Form **8931** (Rev. 12-2010)

Identifying number

Help For All, Inc. 11-0000001 **Facility** Enter on the applicable line below the qualified agricultural (a) (b) (c) chemicals security costs described (see instructions) 200 Employee security training and background checks . . . 368 300 1a Limitation and prevention of access to controls of agricultural chemicals stored . . . . . . . . . 1b Tagging, locking tank valves, and chemical additives to prevent theft or to render chemicals unfit for illegal use 1c Perimeter protection of agricultural chemicals . . . . . . . 1d Installation of security lighting, cameras, recording equipment, and intrusion detection sensors 1e 200 300 300 Implementation of measures to increase computer or computer network security 1f Conducting a security vulnerability assessment 1g Implementing a site security plan 1ħ Total qualified agricultural chemicals security costs. Add the 2 amounts in columns (a), (b), and (c) on lines 1a through 1h. 600 Multiply the amounts in columns (a), (b), and (c) on line 2 by 30% 200 180 4 Maximum credit per facility. Subtract the total of the credits claimed for the facility in the 5 prior tax years from \$100,000 . . . 4 99,070 99,635 98,680 Agricultural chemicals security credit. Enter the smaller of line 3 or 5 line 4 for each facility. For additional facilities, see instructions 5 120 200 180 Add the amounts for all facilities on line 5 6 6 500 7 Credit from partnerships, S corporations, estates, and trusts . . . 7 8 Add lines 6 and 7. Enter the result, but not more than \$2,000,000. Estates and trusts, go to line 9; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the appropriate line of Form 3800 (e.g., line 1v of the 2010 Form 3800) 8 500 Amount allocated to beneficiaries of the estate or trust (see instructions) . 9 Estates and trusts, subtract line 9 from line 8. Report the credit on the appropriate line of Form 3800 10 

Cat. No. 37745A

# Form **8932**(Rev. December 2010)

Department of the Treasury

**Credit for Employer Differential Wage Payments** 

► Attach to your tax return.

OMB No. 1545-2126
-------------------

Attachment Sequence No. **161** 

Internal Revenue Service Identifying number Name(s) shown on return Help For All, Inc. 11-0000001 Eligible differential wage payments paid during the tax year (see instructions) 2,500 Multiply line 1 by 20% (.20) (see instructions for the adjustment you must make) 500 2 Credit for employer differential wage payments from partnerships, S corporations, cooperatives, 3 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1w . . . . 4 500 5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see 5 Cooperative, estates, and trusts. Subtract line 5 from line 4. Report this amount on Form 3800, 6

### General Instructions

Section references are to the Internal Revenue Code.

#### What's New

The credit has been extended to cover eligible differential wage payments made in 2010 and 2011.

### **Purpose of Form**

An eligible small business employer (defined below) can use Form 8932 to claim the credit for employer differential wage payments. Only eligible differential wage payments made to qualified employees after 2008 and before 2012 can be used to figure the credit. The credit is 20% of up to \$20,000 of differential wage payments paid to each qualified employee during the tax year.

The credit for employer differential wage payments is part of the general business credit reported on Form 3800. General Business Credit.

Taxpayers (other than partnerships, S corporations, cooperatives, estates, and trusts) whose only source of this credit is from those pass-through entities are not required to complete or file this form. Instead, report this credit directly on Form 3800.

For details, see section 45P and Notice 2010-15, 2010-6 I.R.B. 390, available at www.irs.gov/irb/2010-06 IRB/ar09.html.

#### **Definitions**

#### **Eligible Differential Wage Payments**

Eligible differential wage payments are the total differential wage payments paid to the employee for the tax year, up to \$20,000.

### **Qualified Employee**

A qualified employee is an employee of an eligible small business employer for the 91-day period immediately preceding the period for which any differential wage payment is made.

#### **Differential Wage Payment**

To be considered a differential wage payment, the payment must be paid after 2008 and before 2012 and meet both of the following requirements.

- The payment is made by an eligible small business employer to a qualified employee for any period during which the employee is performing service in the uniformed services of the United States while on active duty for a period of more than 30 days.
- The payment represents all or a portion of the wages the employee would have received from the employer if the employee were performing services for the employer.

#### **Eligible Small Business Employer**

An eligible small business employer means any taxpayer that:

- Employed on average fewer than 50 employees on business days during the tax year, and
- Under a **written plan** of the employer, provides eligible differential wage payments to **every** qualified employee of the employer.

For purposes of this definition, all persons treated as a single employer under subsection (b), (c), (m), or (o) of section 414 are treated as a single employer.

#### **Uniformed Services**

Uniformed services means the Armed Forces; the Army National Guard and the Air National Guard when engaged in active duty for training, inactive duty training, or full-time National Guard duty; the commissioned corps of the Public Health Service; and any other category of persons designated by the President in time of war or national emergency.

#### **Coordination With Other Credits**

The amount of any research credit or orphan drug credit otherwise allowable for compensation paid to any employee is reduced by the credit for differential wage payments figured for that employee.

Form **8933** 

# **Carbon Dioxide Sequestration Credit**

OMB No. 1545-2132

20 1 1

Attachment
Sequence No. 165

Department of the Treasury Internal Revenue Service ► Attach to your tax return.

Name(s) shown on return Identifying number Help For All, Inc. 11-0000001 Qualified carbon dioxide captured at a qualified facility, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project. **1a** Metric tons captured and disposed of (see instructions). . 500 1c Qualified carbon dioxide captured at a qualified facility, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project. 2a Metric tons captured and used (see instructions) . Inflation-adjusted credit rate. . . . . . Multiply line 2a by line 2b. 2c 3 Carbon dioxide sequestration credit from partnerships and S corporations 3 Add lines 1c, 2c, and 3. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1x. 4 500

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37748H

Form **8933** (2011)

April 27, 2011

### Hide 'N Seek Foods, Inc.

11-0000002

#### FORM 1120 TEST SCENARIO 2

**FORMS REQUIRED:** 1120 (4), Sch D (1120) (3), Sch G (1120), Sch M-3 (1120) (4), Sch N (1120), Sch UTP (1120), 851, 1122, 1125-A (4), 1125-E, 4562 (4), 4626, 4797 (3), 5471 (3), 5471 Sch J (3), 5471 Sch M (3), 5471 Sch O, 8050, 8827, 8916-A (4)

### **ATTACHMENTS:**

Preparer:

ItemizedOtherIncomeScheduleItemizedOtherDeductionsScheduleItemizedAdditionalSection263ACostsScheduleItemizedOtherCostsScheduleItemizedOtherCurrentAssetsScheduleItemizedOtherInvestmentsScheduleItemizedOtherAssetsScheduleItemizedOtherCurrentLiabilitiesScheduleItemizedOtherLiabilitiesScheduleItemizedOtherIncreasesSchedule

AdjustmentToEliminateTransactionBetweenEntitiesSchedule NonincludibleForeignEntitySchedule

PartnershipInterestSchedule OtherIncomeLossItemsWithDifferencesSchedule

OtherExpenseDeductionItemsWithDifferencesSchedule Category3FilerStatement

ItemizedOtherDeductionsSchedule2

BINARY ATTACHMENTS: Organizational Chart for Form 5471, Schedule O

**HEADER INFO:** Not on actual return.

Multiple software packages used: Yes

Originator: EFIN: Self-select

Type: ERO
Practitioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered By: ERO

Signature Option: PIN Number
Officer: Name: Doug Doe

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

Email Address: doug.doe@hideNseek.com

Date Signed: 01/25/2012 Name: Johnny Appleseed

Date Prepared: 01/20/2012

**DIRECT DEPOSIT:** Name of Institution: Last Savings Bank

RTN: 012456778 ACCT #: 1111-22-3456 Type of Account: Checking Attachment 1, F1120, line 10, Other Income (ItemizedOtherIncomeSchedule)

		Hide 'N Seek Foods,	The Greek	
Consolidated Schedules	TOTAL	Inc.	Playhouse	Acme Food Corp.
Sales	217,441	208,671		8,770
Exchange Gain/Loss Realized	-2,321,468	-2,229,104		-92,364
Partnership Income/Loss	50,559,438	-59,869	220,747	50,398,560
Miscellaneous Income	149,354	156,146		-6,792
Interco Consulting Fees	1,448,935	1,448,935		
TOTAL	50,053,700	-475,221	220,747	50,308,174

Attachment 2, F1120, Line 26, Other Deductions (ItemizedOtherDeductionsSchedule)

	.,	Hide 'N Seek Foods,	The Greek	,
Consolidated Schedules	TOTAL	Inc.	Playhouse	Acme Food Corp.
Commissions	7,129,771	7,123,617	6,154	
Travel/Lodging	3,937,289	3,729,891	12,542	194,856
Meals/Entertainment	1,159,309	1,104,239	2,469	52,601
Motor Vehicle Operations	827,654	808,099		19,555
Supplies	2,152,100	2,059,062	7,848	85,190
Freigh	311,622	234,432		77,190
Insurance	3,622,317	3,584,467	10,573	27,277
Communication Expense	2,865,579	2,771,308	6,476	87,795
Utilities	406,618	245,079	1,024	160,515
Subscriptions & Dues	498,257	472,213	2,747	23,297
Outside Prof. Service	5,320,705	4,799,006	-2,747	524,446
Data Processing	798	798		
Prototype Development (SW)	753	753		
Royalties	6,748			6,748
Inter-Department Charges	3,401,546	3,400,480		1,066
Consulting Fees	9,939,000	9,939,000		
Miscellaneous other Deductions	11,483,141	10,627,885	53,667	801,589
Amortization	2,417,956	2,082,606		335,350
TOTAL	55,481,163	52,982,935	100,753	2,397,475

Attachment 3, F1120, Schedule L, Line 6(b) & (d), Other Current Assets (ItemizedOtherCurrentAssetsSchedule)

7.11.40.11.10.11.07.1.1.207.00.110.0	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	T		
		Hide 'N Seek Foods,	The Greek	
Consolidated Schedules	TOTAL	Inc.	Playhouse	Acme Food Corp.
BEGINNING OF TAX YEAR				
Prepaid Expenses	7,936,105	7,696,131		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		
Miscellaneous	171,320	171,320		
TOTAL	58,184,400	43,419,099	1,522,051	13,243,250
END OF TAX YEAR				
Prepaid Expenses	3,337,363	3,320,172	17,191	
Non-Trade Accounts Receivable	13,716,682	39,465,704	73,988	-25,823,010
Notes Receivable-Current	263,262	263,262		
Miscellaneous	155,247	155,247		
TOTAL	17,472,554	43,204,385	91,179	-25,823,010

Attachment 4, F1120, Schedule L, Line 9(b) & (d), Other Investments (ItemizedOtherInvestmentsSchedule)

		Hide 'N Seek Foods,	The Greek	
Consolidated Schedules	TOTAL	Inc.	Playhouse	Acme Food Corp.
BEGINNING OF TAX YEAR				
Investment in Subsidiaries	302,135,500	128,350,557		173,784,943
Miscellaneous	89,674,673	87,045,252	2,629,421	
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		252,505,099
Depreciation	77,680,239	67,720,070	9,960,169	
TOTAL	500,835,921	238,370,653	9,960,169	252,505,099

Attachment 5, F1120, Schedule L, Line 14 (b) & (d), Other Assets (ItemizedOtherAssetsSchedule)

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

Attachment 6, F1120, Schedule L, Line 18 (b) & (d), Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedule)

		Hide 'N Seek Foods,	The Greek	
Consolidated Schedules	TOTAL	Inc.	Playhouse	Acme Food Corp.
BEGINNING OF TAX YEAR				
Payrolls	9,650,780	6,738,707	926,308	1,985,765
Income Taxes Payable	5,788,693	5,777,110		11,583
Interest	20,639,889	20,639,889		
Miscellaneous	11,156,099	9,963,077	874,126	318,896
TOTAL	47,235,461	43,118,783	1,800,434	2,316,244
END OF TAX YEAR				
Payrolls	11,852,741	9,102,456	854,321	1,895,964
Income Taxes Payable	8,759,638	3,957,985		4,801,653
Interest	25,741,862	25,741,862		
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 7, F1120, Schedule L, Line 21 (b) & (d), Other Liabilities (ItemizedOtherLiabilitiesSchedule)

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

### Attachment 8, F1120, Schedule M-2, Line 3, Other Increase (ItemizedOtherIncreasesSchedule)

Consolidated Schedules	TOTAL	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp.
Prior Period Adjustment	7,283,986	10,259,934	-3,171,465	195,517

# Attachment 9, Schedule M-3 (F1120), Part 1, Line 5a, Net Income from Nonincludible Foreign Entities (NonincludibleForeignEntitySchedule)

(Non-incommon of orginal interpretation)					
Corporation Name	Net Income				
Foreign Corp 1	1,908,841				
Foreign Corp 2	395,200				
TOTAL	2,304,041				

# Attachment 10, Schedule M-3 (F1120), Part 1, Line 5b, Net Loss from Nonincludible Foreign Entities (NonincludibleForeignEntitySchedule)

	` ' ' '
Corporation Name	Foreign Corp 3
Net Loss	-105,264

# Attachment 11, Schedule M-3 (F1120), Part 1, Line 8, Adjustment to Eliminations of Transaction Between Entities (AdjustmentToEliminateTransactionBetweenEntitiesSchedule)

\$37,895 paid to Foreign Corp. #3	
\$37,895 paid to Foreign Corp. #3	

Attachment 12, Schedule M-3 (Consolidated) (F1120), Part II, Line 9, Income (Loss) from US Partnership (PartnershipInterestSchedule)

Corporation Name	Hide 'N Seek Foods, Inc			
Corporation EIN	11-0000002			
NAME	Playground Partnership			
EIN	11-0000025			
EOY Profit Sharing Percentage	65			
EOY Loss Sharing Percentage	65			
Income Loss per Income Stmt	0			
Temporary Difference	(59,869)			
Permanent Difference	0			
Income Loss Per Tax Return	(59,869)			
Corporation Name	The 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 Stmt	0			
Temporary Difference	220,747			
Permanent Difference	0			
Income Loss Per Tax Return	220,747			
Corporation Name	Acme Food Corp			
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 Stmt	59,338,000			
Temporary Difference	(8,939,440)			
Permanent Difference	0			
Income Loss Per Tax Return	50,398,560			
TOTAL CONSOLIDATED				
Income Loss per Income Stmt	59,338,000			
Temporary Difference	(8,778,562)			
Permanent Difference	0			
Income Loss Per Tax Return	<u>50,559,438</u>			

# Attachment 13, Schedule M-3 (F1120) Consolidated, Part II, Line 25, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

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

Attachment 14, Schedule M-3 (F1120) Consolidated, Part III, Line 37, Other Expenses with Differences (Other Expense Deduction Items With Differences Schedule)

	Per Income	Temporary	Permanent	
	<u>Statement</u>	<u>Differences</u>	<u>Differences</u>	Per Tax Return
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
Legal and Professional	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 15, Schedule M-3 (F1120), Hide 'N Seek Foods, Inc, Part II, Line 25, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

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

Attachment 16, Schedule M-3 (F1120), Hide 'N Seek Foods, Inc, Part III, Line 37, Other Expenses with Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)

	Per Income	Temporary	Permanent	
	<u>Statement</u>	<u>Differences</u>	<u>Differences</u>	Per Tax Return
Salaries and Wages	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 Reserves	4,911,989	(112,983)		4,799,006
Legal and Professional	10,518,447	109,438		10,627,885
TOTAL	44,494,588	180,942		44,675,530

# Attachment 17, Schedule M-3 (F1120), Acme Food Corp, Part II, Line 25, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

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

# Attachment 18, Schedule M-3 (F1120), Acme Food Corp, Part III, Line 37, Other Expenses with Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)

	( this is proposed that it is not one of the control of the contro					
	Per Income	Temporary	Permanent			
	<u>Statement</u>	<u>Differences</u>	<u>Differences</u>	Per Tax Return		
Salaries and Wages	5,215,918	(3,192,001)		2,023,917		
Employee Benefit Plan	1,005,863	(837,259)		168,604		
Legal and Professional	11,991,734	(11,190,145)		801,589		
TOTAL	18,213,515	(15,219,405)		2,994,110		

# Attachment 19, Schedule M-3 (F1120), The Greek Playhouse, Part II, Line 25, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

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

Attachment 20, Schedule M-3 (F1120), The Greek Playhouse, Part III, Line 37, Other Expenses with Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)

	Per Income	Temporary	Permanent	
	<u>Statement</u>	<u>Differences</u>	<u>Differences</u>	Per Tax Return
Legal and Professional	(3,840,562)	3,894,049		53,487
TOTAL	(3,840,562)	3,894,049		53,487

### Attachment 21, F1125-A, Line 4, Additional Sec 263A Costs (ItemizedAdditionalSection263ACostsSchedule)

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

### Attachment 22, F1125-A, Line 5, Other Cost of Goods Sold (ItemizedOtherCostsSchedule)

		Hide 'N Seek Foods,	The Greek	
Consolidated Schedules	TOTAL	Inc.	Playhouse	Acme Food Corp.
Communications	18,498,443	14,810,549		3,687,894
Property Taxes	1,959,787	1,170,806		788,981
Employee Benefits	2,339,176	1,738,644		600,532
Travel/lodging	12,586,226	8,747,935		3,838,291
Miscellaneous	-35,605,365	-35,897,829	216,041	76,423
Depreciation	17,936,732	15,593,967		2,342,765
TOTAL	17,714,999	6,164,072	216,041	11,334,886

Attachment 23, F5471 (Foreign Corp #3), Box B, Category of Filer Checkboxes (Category3FilerStatement)

	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
Amount of Indebtedness	Foreign Corp #3 has no indebtedness with any related party
Type of Indebtedness	New acquisition
Name	Hide 'N Seek Foods, Inc.
Address	32 Any Street, Anytown, TX
Identifying Number	11-0000002
Number of Shares	640

#### Attachment 24, F5471, Sch C, Line 16, Other Deductions (ItemizedOtherDeductionsSchedule2)

Foreign Corporation #1		
Line		Amount
16	Managerial Services	1,448,935

## Attachment 25, F5471, Sch F, Line 12(a) & (b), Other Assets (ItemizedOtherAssetsSchedule)

Foreign Corporation #1		
Line		Amount
12a	Intercompany Receivable	17,793,000
12b	Intercompany Receivable	17,793,000

### Attachment 26, F5471, Sch F, Line 12(a) & (b), Other Assets (ItemizedOtherAssetsSchedule)

Foreign Corporation #2		
Line		Amount
12a	Intercompany Receivable	4,000,000
12b	Intercompany Receivable	4,000,000

	1	12	n I		U.S. C	orporation li	ncome Tax	x Re	turn				OMB No. 1545-0123
Forn		nt of the T	reasury	For cale	ndar year 2011 or tax y			, ending			, 20		2011
		evenue Se				► See separate	e instructions.						
	heck	t <b>if:</b> idated ret	urn		Name						3 Emplo	yer i	dentification number
		Form 851		TYPE	Hide 'N Seek Foods	s, Inc.						11	1-0000002
		nlife cons eturn .	oli-	Date in	Date incorporated								
		eturri . al holding	· ·		0	6/15/1979							
,		Sch. PH)		Total a	otal assets (see instructions)								
		al service o tructions)			Anytown, TX 7728	7					\$		860,788,175
<b>4</b> S	chedul	le M-3 atta	ached 🔽	E Check	if: (1) Initial return	(2) Final re	eturn <b>(3)</b> [	Nam	ne change	(4)	Ac	dres	s change
	1a	a Mer	chant ca	rd and thi	rd-party payments (se	e instructions)		1a	100	0,000			
	b	Gros	ss receip	ots or sales	s not reported on line	1a (see instructions) .		1b	496,382	2,805			
	c	<b>T</b> ota	al. Add lii	nes 1a and	d 1b			1c	496,482	2,805			
	c	d Retu	ırns and	allowance	es plus any "cash back	«" included on line 1a		1d	60,233	3,606			
	e	Sub	tract line	1d from l	ine 1c						10	е	436,249,199
	2	Cos	t of good	ds sold fro	m Form 1125-A, line 8	3 (attach Form 1125-A					2	2	287,440,463
Je	3	Gros	ss profit.	Subtract	line 2 from line 1e .						3	3	148,808,736
Income	4	Divid	dends (S	Schedule C	C, line 19)						4		2,304,041
드	5	Inter	rest .								5	<u> </u>	2,948,781
	6	Gros	ss rents								6	; <u> </u>	6,132,695
	7	Gros	ss royalt	ies							7	<u> </u>	2,707,354
	8	Cap	ital gain	net incom	e (attach Schedule D	(Form 1120))					8	3	428,512
	9	Net	gain or (	loss) from	Form 4797, Part II, lin	e 17 (attach Form 479	97)				9	)	530,308
	10	Othe	er incom	e (see inst	ructions—attach sche	dule)					10	0	50,053,700
	11	Tota	al incom	e. Add line	es 3 through 10						<b>▶</b> 1	1	213,914,127
<u></u>	12	Con	npensati	on of offic	ers from Form 1125-E	, line 4 (attach Form 1	125-E)				► <u>1</u> 2	2	3,563,291
ctions for limitations on deductions.)	13	Sala	ries and	wages (les	ss employment credits						1:	3	30,986,825
ucti	14	Rep	airs and	maintenar	nce	·A	AS				14	4	598,092
ed	15	Bad	debts .		121.1		<b>A9</b> .				15	5	378,768
p u	16	Ren	ts								10	6	3,473,590
S	17	Taxe	es and li	censes .				4 .			1	7	5,726,524
ţį	18	Inter	rest .			ne 8					18	8	21,434,718
iţa	19	Cha	ritable c	ontributior	ns		J Y.		<b>.</b>		19	9	148,769
≟	20	Dep	reciation	from Form	m 4562 not claimed or	n Form 1125-A or else	ewhere on return (	(attach	Form 456	2)	20	0	1,656,534
وَ	21	Dep	letion .								2	1	
Suc	22	Adv	ertising								2:	2	1,870,199
cţi	23	Pen	sion, pro	ofit-sharing	ı, etc., plans						2	3	2,227,414
⊋	24	Emp	oloyee be	enefit prog	ırams						2	4	3,289,542
<u>=</u> .	25	Dom	nestic pr	oduction a	activities deduction (at	tach Form 8903)					2	5	
See	26	Othe	er deduc	tions (atta	ch schedule)						20	6	55,481,163
si (t	27	Tota	al deduc	tions. Ad	ld lines 12 through 26						<b>▶</b> 2	7	130,835,429
Deductions (See instr	28				e net operating loss de	•	ı	1 1	27 from li	ine 11.	28	8	83,078,698
que	<b>29</b> a		•	•	duction (see instruction	,	1	29a					
Dec	b				chedule C, line 20) .		[	29b					
	C			a and 29b		<u> </u>					29		00.072.125
Tax, Refundable Credits, and Payments	30				tract line 29c from line	, ,					30		83,078,698
edits	31				line 11)						3	-	17,867,507
ndable Cre Payments	32				fundable credits (Sche		•				32	-	20,232,650
dabi 'aym	33		stimated tax penalty (see instructions). Check if Form 2220 is attached									-	
efun P	34				32 is smaller than the		•				34	-	2 245 142
ж, В	35				32 is larger than the to					 unded <b>!</b>	3	-	2,365,143
<u> </u>	36				e 35 you want: Credite eclare that I have examined the			0,000			0.	-	1,365,143
Sig	ng				preparer (other than taxpayer)					2001 OI III)		_	
He	- 1					I							S discuss this return eparer shown below
116	16	Sign	ature of o	fficer		 Date	- Title						ctions)? Ves No
_				preparer's	name	Preparer's signature	, 1100	Da	ate				PTIN
Pa			, . , po	,pa.01 0							heck 🔽		D00000004
	epa		lirm's no	<b>.</b> F	lectronic Tax Filers,	lnc						oyed	11-0000011
Us	e O	עוווי —	irm's nan irm's add		00 Efile Drive, Anvto					Firm's E		ŗ	512-555-1212

Sch	edule C	Dividends and Special Deductions (see instructions)	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1		from less-than-20%-owned domestic corporations (other than debt-financed		70	
2		from 20%-or-more-owned domestic corporations (other than debt-financed		80	
3	Dividends	on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends	on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends of	on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends t	from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends	from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends	from wholly owned foreign subsidiaries		100	
9 10	Dividends	d lines 1 through 8. See instructions for limitation		100	
11	Dividends t	from affiliated group members		100	
12		from certain FSCs	)E	100	
13	Dividends t	from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income fro	m controlled foreign corporations under subpart F (attach Form(s) 5471) .	2,304,041		
15	Foreign div	vidend gross-up			
16	IC-DISC ar	nd former DISC dividends not included on lines 1, 2, or 3			
17	Other divid	lends			
18	Deduction	for dividends paid on certain preferred stock of public utilities			
19	Total divid	lends. Add lines 1 through 17. Enter here and on page 1, line 4	2,304,041		
20	Total spec	sial deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line	29b	▶	

Form **1120** (2011)

Sch	edule J Tax Computation and Payment (see instructions)			
Part I	-Tax Computation			
1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ □			
2	Income tax. Check if a qualified personal service corporation (see instructions)	2	29,07	7,544
3	Alternative minimum tax (attach Form 4626)	3		
4	Add lines 2 and 3	4	29,07	7,544
5a	Foreign tax credit (attach Form 1118)			
b	Credit from Form 8834, line 30 (attach Form 8834)			
С	General business credit (attach Form 3800)			
d	Credit for prior year minimum tax (attach Form 8827)			
е	Bond credits from Form 8912			
6	Total credits. Add lines 5a through 5e	6	11,210	0,037
7	Subtract line 6 from line 4	7	17,867	7,507
8	Personal holding company tax (attach Schedule PH (Form 1120))	8		
9a	Recapture of investment credit (attach Form 4255)			
b	Recapture of low-income housing credit (attach Form 8611) 9b			
С	Interest due under the look-back method—completed long-term contracts (attach			
d	Form 8697)	-		
u	8866)			
е	Alternative tax on qualifying shipping activities (attach Form 8902) 9e			
f	Other (see instructions—attach schedules)			
10	Total other taxes and interest. Add lines 9a through 9f	10		
_11_	Total tax. Add lines 7 through 10. Enter here and on page 1, line 31	11	17,867	7,507
Part I	I–Payments and Refundable Credits			
12	2010 overpayment credited to 2011	12		2,650
13	2010 overpayment credited to 2011  2011 estimated tax payments	13	20,000	0,000
14		14 (		
15	Balance. Combine lines 12, 13, and 14	15	20,232	2,650
16	Tax deposited with Form 7004	16		
17	Withholding (see instructions)	17		
18		18		
19	Refundable credits from (see instructions):			
а	Form 2439	-		
b	Form 4136	-		
С	Form 3800, line 17c and Form 8827, line 8c	-		
d	Other (attach schedule)	_		
20	Total credits. Add lines 19a through 19d	20		0 (50
21 Solar	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21	20,232	2,650
	check accounting method: a ☐ Cash b ☑ Accrual c ☐ Other (specify) ►			
1				Yes No
2	See the instructions and enter the:  Business activity code no. ►	2	11900	
a	Business activity Code no. ►  Business activity ► Food Manufacturing	٠	11900	
b	Product or service Coffee			
C	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?			V
3	If "Yes," enter name and EIN of the parent corporation ►		Ī	
4	At the end of the tourses			
4 a	At the end of the tax year:  Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust,	or tax-e	exempt	
а	organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all	classes	of the	
	corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		1	<i>'</i>
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total votil			
_	classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G (Form 1120) (attach Schedule G (Form 1120))	nedule (	. (i	
5	At the end of the tax year, did the corporation:		ļ	
а	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock en			
	any foreign or domestic corporation not included on <b>Form 851</b> , Affiliations Schedule? For rules of constructive ownership, s If "Yes," complete (i) through (iv).	see instru	uctions.	

Sche	edule K Other Information continued (see instruction	ions)				_
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Pe Owned St		
Foreig	gn Corp. #1		Uruguay	1		
Foreign Corp. #2						
Foreign Corp. #3 Canada						
					Yes	No
b	Own directly an interest of 20% or more, or own, directly or indirectly, ar (including an entity treated as a partnership) or in the beneficial interest of "Yes," complete (i) through (iv).		, ,	uctions	<b>✓</b>	
	(i) Name of Entity	Identification Number (if any)	(iii) Country of Organization	Percentag Profit, Los	je Own	ned in
Playg	round Partnership	11-0000025	US			65%
Card	Shark Partnership	11-0000026	US			75%
Game	Over Partnership	11-0000027	us			55%
		400				
	- I)RAFI	$\Delta S$				
		710				
6	During this tax year, did the corporation pay dividends (other than	stock dividends and di	stributions in exchange for s	stock) in		
·	excess of the corporation's current and accumulated earnings and p					~
	If "Yes," file Form 5452, Corporate Report of Nondividend Distribution	ons.				
	If this is a consolidated return, answer here for the parent corporation					
7	At any time during the tax year, did one foreign person own, directly	•		ver of all		
	classes of the corporation's stock entitled to vote or <b>(b)</b> the total value For rules of attribution, see section 318. If "Yes," enter:	iue of all classes of the c	corporation's stock?			~
	(i) Percentage owned ► and (ii) Owner's country	<b>&gt;</b>				
	(c) The corporation may have to file Form 5472, Information Retu Corporation Engaged in a U.S. Trade or Business. Enter the number	•		ı ı		
8	Check this box if the corporation issued publicly offered debt instrum			▶ □		
	If checked, the corporation may have to file Form 8281, Information Reti	· ·				
9	Enter the amount of tax-exempt interest received or accrued during t	the tax year ►\$				
10	Enter the number of shareholders at the end of the tax year (if 100 or					
11	If the corporation has an NOL for the tax year and is electing to foreg					
	If the corporation is filing a consolidated return, the statement required or the election will not be valid.	red by Regulations secti	on 1.1502-21(b)(3) must be a	attached		
12	Enter the available NOL carryover from prior tax years (do not reduce it be	ov anv deduction on line 2	29a.) ▶\$			
13	Are the corporation's total receipts (line 1c plus lines 4 through 10 c			e end of		
-	the tax year less than \$250,000?	1 0 ,				~
	If "Yes," the corporation is not required to complete Schedules L, M-1			of cash		
4.4	distributions and the book value of property distributions (other than cas				~	
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertail f "Yes," complete and attach Schedule UTP.	aiii Tax Fusiliun Statemi	ent (see instructions)?			
15a	Did you make any payments in 2011 that would require you to file Fo	orm(s) 1099 (see instruct	ions)?			~
b	If "Yes," did you or will you file all required Forms 1099?	` '	,			

Form **1120** (2011)

	120 (2011)				Page 5
Sche	edule L Balance Sheets per Books		g of tax year	End of ta	
	Assets	(a)	(b)	(c)	(d)
1	Cash		1,400,129		(1,084,483)
2a	Trade notes and accounts receivable	67,505,582		88,009,947	
b	Less allowance for bad debts	( 3,565,083)	63,940,499	( 3,429,116)	84,580,831
3	Inventories		96,446,105		131,237,456
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)		58,184,400		17,472,554
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)		391,810,173		500,835,921
10a	Buildings and other depreciable assets	165,666,792		191,729,290	
b	Less accumulated depreciation	( 114,027,850)	51,638,942	( 117,663,548)	74,065,742
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)		3,046,857		3,058,582
13a	Intangible assets (amortizable only)	9,649,921		17,146,830	
b	Less accumulated amortization	( 5,122,236)	4,527,685	( 6,175,345)	10,971,485
14	Other assets (attach schedule)		25,320,662		39,650,087
15	Total assets		696,315,452		860,788,175
	Liabilities and Shareholders' Equity				
16	Accounts payable		17,736,997		26,805,004
17	Mortgages, notes, bonds payable in less than 1 year		45,556,804		57,898,678
18	Other current liabilities (attach schedule)		47,235,461		56,200,717
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		216,040,151		268,662,559
21	Other liabilities (attach schedule)	A	2,039,040		(269,375)
22	Capital stock: <b>a</b> Preferred stock				
	<b>b</b> Common stock	40,156,378	40,156,378	40,315,772	40,315,772
23	Additional paid-in capital		278,955,000		282,772,118
24	Retained earnings—Appropriated (attach schedule)		2011		· · ·
25	Retained earnings—Unappropriated		48,595,621		136,104,313
26	Adjustments to shareholders' equity (attach schedule)				· · ·
27	Less cost of treasury stock		( )		7,701,611
28	Total liabilities and shareholders' equity		696,315,452	_	860,788,175
Sche	edule M-1 Reconciliation of Income (	Loss) per Books \		eturn	· · ·
	Note: Schedule M-3 required insta		-		ons
1	Net income (loss) per books		7 Income recorde	d on books this year	
2	Federal income tax per books			this return (itemize):	
3	Excess of capital losses over capital gains .			rest \$	
4	Income subject to tax not recorded on books				
•	this year (itemize):				
				his return not charged	
5	Expenses recorded on books this year not		1	ome this year (itemize):	
_	deducted on this return (itemize):			. \$	
а	Depreciation \$		<b>b</b> Charitable contrib	utions \$	
b	Charitable contributions . \$				
c	Travel and entertainment . \$				
Ū				8	
6	Add lines 1 through 5			ne 28)—line 6 less line 9	
	edule M-2 Analysis of Unappropriate	d Retained Earnin			
1 Balance at beginning of year		48,595,621		Cash	
2	Net income (loss) per books	80,224,706		Stock	
3	Other increases (itemize):		•	Property	
J	Carlot intorococo (itornizo).		6 Other decreases	s (itemize):	
		7,283,986		6	
4	Add lines 1, 2, and 3	136,104,313	4	f year (line 4 less line 7)	
	πυυ III το Ι, Δ, αΙΙΟ Ο	130,104,313	Dalance at end 0	year (iiiie 4 less lifle /)	

	1	12	)n		U.S.	Corpo	ration In	ncome Ta	ax Re	eturn			OMB No. 1545-012	23		
Form	n ■ artmer	nt of th	e Treasury	For cale	ndar year 2011 or t	tax year begi	nning	, 201	11, endin	g	·,	20	2011			
Interr	nal Re	evenue	Service			<b>&gt;</b>	See separate	instructions.						_		
	heck onsoli	if: idated	return		Name						В		identification number	er		
,		Form 8		TYPE	Hide 'N Seek Fo								1-0000002			
	ife/nonlife consolilated return											C Date incorporated 06/15/1979				
	2 Personal holding co. (attach Sch. PH) PRINT 32 Any Street City or town, state, and ZIP code													_		
,			ce corp.										ts (see instructions) 754,199,365			
,		truction le M-3 a	ns)	E Check	Anytown, TX 7		2) Final ret	turn (3)	Nar	me change	(4)		754,199,365 ss change			
	18				rd-party payments		· · ·		1a		,000			—		
	k				s not reported on li	•	•		1b	471,448						
					d 1b				1c	471,548						
					es plus any "cash b					60,233						
			ubtract line		•							1e	411,315,222			
	2				m Form 1125-A, li							2	265,912,650	_		
ø	3		•		line 2 from line 1e	•	,					3	145,402,572	_		
ncome	4		ividends (S									4	2,304,041	_		
<u>2</u>	5		`		,							5	1,221,456	_		
	6	_										6	5,016,831	_		
	7		ross royalt									7	2,707,354	_		
	8		,		e (attach Schedule							8	207,765	_		
	9				Form 4797, Part II	•	,,					9	528,161	_		
	10				tructions—attach s							10	(475,221)			
	11	To	otal incom	ne. Add lin	es 3 through 10.						1	<b>11</b>	156,912,959			
·	12	Co	ompensati	on of offic	ers from Form 112	5-E, line 4 (a	ttach Form 11	125-E)				▶ 12	3,563,291			
deductions.)	13	Sa	alaries and	wages (le	ss employment cre	edits)						13	28,833,991			
rcti	14	Re	epairs and	maintena	nce	<b>2</b> . A .		AS		1 .		14	560,968			
edr	15	Ва	ad debts .					AO				15	374,049			
n d	16	Re	ents									16	3,044,789			
ctions for limitations on	17	Ta	axes and licenses									17	4,174,822			
ig	18	Inf	terest .				<b>9</b> 8,		). 7			18	21,413,314			
ita	19	Cł	haritable c	ontribution	ns			). <del></del> .				19	117,353			
. <u>⊑</u>	20	De	epreciation	n from For	m 4562 not claime	d on Form 1	125-A or elsev	where on retur	n (attach	Form 4562	2)	20	1,469,944			
ģ	21	De	epletion .									21				
suc	22	Ad	dvertising									22	1,837,525			
Cţi	23	Pe	ension, pro	ofit-sharing	g, etc., plans .							23	2,006,997			
Str.	24	Er	mployee be	enefit prog	grams							24	3,120,938	_		
Ë.	25	Do	omestic pr	oduction a	activities deductior	ı (attach Fori	m 8903)					25		_		
See	26			•	·							26	52,982,935			
St (	27				ld lines 12 through							▶ 27	123,500,916			
Deductions (See instru	28				e net operating los					e 27 from li	ne 11.	28	33,412,043	—		
que	29a		•	•	duction (see instruc	,			29a							
De	k				chedule C, line 20)				29b							
ヮ	20		dd lines 29									29c	22 412 042			
Tax, Refundable Credits, and Payments	30				otract line 29c from	•	•					30	33,412,043	—		
redit	31 32		,		line 11) fundable credits (S							31 32				
nent	33				(see instructions).							33		—		
ndab Payr	34				32 is smaller than							34		_		
Refu	35				32 is larger than th			-		 I		35				
Тах,	36				e 35 you want: <b>Cre</b>				2.3. paid		 ınded ▶	++		_		
		Un	der penalties	of perjury, I d	eclare that I have examir	ned this return, in	cluding accompar	nying schedules an			est of my		nd belief, it is true, correct	t,		
Sig	gn	and	d complete. D	eclaration of	preparer (other than taxp	ayer) is based o	n all information of	which preparer ha	is any know	rledge.		May the II	RS discuss this return	٦		
He	re	<b>L</b>										with the p	reparer shown below	إرا		
		Sig	gnature of o	officer		<b>'</b>	Date	Title				(see instru	uctions)? 🗾 Yes 🔝 N	<u> </u>		
Pai	id		Print/Type	preparer's	name	Preparer	's signature		D	ate	C	neck 🗹 if	PTIN			
	iu epa	rer										lf-employe				
	spa e O		Firm's nan		lectronic Tax File						Firm's El	N <b>&gt;</b>	11-0000011			
<b>J</b> 3	. J	y	Firm's add	dress ▶ 1	00 Efile Drive, An	ytown, TX 7	5231				Phone no	 ).	512-555-1212	_		

Sch	edule C Dividends and Special Deductions (see instructions)	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9 10	<b>Total.</b> Add lines 1 through 8. See instructions for limitation		100	
11	Dividends from affiliated group members		100	
12 13	Dividends from certain FSCs	)F	100	
14 15	Income from controlled foreign corporations under subpart F (attach Form(s) 5471) .  Foreign dividend gross-up	2,304,041		
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶	2,304,041		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line	29b	▶	

Form **1120** (2011)

Sch	edule J Tax Computation and Payment (see instructions)		
Part I	-Tax Computation		
1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ □		
2	Income tax. Check if a qualified personal service corporation (see instructions)		
3	Alternative minimum tax (attach Form 4626)		
4	Add lines 2 and 3		
5a	Foreign tax credit (attach Form 1118)		
b	Credit from Form 8834, line 30 (attach Form 8834)		
С	General business credit (attach Form 3800)		
d	Credit for prior year minimum tax (attach Form 8827)		
е	Bond credits from Form 8912		
6	Total credits.         Add lines 5a through 5e         6		
7	Subtract line 6 from line 4		
8	Personal holding company tax (attach Schedule PH (Form 1120))		
9a	Recapture of investment credit (attach Form 4255)		
b	Recapture of low-income housing credit (attach Form 8611) 9b		
С	Interest due under the look-back method—completed long-term contracts (attach Form 8697)		
d	Interest due under the look-back method—income forecast method (attach Form 8866)		
е	Alternative tax on qualifying shipping activities (attach Form 8902) 9e		
f	Other (see instructions—attach schedules)		
10	Total other taxes and interest. Add lines 9a through 9f		
	Total tax. Add lines 7 through 10. Enter here and on page 1, line 31		
	I–Payments and Refundable Credits		
12	2010 overpayment credited to 2011		
13	2010 overpayment credited to 2011  2011 estimated tax payments		<u> </u>
14			)
15	Balance. Combine lines 12, 13, and 14		-
16	Tax deposited with Form 7004		-
17	Withholding (see instructions)		
18			-
19	Refundable credits from (see instructions):         Form 2439		
a b	Form 4136		
C	Form 3800, line 17c and Form 8827, line 8c		
d	Other (attach schedule)		
20	Total credits. Add lines 19a through 19d		
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32		
	edule K Other Information (see instructions)		
1	Check accounting method: a ☐ Cash b ☑ Accrual c ☐ Other (specify) ►	Yes	No
2	See the instructions and enter the:		
а	Business activity code no. ► 311900		
b	Business activity ► Food Manufacturing		
С	Product or service ► Coffee		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?	<b>/</b>	
	If "Yes," enter name and EIN of the parent corporation ► Hide 'N Seek Foods Inc. 11-0000002		
4	At the end of the tax year:		
а	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt		
	organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	~	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all		
D	classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G) .		~
5	At the end of the tax year, did the corporation:		
а	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of		
	any foreign or domestic corporation not included on <b>Form 851</b> , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv).	~	

Sche	edule K Other Information continued (see instruction	ions)				_	
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock			
Foreig	gn Corp. #1		Uruguay		1009		
Forei	gn Corp. #2		ик	100%			
Forei	gn Corp. #3		Canada			64%	
					Yes	No	
b	Own directly an interest of 20% or more, or own, directly or indirectly, ar (including an entity treated as a partnership) or in the beneficial interest of "Yes," complete (i) through (iv).		, ,	uctions	<b>✓</b>		
	(i) Name of Entity	Identification Number (if any)	(iii) Country of Organization	Percentag Profit, Los	je Own	ned in	
Playg	round Partnership	11-0000025	US			65%	
Card Shark Partnership 11-0000026 US							
Game	Over Partnership	11-0000027	us			55%	
		400					
	- I)RAFI	$\Delta S$					
		710					
6	During this tax year, did the corporation pay dividends (other than	stock dividends and di	stributions in exchange for s	stock) in			
·	excess of the corporation's current and accumulated earnings and p					~	
	If "Yes," file Form 5452, Corporate Report of Nondividend Distribution	ons.					
	If this is a consolidated return, answer here for the parent corporation						
7	At any time during the tax year, did one foreign person own, directly	•		ver of all			
	classes of the corporation's stock entitled to vote or <b>(b)</b> the total value For rules of attribution, see section 318. If "Yes," enter:	iue of all classes of the c	corporation's stock?			~	
	(i) Percentage owned ► and (ii) Owner's country	<b>&gt;</b>					
	(c) The corporation may have to file Form 5472, Information Retu Corporation Engaged in a U.S. Trade or Business. Enter the number	•		ı ı			
8	Check this box if the corporation issued publicly offered debt instrum			▶ □			
	If checked, the corporation may have to file Form 8281, Information Reti	· ·					
9	Enter the amount of tax-exempt interest received or accrued during t	the tax year ►\$					
10	Enter the number of shareholders at the end of the tax year (if 100 or						
11	If the corporation has an NOL for the tax year and is electing to foreg						
	If the corporation is filing a consolidated return, the statement required or the election will not be valid.	red by Regulations secti	on 1.1502-21(b)(3) must be a	attached			
12	Enter the available NOL carryover from prior tax years (do not reduce it be	ov anv deduction on line 2	29a.) ▶\$				
13	Are the corporation's total receipts (line 1c plus lines 4 through 10 c			e end of			
-	the tax year less than \$250,000?	1 0 ,				~	
	If "Yes," the corporation is not required to complete Schedules L, M-1			of cash			
4.4	distributions and the book value of property distributions (other than cas				~		
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertail f "Yes," complete and attach Schedule UTP.	aiii Tax Fusiliun Statemi	ent (see instructions)?				
15a	Did you make any payments in 2011 that would require you to file Fo	orm(s) 1099 (see instruct	ions)?			~	
b	If "Yes," did you or will you file all required Forms 1099?	` '	,				

Form **1120** (2011)

Schedule L   Balance Sheets per Books   Beginning of tax year   End of the state	(d)
2a       Trade notes and accounts receivable        61,338,984       77,847,052         b       Less allowance for bad debts        (3,456,187)       57,882,797       (3,257,116         3       Inventories        91,068,584         4       U.S. government obligations           5       Tax-exempt securities (see instructions)           6       Other current assets (attach schedule)        43,419,099         7       Loans to shareholders           8       Mortgage and real estate loans           9       Other investments (attach schedule)        215,395,809         10a       Buildings and other depreciable assets        149,325,880       171,069,482         b       Less accumulated depreciation       (107,763,377)       41,562,503       110,024,100         11a       Depletable assets	
b Less allowance for bad debts	(656,358)
3 Inventories	
4 U.S. government obligations	74,589,936
5 Tax-exempt securities (see instructions)	122,533,781
5 Tax-exempt securities (see instructions)	
6 Other current assets (attach schedule)	
7 Loans to shareholders	43,204,385
9       Other investments (attach schedule)	
10a       Buildings and other depreciable assets	
10a       Buildings and other depreciable assets	238,370,653
b Less accumulated depreciation ( 107,763,377) 41,562,503 ( 110,024,100    11a Depletable assets	
11a Depletable assets	61,045,382
b Less accumulated depletion	
12 Land (net of any amortization)	2,878,699
13a Intangible assets (amortizable only) 217,580 6,776,830	
b Less accumulated amortization ( 217,580) ( 713,960	6,062,870
14 Other assets (attach schedule)	206,170,017
15 Total assets	754,199,365
Liabilities and Shareholders' Equity	
16 Accounts payable	23,566,145
17 Mortgages, notes, bonds payable in less than 1 year 44,590,755	39,504,569
18 Other current liabilities (attach schedule) 43,118,783	95,672,392
19 Loans from shareholders	266,363,796
20 Mortgages, notes, bonds payable in 1 year or more 214,114,169	(525,689)
21 Other liabilities (attach schedule)	(269,375)
22 Capital stock: a Preferred stock	
<b>b</b> Common stock	312,033,529
23 Additional paid-in capital	
24 Retained earnings—Appropriated (attach schedule)	
25 Retained earnings—Unappropriated (26,391,630)	25,286,234
26 Adjustments to shareholders' equity (attach schedule)	
27 Less cost of treasury stock	( 7,701,611)
Total liabilities and shareholders' equity 600,800,894	754,199,365
Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return	
Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instruc	ions
1 Net income (loss) per books	
2 Federal income tax per books not included on this return (itemize):	
3 Excess of capital losses over capital gains . Tax-exempt interest \$	
4 Income subject to tax not recorded on books	
this year (itemize):	
8 Deductions on this return not charged	
5 Expenses recorded on books this year not against book income this year (itemize):	
deducted on this return (itemize):  a Depreciation \$	
a Depreciation \$ b Charitable contributions \$	
<b>b</b> Charitable contributions . \$	
c Travel and entertainment . \$	
9 Add lines 7 and 8	
6 Add lines 1 through 5	
	T
1 Balance at beginning of year (26,391,630) 5 Distributions: a Cash	
3 Other increases (itemize):  c Property	
6 Other decreases (itemize):	
10,259,934       7       Add lines 5 and 6         4       Add lines 1, 2, and 3       25,286,234       8       Balance at end of year (line 4 less line 7)	25 204 224
Toda intes 1, 2, and 0	25,286,234 Form <b>1120</b> (2011)

	11	20		U.S. (	Corporation In	ncome Ta	x Re	eturn				OMB No. 154	5-0123			
Forn	n ■ ■ ertment of	the Treasury	For cale	endar year 2011 or tax	year beginning	, 2011	, endin	g		, 20		201	4			
Inter	nal Reveni	ue Service		<del>-</del>	► See separate	instructions.										
	heck if: onsolidate	ed return		Name						B Er		identification n	umber			
,	ttach Forr		TYPE	The Greek Playhor						•		1-0000012				
	ife/nonlife ated returr		OR							C Date incorporated						
	ersonal ho		PRINT	60 Any Street	d ZID anda					06/15/1979  D Total assets (see instructions)						
,	ittach Sch ersonal ser	. —		City or town, state, and							itai asset	•	ı.			
	ee instructi	ions)	F Check	Anytown, TX 7862 k if: (1)  Initial return		turn <b>(3)</b>	□ Nar	ne change	(4	\$ N [	7 Addres	47,724,050 ss change	<u>'</u>			
- 3					```	.,		ne change	(7	'	Addres	ss change	т —			
				ird-party payments (se			1a	F20	),446		-					
			•	•	1a (see instructions) .		1b		,		-					
		Total. Add lines 1a and 1b														
		Returns and allowances plus any "cash back" included on line 1a										530,446	_			
											1e 2	315,431				
ø.		•		•	,						3	215,015				
ncome		Dividends (									4	213,013	+			
<u>ŭ</u>		`		•							5		+			
											6		+			
	-	_									7		+			
		•			(Form 1120))						8	220,747	,			
				•	ne 17 (attach Form 4797						9	2,147				
					edule)						10	220,747				
			•							<b>•</b>	11	658,656	+			
<u> </u>					E, line 4 (attach Form 11					<b>•</b>	12	·	†			
ctions for limitations on deductions.)		Salaries and			13	128,917	,									
cţi		Repairs and				14	1,568	3								
пģ		Bad debts				15	·									
٩	16	Rents .						<u> </u>			16	7,150	)			
0 0	17	Taxes and I	icenses .					4			17					
io	_	Interest	June & Zuli i								18	2,142	2			
itat	19	Charitable o	table contributions								19	15,602	2			
<u>=</u>	20	Depreciation	n from For	m Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) .							20	7,603	3			
for	21	Depletion					21									
Suc	22	Advertising									22	1,943	3			
cţi	23	Pension, pro	ofit-sharin	g, etc., plans							23					
	24	Employee b	enefit pro	grams							24					
ins.	25	Domestic p	roduction	activities deduction (a	ttach Form 8903)						25					
See	26	Other dedu	ctions (atta	ach schedule)							26	100,753	3			
S)				•	8					•	27	265,678	3			
Deductions (See instru					eduction and special de		1 1	e 27 from li	ine 11.		28	392,978	\$			
que		•	J	•	ons)		29a									
De		•		•			29b									
		Add lines 29									29c	202.27	+			
Tax, Refundable Credits, and Payments					ne 28 (see instructions)						30	392,978	*			
redit.		•		,							31		+-			
le Cr				,	nedule J, Part II, line 21)					П	32		+			
ndable Cra Payments				•	eck if Form 2220 is atta e total of lines 31 and 33						33		+			
Refui					otal of lines 31 and 33,	•					35		+			
ax, I				=	ed to 2012 estimated		v <del>c</del> i paiù 		 unded		36		+-			
_		Under penalties	of perjury, I c	leclare that I have examined	this return, including accompar	nying schedules and		ts, and to the I				d belief, it is true, o	orrect,			
Sig					r) is based on all information of						_	RS discuss this ref	1			
He						<b>L</b>				v	vith the pr	eparer s <u>ho</u> wn be	low			
		Signature of o	officer		Date	Title				- (	see instru	ctions)? 🗸 Yes	∐No			
Pa		Print/Type	e preparer's	name	Preparer's signature		D	ate		Chac	k 🗾 if	PTIN				
		_									employed	P000000	01			
	eparei e Only		me ▶ E	lectronic Tax Filers,	Inc.				Firm's I	EIN I	<u> </u>	11-0000011				
US	e Only	Firm's add		00 Efile Drive, Anyto	own, TX 75231				Phone			512-555-1212				

Form 1	20 (2011)			Page <b>2</b>
Sch	edule C Dividends and Special Deductions (see instructions)	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	<b>Total.</b> Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs	DE	100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12		_	
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471) .	1	_	
15	Foreign dividend gross-up		_	
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3		_	
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	<b>Total dividends.</b> Add lines 1 through 17. Enter here and on page 1, line 4 ▶			
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line	29b	▶	- 4400

Form **1120** (2011)

Sche	edule J Tax Computation and Payment (see instructions)		
Part I-	-Tax Computation		
1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ □		
2	Income tax. Check if a qualified personal service corporation (see instructions)		
3	Alternative minimum tax (attach Form 4626)		
4	Add lines 2 and 3		
5a	Foreign tax credit (attach Form 1118)		
b	Credit from Form 8834, line 30 (attach Form 8834)		
С	General business credit (attach Form 3800)		
d	Credit for prior year minimum tax (attach Form 8827)		
е	Bond credits from Form 8912		
6	Total credits. Add lines 5a through 5e		
7	Subtract line 6 from line 4		
8	Personal holding company tax (attach Schedule PH (Form 1120))		
9a	Recapture of investment credit (attach Form 4255)		
b	Recapture of low-income housing credit (attach Form 8611)		
С	Interest due under the look-back method—completed long-term contracts (attach Form 8697)		
d	Interest due under the look-back method—income forecast method (attach Form 8866)		
е	Alternative tax on qualifying shipping activities (attach Form 8902) 9e		
f	Other (see instructions—attach schedules)		
10	Total other taxes and interest. Add lines 9a through 9f		
11	Total tax. Add lines 7 through 10. Enter here and on page 1, line 31		
Part II	-Payments and Refundable Credits	1	
12	2010 overpayment credited to 2011		
13	2010 overpayment credited to 2011  2011 estimated tax payments		
14			)
15	Balance. Combine lines 12, 13, and 14		
16	Tax deposited with Form 7004		
17	Withholding (see instructions)		
18			
19	Refundable credits from (see instructions):		
а	Form 2439		
b	Form 4136		
С.	Form 3800, line 17c and Form 8827, line 8c		
d	Other (attach schedule)		
20	Total credits. Add lines 19a through 19d		
21 Scha	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32		
		T., T	
1 2	Check accounting method: a ☐ Cash b ☑ Accrual c ☐ Other (specify) ►  See the instructions and enter the:	Yes	No
a	Puriness activity code no		
b	Purinces activity - Performing Arts Company		
C	Product or service		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?	V	
	If "Yes," enter name and EIN of the parent corporation ► Hide 'N Seek Foods Inc. 11-0000002		
4	At the end of the tax year:		
а	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt		
	organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the		~
h	corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		
b	classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G).		~
5	At the end of the tax year, did the corporation:		
а	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on <b>Form 851</b> , Affiliations Schedule? For rules of constructive ownership, see instructions.		~
	If "Yes," complete (i) through (iv).		-

Sche	edule K Other Information continued (see instruct	tions)				9-
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	Öwned	rcentag in Voti	
		(** 57)				
					Yes	No
b	Own directly an interest of 20% or more, or own, directly or indirectly, a (including an entity treated as a partnership) or in the beneficial interest					·
	If "Yes," complete (i) through (iv).	of a trust? For fules of cor	istructive ownership, see instr	uctions		
	(i) Name of Entity	(ii) Employer Identification Number	(iii) Country of Organization	(iv) M	laximur ne Own	
	(y mains of zintry	(if any)	(iii) coaimy or organization	Profit, Los		
	DDAET	ACC				
	DNAFI	A3 C	/ -			
6	During this tax year, did the corporation pay dividends (other than			stock) in		_
	excess of the corporation's current and accumulated earnings and p If "Yes," file Form 5452, Corporate Report of Nondividend Distributi		i and 316.)			
	If this is a consolidated return, answer here for the parent corporation		ach subsidiary.			
7	At any time during the tax year, did one foreign person own, directly	• • • • • • • • • • • • • • • • • • • •	( )	wer of all		
	classes of the corporation's stock entitled to vote or <b>(b)</b> the total vo	alue of all classes of the c	corporation's stock?			~
	For rules of attribution, see section 318. If "Yes," enter:  (i) Percentage owned ▶ and (ii) Owner's country	· <b>&gt;</b>				
	(c) The corporation may have to file Form 5472, Information Ret	urn of a 25% Foreign-O	wned U.S. Corporation or a	Foreign		
	Corporation Engaged in a U.S. Trade or Business. Enter the number					
8	Check this box if the corporation issued publicly offered debt instru- If checked, the corporation may have to file <b>Form 8281</b> , Information Re	•				
9	Enter the amount of tax-exempt interest received or accrued during	4la a 4 a a a				
10	Enter the number of shareholders at the end of the tax year (if 100 of	w farraw				
11	If the corporation has an NOL for the tax year and is electing to fore	go the carryback period,	check here	▶ □		
	If the corporation is filing a consolidated return, the statement requ or the election will not be valid.	ired by Regulations secti-	on 1.1502-21(b)(3) must be a	attached		
12	Enter the available NOL carryover from prior tax years (do not reduce it	by any deduction on line 2	29a.) ►\$			
13	Are the corporation's total receipts (line 1c plus lines 4 through 10					
	the tax year less than \$250,000?					~
	If "Yes," the corporation is not required to complete Schedules L, M-		·			
14	distributions and the book value of property distributions (other than calls the corporation required to file Schedule UTP (Form 1120), Uncer					~
• •	If "Yes," complete and attach Schedule UTP.		,	-		
15a	Did you make any payments in 2011 that would require you to file F	` '	,			~
b	If "Yes," did you or will you file all required Forms 1099?					

Form **1120** (2011)

Form 1120 Test Scenario 2

Form 1120 (2011) Page **5** 

Sch	edule L	Balance Sheets per Books	Beginning	g of tax	year	End of ta	x year
		Assets	(a)		(b)	(c)	(d)
1	Cash .				1,000		212,850
2a	Trade notes	s and accounts receivable	42,165			259,054	
b	Less allowa	ance for bad debts	( )		42,165	( 25,000)	234,054
3	Inventories				54,176		60,505
4	U.S. govern	nment obligations					
5	Tax-exemp	t securities (see instructions)					
6	Other curre	nt assets (attach schedule)			1,522,051		91,179
7	Loans to sh	nareholders					
8	Mortgage a	ind real estate loans					
9	Other inves	tments (attach schedule)			2,629,421		9,960,169
10a	Buildings a	nd other depreciable assets	4,019,637			4,020,785	
b	Less accum	nulated depreciation	( 3,867,420)		152,217	( 3,875,213)	145,572
11a	Depletable	assets					
b	Less accum	nulated depletion	( )			( )	
12	Land (net o	f any amortization)			179,883		179,883
13a	Intangible a	ssets (amortizable only)					
b	Less accum	nulated amortization	( )			(	
14	Other asset	s (attach schedule)			28,107,508		36,839,838
15	Total assets	s			32,688,421		47,724,050
	Liabili	ties and Shareholders' Equity					
16	Accounts p	ayable			6,871,682		5,984,391
17	Mortgages, i	notes, bonds payable in less than 1 year			966,049		17,341,428
18	Other curre	nt liabilities (attach schedule)			1,800,434		1,801,000
19	Loans from	shareholders					
20	Mortgages, ı	notes, bonds payable in 1 year or more			1,925,982		1,902,064
21	Other liabili	ties (attach schedule)			122,305		256,314
22	Capital stoo	ck: <b>a</b> Preferred stock					
		<b>b</b> Common stock	242,495		242,495	242,495	242,495
23	Additional p	paid-in capital			8,025,437		8,025,437
24	Retained ear	rnings-Appropriated (attach schedule)					
25		arnings—Unappropriated			12,734,037		12,170,921
26	•	to shareholders' equity (attach schedule)					
27		f treasury stock		(	)		(
28		ies and shareholders' equity	, , ,	L	32,688,421	•	47,724,050
Sch	edule M-1		, ·		•		
		Note: Schedule M-3 required inste	ad of Schedule M-1 if t				ons
1		(loss) per books		7		d on books this year	
2		ome tax per books		1		this return (itemize):	
3		apital losses over capital gains .		1	Tax-exempt inte	rest \$	
4		oject to tax not recorded on books					
	this year (ite	emize):					
_				8		his return not charged	
5	•	recorded on books this year not n this return (itemize):				ome this year (itemize):	
_		¢		a L	Depreciation .	. \$ utions \$	
a		¢		b	Charitable contrib	utions $\Phi$	
b							
С	Travel and	entertainment . \$			Add lines 7 and	o	
6	Add lines 1	through 5		9 10		8	
		Analysis of Unappropriated	⊥ I Retained Farnin			-	
1		beginning of year	12,734,037			Cash	
2		e (loss) per books	2,608,349	+		Stock	
3		ases (itemize):	=,000,047	İ		Property	
3				6		s (itemize):	
			(3,171,465)	1		6	
4	Add lines 1	, 2, and 3	12,170,921	+		f year (line 4 less line 7)	12,170,921
			, ., .			/	- 4400

	1	12	)n		U.S. C	orporation l	ncome Ta	x Re	turn			OMB No. 1545-0	0123
Form	n <b>I</b>	nt of th	ne Treasury	For cale	ndar year 2011 or tax	year beginning	, 2011	, ending	g	, 1	20	201	1
Interr	nal Re	evenue	Service			► See separate							<u> </u>
	heck	c if: lidated	return		Name					В		identification nun	nber
(a	ıttach	Form 8	851) .	TYPE	Acme Food Corp.						1	1-0000013	
		nlife co return .		OR	Number, street, and roo	om or suite no. If a P.O. b	ox, see instructions	3.		С	Date incorp		
		al hold		PRINT 61 Any Street						06/15/1979			
			ch. PH) City or town, state, and ZIP code					D.	Total asset	s (see instructions)	)		
		truction			Anytown, TX 7862					\$		58,864,760	
4 Sc	chedu	le M-3 a	attached 🗸	E Check	c if: (1) Initial return	(2) Final re	eturn (3)	Nam	ne change	(4)	Addres	ss change	
	18				rd-party payments (se			1a					
	ı	<b>b</b> G	ross receip	ots or sale	s not reported on line	1a (see instructions) .		1b	24,403	,531			
	(	<b>c</b> To	otal. Add lir	. Add lines 1a and 1b						,531			
	(	d Re	Returns and allowances plus any "cash back" included on line 1a 1d										
	•	e Su	ubtract line	1d from l	ine 1c						1e	24,403,531	
	2	Co	ost of good	ds sold fro	m Form 1125-A, line 8	3 (attach Form 1125-A	a)				2	21,212,382	
e l	3	Gı	ross profit.	Subtract	line 2 from line 1e .						3	3,191,149	
ncome	4	Di	ividends (S	Schedule C	C, line 19)						4		
ء	5	ln <sup>-</sup>	terest .								5	1,727,325	
	6	Gı	ross rents								6	1,115,864	
	7	Gı	ross royalti	ies							7		
	8	Ca	apital gain	net incom	e (attach Schedule D	(Form 1120))					8		
	9	Ne	et gain or (	loss) from	Form 4797, Part II, lin	e 17 (attach Form 479	97)				9		
	10	Of	ther incom	e (see inst	tructions—attach sche	edule)					10	50,308,174	
	11	To	otal incom	e. Add lin	es 3 through 10					>	11	56,342,512	
•	12	Co	ompensati	on of offic	ers from Form 1125-E	, line 4 (attach Form 1	125-E)			>	12		
deductions.)	13	Sa	alaries and	wages (le		13	2,023,917						
Cţi	14	Re	epairs and	maintena	nce		14	35,556					
ed	15	Ва	ad debts .				15	4,719					
D L	16	Re	ents								16	421,651	
ctions for limitations on	17	Ta	axes and lie	censes .				4.	4		17	1,551,702	
ioi	18	ln <sup>-</sup>	terest .		<u>JU</u>		18	19,262					
ita	19	CI	haritable c	ontribution	butions							15,814	
ᆵ	20	De	epreciation	from For	n Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) .							178,987	
Į.	21	De	epletion .				21						
Suc	22	Ad	dvertising								22	30,731	
- ţi	23	Pe	ension, pro	ofit-sharing	g, etc., plans						23	220,417	
	24	Er	mployee be	enefit prog	grams						24	168,604	
ins	25	Do	omestic pr	oduction a	activities deduction (at	tach Form 8903)					25		
ee	26	Of	ther deduc	tions (atta	ch schedule)						26	2,397,475	
S) (S	27	To	otal deduc	tions. Ac	ld lines 12 through 26					▶	27	7,068,835	
Deductions (See instru	28	Ta	axable inco	me before	e net operating loss de	eduction and special c	deductions. Subtr	ract line	27 from lin	ne 11.	28	49,273,677	
<u>15</u>	298	a Ne	et operatin	g loss ded	duction (see instruction	ns)		29a					
Sed	ı	<b>b</b> Sp	pecial dedu	uctions (So	chedule C, line 20) .			29b					
_		c Ad	dd lines 29	a and 29b							29c		
Tax, Refundable Credits, and Payments	30	Ta	axable inc	ome. Sub	otract line 29c from line	e 28 (see instructions)					30	49,273,677	
dits,	31		•		line 11)						31		
Cre	32				fundable credits (Sch		•				32		
ndable Payme	33	Es	stimated ta	x penalty	(see instructions). Che	eck if Form 2220 is att	ached			▶ □	33		
fun P.	34	Aı	mount ow	ed. If line	32 is smaller than the	total of lines 31 and 3	33, enter amount	owed			34		
x, Re	35				32 is larger than the to			verpaid			35		
Та	36				e 35 you want: Credite					nded ►	36		
Q:-	,,				eclare that I have examined to preparer (other than taxpayer					est of my k	nowledge ar	a beliet, it is true, con	rect,
Sig						I						RS discuss this retur reparer shown below	
He	re		gnature of o	fficer		Data	Ti+lo					ctions)? 🗸 Yes	
		r 51	·	πicer preparer's	nama	Date Preparer's signature	Title	D.	ate			PTIN	
Pai	id		Fill (Type	hiehaiei 8	name	i reparer s signature			aic		eck 🗾 if	Doggoogo	1
Pre	epa	rer	<u></u>		lootronic Tay Files	lno.					self-employed P00000001		
Us	e O	nly	Firm's nam		lectronic Tax Filers,					Firm's EIN		11-0000011	
		-	Firm's add	iress ► 1	00 Efile Drive, Anyton	WII, IA /5231				Phone no		512-555-1212	

	edule C Dividends and Special Deductions (see instructions)	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9 10	<b>Total.</b> Add lines 1 through 8. See instructions for limitation		100	
11	Dividends from affiliated group members		100	
12 13	Dividends from certain FSCs	F	100	
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471) .	1		
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	<b>Total dividends.</b> Add lines 1 through 17. Enter here and on page 1, line 4 ▶			
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 2		▶	- 4400

Form **1120** (2011)

Sche	edule J Tax Computation and Payment (see instructions)								
Part I-	-Tax Computation								
1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1	1120)) .		. •	-				
2	Income tax. Check if a qualified personal service corporation (see instructions)			. •	-	2			
3	Alternative minimum tax (attach Form 4626)					3			
4	Add lines 2 and 3					4			
5a	Foreign tax credit (attach Form 1118)	5a							
b	Credit from Form 8834, line 30 (attach Form 8834)	5b							
С	General business credit (attach Form 3800)	5c							
d	Credit for prior year minimum tax (attach Form 8827)	5d							
е	Bond credits from Form 8912	5e							
6	Total credits. Add lines 5a through 5e					6			
7	Subtract line 6 from line 4					7			
8	Personal holding company tax (attach Schedule PH (Form 1120))					8			
9a	Recapture of investment credit (attach Form 4255)	9a							
b	Recapture of low-income housing credit (attach Form 8611)	9b							
С	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c							
d	Interest due under the look-back method—income forecast method (attach Form								
-	8866)	9d							
е	Alternative tax on qualifying shipping activities (attach Form 8902)	9e							
f	Other (see instructions—attach schedules)	9f							
10	<b>Total other taxes and interest.</b> Add lines 9a through 9f					10			
11	<b>Total tax.</b> Add lines 7 through 10. Enter here and on page 1, line 31					11			
Part II	-Payments and Refundable Credits								
12	2010 overpayment credited to 2011					12			
13	2010 overpayment credited to 2011  2011 estimated tax payments  Less 2011 refund applied for on Form 4466					13			
14	Less 2011 refund applied for on Form 4466	. 🔾				14	(		,
15	Balance. Combine lines 12, 13, and 14					15			
16	Tax deposited with Form 7004					16			
17	Withholding (see instructions)					17			
18	Total payments. Add lines 15, 16 and 17					18			
19	Refundable credits from (see instructions):								
а	Form 2439	19a							
b	Form 4136	19b							
С	Form 3800, line 17c and Form 8827, line 8c	19c							
d	Other (attach schedule)	19d							
20	Total credits. Add lines 19a through 19d					20			
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32.					21			
Sche	dule K Other Information (see instructions)								
1	Check accounting method: a $\square$ Cash b $\square$ Accrual c $\square$ Other (spec	ecify) ► 						Yes	No
2	See the instructions and enter the:								
а	Business activity code no.						111900		
b	Business activity Crop Production								
С	Product or service ▶								
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled g  If "Yes," enter name and EIN of the parent corporation ► Hide 'N Seek Foods Inc. 1							~	
4	At the end of the tax year:								
а	Did any foreign or domestic corporation, partnership (including any entity treated								
	organization own directly 20% or more, or own, directly or indirectly, $50\%$ or more of		-						
	corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 112								~
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50								
	classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedu	ule G (Fo	rm 112	0) (atta	ch Scl	hedule	G) .		~
5	At the end of the tax year, did the corporation:								
а	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting po	ower of a	all classe	es of st	ock en	titled to	vote of		
	any foreign or domestic corporation not included on <b>Form 851</b> , Affiliations Schedule? For rule If "Yes," complete (i) through (iv).	les of con	structive	e owne	rship, s	see insti	ructions.		~

Sche	edule K Other Information continued (see instruct	ions)			
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Perd Owned in Sto	n Voting
					Yes No
b	Own directly an interest of 20% or more, or own, directly or indirectly, a (including an entity treated as a partnership) or in the beneficial interest If "Yes," complete (i) through (iv).		, ,		V
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Ma Percentage Profit, Loss	Owned in
	DDAFT	40.0			
	DRAFI	A5 C			
6	During this tax year, did the corporation pay dividends (other than	stock dividends and di	stributions in exchange for	stock) in	
	excess of the corporation's current and accumulated earnings and p If "Yes," file <b>Form 5452</b> , Corporate Report of Nondividend Distribution	profits? (See sections 30			<i>V</i>
	If this is a consolidated return, answer here for the parent corporatio		ach subsidiary.		
7	At any time during the tax year, did one foreign person own, directly classes of the corporation's stock entitled to vote or <b>(b)</b> the total va	or indirectly, at least 25	% of (a) the total voting pov	wer of all	-
	For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ▶ and (ii) Owner's country	<b>&gt;</b>			
	(c) The corporation may have to file Form 5472, Information Retu Corporation Engaged in a U.S. Trade or Business. Enter the number	•	· ·	ŭ	
8	Check this box if the corporation issued publicly offered debt instrur If checked, the corporation may have to file <b>Form 8281,</b> Information Ret	ments with original issue	discount	▶ □	
9	Enter the amount of tax-exempt interest received or accrued during	the tax year ►\$	riginal issue discount instrum		
10	Enter the number of shareholders at the end of the tax year (if 100 or				
11	If the corporation has an NOL for the tax year and is electing to foreout the corporation is filing a consolidated return, the statement requi				
12	or the election will not be valid. Enter the available NOL carryover from prior tax years (do not reduce it	by any deduction on line 2	29a.) <b>▶</b> \$		
13	Are the corporation's total receipts (line 1c plus lines 4 through 10 the tax year less than \$250,000?	on page 1) for the tax ye	ear <b>and</b> its total assets at th		<b>1</b>
	If "Yes," the corporation is not required to complete Schedules L, M-	1, and M-2 on page 5. Ir	stead, enter the total amount	t of cash	
14	distributions and the book value of property distributions (other than casts the corporation required to file Schedule UTP (Form 1120), Uncert				V
	If "Yes," complete and attach Schedule UTP.				
15a b	Did you make any payments in 2011 that would require you to file For If "Yes," did you or will you file all required Forms 1099?	` '	,		· ·
U	ii i oo, aid you oi wiii you iiio aii lequiled I Ullio 1000:				1

Form **1120** (2011)

Sche	edule L Balance Sheets per Books	Beginning	g of tax year	End of tax	x year
	Assets	(a)	(b)	(c)	(d)
1	Cash		391,497		(640,975)
2a	Trade notes and accounts receivable	6,124,433		9,903,841	
b	Less allowance for bad debts	( 108,896)	6,015,537	( 147,000)	9,756,841
3	Inventories		5,323,345		8,643,170
4	U.S. government obligations				<u> </u>
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)		13,243,250		(25,823,010)
7	Loans to shareholders				<del>, , , , ,</del>
8	Mortgage and real estate loans				
9	Other investments (attach schedule)		173,784,943		252,505,099
10a	Buildings and other depreciable assets	12,321,275		16,639,023	
b	Less accumulated depreciation	( 2,397,053)	9,924,222		12,874,788
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)	9,432,341		10,370,000	
b	Less accumulated amortization	( 4,904,656)	4,527,685		4,908,615
14	Other assets (attach schedule)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(150,384,342)		(203,359,768)
15	Total assets		62,826,137		58,864,760
	Liabilities and Shareholders' Equity				
16	Accounts payable		(4,529,750)		(2,745,532)
17	Mortgages, notes, bonds payable in less than 1 year		, , ,		1,052,681
18	Other current liabilities (attach schedule)		2,316,244		(41,272,675)
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		360		396,699
21	Other liabilities (attach schedule)		100		
22	Capital stock: <b>a</b> Preferred stock				
	<b>b</b> Common stock	325,614	325,614	325,614	325,614
23	Additional paid-in capital		2,460,815		2,460,815
24	Retained earnings—Appropriated (attach schedule)				
25	Retained earnings—Unappropriated		62,253,214		98,647,158
26	Adjustments to shareholders' equity (attach schedule)				
27	Less cost of treasury stock		(		( )
28	Total liabilities and shareholders' equity		62,826,137		58,864,760
Sche	edule M-1 Reconciliation of Income (L	oss) per Books V	With Income per Re	eturn	
	Note: Schedule M-3 required instead	ad of Schedule M-1 if to	otal assets are \$10 millio	on or more—see instruction	ons
1	Net income (loss) per books		7 Income recorde	d on books this year	
2	Federal income tax per books			this return (itemize):	
3	Excess of capital losses over capital gains .		Tax-exempt inte	rest \$	
4	Income subject to tax not recorded on books				
	this year (itemize):				
			8 Deductions on t	his return not charged	
5	Expenses recorded on books this year not			ome this year (itemize):	
	deducted on this return (itemize):		<b>a</b> Depreciation .	. \$	
а	Depreciation \$		<b>b</b> Charitable contrib	utions \$	
b	Charitable contributions . \$				
С	Travel and entertainment . \$				
				8	
6 <b>C</b> al-	Add lines 1 through 5	I Datato de la constante de la		ne 28)—line 6 less line 9	
	edule M-2 Analysis of Unappropriated				
1	Balance at beginning of year	62,253,214		Cash	
2	Net income (loss) per books	36,198,427		Stock	
3	Other increases (itemize):		C	Property	
				s (itemize):	
	Add 5 1 0 10	195,517		6	20 / 17 17 1
4	Add lines 1, 2, and 3	98,647,158	8 Balance at end o	f year (line 4 less line 7)	98,647,158
					Form <b>1120</b> (2011)

## SCHEDULE D (Form 1120)

Name

Department of the Treasury Internal Revenue Service

### **Capital Gains and Losses**

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

► See separate instructions.

OMB No. 1545-0123

2011

**Employer identification number** 

Hide	e 'N Seek Foods, Inc Consolidated	d				1	1-0000002
Pa	t Short-Term Capital Ga	ains and Losses	-Assets Held	One Year or Less	3		
	(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or ot basis (see instructions		(f) Gain or (loss) (Subtract (e) from (d))
1							
2	Short-term capital gain from insta	Ilment sales from F	orm 6252, line 26 c	or 37		2	
3	Short-term gain or (loss) from like	ke-kind exchanges	from Form 8824			3	
4	Unused capital loss carryover (a	attach computation	1)			4	( )
5	Net short-term capital gain or (lo					5	
Pa	t II Long-Term Capital Ga	ins and Losses	-Assets Held I	More Than One Y	ear		
	Passthru from Ptnrsp.	DAI		AC /			220,747
Stoc	:k	04/17/2004	09/15/2011	359,183	25	5,300	103,883
			-37				
7	Enter gain from Form 4797, line	7 or 9	<b>O</b> 1,	40		7	103,882
•	Lines gain nontrolli 1707, into	7 61 6				_	100,002
8	Long-term capital gain from instal	lment sales from Fo	orm 6252, line 26 o	r 37		8	
0	Long-term gain or (loss) from lik	a kind ayahangaa	from Form 9924			9	
9	Long-term gain or (loss) from lik	e-kind exchanges	110111 F01111 6624			9	
10	Capital gain distributions (see in	structions)				10	
44	Not long torm conital gain or (lo	as) Cambina linas	6 through 10				400 540
	Net long-term capital gain or (lo		6 through 10 .			11	428,512
12	Enter excess of net short-term of	capital gain (line 5)	over net long-tern	n capital loss (line 1	1)	12	
12	Net capital gain. Enter excess of	of not long town of	unital agin (ling 11)	Lavar not about torm	a conital loca		
10	(line 5)	•			•	13	428,512
	·						
14	Add lines 12 and 13. Enter he		· -			44	400 540
	returns					14	428,512
	Note. If losses exceed gains, se	ee Capital losses	in the instructions	S.			

Cat. No. 11460M

Schedule D (Form 1120) (2011)

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

### SCHEDULE D (Form 1120)

Name

Department of the Treasury Internal Revenue Service

### **Capital Gains and Losses**

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

► See separate instructions.

OMB No. 1545-0123

2011

**Employer identification number** 

Hide	e 'N Seek Foods, Inc.					1	1-0000002
Pa	t Short-Term Capital Ga	ains and Losses	-Assets Held	One Year or Less	3		
	(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or of basis (see instructions		(f) Gain or (loss) (Subtract (e) from (d))
1							
2	Short-term capital gain from insta	allment sales from F	orm 6252, line 26 c	or 37		2	
3	Short-term gain or (loss) from like	ke-kind exchanges	from Form 8824			3	
							,
4	Unused capital loss carryover (a	attach computatior	n)			4	(
5	Net short-term capital gain or (le	oss). Combine line	s 1 through 4 .			5	
Pai				More Than One Y	ear		
6	Stock	04/17/2004	09/15/2011	359,183	25	55,300	103,883
				70			
			0.4		4 4		
7	Enter gain from Form 4707 line	7000	$\mathbf{O}$ I,			7	102 002
7	Enter gain from Form 4797, line	7 OF 9				7	103,882
8	Long-term capital gain from instal	Ilment sales from Fo	orm 6252, line 26 o	r 37		8	
9	Long-term gain or (loss) from like	e-kind exchanges	from Form 8824			9	
10	Capital gain distributions (see in	actructions)				10	
10	Capital gain distributions (see in	istructions)				10	
	Net long-term capital gain or (lo	•	6 through 10 .			11	207,765
Par	t III Summary of Parts I an	nd II					
12	Enter excess of net short-term of	capital gain (line 5)	over net long-terr	n capital loss (line 1	1)	12	
13	Net capital gain. Enter excess conditions (line 5)					13	207,765
14	Add lines 12 and 13. Enter he returns		· -			14	207,765
	Note. If losses exceed gains, se	oo Canital lossos	in the instruction	e			
	THOLE. II 103363 EXCEEU Yallis, St	o Capital 103585	iii ui <del>c</del> iiisuuciiOH	J.			

Cat. No. 11460M

Schedule D (Form 1120) (2011)

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

### SCHEDULE D (Form 1120)

Department of the Treasury Internal Revenue Service

### **Capital Gains and Losses**

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

2011

OMB No. 1545-0123

► See separate instructions.

Name Employer identification number
The Greek Playhouse 11-0000012

Pa	rt I Short-Term Capital Ga	ains and Losses	—Assets Held	One Year or Less	6		
	(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or ot basis (see instructions		(f) Gain or (loss) (Subtract (e) from (d))
1							
2	Short-term capital gain from insta	Ilment sales from Fo	orm 6252, line 26 c	or 37		2	
			, ,				
3	Short-term gain or (loss) from like	e-kind exchanges	from Form 8824			3	
4	Unused capital loss carryover (a	uttach computation	۸.			4	(
4	Offused Capital loss Carryover (a	illacii computation	')			-	,
5	Net short-term capital gain or (lo					5	
Pa	t II Long-Term Capital Ga	ins and Losses	Assets Held I	More Than One Y	'ear		
6	Passthru from Partnership	various		40			220,747
					<del></del>		
				10			
			0.4	00	4 4		
				-2()-			
7	Enter gain from Form 4797, line	7 or 9	,			7	
8	Long-term capital gain from instal	lment sales from Fo	orm 6252, line 26 o	r 37		8	
9	Long-term gain or (loss) from like	e-kind exchanges	from Form 8824			9	
10	Capital gain distributions (see in	etructions)				10	
10	Capital gain distributions (see in	structions)				10	
	Net long-term capital gain or (los		6 through 10 .			11	220,747
Par	t III Summary of Parts I an	d II					
				9 11 79 4	41	40	
12	Enter excess of net short-term of	apitai gain (iine 5)	over net long-terr	n capital loss (line i	1)	12	
13	Net capital gain. Enter excess o	•	. •		•	40	000 747
	(line 5)					13	220,747
14	Add lines 12 and 13. Enter he returns				ine on other	14	220,747
	Note. If losses exceed gains, se	ee Capital losses	in the instruction	S.			

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

Cat. No. 11460M

Schedule D (Form 1120) (2011)

### SCHEDULE G (Form 1120)

(Rev. December 2011)
Department of the Treasury

# Information on Certain Persons Owning the Corporation's Voting Stock

► Attach to Form 1120. ► See instructions on page 2. OMB No. 1545-0123

Internal Revenue Service ► See instructions on page 2. **Employer identification number (EIN)** Hide 'N Seek Foods, Inc. 11-0000002 Part I Certain Entities Owning the Corporation's Voting Stock. (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions). (ii) Employer Identification (i) Name of Entity (iii) Type of Entity (iv) Country of Organization (v) Percentage Owned in Voting Stock Number (if any) Handkerchief, Inc. 11-0000022 Corporation US 50% Part II Certain Individuals and Estates Owning the Corporation's Voting Stock. (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions). (iii) Country of (ii) Identifying Number (iv) Percentage Owned (i) Name of Individual or Estate Citizenship (see instructions) in Voting Stock (if any)

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

# Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More ► Attach to Form 1120 or 1120-C.

OMB No. 1545-0123

2011

Department of the Treasury Internal Revenue Service

► See separate instructions.

	of corporation (common parent, IN Seek Foods, Inc Cons	•		Employer i	dentification 11-00000	
	eck applicable box(es):	(1) Non-consolidated return	(2) 🔽 Cons	solidated return (Form 1120		
	, ,	•		nant subsidiaries schedule :		
Dor	The Fire was all the farmer	(3) Mixed 1120/L/PC group			attacheu	
Par	Financial Inform	ation and Net Income (Loss) Re	econciliation	(see instructions)		
1a		SEC Form 10-K for its income staten	-	-	ear?	
		and 1c and complete lines 2a through				
h		See instructions if multiple non-tax-bepare a certified audited non-tax-basic				
b		nd complete lines 2a through 11 with		-		
	No. Go to line 1c.	id complete lines za tillough 11 with	respect to that i	nicome statement.		
С		epare a non-tax-basis income stateme	ent for that perio	od?		
		s 2a through 11 with respect to that i	-			
	■ No. Skip lines 2a f	through 3c and enter the corporation'	s net income (lo	ss) per its books and recor	ds on line 4	1a.
2a	Enter the income state	ment period: Beginning MM/I	DD/YYYY	Ending MM/DE	D/YYYY	
b		ncome statement been restated for the				
		ch an explanation and the amount of e	each item restat	ed.)		
_	✓ No.		-f +h - five in			:   : O-O
С		come statement been restated for any			ing the per	lod on line 2a?
	✓ Yes. (II Tes, allac	ch an explanation and the amount of e	each item restat	eu.)		
За		on's voting common stock publicly tra	ded?			
	✓ Yes.					
	☐ <b>No.</b> If "No," go to	line 4a.				
b	Enter the symbol of the	ne corporation's primary U.S. public				
	stock			H I D S	K	
С	_	ISIP number of the corporation's prim	- 1		_   _   _	
		d net income (loss) from income state			5 9 9 9 4a	5 9 82,461,378
4a b		andard used for line 4a (see instructio		entined in Fart i, line i .	44	62,401,376
-		IFRS (3) $\square$ Statutory (4) $\square$ Tax-I		Other (specify)		
5a		cludible foreign entities (attach sched			_ 5a (	2,304,041)
b		dible foreign entities (attach schedule		positive amount)	5b	105,264
6a	Net income from nonin	cludible U.S. entities (attach schedule	e)		6a (	)
b		dible U.S. entities (attach schedule ar	-		6b	
7a		her includible foreign disregarded ent	•	-	7a	
b		her includible U.S. disregarded entitie	•	·	7b	
с 8		her includible entities (attach schedule ions of transactions between includib			7c	
0	-	· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·	''   <sub>8</sub>	(37,895)
9	·	e income statement period to tax yea			9	(01,073)
10a	-	adjustments to reconcile to line 11 (a		· · · · · · · · · · · · · · · · · · ·	10a	
b		iting adjustments to reconcile to line			10b	
С	Other adjustments to r	econcile to amount on line 11 (attach	schedule)		10c	
11		ncome statement of includible corpo			11	80,224,706
		nust equal the amount on Part II, line				
12		(not just the corporation's share) of	tne assets and	liabilities of all entities incl	uded or re	moved on the
	following lines.	T-1-	I Accets	Total Lichilities		
	Included on Part Liling 4		885,736,109	Total Liabilities 409,799,286		
	Included on Part I, line 4 Removed on Part I, line {		24,947,934	501,703		
	Removed on Part I, line (		_ 1,7 17,754	331,703		
	Included on Part I, line 7					

lama	of correction (common nevent if concelled to diversity			Franksian idanti	fination number
	of corporation (common parent, if consolidated return)			Employer identi	
	'N Seek Foods, Inc Consolidated	(2) Consolidates	I aliminations (4) C		000002
	applicable box(es): (1) Consolidated group (2) Parent corp	(3) Consolidated	eliminations (4) S	ubsidiary corp (5) N	lixed 1120/L/PC group
	c if a sub-consolidated: (6) 1120 group (7) 1120 eliminations	<b>S</b>		Employor identi	fication number
vame	of subsidiary (if consolidated return)			Employer identi	ilication number
Do	# III Decembilistion of Net Income (Leas) next			Dawa awati awa Wit	h Tavahla
Га	Reconciliation of Net Income (Loss) per I Income per Return (see instructions)	income Statem	ent of includible (	corporations wit	птахаые
	· · · · · · · · · · · · · · · · · · ·	(a)	(b)	(c)	(d)
	Income (Loss) Items (Attach schedules for lines 1 through 11)	Income (Loss) per Income Statement	Temporary Difference	Permanent Difference	Income (Loss) per Tax Return
4	Income (loss) from equity method foreign corporations	income Statement	Dillerence	Dillerence	per rax neturn
_	Gross foreign dividends not previously taxed				
2	Subpart F, QEF, and similar income inclusions		2,304,041		2,304,041
3 4	Section 78 gross-up		2,304,041		2,304,041
5	Gross foreign distributions previously taxed				
6	Income (loss) from equity method U.S. corporations				
7	U.S. dividends not eliminated in tax consolidation				
8	Minority interest for includible corporations				
9	Income (loss) from U.S. partnerships	59,338,000	(8,778,562)		50,559,438
10	Income (loss) from foreign partnerships	07/000/000	(0/110/002)		00/00// 100
11	Income (loss) from other pass-through entities				
	Items relating to reportable transactions (attach				
	details)				
13	Interest income (attach Form 8916-A)	1,032,236	1,916,545		2,948,781
14	Total accrual to cash adjustment				
15	Hedging transactions	$\Lambda$			
16	Mark-to-market income (loss)				
17	Cost of goods sold (attach Form 8916-A)	( 278,001,850	(9,438,607		( 287,440,463
18	Sale versus lease (for sellers and/or lessors)				
19	Section 481(a) adjustments		004		
20	Unearned/deferred revenue	2.1			
21	3				
	Original issue discount and other imputed interest .			_	
<b>23</b> a	Income statement gain/loss on sale, exchange,				
	abandonment, worthlessness, or other disposition of				
	assets other than inventory and pass-through entities	(39,914)		39,914	
C	Gross capital gains from Schedule D, excluding		007.7/5		007.7/5
_	amounts from pass-through entities		207,765		207,765
C	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment				
	losses, and worthless stock losses				
_	Net gain/loss reported on Form 4797, line 17,				
	excluding amounts from pass-through entities,				
	abandonment losses, and worthless stock losses		530,308		530,308
e	Abandonment losses		000,000		
	Worthless stock losses (attach details)				
	Other gain/loss on disposition of assets other than inventory				
	Capital loss limitation and carryforward used				
	Other income (loss) items with differences (attach schedule)	1,710,800	(4,032,268)		(2,321,468)
	Total income (loss) items. Combine lines 1 through 25	(215,960,734)	(17,290,778)	39,914	(233,211,598)
27	Total expense/deduction items (from Part III, line 38)	(109,192,583)	9,009,599	11,095,257	(89,087,727)
	Other items with no differences	405,378,023			405,378,023
<b>29</b> a	Mixed groups, see instructions. All others, combine				
	lines 26 through 28	80,224,706	(8,281,179)	11,135,171	83,078,698
	PC insurance subgroup reconciliation totals				
	Life insurance subgroup reconciliation totals				
30	<b>Reconciliation totals.</b> Combine lines 29a through 29c <b>Note.</b> Line 30, column (a), must equal the amount on		(8,281,179)	11,135,171	83,078,698
	<b>Note.</b> The 30, column (a), must equal the amount on	ran i ine i i and	i column (a) must ea	uar comilizu nan	e i. iiie /ŏ.

	e of corporation (common parent, if consolidated return)			Employer identif	fication number
	e 'N Seek Foods, Inc.				000002
	k applicable box(es): (1) Consolidated group (2) Parent corp	(3) Consolidated el	liminations (4) Su	bsidiary corp (5) M	ixed 1120/L/PC group
	ck if a sub-consolidated: (6) 1120 group (7) 1120 eliminations				
Name	e of subsidiary (if consolidated return)			Employer identif	fication number
Pa	rt III Reconciliation of Net Income (Loss) per I	Incomo Statomor	at of Includible C	arnerations With	h Tayahla
· u	Reconciliation of Net Income (Loss) per I Income per Return—Expense/Deduction			orporations with	птахаріе
		(a)	(b)	(c)	(d)
	Expense/Deduction Items	Expense per	Temporary	Permanent	Deduction per
		Income Statement	Difference	Difference	Tax Return
1	U.S. current income tax expense	16,001,211		(16,001,211)	
2	U.S. deferred income tax expense	(145,423)		145,423	
3	State and local current income tax expense	5,059,930	666,594		5,726,524
4	State and local deferred income tax expense				
5	Foreign current income tax expense (other than				
	foreign withholding taxes)				
6	Foreign deferred income tax expense				
7	Foreign withholding taxes				
8	Interest expense (attach Form 8916-A)	21,363,522	71,196		21,434,718
9	Stock option expense				
10	Other equity-based compensation	2 / 22 = 22		(, ==, ===)	
11	Meals and entertainment	2,683,589		(1,524,280)	1,159,309
12	Fines and penalties	5,204		(5,204)	
13	Judgments, damages, awards, and similar costs		0		
14	Parachute payments				
15	Compensation with section 162(m) limitation	0.007.444			0.007.444
16	Pension and profit-sharing	2,227,414			2,227,414
17	Other post-retirement benefits				
18 19	Deferred compensation	24	204		
	property	73,362	201	75,407	148,769
20	0 1 1				
21	Charitable contribution limitation/carryforward				
22	Domestic production activities deduction				
23	banking fees				
24	Current year acquisition or reorganization legal and accounting fees				
25	Current year acquisition/reorganization other costs.				
	Amortization/impairment of goodwill				
27	Amortization of acquisition, reorganization, and start-up costs				
28	Other amortization or impairment write-offs	971,988	1,445,968		2,417,956
	Section 198 environmental remediation costs				
30	Depletion				
31	'	1,651,217	5,317		1,656,534
	Bad debt expense	433,028	(54,260)		378,768
	Corporate owned life insurance premiums				
34	Purchase versus lease (for purchasers and/or lessees)				
35	Research and development costs (attach schedule)				
	Section 118 exclusion (attach schedule)				
37	Other expense/deduction items with differences				
	(attach schedule)	58,867,541	(11,144,414)		47,723,127
38	<b>Total expense/deduction items.</b> Combine lines 1 through 37. Enter here and on Part II, line 27,				
	reporting positive amounts as negative and negative				
	amounts as positive	109,192,583	(9,009,599)	(11,095,257)	89,087,727

Name	of corporation (common parent, if consolidated return)			Employer identif	ication number
	'N Seek Foods, Inc.				000002
Check	applicable box(es): (1) Consolidated group (2) Parent corp	(3) Consolidated	l eliminations (4) Sul	bsidiary corp (5) M	ixed 1120/L/PC group
	s if a sub-consolidated: (6) 1120 group (7) 1120 eliminations	;			
Name	of subsidiary (if consolidated return)			Employer identif	ication number
Hide	'N Seek Foods, Inc			11-0	000002
Par	Till Reconciliation of Net Income (Loss) per I	ncome Stateme	ent of Includible C	orporations Wit	h Taxable
	Income per Return (see instructions)				
	Income (Loss) Items	(a) Income (Loss) per	<b>(b)</b> Temporary	<b>(c)</b> Permanent	(d) Income (Loss)
	(Attach schedules for lines 1 through 11)	Income Statement	Difference	Difference	per Tax Return
1	Income (loss) from equity method foreign corporations				
2	Gross foreign dividends not previously taxed				
3	Subpart F, QEF, and similar income inclusions		2,304,041		2,304,041
4	Section 78 gross-up				
5	Gross foreign distributions previously taxed				
6	Income (loss) from equity method U.S. corporations				
7	U.S. dividends not eliminated in tax consolidation				
8	Minority interest for includible corporations				
9	Income (loss) from U.S. partnerships		(59,869)		(59,869)
10	Income (loss) from foreign partnerships				
11	Income (loss) from other pass-through entities				
12	Items relating to reportable transactions (attach				
	details)				
	Interest income (attach Form 8916-A)	1,221,456			1,221,456
	Total accrual to cash adjustment				
15	Hedging transactions				
		( 254, 754, 400	(0.1/4.044		/ 2/5 242 /54
17	Cost of goods sold (attach Form 8916-A)	( 256,751,409	(9,161,241		( 265,912,650
18	Sale versus lease (for sellers and/or lessors)				
19	Section 481(a) adjustments		004		
20 21	Income recognition from long-term contracts				
	Original issue discount and other imputed interest .	<del></del>			
	Income statement gain/loss on sale, exchange,				
200	abandonment, worthlessness, or other disposition of				
	assets other than inventory and pass-through entities	(43,256)		43,256	
b	Gross capital gains from Schedule D, excluding	(10,200)		10/200	
	amounts from pass-through entities		207,765		207,765
c	Gross capital losses from Schedule D, excluding				•
	amounts from pass-through entities, abandonment				
	losses, and worthless stock losses				
d	Net gain/loss reported on Form 4797, line 17,				
	excluding amounts from pass-through entities,				
	abandonment losses, and worthless stock losses		528,161		528,161
	Abandonment losses				
	Worthless stock losses (attach details)				
	Other gain/loss on disposition of assets other than inventory				
	Capital loss limitation and carryforward used				
	Other income (loss) items with differences (attach schedule)	977,052	(3,206,156)		(2,229,104)
	Total income (loss) items. Combine lines 1 through 25	(254,596,157)	(9,387,299)	43,256	(263,940,200)
27	Total expense/deduction items (from Part III, line 38)	(85,001,618)	(1,678,423)	3,046,579	(83,633,462)
	Other items with no differences	380,985,708			380,985,708
∠ya	Mixed groups, see instructions. All others, combine lines 26 through 28	44 207 000	(11.0/5.700)	2 000 025	22 442 042
L		41,387,930	(11,065,722)	3,089,835	33,412,043
	PC insurance subgroup reconciliation totals Life insurance subgroup reconciliation totals				
	Reconciliation totals. Combine lines 29a through 29c	41,387,930	(11,065,722)	3,089,835	33,412,043
50	<b>Note.</b> Line 30, column (a), must equal the amount on				

Name	e of corporation (common parent, if consolidated return)			Employer identif	fication number
Hide	e 'N Seek Foods, Inc.			11-0	000002
Chec	k applicable box(es): (1) Consolidated group (2) Parent corp	(3) Consolidated e	liminations (4) S	ubsidiary corp (5) M	ixed 1120/L/PC group
Chec	k if a sub-consolidated: (6) 1120 group (7) 1120 eliminations	1			
	e of subsidiary (if consolidated return)			Employer identif	fication number
	e 'N Seek Foods, Inc			11-0	000002
Pa	rt III Reconciliation of Net Income (Loss) per I			Corporations Wit	h Taxable
	Income per Return-Expense/Deduction	Items (see instru	ıctions)		
	Expense/Deduction Items	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	(c) Permanent Difference	<b>(d)</b> Deduction per Tax Return
1	U.S. current income tax expense	8,117,700		(8,117,700)	
2	U.S. deferred income tax expense	(73,776)		73,776	
3	State and local current income tax expense	4,351,535	(176,713)	73,770	4,174,822
4	State and local deferred income tax expense	4,551,555	(170,713)		7,177,022
5	Foreign current income tax expense (other than foreign withholding taxes)				
6	Foreign deferred income tax expense				
7	Foreign withholding taxes				
8	Interest expense (attach Form 8916-A)	21,342,118	71,196		21,413,314
9	Stock option expense			6,214,608	6,214,608
10	Other equity-based compensation				
11	Meals and entertainment	2,362,058		(1,257,819)	1,104,239
12	Fines and penalties	5,204		(5,204)	
13	Judgments, damages, awards, and similar costs				
14	Parachute payments				
15	Compensation with section 162(m) limitation				
16	Pension and profit-sharing	2,006,997			2,006,997
17	Other post-retirement benefits				
18	Deferred compensation	24	201		
19	property	71,593	201	45,760	117,353
20	Charitable contribution of intangible property				
21	Charitable contribution limitation/carryforward				
22	Domestic production activities deduction				
	Current year acquisition or reorganization investment banking fees				
	Current year acquisition or reorganization legal and accounting fees				
	Current year acquisition/reorganization other costs.				
	Amortization/impairment of goodwill				
	start-up costs				
28	Other amortization or impairment write-offs	519,407	1,563,199		2,082,606
	Section 198 environmental remediation costs	3.77.07	1,200,177		=,===,==
	Depletion				
31		1,469,944			1,469,944
32	Bad debt expense	334,250	39,799		374,049
	Corporate owned life insurance premiums				
	Purchase versus lease (for purchasers and/or				
	lessees)				
35	Research and development costs (attach schedule)				
	Section 118 exclusion (attach schedule)				
37	Other expense/deduction items with differences				
	(attach schedule)	44,494,588	180,942		44,675,530
38	Total expense/deduction items. Combine lines 1				
	through 37. Enter here and on Part II, line 27,				
	reporting positive amounts as negative and negative				
	amounts as positive	85,001,618	1,678,423	(3,046,579)	83,633,462

Name	of corporation (common parent, if consolidated return)			Employer identi	fication number
Hide	e 'N Seek Foods, Inc.			11-0	000002
Checl	c applicable box(es): (1) Consolidated group (2) Parent corp	(3) Consolidated	l eliminations (4) 🗸 Su	bsidiary corp (5) M	lixed 1120/L/PC group
Chec	k if a sub-consolidated: (6) 🔲 1120 group (7) 🔲 1120 eliminations	;			
Name	of subsidiary (if consolidated return)			Employer identi	fication number
The	Greek Playhouse			11-0	000012
Pai	rt II Reconciliation of Net Income (Loss) per I	ncome Statem	ent of Includible C	Corporations Wit	h Taxable
	Income per Return (see instructions)				
	Income (Loss) Items	(a) Income (Loss) per	<b>(b)</b> Temporary	(c) Permanent	<b>(d)</b> Income (Loss)
	(Attach schedules for lines 1 through 11)	Income Statement	Difference	Difference	per Tax Return
1	Income (loss) from equity method foreign corporations				
2	Gross foreign dividends not previously taxed				
3	Subpart F, QEF, and similar income inclusions				
4	Section 78 gross-up				
5	Gross foreign distributions previously taxed				
6	Income (loss) from equity method U.S. corporations				
7	U.S. dividends not eliminated in tax consolidation				
8	Minority interest for includible corporations				
9	Income (loss) from U.S. partnerships		220,747		220,747
10	Income (loss) from foreign partnerships				
11	Income (loss) from other pass-through entities				
12	Items relating to reportable transactions (attach				
	details)				
13	Interest income (attach Form 8916-A)	(664,423)	664,423		
14	Total accrual to cash adjustment				
15	Hedging transactions	-			
16	Mark-to-market income (loss)				
17	Cost of goods sold (attach Form 8916-A)	( 315,431)		_	( 315,431
18	Sale versus lease (for sellers and/or lessors)				
19	Section 481(a) adjustments		004	4	
20	Unearned/deferred revenue		-/117	_	
21	3		401	_	
	Original issue discount and other imputed interest .				
238	Income statement gain/loss on sale, exchange,				
	abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities			(5 <del></del> .	
L	Gross capital gains from Schedule D, excluding	2,147		(2,147)	
I.	amounts from pass-through entities				
C	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment				
	losses, and worthless stock losses				
_	Net gain/loss reported on Form 4797, line 17,				
	excluding amounts from pass-through entities,				
	abandonment losses, and worthless stock losses		2,147		2,147
e	Abandonment losses		2,147		2,147
	Worthless stock losses (attach details)				
	Other gain/loss on disposition of assets other than inventory				
24					
25	Other income (loss) items with differences (attach schedule)	7,844	(7,844)		
26	<b>Total income (loss) items.</b> Combine lines 1 through 25	(969,863)	879,473	(2,147)	(92,537)
27	Total expense/deduction items (from Part III, line 38)	3,272,141	(3,907,654)	554,210	(81,303)
28	Other items with no differences	346,071	,		346,071
	Mixed groups, see instructions. All others, combine	·			•
	lines 26 through 28	2,648,349	(3,028,181)	552,063	172,231
k	PC insurance subgroup reconciliation totals				
	Life insurance subgroup reconciliation totals				
	Reconciliation totals. Combine lines 29a through 29c	2,648,349	(3,028,181)	552,063	172,231
	Note. Line 30, column (a), must equal the amount on	Part I, line 11, and	l column (d) must eq	ual Form 1120, pag	e 1, line 28.

	e of corporation (common parent, if consolidated return)			Employer identi	fication number
	e 'N Seek Foods, Inc.				000002
	k applicable box(es): (1) Consolidated group (2) Parent corp	(3) Consolidated e	liminations (4) 🗸 S	ubsidiary corp (5) M	ixed 1120/L/PC group
	k if a sub-consolidated: (6) 1120 group (7) 1120 eliminations			- · · · · ·	
	e of subsidiary (if consolidated return)			Employer identif	
	Greek Playhouse				000012
Pa	Reconciliation of Net Income (Loss) per I Income per Return – Expense/Deduction			Corporations Wit	h Taxable
	· · · · · · · · · · · · · · · · · · ·	,	,	()	4.0
	Expense/Deduction Items	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	<b>(d)</b> Deduction per Tax Return
1	U.S. current income tax expense	502,343		(502,343)	
2	U.S. deferred income tax expense	(4,565)		4,565	
3	State and local current income tax expense	,		·	
4	State and local deferred income tax expense				
5	Foreign current income tax expense (other than foreign withholding taxes)				
6	Foreign deferred income tax expense				
7	Foreign withholding taxes				
8	Interest expense (attach Form 8916-A)	2,142			2,142
9	Stock option expense	·		6,214,608	6,214,608
10	Other equity-based compensation				
11	Meals and entertainment	74,715		(72,246)	2,469
12	Fines and penalties				
13	Judgments, damages, awards, and similar costs				
14	Parachute payments				
15	Compensation with section 162(m) limitation				
16	Pension and profit-sharing				
17	Other post-retirement benefits				
18	Deferred compensation				
19	Charitable contribution of cash and tangible property	(212)	201	15,814	15,602
20	9 1 1				
21	Charitable contribution limitation/carryforward				
22	Domestic production activities deduction				
	Current year acquisition or reorganization investment banking fees				
	Current year acquisition or reorganization legal and accounting fees				
	Current year acquisition/reorganization other costs .				
	Amortization/impairment of goodwill				
	Amortization of acquisition, reorganization, and start-up costs				
	Other amortization or impairment write-offs	(8,288)	8,288		
	Section 198 environmental remediation costs				
	Depletion				
31	'	2,286	5,317		7,603
	Bad debt expense				
	Corporate owned life insurance premiums				
34	Purchase versus lease (for purchasers and/or				
<b>~</b> =	lessees)				
	Research and development costs (attach schedule)				
	Section 118 exclusion (attach schedule)				
31	Other expense/deduction items with differences (attach schedule)	(2.040.5(0)	2 004 040		E0 407
20		(3,840,562)	3,894,049		53,487
30	<b>Total expense/deduction items.</b> Combine lines 1 through 37. Enter here and on Part II, line 27,				
	reporting positive amounts as negative and negative				
	amounts as positive	(3,272,141)	3,907,654	(554,210)	81,303
		(3,212,141)	3,707,034	(554,210)	01,303

Name	of corporation (common parent, if consolidated return)			Employer identif	fication number
Hide	e 'N Seek Foods, Inc.			11-0	000002
Check	c applicable box(es): (1) Consolidated group (2) Parent corp	(3) Consolidated	d eliminations (4) V Sub	sidiary corp (5) M	ixed 1120/L/PC group
Chec	k if a sub-consolidated: (6) 1120 group (7) 1120 eliminations	 s	_	_	
Name	of subsidiary (if consolidated return)			Employer identif	fication number
Acm	ne Food Corp.			11-0	000013
Pai	Reconciliation of Net Income (Loss) per	Income Statem	ent of Includible Co	orporations Wit	h Taxable
	Income per Return (see instructions)		<b>a</b> )	()	( 0
	Income (Loss) Items (Attach schedules for lines 1 through 11)	(a) Income (Loss) per Income Statement	<b>(b)</b> Temporary Difference	(c) Permanent Difference	<b>(d)</b> Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations	moonie etatemen	2e.	2	por raxriotani
2	Gross foreign dividends not previously taxed				
3	Subpart F, QEF, and similar income inclusions				
4	Section 78 gross-up				
5	Gross foreign distributions previously taxed				
6	Income (loss) from equity method U.S. corporations				
7	U.S. dividends not eliminated in tax consolidation				
8	Minority interest for includible corporations				
9	Income (loss) from U.S. partnerships	59,338,000	(8,939,440)		50,398,560
10	Income (loss) from foreign partnerships				
11	Income (loss) from other pass-through entities				
12	Items relating to reportable transactions (attach				
	details)				
13	Interest income (attach Form 8916-A)	475,203	1,252,122		1,727,325
14	Total accrual to cash adjustment				
15	Hedging transactions				
16	Mark-to-market income (loss)				
17	Cost of goods sold (attach Form 8916-A)	( 20,935,010	(277,366)	_	( 21,212,382
18	Sale versus lease (for sellers and/or lessors)				
19	Section 481(a) adjustments		004	4	
20	Unearned/deferred revenue	K	-/1171		
21	Income recognition from long-term contracts	9 1 ,	<del>401</del>		
	Original issue discount and other imputed interest.				
238	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of				
	assets other than inventory and pass-through entities	1,195		(1,195)	
Ł	Gross capital gains from Schedule D, excluding	1,173		(1,170)	
	amounts from pass-through entities				
C	Gross capital losses from Schedule D, excluding				
	amounts from pass-through entities, abandonment				
	losses, and worthless stock losses				
C	Net gain/loss reported on Form 4797, line 17,				
	excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
-	Abandonment losses				
	Worthless stock losses (attach details)				
	Other gain/loss on disposition of assets other than inventory				
24	Capital loss limitation and carryforward used				
25	Other income (loss) items with differences (attach schedule)	725,904	(818,268)		(92,364)
26	<b>Total income (loss) items.</b> Combine lines 1 through 25	39,605,286	(8,782,952)	(1,195)	30,821,139
27	Total expense/deduction items (from Part III, line 38)	(27,463,106)	14,595,676	7,494,468	(5,372,962)
28	Other items with no differences	24,046,247			24,046,247
<b>29</b> a	Mixed groups, see instructions. All others, combine				
	lines 26 through 28	36,188,427	5,812,724	7,493,273	49,494,424
	PC insurance subgroup reconciliation totals				
c	Life insurance subgroup reconciliation totals				
30	Reconciliation totals. Combine lines 29a through 29c		5,812,724	7,493,273	49,494,424
	<b>Note.</b> Line 30, column (a), must equal the amount on	Part I line 11 and	t column (d) must eau:	al Form 1120 pag	e 1 line 28

Employer identification number

Schedule M-3 (Form 1120) 2011 Page **3** 

Name of corporation (common parent, if consolidated return)

Hide	e 'N Seek Foods, Inc.			11-0	0000002
Check	applicable box(es): (1) Consolidated group (2) Parent corp	(3) Consolidated e	liminations (4) 🗸 St	ubsidiary corp (5) N	lixed 1120/L/PC group
Chec	k if a sub-consolidated: (6) 1120 group (7) 1120 eliminations				
Name	of subsidiary (if consolidated return)			Employer identi	fication number
	e Food Corp.			11-0	0000013
Pai	Reconciliation of Net Income (Loss) per I Income per Return – Expense/Deduction			Corporations Wit	h Taxable
	Expense/Deduction Items	<b>(a)</b> Expense per Income Statement	<b>(b)</b> Temporary Difference	(c) Permanent Difference	<b>(d)</b> Deduction per Tax Return
1 2 3 4 5	U.S. current income tax expense	7,381,168 (67,082) 708,395	843,307	(7,381,168) 67,082	1,551,702
6 7 8 9 10	Foreign deferred income tax expense	19,262			19,262
11 12 13	Meals and entertainment Fines and penalties Judgments, damages, awards, and similar costs	246,816		(194,215)	52,601
14 15 16 17 18	Parachute payments	220,417	SC		220,417
19 20 21 22	Charitable contribution of cash and tangible property	1,981	201	13,833	15,814
24	banking fees				
26	Current year acquisition/reorganization other costs .  Amortization/impairment of goodwill  Amortization of acquisition, reorganization, and start-up costs				
29	Other amortization or impairment write-offs Section 198 environmental remediation costs Depletion	460,869	(125,519)		335,350
33		178,987 98,778	(94,059)		178,987 4,719
36	Research and development costs (attach schedule) Section 118 exclusion (attach schedule) Other expense/deduction items with differences (attach schedule)	18,213,515	(15,219,405)		2,994,110
38	<b>Total expense/deduction items.</b> Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	27,463,106	(14,595,676)	(7,494,468)	5,372,962

### SCHEDULE N (Form 1120)

### Foreign Operations of U.S. Corporations

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

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

2010

Name Employer identification number (EIN)
Hide 'N Seek Foods, Inc. 11-0000002

### Foreign Operations Information

		Yes	No
1a	During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an		
	entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?		~
	If "Yes," you are generally required to attach Form 8858, Information Return of U.S. Persons With Respect to		
	Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		
b	Enter the number of Forms 8858 attached to the tax return		
2	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign		
	Partnerships, attached to the corporation's income tax return		
3	Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a		
	10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign		
	partnership under Regulations section 301.7701-2 or 301.7701-3)?		~
	If "Yes," see instructions for required attachment.		
4a	Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.)	~	
	If "Yes," attach Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for		
	each CFC.		
b	Enter the number of Forms 5471 attached to the tax return		
	1 1 00 0040		
5	During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a		
	foreign trust?		~
	If "Yes," the corporation may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts		
	and Receipt of Certain Foreign Gifts.		
6a	At any time during the 2010 calendar year, did the corporation have an interest in or a signature or other authority		
	over a financial account (such as a bank account, securities account, or other financial account) in a foreign		
	country?		~
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and		
	Financial Accounts.		
b	If "Yes," enter the name of the foreign country ▶		
7-	le the corneration claiming the extraterritorial income evel-size?		.,
7a	Is the corporation claiming the extraterritorial income exclusion?		~
	If "Yes," attach a separate <b>Form 8873</b> , Extraterritorial Income Exclusion, for <b>each</b> transaction or group of transactions.		
<b>L</b>	Enter the number of Forms 8873 attached to the tax return		
b			
С	Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of <b>all</b> Forms 8873 attached to the tax return		
	uisallowed deductions)) of <b>all</b> Forms 6673 attached to the tax return		

### Instructions

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

### **Who Must File**

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

#### Question 1a

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

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

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

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

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

# SCHEDULE UTP (Form 1120)

### **Uncertain Tax Position Statement**

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

Name of entity as shown on page 1 of tax return

► File with Form 1120, 1120-F, 1120-L, or 1120-PC.

► See separate instructions.

2011

**EIN** of entity

Hide 'N	Seek Food	s, Inc.						11-0000002	2
						20) is page1of			
Part I	Enter Chec	, in Part III, k this box i	a descripti	on for ea ration wa	ch uncer s unable	tain tax position (UTP	).	to complete columns (	
(a) UTP No.	<b>Prir</b> (e.g.	(b) mary IRC Sec , "61", "108",	tion etc.)	(check if P	ermanent,	(d) Pass-Through Entity EIN	(e) Major Tax Position	(f) Ranking of Tax Position	(g) TBD
1	262			~	Т	-		G2	
2	291(a)			7	Т	-	~	G1	
				Р	Т	-			
				Р	Т	-			
				Р	Т	-			
				E	T	$=T \Delta$	SEO	F	
				Р	Т	-			
				P	T	26	7011		
				Р	Т	-			
				Р	Т	-			
				Р	Т	-			
				Р	Т	-			
				Р	Т	-			
				Р	Т	-			
				Р	Т	-			
				Р	Т	-			
				Р	Т	-			
				Р	Т	-			
				Р	Т	-			
				Р	Т	-			
				Р	Т	-			

Schedule UTP (Form 1120) 2011 Page 2 Name of entity as shown on page 1 of tax return **EIN** of entity Part II pages. This Part II, Schedule UTP (Form 1120) is page of Part II **Uncertain Tax Positions for Prior Tax Years.** See instructions for how to complete columns (a) through (g). Enter, in Part III, a description for each uncertain tax position (UTP). (c) (a) UTP (b)
Primary IRC Section
(e.g., "61", "108", etc.) (d) Pass-Through Entity EIN (f) Ranking of Tax Position (h) Year of Tax Position (e) Major Tax Position Timing Codes (g) TBD (check if Permanent, No. Temporary, or both) Р Т Р Т Р Т Р Т Р  $\top$ Р Т Р Т Т Р Т Р

Schedule UTP (Form 1120) 2011

Т

Schedule UTP (Form 1120) 2011 Page 3 Name of entity as shown on page 1 of tax return **EIN** of entity 11-0000002 Hide 'N Seek, Inc. of Part III pages. This Part III, Schedule UTP (Form 1120) is page Part III Concise Descriptions of UTPs. Indicate the corresponding UTP number from Parts I and II, column (a). Use as many Part III pages as necessary (see instructions). UTP **Concise Description of Uncertain Tax Position** No. A general reserve has been established for the potential disallowance of a portion of the cost of meals and flights that may be 1 deemed personal. Subsidiaries of the taxpayer are partners in partnerships that claim percentage depletion. At issue is whether IRS Sec. 291(a) applies to these subsidiaries' distributive share of partnership income and loss attributable to percentage depletion.

Form **851** 

**Affiliations Schedule** 

▶ File with each consolidated income tax return.

For tax year ending

December 31

2011

OMB No. 1545-0025

Department of the Treasury
Internal Revenue Service

Name of common parent corporation

ix year ending December

\_\_\_\_

Employer identification number 11-0000002

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

32 Any Street

City or town, state, and ZIP code

Hide 'N Seek Foods, Inc.

Anytown, TX 77287

Paı	t I Overpayment Credits, Estimated Tax Paymen	ts, and Tax Deposit	<u> </u>	
orp. No.	Name and address of corporation	Employer identification number	Portion of overpayment credits and estimated tax payments	Portion of tax deposited with Form 7004
1	Common parent corporation		10,000,000	
2	Subsidiary corporations: The Greek Playhouse, 60 Any Street, Anytown, TX 78621	11-0000012	5,132,650	
3	Acme Food Corp, 61 Any Street, Anytown, TX 78621	11-0000013	5,100,000	
4				
5				
6				
7	BBAET	- 40		
8	UKAFI	AS	UF	
9				
10	February	23	2011	
	Totals (Must equal amounts shown on the consolidated tax	return	20,232,650	

Totals (Must equal amounts shown on the consolidated tax return.)

Par	Principal Business Activity, Voting Stock Info	rmation, l	Etc. (see	e instruc	tions)			
		DDA	Did the s	ubsidiary	Stoc	k holdings at	beginning of	year
Corp. No.	Principal business activity (PBA)	PBA Code No.		nondividend utions?	of	Percent of voting power	Percent of value	Owned by corporation
			Yes	No	shares			no.
	Common parent corporation	211000						
1	Food Manufacturing	311900						
	Subsidiary corporations:							
2	Performing Arts Company	711100		<b>/</b>	100	100 %	100 %	
3	Crop Production	111900		~	100	100 %		
4						%	%	
5						%	%	
6						%	%	
7						%	%	
8						%	%	
9						%	%	
10						%	%	

Form 851 (Rev. 12-2010) Page **2** 

Par	t III Changes in Stock Holdings During the Ta	ax Year						
Corp.	Name of corporation	Share- holder of	Date of	(a) Changes		(b) Shares held after changes described in column (a)		
No.	wante of corporation	Corpora- tion No.	transaction	Number of shares acquired	Number of shares disposed of	Percent of voting power	Percent of value	
2	The Greek Playhouse	1	11/15/11	1,000		100 %	100 %	
						%	%	
						%	%	
						%	%	
						%	%	
						%	%	
						%	%	
						%	%	
(d) (e)	Did any share of subsidiary stock become worthless the provisions of Regulations section 1.1502-80(c)) dulif the equitable owners of any capital stock shown ab	uring the ta	xable yea	r? See instru	ictions	\ \	fes	
(f)	If additional stock was issued, or if any stock was reti	red during	the year	list the dates	and amoun	te of these tran	eactions	
	in additional stock was issued, of it any stock was reti	Ted during	The year,	iist the date.		ts of these train		

Form **851** (Rev. 12-2010)

Form 851 (Rev. 12-2010) Page **3** 

Par	t IV Additional Stock Information (see instructions)			
	During the tax year, did the corporation have more than one class of "Yes," enter the name of the corporation and list and describe		g?	☐ Yes 🗹 No
Corp. No.	Name of corporation		Class of stock	
	During the tax year, was there any member of the consolidated disaffiliation?		d within 60 months o	of ☐ Yes ☑ No
Corp. No.	Name of corporation		Explanation	
	DRAFT	AS	OF	
	During the tax year, was there any arrangement in existence be members of the affiliated group could acquire any stock, or stock, in the corporation, other than a de minimis amount, from affiliated group?	acquire any voting point the corporation or	ower without acquirin another member of th	g e □ Yes ☑ No
Corp. No.	Name of corporation	(a) Percent of value	(b) Percent of outstanding voting stock	(c) Percent of voting power
		%	%	%
		%	%	%
		%	%	%
Corp.	(d) Provide a description of any arrangement.	%	%	%
INO.				

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

Internal Revenue Service

Hide 'N Seek Foods, Inc.

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

► Attach to the consolidated income tax return.

For the calendar year 20 11, or other tax year beginning	, 20	and ending	, 20
Name The Greek Playhouse			Employer identification number 11   0000012
Number, street, and room or suite no.  60 Any Street			
City or town, state, and ZIP code  Anytown, TX 78621			
Name of parent corporation			Employer identification number

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

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

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

11:0000002

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

Signature of subsidiary officer Date

Assistant Treasurer
Title

Cat. No. 17228S

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

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

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

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

B

**Cost of Goods Sold** 

(December 2011)

Department of the Treasury Internal Revenue Service

► Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.

OMB No. 1545-XXXX

			Employer identification number
Hide	N Seek Foods, Inc Consolidated		11-0000002
1	Inventory at beginning of year	1	96,446,105
2	Purchases	2	240,726,374
3	Cost of labor	3	63,913,239
4	Additional section 263A costs (attach schedule)	4	-122,798
5	Other costs (attach schedule)	5	17,714,999
6	<b>Total.</b> Add lines 1 through 5	6	418,677,919
7	Inventory at end of year	7	131,237,456
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	287,440,463
9a	Check all methods used for valuing closing inventory:  (i) Cost		
	(ii) Lower of cost or market		
b			
b	(ii) ☐ Lower of cost or market (iii) ☐ Other (Specify method used and attach explanation.) ▶		▶ ∐
	(ii) ☐ Lower of cost or market (iii) ☐ Other (Specify method used and attach explanation.) ► Check if there was a writedown of subnormal goods		▶ ∐
С	<ul> <li>(ii) □ Lower of cost or market</li> <li>(iii) □ Other (Specify method used and attach explanation.) ►</li> <li>Check if there was a writedown of subnormal goods</li></ul>	 0) . <b>9d</b>	

Form **1125-A** (12-2011)

March 7, 2011

**Cost of Goods Sold** 

(December 2011)

Department of the Treasury Internal Revenue Service

► Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.

OMB No. 1545-XXXX

de 'N Seek Foods, Inc.           1 Inventory at beginning of year         1           2 Purchases         2           3 Cost of labor         3           4 Additional section 263A costs (attach schedule)         4           5 Other costs (attach schedule)         5           6 Total. Add lines 1 through 5         6           7 Inventory at end of year         7           8 Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)         8	231,620,008 59,613,767 -20,000 6,164,072 388,446,431
2       Purchases	231,620,008 59,613,767 -20,000 6,164,072 388,446,431
3       Cost of labor       3         4       Additional section 263A costs (attach schedule)       4         5       Other costs (attach schedule)       5         6       Total. Add lines 1 through 5       6         7       Inventory at end of year       7         8       Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the	59,613,767 -20,000 6,164,072 388,446,431
Additional section 263A costs (attach schedule)	-20,000 6,164,072 388,446,431
Other costs (attach schedule)	6,164,072 388,446,431
Total. Add lines 1 through 5	388,446,431
7 Inventory at end of year	
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the	122,533,781
appropriate line of your tax return (see instructions)	265,912,650
9a Check all methods used for valuing closing inventory:  (i) ✓ Cost  (ii) ☐ Lower of cost or market  (iii) ☐ Other (Specify method used and attach explanation.) ▶	
<b>b</b> Check if there was a writedown of subnormal goods	
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	
d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	ı
e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation?	🗹 Yes 🗌 No
<b>f</b> Was there any change in determining quantities, cost, or valuations between opening and closing inventory attach explanation	. — —

DNALL AS OL

March 7, 2011

orm 1125-A

**Cost of Goods Sold** 

(December 2011)

Department of the Treasury Internal Revenue Service

► Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.

OMB No. 1545-XXXX

Name		Employer identification number
The G	reek Playhouse	11-0000012
1	Inventory at beginning of year	0
2	Purchases	159,895
3	Cost of labor	
4	Additional section 263A costs (attach schedule)	
5	Other costs (attach schedule)	216,041
6	<b>Total.</b> Add lines 1 through 5	375,936
7	Inventory at end of year	60,505
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	315,431
	<ul> <li>(i) ✓ Cost</li> <li>(ii) ☐ Lower of cost or market</li> <li>(iii) ☐ Other (Specify method used and attach explanation.) ►</li> </ul>	
b	Check if there was a writedown of subnormal goods	
С	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) .	▶ □
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	
е	If property is produced or acquired for resale, do the rules of section 263A apply to the corporation?	🗹 Yes 🗌 No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? attach explanation	· — —
For Pa	perwork Reduction Act Notice, see separate instructions.  Cat. No. 55988R	Form <b>1125-A</b> (12-2011)

March 7, 2011

Form 1125-A

**Cost of Goods Sold** 

(December 2011)

Department of the Treasury Internal Revenue Service

► Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.

OMB No. 1545-XXXX

Name			Employer identification number
Acme	Food Corp.		11-0000013
1	Inventory at beginning of year	1	5,377,521
2	Purchases	2	8,946,471
3	Cost of labor	3	4,299,472
4	Additional section 263A costs (attach schedule)	4	-102,798
5	Other costs (attach schedule)	5	11,334,886
6	<b>Total.</b> Add lines 1 through 5	6	29,855,552
7	Inventory at end of year	7	8,643,170
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	21,212,382
9a	Check all methods used for valuing closing inventory:  (i) ✓ Cost  (ii) ☐ Lower of cost or market  (iii) ☐ Other (Specify method used and attach explanation.) ▶		
b	Check if there was a writedown of subnormal goods		
С	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)		▶ 🗆
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d	
е	If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? .		🗹 Yes 🗌 No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventor attach explanation	•	
	DDAET ACOE		5 1105 A ((2.004))

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 55988R

Form **1125-A** (12-2011)

March 7, 2011

Form **1125-E** (December 2011)

Hide 'N Seek Foods, Inc.

### **Compensation of Officers**

➤ Attach to Form 1120, 1120-C, 1120-F, 1120-RIC.
 ➤ See separate instructions.

OMB No. 1545-XXXX

Department of the Treasury Internal Revenue Service

Employer identification number

Note. Complete Schedule E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to	Percent of s		(f) Amount of compensation
.,		business	(d) Common	(e) Preferred	compensation
Doug Doe	999-06-0016	100 %	10 %	%	1,294,635
Jane Doe	999-06-0017	100 %		%	1,009,528
Fom Doe	999-06-0018	100 %	10 %	%	1,259,128
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
	RAFT	%	<b>)</b> F %	%	
		%	%	%	
	June 1.	20 %	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%		%	
2 Total compensation of officers		%		<b>2</b>	3,563,29
3 Compensation of officers claimed o	on Form 1125-A or elsewhere o	on return		3	-111
4 Subtract line 3 from line 2. Enter	the result here and on Form	n 1120, page		or the	
appropriate line of your tax return.	parate instructions.				<b>3,563,29</b> 1 Form <b>1125-E</b> (12-201

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 55989C

Form **1125-E** (12-2011)

Form **4562** 

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

OMB No. 1545-0172

Department of the Treasury Attachment ► See separate instructions. ► Attach to your tax return. Sequence No. 179 Internal Revenue Service (99) Name(s) shown on return Business or activity to which this form relates Identifying number Hide 'N Seek Foods, Inc. - Consolidated **Food Manufacturing** 11-0000002 **Election To Expense Certain Property Under Section 179** Part I Note: If you have any listed property, complete Part V before you complete Part I. 1 1 Total cost of section 179 property placed in service (see instructions) . . . . . . 2 Threshold cost of section 179 property before reduction in limitation (see instructions) . 3 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . . . . . . . 4 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . . . . . . . . . . . . . . . . 5 (a) Description of property 6 (b) Cost (business use only) (c) Elected cost 7 Listed property. Enter the amount from line 29 . . . . . . . . . . . 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8 9 Tentative deduction. Enter the **smaller** of line 5 or line 8 . . . . . . . . . . 9 **10** Carryover of disallowed deduction from line 13 of your 2010 Form 4562 . . . . . . . 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 12 13 Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 Note: Do not use Part II or Part III below for listed property. Instead, use Part V. Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.) 14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) . . . . 14 11,051,564 **15** Property subject to section 168(f)(1) election 15 16 Other depreciation (including ACRS) 16 Part III MACRS Depreciation (Do not include listed property.) (See instructions.) Section A 17 MACRS deductions for assets placed in service in tax years beginning before 2011 . 17 4.538.703 18 If you are electing to group any assets placed in service during the tax year into one or more general Section B-Assets Placed in Service During 2011 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (d) Recovery (a) Classification of property placed in (business/investment use (e) Convention (f) Method (g) Depreciation deduction period service only-see instructions) 3-year property 5-year property 19,997,007 5 HY 200DB 4.002.999 7-year property d 10-year property e 15-year property **f** 20-year property g 25-year property 25 yrs. S/L h Residential rental 27.5 yrs. MM 9/1 property 27.5 yrs. MM S/L i Nonresidential real 39 yrs. ММ S/L property MM S/L Section C-Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System 20a Class life S/L **b** 12-year 12 yrs. **c** 40-year 40 yrs. MM S/L Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 21 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions 22 19,593,266

portion of the basis attributable to section 263A costs

23 For assets shown above and placed in service during the current year, enter the

89,913

Form 4562 (2011) Page **2** 

Pai	enter	d Propert tainment, r	ecreation	on, or amu	iseme	nt.)										•	
		For any ve olumns (a) t											ease e	xpense	e, comp	olete <b>on</b>	<b>ly</b> 24a,
		A-Deprecia											or pas	senger	autom	obiles.)	
<b>24</b> a	Do you have e	vidence to sup	pport the b	ousiness/inves	stment ι	ıse claime		Yes	No	24b	If "Yes	s," is t	he evide	ence wr	itten?	Yes	☐ No
	(a) e of property (list rehicles first)	(b) Date placed in service	(c) Business investment percentag	use Cost or o	<b>d)</b> other bas		(e) for depreness/investuse only	stment	(f) Recove period	,	(g) Method Conventi			(h) reciation duction	Ele	(i) cted sect cost	ion 179
25	Special dep										-	25					
26	Property us	ed more tha	an 50% i	n a qualifie	d busir	ness use	e:	•									
	· · ·			%													
				%													
				%													
27	Property us	ed 50% or I	ess in a	qualified bu	usiness	s use:											
				%						5/							
				%						5/							
				%						5/							
	Add amoun			_					-	-		28					
_29	Add amoun	ts in column	n (ı), line												29		
	Section B—Information on Use of Vehicles  Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.																
30	Total busines					(a) nicle 1	Veh	b) icle 2		(c) hicle 3		(d) Vehic			e) cle 5	(1 Vehi	
31 32	Total commuti Total other driven	personal (no	-	•									_				
	Total miles of 30 through 3	2	V.		V	. 1	K		2	40			1				
34	Was the veh during off-du		le for pe	rsonal use	Yes	No	Yes	No	Yes	No	Y	es	No	Yes	No	Yes	No
35	Was the veh than 5% own		-	-													
36	Is another ve	hicle availab	le for per	sonal use?													
	ver these que than 5% ov	estions to d	etermine		t an ex	ception					-		-	-		who <b>ar</b>	e not
	Do you mai	ntain a writ	ten polic		t that	prohibit			use of	vehic	les, in	cludi	ng con	nmutin	g, by	Yes	No
38	Do you mai employees?	, intain a writ	tten polic	cy statemer	nt that	prohibit	s perso	nal us				•			-		
39	Do you trea					-											
40	Do you prouse of the v	vide more t	han five	vehicles to	your	employe	es, obt	tain inf		on from	m you				t the		
41	Do you mee			_	•						•			.) .			
Pa		rtization		*			,										
		(a) on of costs		(b) Date amortization	ation	Amoi	<b>(c)</b> rtizable aı	mount	(	(d) Code se			(e) Amortiza period o percenta	or	Amortiza	<b>(f)</b> tion for th	is year
	Amortization	of costs that	at begins			ax year (											
Misc	Intangibles			01/01/20	11		1	2,089,7	80	197	7		60 mo	nths		2,4	17,956

2,417,956

43

44

43 Amortization of costs that began before your 2011 tax year . .

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

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

► Attach to your tax return.

OMB No. 1545-0172

Department of the Treasury Internal Revenue Service (99)

► See separate instructions.

Attachment Sequence No. **179** 

	s) snown on return													
Hide	'N Seek Foods, Inc.			Manufacturing				11-0000002						
Par			rtain Property Ur											
	Note: If you	have any liste	ed property, comp	lete Part V be	efore you co	mplete Part I.								
1	Maximum amount (	see instructions	s)				1							
2	Total cost of section	n 179 property	placed in service (s	ee instructions	)		2							
3	Threshold cost of s	ection 179 prop	perty before reduction	on in limitation		ions)	3							
			-		•		4							
						er -0 If married filing								
	separately, see inst						5							
6	(a) De	escription of proper	ty	(b) Cost (busi	ness use only)	(c) Elected cost	-							
							$\overline{}$							
7	Listed property Ent	ter the amount	from line 29		7		-							
			property. Add amour			<del>1</del> 7	8							
			<b>aller</b> of line 5 or line				9							
							10							
		11												
	•		dd lines 9 and 10, b				12							
	13 Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 ▶ 13 ote: Do not use Part II or Part III below for listed property. Instead, use Part V.													
							(See ir	nstructions.)						
	Special depreciation during the tax year			ty (other than	listed prope	erty) placed in service								
	14	10,163,988												
<b>15</b> Property subject to section 168(f)(1) election														
16	16 Other depreciation (including ACRS)													
Par	Part III MACRS Depreciation (Do not include listed property.) (See instructions.)													
				Section A										
17	MACRS deductions	17 MACRS deductions for assets placed in service in tax years beginning before 2011												
18	18 If you are electing to group any assets placed in service during the tax year into one or more general													
	If you are electing asset accounts, che	to group any a		vice during the	e tax year int	o one or more general		217007022						
	asset accounts, che	to group any a eck here	ssets placed in ser	vice during the	e tax year int	o one or more general								
	asset accounts, che Section B	to group any a eck here	ssets placed in ser ed in Service Durir (c) Basis for depreciation	vice during the	e tax year int	o one or more general ▶ □ e General Depreciation	Syste	em						
	asset accounts, che	to group any a eck here	ssets placed in series	vice during the	e tax year int	o one or more general ▶ □ e General Depreciation	Syste							
	asset accounts, che Section B	to group any a eck here	ssets placed in ser ed in Service Durir (c) Basis for depreciation	vice during the	e tax year int	o one or more general ▶ □ e General Depreciation	Syste	em						
(a) C	Section B Classification of property 3-year property	to group any a eck here	ssets placed in seried in Service Durin (c) Basis for depreciation (business/investment use only—see instructions)	vice during the	e tax year int	o one or more general	Syste	em epreciation deduction						
(a) (iii)	Section B Section B Classification of property 3-year property 5-year property	to group any a eck here	ssets placed in series	vice during the ng 2011 Tax Y  (d) Recovery period	e tax year int	o one or more general ▶ □ e General Depreciation	Syste	em						
(a) C 19a b	Section B Section B Section B Sassification of property 3-year property 5-year property 7-year property	to group any a eck here	ssets placed in seried in Service Durin (c) Basis for depreciation (business/investment use only—see instructions)	vice during the ng 2011 Tax Y  (d) Recovery period	e tax year int	o one or more general	Syste	em epreciation deduction						
(a) C 19a b c	Section B Sectio	to group any a eck here	ssets placed in seried in Service Durin (c) Basis for depreciation (business/investment use only—see instructions)	vice during the ng 2011 Tax Y  (d) Recovery period	e tax year int	o one or more general	Syste	em epreciation deduction						
(a) C 19a b c d	Section B Sectio	to group any a eck here	ssets placed in seried in Service Durin (c) Basis for depreciation (business/investment use only—see instructions)	vice during the ng 2011 Tax Y  (d) Recovery period	e tax year int	o one or more general	Syste	em epreciation deduction						
(a) C 19a b c d e	Section B Sectio	to group any a eck here	ssets placed in seried in Service Durin (c) Basis for depreciation (business/investment use only—see instructions)	vice during the	e tax year int	o one or more general	Syste	em epreciation deduction						
(a) C 19a b c d e f	Section B Sectio	to group any a eck here	ssets placed in seried in Service Durin (c) Basis for depreciation (business/investment use only—see instructions)	vice during the	e tax year int	o one or more general	Syste	em epreciation deduction						
(a) C 19a b c d e f	Section B Sectio	to group any a eck here	ssets placed in seried in Service Durin (c) Basis for depreciation (business/investment use only—see instructions)	vice during the	e tax year int ear Using th  (e) Convention  HY	o one or more general  o one or more general  e General Depreciation  (f) Method  200DB  S/L  S/L	Syste	em epreciation deduction						
(a) C 19a b c d e f g	Section B Sectio	to group any a eck here  B—Assets Plac  (b) Month and year placed in service	ssets placed in seried in Service Durin (c) Basis for depreciation (business/investment use only—see instructions)	vice during the	e tax year int ear Using th  (e) Convention  HY  MM  MM	o one or more general  o one or more general  e General Depreciation  (f) Method  200DB  S/L  S/L  S/L  S/L	Syste	em epreciation deduction						
(a) C 19a b c d e f g	Section B Sectio	to group any a eck here  B—Assets Plac  (b) Month and year placed in service	ssets placed in seried in Service Durin (c) Basis for depreciation (business/investment use only—see instructions)	vice during the	e tax year int ear Using th  (e) Convention  HY  MM  MM  MM	o one or more general  o one or more general  e General Depreciation  (f) Method  200DB  S/L  S/L  S/L  S/L  S/L	Syste	em epreciation deduction						
(a) C 19a b c d e f g	Section B Sectio	to group any a eck here  B—Assets Plac  (b) Month and year placed in service	ssets placed in seried in Service During (c) Basis for depreciation (business/investment use only—see instructions)  19,986,212	vice during the	e tax year int ear Using th  (e) Convention  HY  MM  MM  MM  MM  MM	o one or more general	(g) De	em epreciation deduction 3,999,401						
(a) C 19a b c c d e f g h	Section B Section C Section C	to group any a eck here  B—Assets Plac  (b) Month and year placed in service	ssets placed in seried in Service During (c) Basis for depreciation (business/investment use only—see instructions)  19,986,212	vice during the	e tax year int ear Using th  (e) Convention  HY  MM  MM  MM  MM  MM	o one or more general  o one or more general  e General Depreciation  (f) Method  200DB  S/L  S/L  S/L  S/L  S/L  S/L  S/L  S/	(g) De	em epreciation deduction 3,999,401						
(a) C 19a b c c d d e f f g h	Section B Section C Section B Section C Section C Section C Section C Section C	to group any a eck here  B—Assets Plac  (b) Month and year placed in service	ssets placed in seried in Service During (c) Basis for depreciation (business/investment use only—see instructions)  19,986,212	vice during the	e tax year int ear Using th  (e) Convention  HY  MM  MM  MM  MM  MM	o one or more general  o one or more general  e General Depreciation  (f) Method  200DB  S/L  S/L  S/L  S/L  S/L  S/L  S/L  S/	(g) De	em epreciation deduction 3,999,401						
(a) C 19a b c c d d e f f g h i i	Section B Section C Section B Section C	to group any a eck here  B—Assets Plac  (b) Month and year placed in service	ssets placed in seried in Service During (c) Basis for depreciation (business/investment use only—see instructions)  19,986,212	vice during the	e tax year int ear Using th  (e) Convention  HY  MM  MM  MM  MM  MM  MM  MM  MM  MM	o one or more general  o one or more general  e General Depreciation  (f) Method  200DB  S/L  S/L  S/L  S/L  S/L  S/L  S/L  S/	(g) De	em epreciation deduction 3,999,401						
(a) C 19a b c c d d e f f g h i i 20a b c c	Section B Section C Section B Section C Class life 12-year Section C Class life C Section C	to group any a eck here	ed in Service During (c) Basis for depreciation (business/investment use only—see instructions)  19,986,212  d in Service During	vice during the	e tax year int ear Using th  (e) Convention  HY  MM  MM  MM  MM  MM	o one or more general  o one or more general  e General Depreciation  (f) Method  200DB  S/L  S/L  S/L  S/L  S/L  S/L  S/L  S/	(g) De	em epreciation deduction 3,999,401						
(a) C 19a b c d e f g h	Section B Section C Section C Class life 12-year Summary (Section C	to group any a eck here	ssets placed in service During  (c) Basis for depreciation (business/investment use only—see instructions)  19,986,212  d in Service During  ons.)	vice during the	e tax year int ear Using th  (e) Convention  HY  MM  MM  MM  MM  MM  MM  MM  MM  MM	o one or more general  o one or more general  e General Depreciation  (f) Method  200DB  S/L  S/L  S/L  S/L  S/L  S/L  S/L  S/	(g) De	em epreciation deduction 3,999,401						
(a) C 19a b c d e e f g h	Section B Section C Section C Class life 12-year Listed property. Englished property.	to group any a eck here	d in Service During  d in Service During  19,986,212  d in Service During  d in Service During  ns.)	vice during the	e tax year int ear Using th  (e) Convention  HY  MM  MM  MM  MM  Ar Using the  MM	o one or more general  e General Depreciation  (f) Method  200DB  S/L  S/L  S/L  S/L  S/L  S/L  S/L  S/	(g) De	em epreciation deduction 3,999,401						
(a) C 19a b c d e e f g h	Section B Section C Section C Class life 12-year Listed property. Englished property.	to group any a eck here	d in Service During  d in Service During  19,986,212  d in Service During  d in Service During  ns.)	vice during the	e tax year int ear Using th  (e) Convention  HY  MM  MM  MM  MM  Ar Using the  MM	o one or more general  o one or more general  e General Depreciation  (f) Method  200DB  S/L  S/L  S/L  S/L  S/L  S/L  S/L  S/	(g) De	em epreciation deduction 3,999,401						
(a) C 19a b c d e f g h i	Section B Section C Section C Class life 12-year 40-year Listed property. Entrotal. Add amounts	to group any a eck here	d in Service During  d in Service During  19,986,212  d in Service During  d in Service During  ns.)  n line 28  nes 14 through 17, li	vice during the	e tax year int ear Using th  (e) Convention  HY  MM  MM  MM  MM  Ar Using the  MM  MM  in column (g)	o one or more general  e General Depreciation  (f) Method  200DB  S/L  S/L  S/L  S/L  S/L  S/L  S/L  S/	(g) De	em epreciation deduction 3,999,401						
(a) C 19a b c c d f g h i 20a b c c Par 21 22	Section B  Classification of property  3-year property  5-year property  7-year property  10-year property  20-year property  25-year property  Residential rental property  Nonresidential real property  Section C-  Class life  12-year  40-year  t IV Summary ( Listed property. Entertal and on the appropria	to group any a eck here	d in Service During  d in Service During  19,986,212  d in Service During  d in Service During  ns.)  n line 28  nes 14 through 17, li	vice during the	e tax year int ear Using th  (e) Convention  HY  MM  MM  MM  MM  ar Using the  MM  MM  ons—see instr	o one or more general  e General Depreciation  (f) Method  200DB  S/L  S/L  S/L  S/L  S/L  S/L  S/L  S/	(g) De	em epreciation deduction 3,999,401						

Form 4562 (2011) Page **2** 

Pa	rt V Listed Property (In entertainment, recrea	tion, or amuseme	ent.)									·	
	24b, columns (a) through								rease (	expense	e, comp	nete <b>or</b>	i <b>iy</b> 24a,
	Section A—Depreciation a	and Other Informa	ition (Ca	ution:	See the	instruc	tions foi	r limits	for pas	ssenger	autom	obiles.)	
<b>24</b> a	Do you have evidence to support th		use claime		Yes	No 2	24b If "	Yes," is	the evic	lence wr	itten?	☐ Yes	☐ No
	(a) (b) Busine or property (list vehicles first) (c) Attention parts of the placed in service percent or perce	ess/ (d) ent use Cost or other ba		(e) for depre ness/inves use only	stment	(f) Recovery period	Met	g) hod/ ention		(h) preciation eduction	Ele	(i) ected sect cost	
25	Special depreciation allowan the tax year and used more t							25					
26	Property used more than 50%	6 in a qualified bus	iness use	e:									
		%											
		%											
		%											
21	Property used 50% or less in		ss use:				S/L -						
		% %					5/L -				-		
		%					5/L -				-		
28	Add amounts in column (h), lin	, <del>-</del>	Enter he	ere and	on line :	21 nane		28			-		
	Add amounts in column (i), lin	_									29		
	(7)	Section							<u> </u>	-			
	plete this section for vehicles use our employees, first answer the qu												ehicles
			(a)		b)	(c	).		d)	_ (	e)	(1	F)
30	Total business/investment miles the year (do not include commuti	driver during	ehicle 1		icle 2	Vehic			cle 4		icle 5		cle 6
	Total commuting miles driven during Total other personal (noncomm driven	· ·	-					_	-				
33	Total miles driven during the ye 30 through 32	ar. Add lines	7 1	K		2	0	1	1				
34	Was the vehicle available for during off-duty hours?		S No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35	Was the vehicle used primarily than 5% owner or related person												
36	Is another vehicle available for p	ersonal use?											
	Section C—Q wer these questions to determine than 5% owners or related pe		exception					-				who <b>ar</b>	e not
37	Do you maintain a written po your employees?	licy statement that	-	-		use of ve	ehicles,	includ	ling co	mmutin 	g, by 	Yes	No
38	Do you maintain a written po employees? See the instruction	•	•								-		
39 40	Do you treat all use of vehicle Do you provide more than fivuse of the vehicles, and retain	e vehicles to your	employe	ees, obt	tain info	 ormation 	from y	our en			 ut the		
	Do you meet the requirement <b>Note:</b> <i>If your answer to 37, 38,</i>	• .					•			s.) .			
Pai	rt VI Amortization												
	(a) Description of costs	(b) Date amortization begins	Amo	(c) ortizable ai	mount	Co	(d) ode section	n	(e) Amortiza period percent	or	Amortiza	<b>(f)</b> tion for th	is year
	Amortization of costs that begin		tax year			_		-					
Micr	r Intangibles	01/01/2011	1	1	0.413.03	KO I	197	1	60 m	onths		2 (	182 606

Form **4562** (2011)

2,082,606

44

43 Amortization of costs that began before your 2011 tax year . . . . . .
44 Total. Add amounts in column (f). See the instructions for where to report .

Form **4562** 

Department of the Treasury

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

► See separate instructions.

► Attach to your tax return.

OMB No. 1545-0172 201

Internal Revenue Service (99) Name(s) shown on return

Business or activity to which this form relates

Attachment Sequence No. 179

Identifying number The Greek Playhouse Performing Arts Company 11-0000012 Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I. 1 Total cost of section 179 property placed in service (see instructions) . . . . . . 2 Threshold cost of section 179 property before reduction in limitation (see instructions) . 3 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . . . . . . . 4 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . . . . . . . . . . . . . . . . 5 (a) Description of property 6 (b) Cost (business use only) (c) Elected cost 7 Listed property. Enter the amount from line 29 . . . . . . . . . . . 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8 Tentative deduction. Enter the **smaller** of line 5 or line 8 . . . . . . . . . . . 9 **10** Carryover of disallowed deduction from line 13 of your 2010 Form 4562 . . . . . . . 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 12 13 Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 Note: Do not use Part II or Part III below for listed property. Instead, use Part V. Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.) Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) . . . . 14 **15** Property subject to section 168(f)(1) election 15 16 Other depreciation (including ACRS) 16 Part III MACRS Depreciation (Do not include listed property.) (See instructions.) Section A 17 MACRS deductions for assets placed in service in tax years beginning before 2011 . 17 4,005 18 If you are electing to group any assets placed in service during the tax year into one or more general Section B-Assets Placed in Service During 2011 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (d) Recovery (a) Classification of property placed in (business/investment use (e) Convention (f) Method (g) Depreciation deduction period service only-see instructions) 3-year property 5-year property 10.795 5 HY 200DB 3.598 7-year property d 10-year property e 15-year property f 20-year property g 25-year property S/L 25 yrs. h Residential rental 27.5 yrs. MM 9/1 property 27.5 yrs. MM S/L i Nonresidential real 39 yrs. ММ S/L property MM S/L Section C-Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System 20a Class life S/L **b** 12-year 12 yrs. **c** 40-year 40 yrs. MM S/L Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 21 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions 7,603 22 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs

Form 1120 Test Scenario 2 Version A, Cycle 1 Page 2 Form 4562 (2011) Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.) Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable. Section A-Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.) **24a** Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? (g) Business/ Basis for depreciation (d) Recovery Type of property (list Date placed Method/ Depreciation Elected section 179 Cost or other basis nvestment use (business/investment vehicles first) period Convention deduction in service cost percentage use only) Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . 25 26 Property used more than 50% in a qualified business use: % % 27 Property used 50% or less in a qualified business use: % S/L -% S/L -% S/L -28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1

#### Section B-Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30	Total business/investment miles driven during the year (do not include commuting miles) .	Vehi		Vehi		Vehic		Vehic		<b>(€</b> Vehic		(f Vehic	
31 32	Total commuting miles driven during the year  Total other personal (noncommuting) miles driven							_					
33	Total miles driven during the year. Add lines 30 through 32	V	п	K		2		1	Т				
34	Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35	Was the vehicle used primarily by a more than 5% owner or related person?			·						·			
36	Is another vehicle available for personal use?												

#### Section C-Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by	Yes	No
	your employees?		
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your		
	employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39	Do you treat all use of vehicles by employees as personal use?		
40	Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41	Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) <b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

#### Part VI Amortization

	(a) Description of costs	<b>(b)</b> Date amortization begins	<b>(c)</b> Amortizable amount	<b>(d)</b> Code section	(e) Amortiza period percenta	or	<b>(f)</b> Amortization for this year			
42	42 Amortization of costs that begins during your 2011 tax year (see instructions):									
43	43 Amortization of costs that began before your 2011 tax year									
44	Total. Add amounts in column		44							

Form **4562** 

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

 OMB No. 1545-0172

Identifying number

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

Business or activity to which this form relates

Attachment Sequence No. **179** 

Acme Food Corp. **Crop Production** 11-0000013 Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I. 1 Total cost of section 179 property placed in service (see instructions) . . . . . . 2 3 Threshold cost of section 179 property before reduction in limitation (see instructions) . Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . . . . . . . 4 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . . . . . . . . . . . . . . . . 5 (a) Description of property (b) Cost (business use only) (c) Elected cost 6 7 Listed property. Enter the amount from line 29 . . . . . . . . . . . . . 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8 Tentative deduction. Enter the **smaller** of line 5 or line 8 . . . . . . . . . . 9 **10** Carryover of disallowed deduction from line 13 of your 2010 Form 4562 . . . . . . . 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 12 13 Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 Note: Do not use Part II or Part III below for listed property. Instead, use Part V. Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.) Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) . . . . 14 887,576 **15** Property subject to section 168(f)(1) election 15 16 Other depreciation (including ACRS) 16 Part III MACRS Depreciation (Do not include listed property.) (See instructions.) Section A 17 MACRS deductions for assets placed in service in tax years beginning before 2011 . 17 1.634.176 18 If you are electing to group any assets placed in service during the tax year into one or more general Section B-Assets Placed in Service During 2011 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (a) Classification of property placed in (business/investment use (e) Convention (f) Method (g) Depreciation deduction service only-see instructions) 3-year property 5-year property 7-year property d 10-year property e 15-year property f 20-year property g 25-year property S/L 25 yrs. h Residential rental 27.5 yrs. MM 9/1 property 27.5 yrs. MM S/L i Nonresidential real 39 yrs. ММ S/L property MM S/L Section C-Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System 20a Class life S/L **b** 12-year 12 yrs. **c** 40-year 40 yrs. MM S/L Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 21 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions 22 2.521.752 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs 23 21,658

Form 4562 (2011) Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.) Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable. Section A-Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.) **24a** Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? (g) Business/ Basis for depreciation (d) Type of property (list Date placed Method/ Depreciation Elected section 179 Recovery Cost or other basis investment use (business/investment vehicles first) in service Convention deduction period cost use only) percentage 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . 25 26 Property used more than 50% in a qualified business use: % % 27 Property used 50% or less in a qualified business use: % S/L -% S/L -% S/L -28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 Section B-Information on Use of Vehicles Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles. (e) Vehicle 2 Vehicle 5 Vehicle 6 Vehicle 4 30 Total business/investment miles driven during the year (do not include commuting miles) . 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles 33 Total miles driven during the year. Add lines Yes Yes No Yes Yes No No Nο Yes No Yes No 34 Was the vehicle available for personal use during off-duty hours? . . . . . . . 35 Was the vehicle used primarily by a more than 5% owner or related person? . . Is another vehicle available for personal use? Section C-Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions). 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by No 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . . **39** Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . . . . . . . . . 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles. Part VI Amortization (b) (d) Amortization (c) Date amortization Description of costs Amortizable amount Code section period or Amortization for this year begins percentage 42 Amortization of costs that begins during your 2011 tax year (see instructions):

Form **4562** (2011)

335,350

335,350

1,676,750

197

60 months

44

01/01/2011

43 Amortization of costs that began before your 2011 tax year . . . . . 44 Total. Add amounts in column (f). See the instructions for where to report .

Misc Intangibles

Form **4626** 

Department of the Treasury Internal Revenue Service

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

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

OMB No. 1545-0175

2011

Name Employer identification number Hide 'N Seek Foods, Inc. 11-0000002 Note: See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e). 1 1 83,078,698 2 Adjustments and preferences: 2a 5,498,317 2b 2c Amortization of circulation expenditures (personal holding companies only) . . . . 2d 2e (453.363)2f 2g Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only) . . . 2h Tax shelter farm activities (personal service corporations only) . . . . . . . . . . . . . . . . . . 2i Passive activities (closely held corporations and personal service corporations only) . . . . . . 2i i 2k 21 Tax-exempt interest income from specified private activity bonds . . . . . . . . . . . . . . . . . . 2m 2n 2,013,113 20 Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 20. 90.136.765 3 3 Adjusted current earnings (ACE) adjustment: ACE from line 10 of the ACE worksheet in the instructions . 89,071,125 4a Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a (1,065,640) 4b Multiply line 4b by 75% (.75). Enter the result as a positive amount . . . 4c 799,230 Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d 4d 1,668,227 ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c (799,230)4e • If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT . . . 5 89,337,535 Alternative tax net operating loss deduction (see instructions) . . . . . . . . . . . . . . . . . 6 7 **Alternative minimum taxable income.** Subtract line 6 from line 5. If the corporation held a residual 7 89,337,535 Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c): Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0- . . . . . . . . Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, 8с 9 89,337,535 9 10 10 17,867,507 Alternative minimum tax foreign tax credit (AMTFTC) (see instructions) . . . . . . . . . . . . . . 11 11 12 12 17,867,507 29,077,544 13 Regular tax liability before applying all credits except the foreign tax credit . . . . . . . . . . . . . 13 14 Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return . . . 14

**4797** 

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and  $280F(\dot{b})(2)$ 

► See separate instructions.

OMB No. 1545-0184 Attachment

Department of the Treasury ► Attach to your tax return. Sequence No. Internal Revenue Service Name(s) shown on return Identifying number 11-0000002 Hide 'N Seek Foods, Inc. - Consolidated Enter the gross proceeds from sales or exchanges reported to you for 2011 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) . Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions) (e) Depreciation (f) Cost or other (g) Gain or (loss) (a) Description (b) Date acquired (c) Date sold (d) Gross 2 allowed or basis, plus Subtract (f) from the sales price allowable since improvements and of property (mo., day, yr.) (mo., day, yr.) sum of (d) and (e) acquisition expense of sale Flowthru XYZ & PTL 106,029 Gain, if any, from Form 4684, line 39 . . . . . . . . . 3 Section 1231 gain from installment sales from Form 6252, line 26 or 37. 4 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 5 6 Gain, if any, from line 32, from other than casualty or theft. . . . . 6 7 106,029 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below. Nonrecaptured net section 1231 losses from prior years (see instructions) 8 2,147 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term 9 103,882 capital gain on the Schedule D filed with your return (see instructions) . Ordinary Gains and Losses (see instructions) Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less): Loss, if any, from line 7 . . . . . . . . . 11 11 12 Gain, if any, from line 7 or amount from line 8, if applicable 12 2,147 Gain, if any, from line 31 . . . . . . . . 528,161 13 13 14 Net gain or (loss) from Form 4684, lines 31 and 38a 14 15 15 Ordinary gain from installment sales from Form 6252, line 25 or 36 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824. 16 530,308 17 Combine lines 10 through 16 . . . . . . . . 17 18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form 4797 (2011)

18a

18b

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . .

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14

Form 4797 (2011) Page **2** 

Pa	Gain From Disposition of Property Und (see instructions)	ler Se	ections 1245, 12	50, 1252, 1	254,	and 1255		
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255	5 prop	erty:			(b) Date acque (mo., day, y		(c) Date sold (mo., day, yr.)
Α	Equipment					various	•	various
B	-							
	-							
D								
	These columns relate to the properties on lines 19A through 19D	.▶	Property A	Property	В	Property	, C	Property D
20	Gross sales price (Note: See line 1 before completing.) .	20	708,077					
21	Cost or other basis plus expense of sale	21	3,408,615					
22	Depreciation (or depletion) allowed or allowable	22	3,228,699					
23	Adjusted basis. Subtract line 22 from line 21	23	179,916					
24	Total gain. Subtract line 23 from line 20	24	528,161					
25	If section 1245 property:							
	Depreciation allowed or allowable from line 22	25a	3,228,699					
b	Enter the <b>smaller</b> of line 24 or 25a	25b	528,161					
26	<b>If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.							
а	Additional depreciation after 1975 (see instructions) .	26a						
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions)	26b						
С	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	T A	9 (				
d	Additional depreciation after 1969 and before 1976.	26d						
е	Enter the smaller of line 26c or 26d	26e						
f	( 1	26f						
g	Add lines 26b, 26e, and 26f	26g		10.	4	4		
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).		./, 2	20	1	1		
	Soil, water, and land clearing expenses	27a						
	Line 27a multiplied by applicable percentage (see instructions)  Enter the <b>smaller</b> of line 24 or 27b	27b						
28	If section 1254 property:	27c						
а	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a 28b						
29	If section 1255 property:	200						
а	Applicable percentage of payments excluded from income under section 126 (see instructions) Enter the <b>smaller</b> of line 24 or 29a (see instructions) .	29a 29b						
	mary of Part III Gains. Complete property colum		through D throug	nh line 29h h	nefore	aoina to lir	 1e 30	
<u>ou</u>	milary of trace in Gamor Complete property column	1111071	inough b inoug	jii iii 10 200 k	301010	gonig to iii		
30 31	Total gains for all properties. Add property columns A thro Add property columns A through D, lines 25b, 26g, 27c, 28	-					30 31	528,161 528,161
32	Subtract line 31 from line 30. Enter the portion from casu							320,101
<b>-</b>	•	•		•			32	0
Par	Recapture Amounts Under Sections 17 (see instructions)							
	(					(a) Section 179	n	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable	in prio	ryears		33			
34	Recomputed depreciation (see instructions)	•	•		34			
35	Recapture amount. Subtract line 34 from line 33. See the i				35			

Form **4797** 

**Sales of Business Property** 

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2)) OMB No. 1545-0184

2011
Attachment

	al Revenue Service (99)	► Attach to	your tax return.	► See sep	arate instructions.			quence No. <b>27</b>
	ne(s) shown on return					Identifying		
Hid	e 'N Seek Foods, Inc Par	rent					11-00	00002
1	Enter the gross proceed	ls from sales or exc	hanges reported t	o you for 2011 o	n Form(s) 1099-B o	r 1099-S (or		
	substitute statement) th	at you are including	g on line 2, 10, or 2	0 (see instruction	ns)		1	
Pa					ess and Involunt		sions	From Other
	Than Casualty	or Theft-Most	Property Held	More Than 1	Year (see instru	ctions)		
2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or of basis, plus improvement expense of	us s and	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
Flo	wthru JKL & PTR							103,882
	Gain, if any, from Form 46	884. line 39					3	
4	Section 1231 gain from in	,					4	
5	Section 1231 gain or (loss						5	
6	Gain, if any, from line 32,	, from other than casu	alty or theft				6	
7	Combine lines 2 through 6	6. Enter the gain or (l	oss) here and on the	e appropriate line	as follows:		7	103,882
	Partnerships (except ele	ecting large partne	rships) and S corp	porations. Repo	rt the gain or (loss) t	ollowing the		
	instructions for Form 1065	•	•	•				
	Individuals, partners, So line 7 on line 11 below as losses, or they were reca Schedule D filed with your	nd skip lines 8 and 9 aptured in an earlier	9. If line 7 is a gain year, enter the ga	and you did not ain from line 7 as	have any prior year s	section 1231		
8	Nonrecaptured net section	n 1231 losses from p	rior years (see instr	uctions)			8	
9	Subtract line 8 from line 7	. If zero or less, ente	r -0 If line 9 is zero	o, enter the gain fr	om line 7 on line 12 b	pelow. If line		
	9 is more than zero, ente			_				
	capital gain on the Sched				· · · · · · · · · · · · · · · · · · ·		9	
Pa		s and Losses (s						
10	Ordinary gains and losses	not included on line	s 11 through 16 (inc	clude property held	d 1 year or less):			
						_		
								,
11	Loss, if any, from line 7.						11	(
12	Gain, if any, from line 7 or	amount from line 8,	if applicable				12	
13	• • • • • • • • • • • • • • • • • • • •						13	528,161
14	Net gain or (loss) from For						14	
15	Ordinary gain from installr		·				15	
16	Ordinary gain or (loss) from	o o					16	
17	Combine lines 10 through						17	528,161
18	For all except individual re	eturns, enter the amo	ount from line 17 or	the appropriate I	ine of your return and	skip lines a		

and b below. For individual returns, complete lines a and b below:

18a

18b

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . .

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14

Form 4797 (2011) Page **2** 

	(see instructions)					(b) Date acq		(c) Date sold (mo.,
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255	5 prope	erty:			(mo., day, y		day, yr.)
Α	Equipment					various	;	various
В								
С								
D								
	These columns relate to the properties on lines 19A through 19D	.▶	Property A	Property	В	Property	, C	Property D
20	Gross sales price (Note: See line 1 before completing.) .	20	708,077					
21	Cost or other basis plus expense of sale	21	3,408,615					
22	Depreciation (or depletion) allowed or allowable	22	3,228,699 179,916					
23	Adjusted basis. Subtract line 22 from line 21	23	179,910					
24	Total gain. Subtract line 23 from line 20	24	528,161					
25	If section 1245 property:							
а	Depreciation allowed or allowable from line 22	25a	3,228,699					
b	Enter the <b>smaller</b> of line 24 or 25a	25b	528,161					
26	If section 1250 property: If straight line depreciation was used,							
	enter -0- on line 26g, except for a corporation subject to section 291.							
	Additional depreciation after 1975 (see instructions)	26a						
	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions)	26b						
С	Subtract line 26a from line 24. If residential rental property	00.		7				
ام	or line 24 is not more than line 26a, skip lines 26d and 26e	26c 26d						
u e	Additional depreciation after 1969 and before 1976 Enter the <b>smaller</b> of line 26c or 26d	26e						
f	Section 291 amount (corporations only)	26f						
g	Add lines 26b, 26e, and 26f	26g			4	Л		
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).	2	./, 2	20.	1	1		
а	Soil, water, and land clearing expenses	27a						
	Line 27a multiplied by applicable percentage (see instructions)	27b						
	Enter the smaller of line 24 or 27b	27c						
	If section 1254 property:  Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a						
b	Enter the <b>smaller</b> of line 24 or 28a	28b						
29	If section 1255 property:							
а	Applicable percentage of payments excluded from							
h	income under section 126 (see instructions) Enter the <b>smaller</b> of line 24 or 29a (see instructions) .	29a 29b						
	mary of Part III Gains. Complete property colum		through D throug	ıh line 29b b	efore	L e aoina to Iir	ne 30.	
	a. y o a			,		- <u> </u>		
30	Total gains for all properties. Add property columns A thro	ugh D,	line 24				30	528,161
31	Add property columns A through D, lines 25b, 26g, 27c, 26	8b, and	29b. Enter here and	d on line 13 .			31	528,161
32	Subtract line 31 from line 30. Enter the portion from casu	•		•		•		
D							32	0
rar	Recapture Amounts Under Sections 17 (see instructions)	y and	1 280F(b)(2) Who	en Busines	ss Us			ı
						(a) Section 179	n	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable	in prior	years		33			
34 25	Recomputed depreciation (see instructions)				34			

Form **4797** 

**Sales of Business Property** 

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2)) OMB No. 1545-0184

	Department of the Treasury Internal Revenue Service (99)  Attach to your tax return.  See separate instructions.						Att Se	quence No. <b>27</b>
	e(s) shown on return					Identifying		
The	Greek Playhouse						11-00	00012
1		ls from sales or excl	hanges reported t	o you for 2011 o	n Form(s) 1099-B o	r 1099-S (or		
	substitute statement) th	at you are including	on line 2, 10, or 2	0 (see instruction	ns)	`	1	
Pa					ess and Involunt Year (see instru		rsions	From Other
2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or of basis, plus improvement expense of	us ts and	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
Flov	wthru from XYZ Ptr							2,147
3	Gain, if any, from Form 46	884, line 39					3	
4	Section 1231 gain from in	stallment sales from I	Form 6252, line 26	or 37			4	
5	Section 1231 gain or (loss	s) from like-kind excha	anges from Form 8	824			5	
6	Gain, if any, from line 32,	from other than casua	alty or theft				6	
7	Combine lines 2 through 6	6. Enter the gain or (lo	oss) here and on the	e appropriate line	as follows:		7	2,147
	Partnerships (except ele instructions for Form 106							
	Individuals, partners, Soline 7 on line 11 below at losses, or they were reconschedule D filed with you	nd skip lines 8 and 9 aptured in an earlier	). If line 7 is a gain year, enter the ga	and you did not ain from line 7 as	have any prior year	section 1231		
8	Nonrecaptured net sectio	n 1231 losses from p	rior years (see instr	uctions)			8	2,14
9	Subtract line 8 from line 7	. If zero or less, enter	-0 If line 9 is zero	o, enter the gain fr	rom line 7 on line 12 l	pelow. If line		
	9 is more than zero, ente	er the amount from li	ne 8 on line 12 be	elow and enter the	e gain from line 9 as	a long-term		
	capital gain on the Sched				0.0.1		9	
Pai		s and Losses (se			<i>91</i>			
10	Ordinary gains and losses	not included on lines	s 11 through 16 (inc	clude property hel	d 1 year or less):	_		
								/
11	Loss, if any, from line 7.						11	(
12	Gain, if any, from line 7 or						12	2,147
13	• • • • • • • • • • • • • • • • • • • •						13	
14	Net gain or (loss) from For						14	
15	Ordinary gain from installr						15	
16	Ordinary gain or (loss) from						16	0.44
17	Combine lines 10 through						17	2,147
18	For all except individual reand b below. For individual				ine of your return and	skip lines a		
а	If the loss on line 11 includ	es a loss from Form 4	684, line 35, columi	n (b)(ii), enter that r	part of the loss here. E	nter the part		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13086I

Form **4797** (2011)

18a

18b

of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . .

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14

Page **2** Form 4797 (2011)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1254	5 prope	rty:			(b) Date acque (mo., day, y		(c) Date sold (mo
Α								
В								
С								
D								
			Property A	Propert	у В	Property	· C	Property D
	These columns relate to the properties on lines 19A through 19D							
0	Gross sales price ( <b>Note:</b> See line 1 before completing.) . Cost or other basis plus expense of sale	20						
1 2	Depreciation (or depletion) allowed or allowable	22						
3	Adjusted basis. Subtract line 22 from line 21	23						
-0	Adjusted Basis. Subtract into EE Hoff into E1.							
4	Total gain. Subtract line 23 from line 20	24						
25	If section 1245 property:							
а	Depreciation allowed or allowable from line 22	25a						
b	Enter the smaller of line 24 or 25a	25b						
26	If section 1250 property: If straight line depreciation was used,							
	enter -0- on line 26g, except for a corporation subject to section 291.							
	Additional depreciation after 1975 (see instructions) .	26a						
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions)	26b						
С	Subtract line 26a from line 24. If residential rental property							
•	or line 24 is not more than line 26a, skip lines 26d and 26e	26c	ГА					
d	Additional depreciation after 1969 and before 1976.	26d						
е	Enter the smaller of line 26c or 26d	26e						
f	Section 291 amount (corporations only)	26f						
g	Add lines 26b, 26e, and 26f	26g		10	4			
27	<b>If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).	4	1, 2	20	L			
а	Soil, water, and land clearing expenses	27a						
	Line 27a multiplied by applicable percentage (see instructions)	27b						
С	Enter the <b>smaller</b> of line 24 or 27b	27c						
28	If section 1254 property:							
а	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a						
b	Enter the <b>smaller</b> of line 24 or 28a	28b						
29	If section 1255 property:							
а	Applicable percentage of payments excluded from							
	income under section 126 (see instructions)	29a						
	Enter the smaller of line 24 or 29a (see instructions) .	29b	brough D through	ah lina 20h	bofore	acina to lin	20	
un	mary of Part III Gains. Complete property colur	nns A	nrough ט נחוסענ	gn iine 29b	before	going to iir	ie 30.	
30 31 32	Total gains for all properties. Add property columns A throadd property columns A through D, lines 25b, 26g, 27c, 2 Subtract line 31 from line 30. Enter the portion from casu	8b, and	29b. Enter here an	d on line 13			30 31	
		•		-			32	
ar	Recapture Amounts Under Sections 17 (see instructions)	'9 and	280F(b)(2) Wh	en Busine	ss Us	e Drops to	50%	or Less
						(a) Section 179	on	(b) Section 280F(b)(2)
^	Section 179 expense deduction or depreciation allowable	in prior	veare		33			
3		p	ycars		- 00			

35

5471

(Rev. December 2011)

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

► See separate instructions

OMB No. 1545-0704

	Information furnished for the fore	eign corporation's a			x vear reau	ired by	Attachm	nent	
Department of the Treasury Internal Revenue Service	section 898) (see instructions) be			11 , and ending	12/31	, 20 11		ce No. <b>121</b>	
Name of person filing this re	eturn		A Ident	ifying number			•		
Hide 'N Seek Foods, In	nc				11-00	00002			
Number, street, and room or su	uite no. (or P.O. box number if mail is not de	elivered to street address	) B Cate	gory of filer (See ins	structions. C	heck applicat	ole box(es)):		
32 Any Street				1 (repealed	2 🗌	3 🗌 4 🛭	v 5 v		
City or town, state, and ZIP	code		C Enter	the total percentage	ge of the fore	eign corporati	ion's voting	100	
Anytown, NY 77287			stock	you owned at the	end of its ar	nual account	ting period	100 %	
Filer's tax year beginning	01/01 , 20 1	1 , and ending		12/31	, 20 <b>11</b>				
Person(s) on whose beha	alf this information return is filed:								
(1) Nam	ie.	(2) Address		(3) Identifying number		(4) Check applicable box(es)			
(i) Nam		( <b>2)</b> / (dd (633		(c) identity	ing number	Shareholder	Officer	Director	
		//							
<b>Important:</b> Fill in a	ll applicable lines and sched	dules. All informa	ation <b>m</b> i	<b>ust</b> be in Eng	ilish. All a	amounts	must b	e stated in	
U.S. do	llars unless otherwise indic	ated.			4				
1a Name and address of f	foreign corporation				b(1) Empl	oyer identifica	ation numbe	r, if any	
Foreign Corp. #1	Odile								
65 Any Street					b(2) Refer	ence ID num	ber (see inst	ructions)	
Anytown, Uruguay									
					<b>c</b> Coun	try under who	ose laws inc	orporated	
					Uruguay				
d Date of incorporation	e Principal place of business	f Principal busines		<b>g</b> Principal b	usiness activ	/ity	<b>h</b> Functiona	al currency	
06/05/1989	Uruguay	code numb	er	Crop Production	nn.		Uruguay	an Doso	
00/03/1707	oraguay	111900		Crop Froduction	JII		Oruguay	anreso	
2 Provide the following in	nformation for the foreign corporation's	accounting period sta	ted above.			•			
	entifying number of branch office or ag	ent (if any) in the	<b>b</b> If a U.S. income tax return was filed, enter:						
United States			(i) Taxable income or (loss) (ii) U.S. income tax paid						
			(1) 10	or (ic	755)	(6	(after all credits)		
	foreign corporation's statutory or reside	ent agent in country	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and						
of incorporation			. ,	on of such books a			e toreign cor	poration, and	
				ccounting Depa eet, Anytown, T					
			of rany oa	cci, raiytowii, i	X 73000				
Schedule A Sto	ck of the Foreign Corpora	ition							
				<b>(b)</b> Number	of shares iss	ued and outs	tanding		
(a)	Description of each class of stock			Beginning of annua	al		) End of anr		
			;	accounting period		ac	counting pe	riod	
Common				5,000			5,000		
For Paperwork Reduct	ion Act Notice, see instructions	•	Cat	t. No. 49958V			Form <b>5471</b>	(Rev. 12-2011)	

Form 5471 (Rev. 12-2011) Page **2** 

Schedule B U.S. Shareholders	of Foreign Corporation (see instruction	ns)		
(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
Hide 'N Seek Foods, Inc.	Common	5,000	5,000	
32 Any Street, Anytown, TX 77287 11-0000002				100
BB	AFT AC			
IJR	AFI AS			
100	no 9 00	4-4-		
JU	H <del>C 0, ZU</del>			
Schodula C Income Statemen	t (see instructions)			

Schedule C Income Statement (see instructions)

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

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

Form 54	171 (Rev. 12-2011)				Page <b>3</b>
Sche	dule E Income, War Profits, and Excess Profits Taxe	es Paid or Accrue	<b>d</b> (s	ee instructions)	<u> </u>
				Amount of tax	
	(a)  Name of country or U.S. possession	(b) In foreign currency		(c) Conversion rate	(d) In U.S. dollars
1 (	J.S.				
2					
3					
4					
5					
6					
7					
	otal <u> </u>			▶	
	dule F Balance Sheet				
	rtant: Report all amounts in U.S. dollars prepared and tra	nslated in accorda	nce	with U.S. GAAP. S	See instructions
tor an	exception for DASTM corporations.			(3)	<b>4</b> .3
	Assets	15 U		(a)  Beginning of annual accounting period	<b>(b)</b> End of annual accounting period
1	Cash		1	650,000	2,299,236
2a	Trade notes and accounts receivable		2a		460,000
b	Less allowance for bad debts	004	2b	()	()
3	Inventories	, /	3		
4	Other current assets (attach schedule)		4		
5	Loans to shareholders and other related persons		5		
6	Investment in subsidiaries (attach schedule)		6		
7	Other investments (attach schedule)		7		
8a	Buildings and other depreciable assets		8a		
b	Less accumulated depreciation		8b	()	()
Qa	Depletable assets		Q2		

	5						
b	Less accumulated depreciation	8b	( )	( )			
9a	Depletable assets	9a					
b	Less accumulated depletion	9b	( )	( )			
10	Land (net of any amortization)	10					
11	Intangible assets:						
а	Goodwill	11a					
b	Organization costs	11b					
С	Patents, trademarks, and other intangible assets	11c					
d	Less accumulated amortization for lines 11a, b, and c	11d	( )	( )			
12	Other assets (attach schedule)	12	17,793,000	17,793,000			
	,			<u> </u>			
13	Total assets	13	18,443,000	20,552,236			
	Liabilities and Shareholders' Equity						
14	Accounts payable	14	0	200,395			
15	Other current liabilities (attach schedule)	15		· ·			
16	Loans from shareholders and other related persons	16					
17	Other liabilities (attach schedule)	17					
18	Capital stock:						
а	Preferred stock	18a					
b	Common stock	18b	17,650,000	17,650,000			
19	Paid-in or capital surplus (attach reconciliation)	19		<u> </u>			
20	Retained earnings	20	793,000	2,701,841			
21	Less cost of treasury stock	21	( )	( )			
			, ,	·			
22	Total liabilities and shareholders' equity	22	18,443,000	20,552,236			
	' '			<u> </u>			

Form 5471 (Rev. 12-2011)

Sch	edule G	Other Information			
	,			Yes	No
1	During the partnershi	tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any for contract to the foreign corporation own at least a 10% interest, directly or indirectly, in any force of the foreign corporation own at least a 10% interest, directly or indirectly, in any force of the foreign corporation own at least a 10% interest, directly or indirectly, in any force of the foreign corporation own at least a 10% interest, directly or indirectly, in any force of the foreign corporation own at least a 10% interest, directly or indirectly, in any force of the foreign corporation own at least a 10% interest, directly or indirectly, in any force of the foreign corporation own at least a 10% interest, directly or indirectly, in any force of the foreign corporation own at least a 10% interest, directly or indirectly, in any force of the foreign corporation own at least a 10% interest, directly or indirectly, in any force of the foreign corporation of the foreign cor		. 🗆	V
2		ee the instructions for required attachment. tax year, did the foreign corporation own an interest in any trust?			V
	During the	tax year, did the foreign corporation own any foreign entities that were disregarded as entities s	separate	. [_]	
		owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?			~
	During the	tax year, was the foreign corporation a participant in any cost sharing arrangement?		. 🗆	~
5	During the	course of the tax year, did the foreign corporation become a participant in any cost sharing arra	angement?		~
		Current Earnings and Profits (see instructions) nter the amounts on lines 1 through 5c in functional currency.			
1111 <u>1</u>			1	17,179	
2 a b c d e f g h 3	Net adju profits a (see inst Capital of Deprecial Depletion Investment Charges Inventor Taxes .	stments made to line 1 to determine current earnings and coording to U.S. financial and tax accounting standards ructions): pains or losses ation and amortization and to statutory reserves adjustments additions.		7,17	7,307
5	Current	earnings and profits (line 1 plus line 3 minus line 4)	5a	17,179	,569
b		gain or (loss) for foreign corporations that use DASTM (see instructions)	5b 5c	17,179	) E40
d		earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as	50	17,175	7,309
		n section 989(b) and the related regulations (see instructions))	5d	1,908	3,841
Sch	edule I	Summary of Shareholder's Income From Foreign Corporation (see instructions)			
_	0 1 1	5:		1,908	 3,841
1	Subpart	F income (line 38b, Worksheet A in the instructions)	1		
2	_	invested in U.S. property (line 17, Worksheet B in the instructions)	2		
Ŭ	the instr	uctions)	3		
4		ly excluded export trade income withdrawn from investment in export trade assets (line 7b, et D in the instructions)	4		
5	Factorin	g income	5		
6	Total of	ines 1 through 5. Enter here and on your income tax return. See instructions	6	1,908	3,841
7	Dividenc	s received (translated at spot rate on payment date under section 989(b)(1))	7		
8	Exchang	e gain or (loss) on a distribution of previously taxed income	8	V	NI -
Dic	any such	me of the foreign corporation blocked?		Yes	No V

### SCHEDULE J (Form 5471)

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

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

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

OMB No. 1545-0704

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

Identifying number

11-0000002

Name of foreign corporation

Foreign Corp. #1

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

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2005)

#### SCHEDULE M (Form 5471)

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

(Rev. December 2010) Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0704

Name of person filing Form 5471 Identifying number

Hide 'N Seek Foods, Inc.

Name of foreign corporation

#### Foreign Corp. #1

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

	(a) Transactions		(c) Any domestic	(d) Any other foreign	(e) 10% or more U.S. shareholder of	(f) 10% or more U.S.
	of foreign corporation	<b>(b)</b> U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	corporation or partnership controlled by U.S. person filing this return	controlled foreign corporation (other than the U.S. person filing this return)	
1	Sales of stock in trade (inventory)					
2	Sales of tangible property other than stock in trade					
3	Sales of property rights (patents, trademarks, etc.)					
4	Platform contribution transaction payments received					
5	Cost sharing transaction payments received					
6	Compensation received for technical, managerial, engineering, construction, or like services					
7	Commissions received					
8	Rents, royalties, and license fees received					
9	Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income)					
10	Interest received					
11	Premiums received for insurance or reinsurance					
12	Add lines 1 through 11					
13	Purchases of stock in trade (inventory) .					
14	Purchases of tangible property other than stock in trade					
15	Purchases of property rights (patents, trademarks, etc.)					
16	Platform contribution transaction payments paid					
17	Cost sharing transaction payments paid .					
18	Compensation paid for technical, managerial, engineering, construction, or like services	1,448,935				
19	Commissions paid					
20	Rents, royalties, and license fees paid .					
21	Dividends paid					
22	Interest paid					
23	Premiums paid for insurance or reinsurance					
24	Add lines 13 through 23	1,448,935				
25	Amounts borrowed (enter the maximum loan balance during the year) — see instructions					
26	Amounts loaned (enter the maximum loan balance during the year) — see instructions					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 49963O

Schedule M (Form 5471) (Rev. 12-2010)

5471

(Rev. December 2011)

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

► See separate instructions.

OMB No. 1545-0704

Department of the Treasury Internal Revenue Service	Information furnished for the fore section 898) (see instructions) be		, 20	I1 , and ending	ax year requ 12/31	uired by , 20 1	Attachm Sequen	nent ce No. <b>121</b>	
Name of person filing this re	eturn		A Ident	ifying number					
Hide 'N Seek Foods, In	ic .		11-0000002						
Number, street, and room or su	lite no. (or P.O. box number if mail is not de	elivered to street address	B Cate	gory of filer (See in:	structions. C	heck applic	able box(es)):		
32 Any Street				1 (repealed	) 2 🗌	3 🗌 4	<b>∨</b> 5 <b>∨</b>		
City or town, state, and ZIP	code		C Enter	the total percenta	ge of the fore	eign corpora	ation's voting	100	
Anytown, NY 77287			stock	you owned at the	end of its ar	nnual accou	nting period	100 %	
Filer's tax year beginning	01/01 , 20 1	1 , and ending		12/31	, 20 <b>11</b>				
D Person(s) on whose beha	If this information return is filed:								
(1) Nam	•	(2) Address		(3) Identify	ring number	(4)	Check applicable box(es)		
(I) Nam	6	(2) Address		(3) Identity	ning number	Sharehold	er Officer	Director	
	DRAF	ET/	48	30					
Important: Fill in a	Il applicable lines and sched	dules. All inform	ation <b>m</b> ı	<b>ıst</b> be in Eng	glish. All a	amounts	must b	e stated in	
=	llars unless otherwise indica								
1a Name and address of f					b(1) Empl	oyer identif	ication number	er, if any	
Foreign Corp. #2	Odile								
65 Any Street					b(2) Refe	rence ID nu	mber (see inst	ructions)	
Anytown, United Kingo	dom								
					<b>c</b> Cour	itry under w	hose laws inc	orporated	
					United Ki	ngdom			
<b>d</b> Date of incorporation	e Principal place of business	f Principal busines	s activity	<b>g</b> Principal b			h Function	al currency	
		code numb	er						
05/13/1973	United Kingdom	522110		Financing			British	Pound	
2 Provide the following in	nformation for the foreign corporation's	accounting period sta	ited above.						
	entifying number of branch office or ag			ncome tax return v	vas filed, ent	er:			
United States	, 0	` ''		(ii) U.S. income tax paid					
			(i) Taxable income or (loss) (after all credits)						
		-							
c Name and address of f	oreign corporation's statutory or reside	ent agent in country	d Name and	d address (includin	g corporate	department	. if applicable	of person (or	
of incorporation		,	persons) v	with custody of the	books and	records of t			
John Doe			the location	on of such books a	and records,	if different			
55 Any Street									
Anytown, United Kingo	dom								
Schedule A Sto	ck of the Foreign Corpora	tion							
Ochedule A Oto	ck of the Foreign corpora			(h) Number	of shares iss	ued and ou	itetanding		
(a)	Description of each class of stock		(1)	. ,					
(a)	Description of each class of stock			Beginning of annu accounting period	aı		(ii) End of and accounting pe		
Common									
Common				1,000			1,000		
Common				24,998,400			24,998,40	U	
For Paperwork Reduct	ion Act Notice, see instructions.		Cat	. No. 49958V			Form <b>547</b> 1	(Rev. 12-2011)	

Form 5471 (Rev. 12-2011) Page 2

Schedule B U.S. Sharehold	lers of Foreign Corporation (see instruction	ons)		
(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
Hide 'N Seek Foods, Inc.	Common	1,000	1,000	
32 Any Street, Anytown, TX 77287 11-000002	Common	24,998,400	24,998,400	100
11-000002				
				-
				-
				-
	AFT AC			
UF	(AFI AS			
- 11	100 8 20	11		-
U	1110 0, 20			
Schedule C Income Staten	nent (see instructions)			

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

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

Form 5471 (Rev. 12-2011) Page **3** 

					. 490 -
Sche	edule E Income, War Profits, and Excess Profits Taxe	s Paid or Accrue			
	(a)		/	Amount of tax	
	(a)  Name of country or U.S. possession	(b)		(c)	(d)
		In foreign currency		Conversion rate	In U.S. dollars
1	J.S.				
2					
3					
4					
5					
6					
7					
	otal			•	
	edule F Balance Sheet				Dan imatuu satiama
	rtant: Report all amounts in U.S. dollars prepared and train exception for DASTM corporations.	isiated in accorda	ance	WITH U.S. GAAP. S	see instructions
or ar	rexception for DASTW corporations.			(a)	(b)
	Assets			Beginning of annual	End of annual
1	Cash		1	accounting period	accounting period
і 2а	Trade notes and accounts receivable		2a		
b	Less allowance for bad debts	004	2b	( )	( )
3	Inventories	<i>')</i>	3	,	,
4	Other current assets (attach schedule)	<b>Z</b> U I	4		
5	Loans to shareholders and other related persons		5		
6	Investment in subsidiaries (attach schedule)		6		
7	Other investments (attach schedule)		7		
8a	Buildings and other depreciable assets		8a		
b	Less accumulated depreciation		8b	( )	( )
9a	Depletable assets		9a	· · · · · · · · · · · · · · · · · · ·	,
b	Less accumulated depletion		9b	( )	( )
10	Land (net of any amortization)		10		
11	Intangible assets:				
а	Goodwill		11a		
b	Organization costs		11b		
С	Patents, trademarks, and other intangible assets		11c		
d	Less accumulated amortization for lines 11a, b, and c		11d	()	()
12	Other assets (attach schedule)		12	4,000,000	4,000,000
13	Total assets		13	4,000,000	4,395,200
	Liabilities and Shareholders' Equity				
4.4	A secondary socialis		44	105.047	405.047
14	Accounts payable		14	195,846	195,846
15	Other current liabilities (attach schedule)		15		
16 17	Loans from shareholders and other related persons		16		
17	Other liabilities (attach schedule)		17		
18	Capital stock:  Preferred stock		18a		
a b	Common stock		18b	2,500,156	2,500,156
19	Paid-in or capital surplus (attach reconciliation)		19	2,300,130	2,500,150
20	Retained earnings		20	1,303,998	1,699,198
21	Less cost of treasury stock		21	( )	( )
	2000 COSt Of Housely Stook		-1	, ,	/
22	Total liabilities and shareholders' equity		22	4,000,000	4,395,200
	The second contract of			-,,300	.,=:=,200

Form 5471 (Rev. 12-2011) Page **4** 

partnership?  If "Yes," see the instructions for required attachment.  During the tax year, did the foreign corporation own an interest in any trust?  During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?  If "Yes," you are generally required to attach Form 8858 for each entity (see instructions).  During the tax year, was the foreign corporation a participant in any cost sharing arrangement?  During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement?  Schedule H Current Earnings and Profits (see instructions)  mportant: Enter the amounts on lines 1 through 5c in functional currency.  Current year net income or (loss) per foreign books of account  Net Additions  Net Additions  Net Additions  Net Subtractions  Depreciation and amortization	Yes	No
If "Yes," see the instructions for required attachment.  2 During the tax year, did the foreign corporation own an interest in any trust?	П	V
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?		_
from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?		~
If "Yes," you are generally required to attach Form 8858 for each entity (see instructions).  4 During the tax year, was the foreign corporation a participant in any cost sharing arrangement?		
4 During the tax year, was the foreign corporation a participant in any cost sharing arrangement?  5 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement?  Schedule H		~
5 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement?  Schedule H	_	
Schedule H		~
mportant: Enter the amounts on lines 1 through 5c in functional currency.  1 Current year net income or (loss) per foreign books of account		<b>v</b>
mportant: Enter the amounts on lines 1 through 5c in functional currency.  1 Current year net income or (loss) per foreign books of account		
2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):  a Capital gains or losses		
2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):  a Capital gains or losses	2,766	5,400
<b>b</b> Depreciation and amortization	·	
d Investment or incentive allowance		
e Charges to statutory reserves		
f Inventory adjustments		
g   laxes     h   Other (attach schedule)     .   . <th></th> <th></th>		
3 Total net additions		
4 Total net subtractions		
5 Current earnings and profits (line 1 plus line 3 minus line 4)	2,766	,400
b DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)		
c Combine lines 5a and 5b	2,766	5,400
d Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as	205	200
defined in section 989(b) and the related regulations (see instructions))	393	5,200
Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)		
1 Subpart F income (line 38b, Worksheet A in the instructions)	395	5,200
2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions)		
Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in		
the instructions)		
4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b,		
Worksheet D in the instructions)		
5 Factoring income		
C. Tatal of lines of the country of Established and a country in a country of the	395	5,200
6 Total of lines 1 through 5. Enter here and on your income tax return. See instructions		
7 Dividends received (translated at spot rate on payment date under section 989(b)(1))		
8 Exchange gain or (loss) on a distribution of previously taxed income		
	Yes	No
• Was any income of the foreign corporation blocked?		<b>v</b>

### SCHEDULE J (Form 5471)

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

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

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

OMB No. 1545-0704

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

Identifying number

11-0000002

Name of foreign corporation

Foreign Corp. #2

	Important: Enter amounts in	(a) Post-1986 Undistributed Earnings	<b>(b)</b> Pre-1987 E&P Not Previously Taxed	(c) Previou (section	(d) Total Section 964(a) E&P		
	functional currency.	Currency. (post-86 section 959(c)(3) balance)	(pre-87 section 959(c)(3) balance)	(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	(iii) Subpart F Income	(combine columns (a), (b), and (c))
1	Balance at beginning of year	9,127,986					9,127,986
2a	Current year E&P	2,766,400					
b	Current year deficit in E&P						
3	Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	11,894,386					
4	Amounts included under section 951(a) or reclassified under section 959(c) in current year	2,766,400				2,766,400	
5a	Actual distributions or reclassifications of previously taxed E&P						
b	Actual distributions of nonpreviously taxed E&P						
6a	Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)					2,766,400	
b	Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	9,127,986					
7	Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	9,127,986				2,766,400	11,894,386

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2005)

#### **SCHEDULE M** (Form 5471)

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

(Rev. December 2010) Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0704

Name of person filing Form 5471 Identifying number 11-0000002 Hide 'N Seek Foods, Inc.

Name of foreign corporation

Foreign Corp. #2

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

Lille	the relevant functional currency and the excha				British Pound 7.000  (e) 10% or more U.S. (f) 10% or more U.S.		
	(a) Transactions of foreign corporation	<b>(b)</b> U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S shareholder of any corporation controlling the foreign corporation	
1	Sales of stock in trade (inventory)						
2	Sales of tangible property other than stock in trade						
3	Sales of property rights (patents, trademarks, etc.)						
4	Platform contribution transaction payments received						
5	Cost sharing transaction payments received						
6	Compensation received for technical, managerial, engineering, construction, or like services						
7	Commissions received						
8	Rents, royalties, and license fees received						
9	Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income)						
10	Interest received	395,200					
11	Premiums received for insurance or reinsurance						
12	Add lines 1 through 11	395,200					
13	Purchases of stock in trade (inventory) .						
14	Purchases of tangible property other than stock in trade						
15	Purchases of property rights (patents, trademarks, etc.)						
16	Platform contribution transaction payments paid						
17	Cost sharing transaction payments paid .						
18	Compensation paid for technical, managerial, engineering, construction, or like services						
19	Commissions paid						
20	Rents, royalties, and license fees paid .						
21	Dividends paid						
22	Interest paid						
23	Premiums paid for insurance or reinsurance						
24	Add lines 13 through 23						
	Amounts borrowed (enter the maximum loan balance during the year) — see instructions						
26	Amounts loaned (enter the maximum loan balance during the year) — see instructions						

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 49963O

Schedule M (Form 5471) (Rev. 12-2010)

5471

(Rev. December 2011)

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

OMB No. 1545-0704

► See separate instructions. Information furnished for the foreign corporation's annual accounting period (tax year required by Attachment Department of the Treasury 01/01 section 898) (see instructions) beginning , 20 11, and ending Sequence No. 121 Internal Revenue Service Name of person filing this return A Identifying number 11-0000002 Hide 'N Seek Foods, Inc Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) **B** Category of filer (See instructions. Check applicable box(es)): 1 (repealed) 32 Any Street 2 3 2 4 V City or town, state, and ZIP code C Enter the total percentage of the foreign corporation's voting Anytown, NY 77287 stock you owned at the end of its annual accounting period % 01/01 12/31 Filer's tax year beginning , 20 11 and ending , 20 11 **D** Person(s) on whose behalf this information return is filed: (4) Check applicable box(es) (1) Name (2) Address (3) Identifying number Shareholder Officer Director Important: Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated. 1a Name and address of foreign corporation b(1) Employer identification number, if any Foreign Corp. #3 **65 Any Street b(2)** Reference ID number (see instructions) Anytown, Uruguay c Country under whose laws incorporated Canada f Principal business activity g Principal business activity **d** Date of incorporation e Principal place of business h Functional currency code number 09/30/2004 Canada Financing Canadian Dollar 2 Provide the following information for the foreign corporation's accounting period stated above. a Name, address, and identifying number of branch office or agent (if any) in the **b** If a U.S. income tax return was filed, enter: (ii) U.S. income tax paid (i) Taxable income or (loss) (after all credits) c Name and address of foreign corporation's statutory or resident agent in country d Name and address (including corporate department, if applicable) of person (or of incorporation persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different **Uruguay Accounting Department 54** 44 Any Street Anytown, TX 75668

Schedule A	Stock of the Foreign Corporation					
		(b) Number of shares issued and outstanding				
	(a) Description of each class of stock	(i) Beginning of annual accounting period	(ii) End of annual accounting period			
Common		0	640			

Form 5471 (Rev. 12-2011) Page **2** 

Schedule B	U.S. Shareholders	of Foreign Corporation (see instruction	ns)		
	ddress, and identifying or of shareholder	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
Hide 'N Seek Foods, Inc. 32 Any Street, Anytown, TX 77287 11-0000002		Common	0	640	64
	DR	AFT AS	OF		
	Ju	ne 8, 20			
Schedule C	Income Statement	(see instructions)	l		

**Important:** Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S.

dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

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

Form 5471 (Rev. 12-2011) Page **3** 

				. ago <del>-</del>
Sche	edule E Income, War Profits, and Excess Profits Taxe	es Paid or Accrue	,	
	(4)		Amount of tax	
	(a)  Name of country or U.S. possession	(b)	(c)	(d)
		In foreign currency	Conversion rate	In U.S. dollars
1	J.S.			
2				
3				
4				
5				
6				
7				
-	otal <u> </u>			
	edule F Balance Sheet			
	rtant: Report all amounts in U.S. dollars prepared and train	nslated in accorda	ance with U.S. GAAP.	See instructions
tor ar	exception for DASTM corporations.			4.)
	Assets		(a) Beginning of annual	(b) End of annual
			accounting period	accounting period
1	Cash		1	498
2a	Trade notes and accounts receivable		2a	
b	Less allowance for bad debts		2b (	) ( )
3	Inventories		3	
4	Other current assets (attach schedule)		4	
5	Loans to shareholders and other related persons		5	
6	Investment in subsidiaries (attach schedule)		6	
7	Other investments (attach schedule)		7	
8a	Buildings and other depreciable assets		8a /	\ \ (
b	Less accumulated depreciation		8b (	) ( )
9a	Depletable assets		9a (	\ \ (
b	Less accumulated depletion		9b (	) ( )
10	Land (net of any amortization)		10	
11	Intangible assets:  Goodwill		110	
a			11a	
b	Organization costs		11b	
c d	Less accumulated amortization for lines 11a, b, and c		11d (	) (
12	Other assets (attach schedule)	1	12	) ( )
12	Other assets (attach schedule)		12	
13	Total assets		13	498
			10	470
	Liabilities and Shareholders' Equity			
14	Accounts payable		14	297
15	Other current liabilities (attach schedule)		15	
16	Loans from shareholders and other related persons		16	105,165
17	Other liabilities (attach schedule)		17	
18	Capital stock:			
а	Preferred stock		18a	
b	Common stock		18b	300
19	Paid-in or capital surplus (attach reconciliation)		19	
20	Retained earnings		20	
21	Less cost of treasury stock		21 (	) ( 105,264 )
		İ		
22	Total liabilities and shareholders' equity		22	498

Form 5471 (Rev. 12-2011)

Sch	edule G	Other Information		
			Yes	No
1	During the partnership	tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign o?		V
		be the instructions for required attachment.	ш	ت
	During the	tax year, did the foreign corporation own an interest in any trust?		•
3		tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?		
		bu are generally required to attach Form 8858 for each entity (see instructions).	Ш	<b>v</b>
		tax year, was the foreign corporation a participant in any cost sharing arrangement?		<b>v</b>
5	During the	course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement?	Ш	~
		Current Earnings and Profits (see instructions)		
<u>тр</u> 1		ter the amounts on lines 1 through 5c in <b>functional</b> currency.  The amounts on lines 1 through 5c in <b>functional</b> currency.  The amounts on lines 1 through 5c in <b>functional</b> currency.	(150	077)
2 a b c d e f g h	Net adju profits a (see instruction of the control Deprecial Depletion of the control Investment of the control	stments made to line 1 to determine current earnings and coording to U.S. financial and tax accounting standards  Net  Additions  Subtractions		
5		earnings and profits (line 1 plus line 3 minus line 4)	(150	.377)
b		gain or (loss) for foreign corporations that use DASTM (see instructions)		
C		lines 5a and 5b	(150	377)
d		earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as a section 989(b) and the related regulations (see instructions))	<b>/1E</b> 0	241
		change rate used for line 5d ► 1.42857	(150)	204)
Sch	edule I	Summary of Shareholder's Income From Foreign Corporation (see instructions)		
1	Subpart	F income (line 38b, Worksheet A in the instructions)		
2	Earnings	invested in U.S. property (line 17, Worksheet B in the instructions)		
3		y excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in		
4		y excluded export trade income withdrawn from investment in export trade assets (line 7b,		
7		et D in the instructions)		
5	Factoring	g income		
6	Total of I	nes 1 through 5. Enter here and on your income tax return. See instructions		
7	Dividend	s received (translated at spot rate on payment date under section 989(b)(1))		
8	Exchang	e gain or (loss) on a distribution of previously taxed income	Yes	No
Dic	l any such i	ne of the foreign corporation blocked?	Tes	NO V

### SCHEDULE J (Form 5471)

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

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

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

OMB No. 1545-0704

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

Identifying number

11-0000002

Name of foreign corporation

Foreign Corp. #3

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

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2005)

#### SCHEDULE M (Form 5471)

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

(Rev. December 2010) Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0704

Name of person filing Form 5471 Identifying number

Hide 'N Seek Foods, Inc.

Name of foreign corporation

#### Foreign Corp. #3

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

Ente	the relevant functional currency and the exch	ange rate used thro	ughout this schedul	e <b>▶</b>	Canadian Dollar 1.	42857
	(a) Transactions of foreign corporation	<b>(b)</b> U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1	Sales of stock in trade (inventory)				this return)	3 11
	Sales of tangible property other than stock in trade					
3	Sales of property rights (patents, trademarks, etc.)					
4	Platform contribution transaction payments received					
5	Cost sharing transaction payments received					
6	Compensation received for technical, managerial, engineering, construction, or like services					
7	Commissions received					
8	Rents, royalties, and license fees received					
9	Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income)					
10	Interest received					
11	Premiums received for insurance or reinsurance					
12	Add lines 1 through 11					
13	Purchases of stock in trade (inventory) .					
14	Purchases of tangible property other than stock in trade					
15	Purchases of property rights (patents, trademarks, etc.)					
16	Platform contribution transaction payments paid					
17	Cost sharing transaction payments paid .					
18	Compensation paid for technical, managerial, engineering, construction, or like services					
19	Commissions paid					
20	Rents, royalties, and license fees paid .					
21	Dividends paid					
22	· · · · · · · · · · · · · · · · · · ·					
	Premiums paid for insurance or reinsurance					
24	Add lines 13 through 23					
	Amounts borrowed (enter the maximum loan balance during the year) — see instructions	105,165				
26 	Amounts loaned (enter the maximum loan balance during the year) — see instructions					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 49963O

Schedule M (Form 5471) (Rev. 12-2010)

### SCHEDULE O (Form 5471)

(Rev. December 2005)

Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0704

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

Name of person filing Form 5471  Hide 'N Seek Foods, Inc.					Identifying number 11-0000002						
Name of foreign corporation Foreign Corp. #3											
Important: Complete a separate	Schedule O for ea	ch foreign cor	porat	ion for	which info	ormatio	on must	be rep	ported	d.	
Part I To Be Completed by	U.S. Officers a	nd Directors	<u> </u>								
(a)  Name of shareholder for whom acquisition information is reported	Addı	(b) ress of shareholde	er		(c) Identifying nu of sharehol		Date of 10% ac			Date of	(e) additional cquisition
Part II To Be Completed by Note: If this return is re- names of such persons	quired because on	e or more sha			ecame U.S	S. pers	ons, atta	ach a	list sh	owing	g the
	Section A-	-General Sha	rehol	der In	formation						
(a)  Name, address, and identifying number shareholder(s) filing this schedule	of <b>(1)</b>				(3)				(c) Date (if any) shareholder last filed information return under section 6046		
		Type of return (enter form number)  Date return filed		filed	Internal Revenue Service Center where filed			for the foreign corporation			
Hide 'N Seek Foods, Inc. 32 Any Street, Anytown, TX 7728 11-0000002	1120	09/	15/20	12	OSPC						
Section B—L	J.S. Persons Who	Are Officers	or Di	rector	s of the F	oreian	Corpor	ration			
(a) Name of U.S. officer or director		(b) Address			(c) (d) Check appropriate box(es)			ppropriate			
										Jilicei	Director
	Soati	on C—Acqui	eition	of St	ock						
	Jecu	-Acqui	Sidoli	01 31	OUR			(	(e)		
(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition			(d) ethod of quisition		(1)	ber of s	shares (2)		(3)
Hide 'N Seek Foods, Inc.	Common	10/16/201	1		Purchase		rectly 640	Inc	directly	Co	onstructively
							-				

Page 2 Schedule O (Form 5471) (Rev. 12-2005) (g) Amount paid or value given Name and address of person from whom shares were acquired 192 Sue Doe, 68 Any Street, Anytown, TX 75232 Section D-Disposition of Stock (e) Number of shares disposed of (b) (c) Method Name of shareholder disposing of stock Class of stock Date of disposition of disposition (1) Directly Indirectly Constructively (f) (g) Amount received Name and address of person to whom disposition of stock was made Section E—Organization or Reorganization of Foreign Corporation (a) (c) Date of transfer Name and address of transferor Identifying number (if any) (d) Assets transferred to foreign corporation Description of assets transferred by, or notes or (3) securities issued by, foreign corporation (1) (2) Adjusted basis (if transferor Description of assets Fair market value was U.S. person) Section F—Additional Information

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

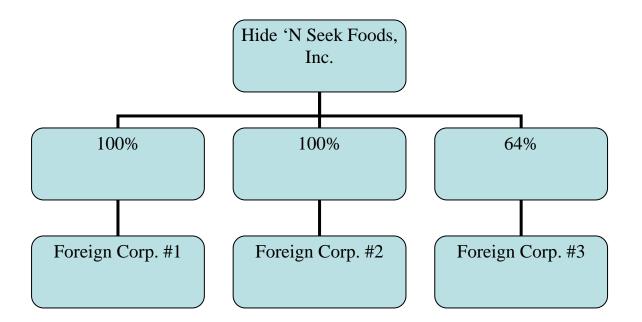
Schedule O (Form 5471) (Rev. 12-2005)

Hide 'N Seek Foods, Inc. 11-0000002

Foreign Corp. #3

Form 5471, Schedule O

Part II, Schedule F – Additional Information (c)



# Form **8050**

**Direct Deposit of Corporate Tax Refund** 

(December 2009) Department of the Treasury Internal Revenue Service ► Attach to Form 1120 or 1120S.

OMB No. 1545-1762

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

### **General Instructions**

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

### **Purpose of Form**

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

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

### Who May File

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

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

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

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

# Conditions Resulting in a Refund by Check

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

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

### **How To File**

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

### **Specific Instructions**

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

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

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

# Paperwork Reduction Act Notice

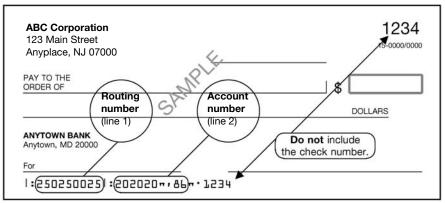
We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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

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

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

### **Sample Check**



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

Form **8827** 

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

OMB No. 1545-1257

2011

Department of the Treasury Internal Revenue Service

► Attach to the corporation's tax return.

Name		Emp	loyer identification number
Hide '	N Seek Foods, Inc.		11-0000002
1	Alternative minimum tax (AMT) for 2010. Enter the amount from line 14 of the 2010 Form 4626	1	9,485,794
2	Minimum tax credit carryforward from 2010. Enter the amount from line 9 of the 2010 Form 8827	2	5,390,162
3	Enter any 2010 unallowed qualified electric vehicle credit (see instructions)	3	
4	Add lines 1, 2, and 3	4	14,875,956
5	Enter the corporation's 2011 regular income tax liability minus allowable tax credits (see		
	instructions)	5	29,077,544
6	Is the corporation a "small corporation" exempt from the AMT for 2011 (see instructions)?		
	• Yes. Enter 25% of the excess of line 5 over \$25,000. If line 5 is \$25,000 or less, enter -0-		
	• No. Complete Form 4626 for 2011 and enter the tentative minimum tax from line 12	6	17,867,507
7a	Subtract line 6 from line 5. If zero or less, enter -0	7a	11,210,037
b	For a corporation electing to accelerate the minimum tax credit, enter the bonus depreciation		
	amount attributable to the minimum tax credit (see instructions)	7b	
С	Add lines 7a and 7b	7с	11,210,037
8a	Enter the <b>smaller</b> of line 4 or line 7c. If the corporation had a post-1986 ownership change or		
	has pre-acquisition excess credits, see instructions	8a	11,210,037
b	Current year minimum tax credit. Enter the smaller of line 4 or line 7a here and on Form 1120,		
	Schedule J, Part I, line 5d (or the applicable line of your return). If the corporation had a		
	post-1986 ownership change or has pre-acquisition excess credits, see instructions. If you		
	made an entry on line 7b, go to line 8c. Otherwise, skip line 8c	8b	11,210,037
С	Subtract line 8b from line 8a. This is the refundable amount for a corporation electing to		
	accelerate the minimum tax credit. Include this amount on Form 1120, Schedule J, Part II, line		
	19c (or the applicable line of your return)	8c	
9	Minimum tax credit carryforward to 2011. Subtract line 8a from line 4. Keep a record of this		
-	amount to carry forward and use in future years	9	3,665,919

#### Instructions

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

#### **Purpose of Form**

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

#### Who Should File

Form 8827 should be filed by corporations that had:

- An AMT liability in 2010,
- A minimum tax credit carryforward from 2010 to 2011, or
- A qualified electric vehicle credit not allowed for 2010 (see the instructions for line 3).

#### Line 3

Enter any qualified electric vehicle credit not allowed for 2010 solely because of tentative minimum tax limitations.

#### Line 5

Enter the corporation's 2011 regular income tax liability (as defined in section 26(b)) minus any credits allowed under Chapter 1, Subchapter A, Part IV, subparts B, D, E, and F of the Internal Revenue Code (for example, if you are filing Form 1120, subtract any credits on Schedule J, line 5a, through 5c, from the amount on Schedule J, line 2).

#### Line 6

See the 2011 Instructions for Form 4626 to find out if the corporation is treated as a "small corporation" exempt from the AMT for 2011. If the corporation is a "small corporation" exempt from the AMT, see section 38(c)(5) before completing line 6 for special rules that apply to controlled corporate groups, regulated investment companies, and real estate investment trusts.

#### Line 7b

A corporation can elect (under section 168(k)(4)) to accelerate its use of unused minimum tax credit carryforwards from tax years beginning before 2006 and obtain a refundable credit in lieu of any special depreciation allowance for eligible property (discussed later). If the election is made, the corporation must do the following.

- Forgo the special depreciation allowance for the eligible property, and
- Use the straight-line method of depreciation of such property.

An election to claim pre-2006 unused research credits or minimum tax credits in lieu of claiming the special depreciation allowance made by a corporation for either its first tax year ending after March 31, 2008, or its first tax year ending after December 31, 2008, continues to apply to certain extension property (as defined in section 168(k)(4)(H)), unless the corporation made an

election not to apply the election made under section 168(k)(4) to extension property for its first tax year ending after December 31, 2008. Generally, extension property is long production period property and noncommercial aircraft if acquired after March 31, 2008, and placed in service after December 31, 2009, but before January 1, 2011.

An election to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance made by the corporation for either its first tax ending after March 31, 2008, or its first tax year ending after December 31, 2008, continues to apply to round 2 extension property (as defined in section 168(k)(4)(l)) unless the corporation makes an election not to apply the original election to round 2 extension property. Generally round 2 extension property is property that is eligible qualified property solely because it meets the requirements under the extension of the additional special depreciation allowance to certain property placed in service after December 31, 2010. See section 168(k)(4)(l).

**Note.** If the corporation did not make the election for either its first tax year ending after March 31, 2008, or its first tax year ending after December 31, 2008, the corporation may elect for its first tax year ending after December 31, 2010, to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance only for round 2 extension property.

Once made, these elections cannot be revoked without IRS consent.

### Form **8916-A**

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

OMB No. 1545-2061

**Employer identification number** 

Department of the Treasury Internal Revenue Service Name of common parent

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

2010

Hide 'I	de 'N Seek Foods, Inc Consolidated			11-0000002		
Name o	f subsidiary			Employer identification	on number	
Part	Cost of Goods Sold					
Part	Cost of Goods Sold Items	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return	
1	Amounts attributable to cost flow assumptions .					
2	Amounts attributable to:					
а	Stock option expense					
b	Other equity based compensation					
С	Meals and entertainment	T A				
d	Parachute payments	LA	5			
е	Compensation with section 162(m) limitation					
f	Pension and profit sharing	<b>7</b>	201			
g	Other post-retirement benefits	_ , ,				
h	Deferred compensation					
i	Section 198 environmental remediation costs					
j	Amortization					
k	Depletion					
I	Depreciation	(17,936,732)			(17,936,732)	
m	Corporate owned life insurance premiums					
n	Other section 263A costs		122,798		122,798	
3	Inventory shrinkage accruals		(380,164)		(380,164)	
4	Excess inventory and obsolescence reserves					
5	Lower of cost or market write-downs	9,181,241	(9,181,241)			
6	Other items with differences (attach schedule)					
7	Other items with no differences	(269,246,365)			(269,246,365)	
8	<b>Total cost of goods sold.</b> Add lines 1 through 7, in columns a, b, c, and d	(278,001,856)	(9,438,607)		(287,440,463)	
For Pa	perwork Reduction Act Notice, see page 4.		. No. 48657X		Form <b>8916-A</b> (2010)	

Form 8916-A (2010) Page **2** 

Part	Interest Income				
	Interest Income Item	(a) Income (Loss) per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	1,032,236	1,916,545		2,948,781
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11.	RA 5 1,032,236	1,916,545	OF	2,948,781
Part I	Interest Expense				
	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities		_ ,		
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense	21,363,522	71,196		21,434,718
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26.				
		21,363,522	71,196		21,434,718 Form <b>8916-A</b> (2010)

Form **8916-A** (2010)

# Form **8916-A**

Hide 'N Seek Foods, Inc.

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

OMB No. 1545-2061

**Employer identification number** 

11-0000002

Department of the Treasury Internal Revenue Service Name of common parent

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

2010

	f subsidiary	Employer identification number			
	V Seek Foods, Inc.			11-0	000002
Part	Cost of Goods Sold Items	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Amounts attributable to cost flow assumptions .				
2	Amounts attributable to:				
а	Stock option expense				
b	Other equity based compensation				
С	Meals and entertainment	<b>T</b> A			
d	Parachute payments	LA	5 (	<u> </u>	
е	Compensation with section 162(m) limitation				
f	Pension and profit sharing	<b>97</b>	201	0	
g	Other post-retirement benefits	_ * , '			
h	Deferred compensation				
i	Section 198 environmental remediation costs				
j	Amortization				
k	Depletion				
I	Depreciation	(15,593,967)			(15,593,967)
m	Corporate owned life insurance premiums				
n	Other section 263A costs		20,000		20,000
3	Inventory shrinkage accruals				
4	Excess inventory and obsolescence reserves				
5	Lower of cost or market write-downs	9,181,241	(9,181,241)		
6	Other items with differences (attach schedule)				
7	Other items with no differences	(250,338,683)			(250,338,683)
8	<b>Total cost of goods sold.</b> Add lines 1 through 7, in columns a, b, c, and d	(256,751,409	(9,161,241)		(265,912,650)
For Pa	perwork Reduction Act Notice, see page 4.		No. 48657X		Form <b>8916-Δ</b> (2010

Form 8916-A (2010) Page **2** 

Part	Interest Income				raye <b>L</b>
	Interest Income Item	(a) Income (Loss) per Income Statement	<b>(b)</b> Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	1,221,456			1,221,456
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11.	RA 51,221,456	ΓAS	OF	1,221,456
Part I	Interest Expense				
	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities		- , —		
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense	21,342,118	71,196		21,413,314
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26.				
		21,342,118	71,196		21,413,314 Form <b>8916-A</b> (2010)

Form **8916-A** (2010)

# Form **8916-A**

Hide 'N Seek Foods, Inc.

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

OMB No. 1545-2061

2010

**Employer identification number** 

11-0000002

Department of the Treasury Internal Revenue Service

Name of common parent

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

	Name of subsidiary			Employer identification number		
The G Part	reek Playhouse			11-00	000012	
Part	Cost of Goods Sold Items	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	(d) Deduction per Tax Return	
1	Amounts attributable to cost flow assumptions .					
2	Amounts attributable to:					
а	Stock option expense					
b	Other equity based compensation					
С	Meals and entertainment	T A				
d	Parachute payments	$\perp A$	9 C			
е	Compensation with section 162(m) limitation					
f	Pension and profit sharing	7	201	0		
g	Other post-retirement benefits	_ * , '				
h	Deferred compensation					
i	Section 198 environmental remediation costs					
j	Amortization					
k	Depletion					
I	Depreciation					
m	Corporate owned life insurance premiums					
n	Other section 263A costs					
3	Inventory shrinkage accruals					
4	Excess inventory and obsolescence reserves					
5	Lower of cost or market write-downs					
6	Other items with differences (attach schedule)				-	
7	Other items with no differences	(315,431)			(315,431)	
8	<b>Total cost of goods sold.</b> Add lines 1 through 7, in columns a, b, c, and d	(315,431)			(315,431)	
For Pa	nerwork Reduction Act Notice, see page 4		No. 48657X		Form <b>8916-A</b> (2010)	

Form 8916-A (2010) Page **2** 

Part	Interest Income				
	Interest Income Item	(a) Income (Loss) per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	(664,423)	664,423		
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11.	RA (664,423)	664,423	OF	
Part I	Interest Expense	, , , , , , , , , , , , , , , , , , , ,			
	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities		- , —		
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense	2,142			2,142
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26.				2.440
		2,142			2,142 Form <b>8916-A</b> (2010)

Form **8916-A** (2010)

# Form **8916-A**

Hide 'N Seek Foods, Inc.

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

OMB No. 1545-2061

2010

Employer identification number

11-0000002

Department of the Treasury Internal Revenue Service Name of common parent

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

	lame of subsidiary Acme Food Corp.			Employer identification number 11-0000013		
Acme Part	<u> </u>			11-0	000013	
T are	Cost of Goods Sold Items	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return	
1	Amounts attributable to cost flow assumptions .					
2	Amounts attributable to:					
а	Stock option expense					
b	Other equity based compensation					
С	Meals and entertainment					
d	Parachute payments		5 (			
е	Compensation with section 162(m) limitation					
f	Pension and profit sharing	7	201			
g	Other post-retirement benefits		201	0		
h	Deferred compensation					
i	Section 198 environmental remediation costs					
j	Amortization					
k	Depletion					
ı	Depreciation	(2,342,765)			(2,342,765)	
m	Corporate owned life insurance premiums					
n	Other section 263A costs		102,798		102,798	
3	Inventory shrinkage accruals		(380,164)		(380,164)	
4	Excess inventory and obsolescence reserves					
5	Lower of cost or market write-downs					
6	Other items with differences (attach schedule)					
7	Other items with no differences	(18,592,251)			(18,592,251)	
8	<b>Total cost of goods sold.</b> Add lines 1 through 7, in columns a, b, c, and d	(20,395,016)	(277,366)		(21,212,382)	
For Pa	perwork Reduction Act Notice, see page 4.	Cat	. No. 48657X		Form <b>8916-A</b> (2010	

Form 8916-A (2010) Page **2** 

Part	Interest Income				
	Interest Income Item	(a) Income (Loss) per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	475,203	1,252,122		1,727,325
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11.	RA [475,203	1,252,122	OF	1,727,325
Part I	Interest Expense				
	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities		- , —		
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense	19,262			19,262
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26.				40.070
	1	19,262			19,262 Form <b>8916-A</b> (2010)

Form **8916-A** (2010)

#### Form 1120 Test Scenario 3

Anywork Finance Incorporated

11-0000003

#### FORM 1120 TEST SCENARIO 3

**FORMS REQUIRED:** 1120, Sch G (F1120), Sch M-3 (F1120), Sch N (F1120), 926, 1118, Sch J (F1118), 5471, Sch J (F5471), Sch O (F5471), Sch O (F5471), 5472, 8832, 8858

#### ATTACHMENTS:

ItemizedOtherDeductionsSchedule ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentsSchedule NonincludibleForeignEntitySchedule OtherIncomeLossItemsWithDifferencesSchedule

Other Expense Deduction I tems With Differences Schedule

Post1986UndistributedEarningsSchedule

Category3FilerStatement

ItemizedOtherDeductionsSchedule2
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherCurrentLiabilitesSchedule
ItemizedOtherLiabilitiesSchedule
EarningsAndProfitsOtherAdjStmt

BINARY ATTACHMENTS: Organizational Chart for Form 5471 Sch O

**HEADER INFO**: Not on actual form

MultipleSoftwarePackagesUsed: No

Originator: EFIN: Self-select

Type: ERO
Practioner PIN:
EFIN: Self-select
PIN: Self-select

PIN Entered by: ERO

Signature Option: PIN Number

Officer: Name: Poppy Seed

Title: Chief Executive Officer

Taxpayer PIN: Self-select
Phone: 888-555-1212

Email Address: poppyseed@IFIcom

Date signed: 03/15/12

Preparer: Name: Johnny Appleseed

Date Prepared: 02/15/12

IRS PAYMENT: N/A

Name Control: ANYW

# Attachment 1, F1120, Line 26, Other Deductions

#### (ItemizedOtherDeductionsSchedule)

Audit Fees	68,160
Professional Expenses	31,227
Financial Service Costs	21,000
TOTAL	120,387

# Attachment 2, F1120, Schedule L, Line 6(b) & (d), Other Current Assets (ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Pre-paid Expenses &		
Special Deposits	35,726	35,726
TOTAL	<u>35,726</u>	35,726

### Attachment 3, F1120, Schedule L, Line 9(b) & (d), Other Investments (ItemizedOtherInvestmentsSchedule)

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

### Attachment 4, F1120, Schedule M-3, Line 5(a), Net Income From Nonincludible Foreign Entities (NonincludibleForeignEntitySchedule)

Corporation Name	Foreign Finance Corporation
EIN	APPLD FOR
Net Income	41,193,236

# Attachment 5, F1120, Sch M-3, Part II, Line 25, Other Income (Loss) Items With Differences (OtherIncomeLossItemsWithDifferencesSchedule)

	Per Statement	Temp. Difference	Perm. Difference	Per Tax Return
Recovery of Expense	<u>512,526</u>	<u>-512,526</u>		
TOTAL	512,526	-512,526		

### Attachment 6, F1120, Schedule M-3, Part III, Line 37, Other Expenses/Deduction Items with Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)

	<u> </u>			
	Per Statement	Temp. Difference	Perm. Difference	Per Tax Return
Other Expenses	(256,260)	256,260		
TOTAL	(256,260)	<u>256,260</u>		

### Attachment 7, F1118, Sch C, Part I, Col 4, Post 1986 Undistributed Earnings (Post1986UndistributedEarningsSchedule)

Post 1986 E&P Beginning	Current E&P	Post 1986 E&P Ending
20,546,20	29,524,354	<u>50,070,558</u>

### Attachment 8, F5471, Box B(3), Category of filer checkboxes (Category3FilerStatement)

	(Category or nor Ctatornorm)
Amount of Indebtedness	0
Type of Indebtedness	New acquisition
Name	Foreign Finance Corporation
Address	75 Any Street, Austin, TX 78737
Identifying Number	none
Number of Shares	1.000

#### Attachment 9, F5471, Sch C, Line 16, Other Deductions (ItemizedOtherDeductionsSchedule2)

	Functional Currency	US Dollar
Miscellaneous Deductions	199,936	295,720
Operating Supplies	<u>356,382</u>	<u>527,114</u>
TOTAL	556,318	822,834

# Attachment 10, F5471, Schedule F, Line 4(a) & (b), Other Current Assets (ItemizedOtherCurrentAssetsSchedule)

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

### Attachment 11, F5471, Schedule F, Line 7(a) & (b), Other Investments (ItemizedOtherInvestmentSchedule)

	Beginning	Ending
Investments in Stock (Non-		
affiliated)	57,437	36,820,277
TOTAL	57,437	36,820,277

# Attachment 12, F5471, Schedule F, Line 15(a) & (b), Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedule)

	Beginning	Ending
Other accrued liabilities	4,001,670	5,080,202
TOTAL	4,001,670	<u>5,080,202</u>

### Attachment 13, F5471, Schedule F, Line 17(a) & (b), Other Liabilities (ItemizedOtherLiabilitiesSchedule)

	Beginning	Ending
Deferred Federal Income		
Taxes	2,016,428	1,247,422
TOTAL	2,016,428	<u>1,247,422</u>

#### Attachment 14, F5471, Sch H, Line 2h, Other, (EarningsAndProfitsOtherAdjStmt)

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

	11	20		U.S. (	Corporation In	ncome Ta	x R	eturn			OMB No. 1545	5-0123
Forn	n <b>II</b>	the Treasury	For cale	endar year 2011 or tax				ng		20	201	4
Inter	nal Reven	ue Service			► See separate	instructions.						
	heck if: onsolidate	ed return		Name					В		r identification nu	ımber
(a	ttach Forr	m 851) . 🗌	TYPE	Anywork Finance							11-0000003	
	ife/nonlife ated returi		OR		oom or suite no. If a P.O. bo	ox, see instruction	is.		C	Date incor	•	
	ersonal ho	· —	PRINT	35 Any Street	J 7ID J -						08/01/1985	->
,	ittach Sch ersonal ser	. —		City or town, state, an						rotai asse	ts (see instruction	ı´
	ee instruct	ions)	E Chaol	Anytown, NY 1000 k if: (1) Initial retur		turn (3)	□ No	me change	\$	☐ Addra	250,306,361 ess change	
4 5	1				(,	. (-,		The change	(4)	Addre	ess change	
				rd-party payments (s			1a					
				•	e 1a (see instructions) .		1b					
							1c			-		
					ck" included on line 1a		1d			4.		-
		Subtract line								1e		-
40		•		· ·	8 (attach Form 1125-A)					2		-
ncome										3	43,834,479	<del>                                     </del>
ü		Dividends (S		,						5	43,034,477	+
_		Interest . Gross rents								6		+
										7		+
		,			) (Form 1120))					8		_
				•	ne 17 (attach Form 479					9		_
		-			nedule)					10		+
										11	43,834,479	-
_					E, line 4 (attach Form 1					12	10/00 1/117	<del>                                     </del>
for limitations on deductions.)		•		ess employment credi	•	120 2,				13		
cţio		Repairs and	- '			VC				14		
ň		Bad debts .			VAN EI LI	AS				15		
g		Rents								16		<u> </u>
ŏ		Taxes and li								17		
Ö		Interest .			Ina X	. 2.(.)				18		
itati	19	Charitable o	ontributio	ns		,				19		
<u>=</u>	20	Depreciation	n from For	m 4562 not claimed o	on Form 1125-A or elsev	where on return	(attach	n Form 456	62)	20		
õ		Depletion .								21		
ctions 1	22	Advertising								22		
엹	23	Pension, pro	ofit-sharing	g, etc., plans						23		
Ĭ	24	Employee b	enefit prog	grams						24		
ins	25	Domestic pr	oduction	activities deduction (a	attach Form 8903)					25		
ee	26	Other deduc	ctions (atta	ach schedule)						26	120,387	
s (6	27	Total deduc	ctions. Ad	dd lines 12 through 26	6				•	27	120,387	
Deductions (See instru	28	Taxable inco	ome befor	e net operating loss o	deduction and special de	eductions. Subt	tract lin	e 27 from	line 11.	28	43,714,092	
nc	29a	Net operatir	ng loss de	duction (see instruction	ons)		29a					
Dec							29b					
		Add lines 29								29c		
Tax, Refundable Credits, and Payments					ne 28 (see instructions)					30	43,714,092	1
edits		•		•	· · · · · · · ·					31	15,134,073	1
ndable Cre Payments				,	hedule J, Part II, line 21)					32	16,678,103	-
dabl 'aym					neck if Form 2220 is atta				. ▶ ∟	33		-
efun P					e total of lines 31 and 33	•				34	1 544 000	
эх, R				· ·	total of lines 31 and 33,		•	1	 unded ▶	35	1,544,030	+
<u> </u>					ted to 2012 estimated this return, including accompar		44,030 statemer			nowledge a	nd belief, it is true or	orrect
Sig					er) is based on all information of							
He						Chief Ev	(ecutiv	e Officer			RS discuss this retu preparer shown belo	
. 10		Signature of c	officer		l Date	Title	Coulty	O OTHER		(see instri	uctions)? 🗸 Yes [	No
_			preparer's	name	Preparer's signature		10	Date			PTIN	
Pa		'	•							eck 🗹 it f-employe		02
	epare		ne ▶ E	lectronic Tax Filers	, Inc.				Firm's EIN		- 1	
US	e Only	Firm's add		00 Efile Drive, Anyto					Phone no		512-555-1212	

Sch	Dividends and Special Deductions (see instructions)	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9 10	<b>Total.</b> Add lines 1 through 8. See instructions for limitation		100	
11	Dividends from affiliated group members		100	
12 13	Dividends from certain FSCs	F	100	
14 15	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)  Foreign dividend gross-up	43,668,620 165,859		
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities	40.004.4=0		
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶	43,834,479		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 2	9b	▶	

Form **1120** (2011)

Sch	edule J Tax Computation and Payment (see instructions)			
Part I	-Tax Computation			
1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ □			
2	Income tax. Check if a qualified personal service corporation (see instructions)	2	15,299,	932
3	Alternative minimum tax (attach Form 4626)	3		
4	Add lines 2 and 3	4	15,299,	932
5a	Foreign tax credit (attach Form 1118)			
b	Credit from Form 8834, line 30 (attach Form 8834)			
С	General business credit (attach Form 3800)			
d	Credit for prior year minimum tax (attach Form 8827)			
е	Bond credits from Form 8912			
6	Total credits. Add lines 5a through 5e	6	165,	859
7	Subtract line 6 from line 4	7	15,134,	073
8	Personal holding company tax (attach Schedule PH (Form 1120))	8		
9a	Recapture of investment credit (attach Form 4255)			
b	Recapture of low-income housing credit (attach Form 8611) 9b			
С	Interest due under the look-back method—completed long-term contracts (attach Form 8697)			
d	Interest due under the look-back method—income forecast method (attach Form 8866)			
е	Alternative tax on qualifying shipping activities (attach Form 8902) 9e			
f	Other (see instructions—attach schedules)			
10	Total other taxes and interest. Add lines 9a through 9f	10		
11	Total tax. Add lines 7 through 10. Enter here and on page 1, line 31	11	15,134,	073
Part I	I-Payments and Refundable Credits			
12	2010 overpayment credited to 2011	12	1,678,	103
13	2010 overpayment credited to 2011  2011 estimated tax payments	13	15,000,	000
14	Less 2011 refund applied for on Form 4466	14 (		)
15	Balance. Combine lines 12, 13, and 14	15	16,678,	103
16	Tax deposited with Form 7004	16		
17	Withholding (see instructions)	17		
18	Total payments. Add lines 15, 16 and 17	18	16,678,	103
19	Refundable credits from (see instructions):			
а	Form 2439			
b	Form 4136			
С	Form 3800, line 17c and Form 8827, line 8c			
d	Other (attach schedule)			
20	Total credits. Add lines 19a through 19d	20		
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21	16,678,	103
Sch	edule K Other Information (see instructions)			
1	Check accounting method: a ☐ Cash b ☑ Accrual c ☐ Other (specify) ▶		<u>`</u>	res No
2	See the instructions and enter the:			
a	Business activity code no. ►	52	2293	
b	Business activity International Finance			
С	Product or service International Finance			
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?			
4	At the end of the tax year:			
а	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust,	or tax-ex	empt	
	organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all			
	corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)			<b>/</b>
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting		_	
	classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Sch	nedule G)		· ·
5	At the end of the tax year, did the corporation:			
а	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock en		I .	
	any foreign or domestic corporation not included on <b>Form 851</b> , Affiliations Schedule? For rules of constructive ownership, s If "Yes," complete (i) through (iv).	see instruc	ctions.	<i>'</i>

Sche	edule K Other Information continued (see instruct	ions)			-	
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	Öwned	ercentag I in Voti tock	
Foreig	n Finance Association		ик			100%
					Yes	No
b	Own directly an interest of 20% or more, or own, directly or indirectly, a (including an entity treated as a partnership) or in the beneficial interest If "Yes," complete (i) through (iv).		, ,	•	163	<i>V</i>
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) M Percentag Profit, Los		ned in
	DDAET	AC C				
	DRAFI	<b>A5</b> C				
6	During this tax year, did the corporation pay dividends (other than	stock dividends and di	stributions in exchange for	stock) in		
	excess of the corporation's current and accumulated earnings and p If "Yes," file <b>Form 5452</b> , Corporate Report of Nondividend Distributi	profits? (See sections 30				~
	If this is a consolidated return, answer here for the parent corporation	n and on Form 851 for e				
7	At any time during the tax year, did one foreign person own, directly classes of the corporation's stock entitled to vote or <b>(b)</b> the total variables.	• • • • • • • • • • • • • • • • • • • •	.,	ver of all	~	
	For rules of attribution, see section 318. If "Yes," enter:  (i) Percentage owned ▶ 100 and (ii) Owner's country	► IIK				
	(c) The corporation may have to file Form 5472, Information Retu Corporation Engaged in a U.S. Trade or Business. Enter the number	urn of a 25% Foreign-O				
8	Check this box if the corporation issued publicly offered debt instru					
9	If checked, the corporation may have to file <b>Form 8281,</b> Information Re Enter the amount of tax-exempt interest received or accrued during	the tax year ►\$	riginal Issue Discount Instrum			
10 11	Enter the number of shareholders at the end of the tax year (if 100 o If the corporation has an NOL for the tax year and is electing to fore:		check here	▶ □		
	If the corporation is filing a consolidated return, the statement requi or the election will not be valid.					
12	Enter the available NOL carryover from prior tax years (do not reduce it					
13	Are the corporation's total receipts (line 1c plus lines 4 through 10 the tax year less than \$250,000?					~
	If "Yes," the corporation is not required to complete Schedules L, M-distributions and the book value of property distributions (other than case	• •				
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertainty					~
15a	If "Yes," complete and attach Schedule UTP.  Did you make any payments in 2011 that would require you to file Fo	orm(s) 1099 (see instruct	ions)?			V
b	If "Yes," did you or will you file all required Forms 1099?					

Form **1120** (2011)

Sche	edule L Balance Sheets per Books	Beginning	of tax	year	End of ta	ax year
	Assets	(a)		(b)	(c)	(d)
1	Cash			250,328		192,664
2a	Trade notes and accounts receivable					
b	Less allowance for bad debts	( )			( )	
3	Inventories					
4	U.S. government obligations					
5	Tax-exempt securities (see instructions)					
6	Other current assets (attach schedule)			35,726		35,726
7	Loans to shareholders			5,000		5,000
8	Mortgage and real estate loans			-,,,,,,		.,
9	Other investments (attach schedule)			139,197,191		250,072,971
10a	Buildings and other depreciable assets					
b	Less accumulated depreciation	( )			( )	
11a	Depletable assets	,			· · · · · · · · · · · · · · · · · · ·	
b	Less accumulated depletion	( )			( )	
12	Land (net of any amortization)				,	
13a	Intangible assets (amortizable only)					
b	Less accumulated amortization	(			( )	
14	Other assets (attach schedule)	,			,	
15	Total assets			139,488,245		250,306,361
	Liabilities and Shareholders' Equity	-		107/100/210		200/000/001
16	Accounts payable					
17	Mortgages, notes, bonds payable in less than 1 year					
18	Other current liabilities (attach schedule)					
19	Loans from shareholders					
20	Mortgages, notes, bonds payable in 1 year or more		A			
21	Other liabilities (attach schedule)	1				
22	Capital stock: a Preferred stock					
	<b>b</b> Common stock	5,000		5,000	5,000	5,000
23	Additional paid-in capital	3,000		139,231,622	5,000	249,913,859
24	Retained earnings—Appropriated (attach schedule)			107,201,022		217/710/007
25	Retained earnings—Unappropriated			251,623		387,502
26	Adjustments to shareholders' equity (attach schedule)			201/020		30:7002
27	Less cost of treasury stock		(	)		(
28	Total liabilities and shareholders' equity		<u> </u>	139,488,245		250,306,361
	edule M-1 Reconciliation of Income	Loss) per Books V	Nith I		eturn	200/000/001
	Note: Schedule M-3 required insta					ions
1	Net income (loss) per books		7		d on books this year	
2	Federal income tax per books		i -		this return (itemize):	
3	Excess of capital losses over capital gains .				rest \$	
4	Income subject to tax not recorded on books					
•	this year (itemize):					
			8		nis return not charged	
5	Expenses recorded on books this year not				ome this year (itemize):	
	deducted on this return (itemize):		а		. \$	
а	Depreciation \$		b	Charitable contrib	utions \$	
b	Charitable contributions . \$					
С	Travel and entertainment . \$					
			9		8	
6	Add lines 1 through 5		10		ne 28)—line 6 less line 9	
Sche	edule M-2 Analysis of Unappropriate	d Retained Earnin	gs pe			
1	Balance at beginning of year	251,623			Cash	
2	Net income (loss) per books	135,879		b	Stock	
3	Other increases (itemize):			С	Property	
			6	Other decreases	(itemize):	
			7		6	
4	Add lines 1, 2, and 3		8	Balance at end of	f year (line 4 less line 7)	387,502

### SCHEDULE G (Form 1120)

(Rev. December 2011) Department of the Treasury Internal Revenue Service

# Information on Certain Persons Owning the Corporation's Voting Stock

► Attach to Form 1120. ► See instructions on page 2. OMB No. 1545-0123

Name Employer identification number (EIN)

Anywork Finance, Incorporated 11-0000003

Part I

**Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock
ABC Finance	11-0000021	Corporation	ик	100%
	DRA	ET A	SO	=
	1/01/	01	2011	
	MIGA	44,	<b>4</b> 011	

Certain Individuals and Estates Owning the Corporation's Voting Stock. (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock		

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

# Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More ► Attach to Form 1120 or 1120-C.

OMB No. 1545-0123

2011

Department of the Treasury Internal Revenue Service

► See separate instructions.

	ork Finance Incorporated	er identification number 11-0000003	,
	ck applicable box(es): (1) ✓ Non-consolidated return (2) ☐ Consolidated return (Form 11		
•			
	(3) ☐ Mixed 1120/L/PC group (4) ☐ Dormant subsidiaries schedu	e attached	
Par	Financial Information and Net Income (Loss) Reconciliation (see instructions)		
1a	Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax	-	
	Yes. Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K		
	No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.		
b	Did the corporation prepare a certified audited non-tax-basis income statement for that period?		
	<ul><li>✓ Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement.</li><li>☐ No. Go to line 1c.</li></ul>		
_			
C	Yes. Complete lines 2a through 11 with respect to that income statement.		
	No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and rec	ords on line 4a.	
2a		/31/2011YYY	
b	Has the corporation's income statement been restated for the income statement period on line 2a?		
	Yes. (If "Yes," attach an explanation and the amount of each item restated.)		
	✓ No.		
С	Has the corporation's income statement been restated for any of the five income statement periods pred	eding the period on I	line 2a?
	Yes. (If "Yes," attach an explanation and the amount of each item restated.)		
_	✓ No.		
3a	Is any of the corporation's voting common stock publicly traded?		
	<ul><li>✓ Yes.</li><li>✓ No. If "No," go to line 4a.</li></ul>		
h	Enter the symbol of the corporation's primary U.S. publicly traded voting common		
J	stock	$\overline{}$	
С	Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting		
	common stock		]
4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	. 4a 41,3	329,115
b	Indicate accounting standard used for line 4a (see instructions):		
_	(1) ✓ GAAP (2) ☐ IFRS (3) ☐ Statutory (4) ☐ Tax-basis (5) ☐ Other (specify)	/	
5a	Net income from nonincludible foreign entities (attach schedule)		193,236
b	Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	· ,	
6a b	Net income from nonincludible U.S. entities (attach schedule)		
7a	Net income (loss) of other includible foreign disregarded entities (attach schedule)	. 7a	
b	Net income (loss) of other includible U.S. disregarded entities (attach schedule)		
С	Net income (loss) of other includible entities (attach schedule)		
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (att	ach	
	schedule)		
9	Adjustment to reconcile income statement period to tax year (attach schedule)		
10a	Intercompany dividend adjustments to reconcile to line 11 (attach schedule)		
b	Other statutory accounting adjustments to reconcile to line 11 (attach schedule)		
C	Other adjustments to reconcile to amount on line 11 (attach schedule)		125 070
11	Net income (loss) per income statement of includible corporations. Combine lines 4 through 10.  Note. Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2.		135,879
12	Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities in		on the
12	following lines.	.5.2464 5. 161116764	5 0.10
	Total Assets Total Liabilities		
а	Included on Part I, line 4	66	
	Removed on Part I, line 5	6	
	Removed on Part I, line 6		
d	ncluded on Part I, line 7 ▶		

Schedule M-3 (Form 1120) 2011 Page 2 Name of corporation (common parent, if consolidated return) **Employer identification number** 11-0000003 **Anywork Finance Incorporated** Check applicable box(es): (1) Consolidated group (2) Parent corp (4) Subsidiary corp (5) Mixed 1120/L/PC group (3) Consolidated eliminations Check if a sub-consolidated: (6) 1120 group (7) 1120 eliminations Name of subsidiary (if consolidated return) **Employer identification number** Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions) (b) (c) (d) (a) Income (Loss) Items Income (Loss) per Income Statement Temporary Difference Permanent Difference Income (Loss) (Attach schedules for lines 1 through 11) per Tax Return Income (loss) from equity method foreign corporations Gross foreign dividends not previously taxed . . . 3 Subpart F, QEF, and similar income inclusions 43,668,620 43,668,620 165,859 Section 78 gross-up . . . . . . . 165,859 5 Gross foreign distributions previously taxed . . . Income (loss) from equity method U.S. corporations 7 U.S. dividends not eliminated in tax consolidation Minority interest for includible corporations 9 Income (loss) from U.S. partnerships 10 Income (loss) from foreign partnerships 11 Income (loss) from other pass-through entities Items relating to reportable transactions (attach . . . . . . . . . . 13 Interest income (attach Form 8916-A) Total accrual to cash adjustment 14 15 Hedging transactions 16 Mark-to-market income (loss) . 17 Cost of goods sold (attach Form 8916-A) 18 Sale versus lease (for sellers and/or lessors) 19 Section 481(a) adjustments 20 Unearned/deferred revenue 21 Income recognition from long-term contracts 22 Original issue discount and other imputed interest 23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities **b** Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . . c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . . d Net gain/loss reported on Form 4797, line 17. excluding amounts from pass-through entities, abandonment losses, and worthless stock losses **e** Abandonment losses f Worthless stock losses (attach details) . . . . . g Other gain/loss on disposition of assets other than inventory 24 Capital loss limitation and carryforward used . . . 25 Other income (loss) items with differences (attach schedule) 512,526 (512,526)26 Total income (loss) items. Combine lines 1 through 25 512,526 43,156,094 165,859 43,834,479 27 Total expense/deduction items (from Part III, line 38) (256, 260)256,260 28 Other items with no differences . . . . . . . (120,387)(120,387)29a Mixed groups, see instructions. All others, combine lines 26 through 28 . . . . . . . . . . . . 135,879 43,412,354 165,859 43,714,092 **b** PC insurance subgroup reconciliation totals . . . **c** Life insurance subgroup reconciliation totals . 165,859

43,714,092

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

135,879

43,412,354

30 Reconciliation totals. Combine lines 29a through 29c

Version A, Cycle 1 Schedule M-3 (Form 1120) 2011 Page 3 Name of corporation (common parent, if consolidated return) **Employer identification number** 11-0000003 **Anywork Finance Incorporated** Check applicable box(es): (1) Consolidated group (2) Parent corp (4) Subsidiary corp (5) Mixed 1120/L/PC group (3) Consolidated eliminations Check if a sub-consolidated: (6) 1120 group (7) 1120 eliminations Name of subsidiary (if consolidated return) **Employer identification number** Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return - Expense/Deduction Items (see instructions) (a) (c) **Expense/Deduction Items** Permanent Deduction per Expense per Temporary Income Statement Difference Tax Return Difference U.S. current income tax expense. U.S. deferred income tax expense . . . State and local current income tax expense . State and local deferred income tax expense . . . Foreign current income tax expense (other than foreign withholding taxes) . . . . . . . . **6** Foreign deferred income tax expense . . . . 7 Foreign withholding taxes . . . . . . Interest expense (attach Form 8916-A) . . . Stock option expense . . . . . 10 Other equity-based compensation . . Meals and entertainment . . . 11 12 Fines and penalties . . . . . . . . . . . 13 Judgments, damages, awards, and similar costs 15 Compensation with section 162(m) limitation. **16** Pension and profit-sharing . . . . . **17** Other post-retirement benefits . . . 19 Charitable contribution of cash and tangible 20 Charitable contribution of intangible property 21 Charitable contribution limitation/carryforward 22 Domestic production activities deduction . . . Current year acquisition or reorganization investment 24 Current year acquisition or reorganization legal and accounting fees . . . . . . . . . . . . . . . 25 Current year acquisition/reorganization other costs. 26 Amortization/impairment of goodwill . . . . . 27 Amortization of acquisition, reorganization, and start-up costs . . . . . . . . . . . . 28 Other amortization or impairment write-offs 29 Section 198 environmental remediation costs **30** Depletion . . . . . . . . . . . . . **31** Depreciation . . . . . . . . **32** Bad debt expense . . . . . . . . . . **33** Corporate owned life insurance premiums . . . 34 Purchase versus lease (for purchasers and/or lessees) . . . . . . . . . . . . . . . . 35 Research and development costs (attach schedule) **36** Section 118 exclusion (attach schedule) . . . . 37 Other expense/deduction items with differences (attach schedule) . . . . . . . . . . . . . . . . 256,260 (256, 260)38 Total expense/deduction items. Combine lines 1

256,260

(256.260)

through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive . . . . . . . . . . . .

### SCHEDULE N (Form 1120)

### Foreign Operations of U.S. Corporations

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

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

2010

Name Employer identification number (EIN)
Anywork Finance, Incorporated 11-0000003

#### Foreign Operations Information

		Yes	No
1a	During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an		
	entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?	~	
	If "Yes," you are generally required to attach <b>Form 8858</b> , Information Return of U.S. Persons With Respect to		
b	Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).  Enter the number of Forms 8858 attached to the tax return		
b	Littler the humber of Forms 6006 attached to the tax return		
2	Enter the number of <b>Forms 8865</b> , Return of U.S. Persons With Respect to Certain Foreign		
_	Partnerships, attached to the corporation's income tax return		
3	Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a		
	10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign		
	partnership under Regulations section 301.7701-2 or 301.7701-3)?		~
	If "Yes," see instructions for required attachment.		
4a	Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.)	~	
<del>-</del> a	If "Yes," attach <b>Form 5471</b> , Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for		
	each CFC.		
b	Enter the number of Forms 5471 attached to the tax return		
5	During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a		
	foreign trust?		~
	If "Yes," the corporation may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts		
	and Receipt of Certain Foreign Gifts.		
•			
6a	At any time during the 2010 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign		
	country?	~	
	See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1</b> , Report of Foreign Bank and		
	Financial Accounts.		
b	If "Yes," enter the name of the foreign country		
7a	Is the corporation claiming the extraterritorial income exclusion?		~
	If "Yes," attach a separate <b>Form 8873</b> , Extraterritorial Income Exclusion, for <b>each</b> transaction or group of		
h	transactions. Enter the number of Forms 8873 attached to the tax return		
b	Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of		
C	disallowed deductions)) of <b>all</b> Forms 8873 attached to the tax return		
	with the desired of the second		

#### Instructions

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

#### **Who Must File**

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

#### **Question 1a**

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

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

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

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

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

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

OMB No. 1545-0026

Department of the Treasury nternal Revenue Service  Attach to your income tax return	n for the year of the transfer or o	distribution.	Attachment Sequence No. <b>128</b>
Part I U.S. Transferor Information (see instruction	าร)		
Name of transferor		Identifying number (se	ee instructions)
Anywork Finance, Incorporated		11-000	00003
<ul> <li>1 If the transferor was a corporation, complete questions</li> <li>a If the transfer was a section 361(a) or (b) transfer, was the 5 or fewer domestic corporations?</li> <li>b Did the transferor remain in existence after the transfer? If not, list the controlling shareholder(s) and their identify</li> </ul>	ne transferor controlled (under		<ul><li>✓ Yes</li><li>✓ No</li><li>✓ Yes</li><li>✓ No</li></ul>
Controlling shareholder	Ide	entifying number	
c If the transferor was a member of an affiliated group corporation?	(EIN) of the parent corporation		☐ Yes 🗹 No
			•
ABC Energy		11-0000015	
<ul> <li>d Have basis adjustments under section 367(a)(5) been</li> <li>2 If the transferor was a partner in a partnership that was complete questions 2a through 2d.</li> <li>a List the name and EIN of the transferor's partnership:</li> </ul>	the actual transferor (but is		☐ Yes ☑ No under section 367)
Name of partnership	EIN	N of partnership	
<ul> <li>b Did the partner pick up its pro rata share of gain on</li> <li>c Is the partner disposing of its entire interest in the p</li> <li>d Is the partner disposing of an interest in a limited partner securities market?</li> <li>Part II</li> </ul> Transferee Foreign Corporation Information	artnership? . ership that is regularly traded	d on an established	☐ Yes ☐ No ☐ Yes ☐ No ☐ Yes ☐ No
3 Name of transferee (foreign corporation)		4 Identifying nur	mber, if any
Foreign Finance Corporation			<u>-</u>
5 Address (including country)			
75 Any Street, Birmingham, England 126375			
<b>6</b> Country code of country of incorporation or organization <b>UK</b>	1 (see instructions)		
7 Foreign law characterization (see instructions)			
Corporation			

Is the transferee foreign corporation a controlled foreign corporation? .

Yes

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

Type of property	(a) Date of	(b) Description of	(c) Fair market value on date of transfer	(d) Cost or other	(e) Gain recognized on
Cash	transfer 9/30/2011	property	100,333	basis	transfer
ouo!!	8/25/2011	IDD Stock	25,752	35,452	0
Stock and	5/20/2011	i i i i i i i i i i i i i i i i i i i	20,102	30,102	
securities					
Installment					
obligations,					
account receivables or					
similar property					
Foreign currency					
or other property denominated in					
foreign currency					
-					
Inventory					
Assets subject to					
depreciation					
recapture (see Temp. Regs. sec.					
1.367(a)-4T(b))					
Tangible property					
used in trade or business not listed					
under another					
category					
_					
Intangible					
property					
Duananto ta ha					
Property to be leased (as					
described in					
Temp. Regs. sec 1.367(a)-4T(c))					
Property to be					
sold (as					
described in Temp. Regs. sec.					
1.367(a)-4T(d))					
Transfers of oil and					
gas working interests (as described in					
Temp. Regs. sec.					
1.367(a)-4T(e))					
Other property					
-					
Supplemental Inf	ormation Require	ed To Be Reported (se	e instructions):		

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

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

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

Form **1118** 

(Rev. December 2011)

Department of the Treasury
Internal Revenue Service

### Foreign Tax Credit—Corporations

► See separate instructions.

► Attach to the corporation's tax return.

OMB No. 1545-0122

		For cale	ndar y	ear 20	11 ,	or other tax year begin	ning	, 20	, and er	nding	, 20		
Nam	ne of corporation	•										Employer	identification number
An	ywork Finance Incor	porated											11-0000003
	•		appli	icable c	category	of income listed bel	ow. See <b>Categorie</b>	<b>s of Income</b> ir	n the ins	tructions	. Also, see <b>Spec</b> i	ific Instructions.	
•	Passive Category I	ncome		☐ Se	ection 90	01(j) Income: Name o	of Sanctioned Cour	try ►					
	General Category	Income		☐ In	come Re	e-sourced by Treaty:	: Name of Country I	<b>-</b>					
S	chedule A In	come or (Lo	oss) E	Before	Adjust	ments (Report all	amounts in U.S. o	dollars. See <b>S</b>	pecific	Instruc	tions.)		
	1. Foreign Country or U.S. Possession (Enter	r	Gı	ross Inc	ome or (I	Loss) From Sources (	Outside the United S	tates (INCLUDE	Foreigr	Branch (	Gross Income her	e <i>and</i> on Schedule	F)
1. Foreign Country U.S. Possession (En two-letter code; se instructions. Use a separate line for each.) *  A UK B C D E F Totals (add lines A through * For section 863(b) incon	instructions. Use a separate line for	2. Deemed [		`			Dividends	4. Interest		ss Rents, Ities, and	6. Gross Income From Performance	7. Other (attach schedule)	8. Total (add columns 2(a) through 7)
each.) *		ach.) * (a) Exclude gross-up (b) Gros		(b) Gross	s-up (sec. 7	(a) Exclude gross-up	<b>(b)</b> Gross-up (sec. 78)			ise Fees	of Services	50504.5)	_(a) aoag/
Α	UK	43,66	8,620		165,8	59		A 0					43,834,479
C													
D													
_								-01					
	,		8,620		165,8					_			43,834,479
FC	or section 863(b) income,	, NOLS, Income tro	om RIC	s, and nig	gn-taxed in		ee instructions). JDE Foreign Branch	Doductions be	ro and a	n Cabadu	lo E\		
			9 Defi	initely All	locable De		DE Foreign Branch	10. Apportione		Scriedu			13. Total Income or
	Rental, Royalty, and Lic	ensing Expenses		(c) Exper			(e) Total Definitely	of Deduction	ns Not			<b>12.</b> Total	(Loss) Before Adjustments (subtract
Depletion, and	(b) Other Expenses	R	lelated to Income F Performan Service	Gross From nce of	(d) Other Definitely Allocable Deductions	Allocable Deductions (add columns 9(a) through 9(d))	Definitely Alle (enter amour applicable li Schedule H, column (	nt from ine of Part II,		et Operating Deduction	Deductions (add columns 9(e) through 11)	column 12 from column 8)	
						120,387	120,387	7				120,387	43,714,092
								1					
F			-			120 207	100.00	,				100 007	42.714.000
Totals	sl l		1			120,387	120,387	<i>7</i>				120,387	43,714,092

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10900F

Form **1118** (Rev. 12-2011)

Form 1118 (Rev. 12-2011)

Sc	hedule E	Fore	ign Tax Credi	i <b>t</b> (Report all fo	reign tax amount	s in U.S. dollar	's.)				
Par	t I-Fore	ign Taxes	Paid, Accrue	ed, and Deem	ed Paid (see inst	ructions)					
	1. Credit is	Claimed	<b>2.</b> Fore	ign Taxes Paid or Ac	crued (attach schedule	showing amounts in	foreign currency and	d conversion rate(s) used	d)		3. Tax Deemed Paid
	for Taxes: Tax Withheld at Source on:					Other Foreigr		(h) Total Foreign Taxes	(from Schedule C— Part I, column 10,		
-	Paid	Accrued	(a) Dividends	(b) Interest	(c) Rents, Royalties, and License Fees	(d) Section 863(b) Income	(e) Foreign Branch Income	(f) Services Income	(g) Other	Paid or Accrued (add	Part II, column 8(b), and Part III, column 8)
$\rightarrow$	Date Paid	Date Accrued			und Electrice i eee	000(8) 111001110	Branon moonie			( , 0 (6))	
A B											165,859
C											
D											
E											
F											
$\overline{}$	ls (add lines	A through F)									165,859
			eign Tax Cred	dit (Complete a	s <b>separate</b> Part II	for <b>each</b> appl	licable categor	v of income.)			100/007
1					rt I, column 2(h))						
2					n 3)					165,859	-
3					id (enter total from					( )	
4					A. 6					,	-
5					om Schedule K, lin						-
6					/				-		165,859
7					Schedule J, Part I						
					pplicable Schedule					-	43,714,092
88	a Total ta	axable inco	me from all sour	rces (enter taxal	ole income from the	e corporation's t	ax return)	0.4.4		43,714,092	
ŀ	<b>o</b> Adjusti	ments to lin	e 8a (see instrud	ctions)	.v						
(	Subtra	ct line 8b fr	om line 8a .		<b>Y. I. C.I. Y</b> .		/. <b></b>	<b>Y</b> . I. I			43,714,092
9					n as a decimal (see						1.000000
10					wed (regular tax lial						15,299,932
11					structions)						15,299,932
12					line 6 or line 11 he						165,859
Par			•	•			• • •	•		s paid to sanctione	
1			-	-						165,859	
2											
3					combine all such cr		•				
4	-										165,859
5				•	ations (see instructi	,					
6	Lotal f	oreign tax	credit (subtract	r line 5 from line	4). Fnter here and	on the appropria	ate line of the co	prografion's tax ref	urn		165 859

Form **1118** (Rev. 12-2011)

Form 1118 (Rev. 12-2011)

### Schedule C

### Tax Deemed Paid by Domestic Corporation Filing Return

Use this schedule to figure the tax deemed paid by the corporation with respect to dividends from a first-tier foreign corporation under section 902(a), and deemed inclusions of earnings from a first- or lower-tier foreign corporation under section 960(a). Report all amounts in U.S. dollars unless otherwise specified.

1. Name of Foreign	0 T V T	3. Country of	4. Post-1986 Undistributed	5. Opening		s Paid and Deemed Year Indicated	7. Post-1986 Foreign Income		lends and	9. Divide	10 Tay Doomad Bair
Corporation (identify DISCs and former DISCs)	2. Tax Year End (Yr-Mo) (see instructions)	Incorporation (enter country code from instructions)	Earnings (in functional currency – attach schedule)	Balance in Post-1986 Foreign Income Taxes	(a) Taxes Paid	(b) Taxes Deemed Paid (from Schedule D, Part I – see instructions)	Taxes (add columns 5, 6(a), and 6(b))	(a) Functional Currency	(b) U.S. Dollars	Golumn 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
Foreign Finance Corp	2011-12	UK	50,070,558	0	281,260		281,260	29,524,354	43,668,62	.5897	165,859
Total (Add amounts in	column 10.	Enter the re	sult here and i	nclude on "T	otals" line of	Schedule B, I	Part I, column 3	3.)		•	165,859
Part II – Dividends I	Paid Out o	f Pre-1987	Accumulate	ed Profits							1
Name of Foreign     Corporation (identify     DISCs and former	2. Tax Year End Incorporation		Country of boration (enter try code from try code from computed under computed un		5. Foreign Taxes Paid and Deemed Paid on Earnings and Profits (E&P) for Tax Year Indicated		ds Paid  7. Divide Column 6(a) by		8. Tax Dee (see instr		
DISCs)			tions) sect	ion 902) (attach schedule)	(in functional currency) (see instructions) (a)		nctional Currency	(b) U.S. Dollars	Column 4 (a) Funct	ional Currency	(b) U.S. Dollars
Total (Add amounts in Part III – Deemed Ir						Schedule B,	Part I, column 3	3.)		▶	
1. Name of Foreig Corporation (ident	ify 2.	Tax Year End (Yr-Mo) (see	3. Country of Incorporation (er	nter (in transla	for Tax Year Indi functional curren ated from U.S. do	and I	reign Taxes Paid Deemed Paid for	6. Deeme	d Inclusions	7. Divide Column 6(a)	8. Tax Deemed Paid (multiply column 5 by
DISCs and forme DISCs)		instructions)	country code fro instructions)	compu	ted under section attach schedule)	n 964)	ear Indicated (see nstructions)	(a) Functional Currency	(b) U.S. Dollars	by Column 4	column 7)
			I.					1	1		<del> </del>

Form 1118 (Rev. 12-2011) Page 4

Section A—Dividends Paid Out of Post-1986 Undistributed Earnings (Include the column 10 results in Schedule C, Part I, column 6(b).)

#### Schedule D

Part I—Tax Deemed Paid by First-Tier Foreign Corporations

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

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

Name of Second-Tier Foreign     Corporation and Its Related	2. Tax Year End (Yr-Mo)		4. Post-1986 Undistributed Earnings (in functional	5. Opening Balance in	for Tax Ye	6. Foreign Taxes Paid and for Tax Year India		7. Post-1986 Foreign Incom Taxes (add		Paid (in functional rrency)		9. Divide Column	10. Tax Deemed Paid (multiply
First-Tier Foreign Corporation	(see instructions)	country code from instructions)	currency—attach schedule)	Post-1986 Forei	(a) Taxes Paid		Taxes Deemed (see instructions)	columns 5, 6(a and 6(b))	(a) of Second-ti- Corporation	er <b>(b)</b> of Fir Corpor		8(a) by Column 4	column 7 by column 9)
Continue D. Dividende Deid (	Durk of Dura	1007 A	to d Duofito (local		- O(b)	- C-		Dowl sol	· · · · · · · · · · · · · · · · · · ·				
Section B—Dividends Paid (	_	1			. ,			<u> </u>		- 5: : :			
1. Name of Second-Tier Foreign	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (ente	4. Accumulated P		n Taxes Paid and De or Tax Year Indicated		6. Divider	nds Paid (in fund	tional currency)	7. Divide Column		. Tax Deemed P unctional Currency	aid (see instructions)
Corporation and Its Related First-Tier Foreign Corporation	(see instructions)	country code from instructions)		rency- fun	ctional currency—see instructions)		(a) of Sec Corpor		(b) of First-tier Corporation	6(a) by Column 4	(a) 10	of Second-tier  Corporation	(b) U.S. Dollars
			<u> 4   1   7  </u>										
				- 0				4 4					
Part II—Tax Deemed Paid													
Section A—Dividends Paid C	Out of Post	-1986 Undistrib	uted Earnings (	Include the co	7 7 -			A, column 6	S(b), of Part I	above.)			
Name of Third-Tier Foreign     Corporation and Its Related	2. Tax Year End (Yr-Mo)	3. Country of ncorporation (enter (in functional)		istributed Earnings (in functional Balance in		6. Foreign Taxes Paid an Paid for Tax Year Ind (b) Tax		Indicated Foreign Taxes Deemed Income Taxes		Paid (in funct rrency)	Colum		Paid (multiply
Second-Tier Foreign Corporation	(see instructions)	country code from instructions)	currency—attach schedule)	Post-1986 Forei Income Taxes	(a) Taxes Paid	Sche	Paid (from edule E, Part I, column 10)	(add columns 5, 6(a), and 6(b))	(a) of Third-tied Corporation	(b) of Sec Corpor			column 7 by column 9)
Section B—Dividends Paid (	Out of Pre-	1987 Accumulat	ted Profits (Incl	ude the colum	n 8(b) results i	n Se	ection A, o	column 6(b)	, of Part I ab	ove.)			
1. Name of Third-Tier Foreign	2. Tax Year	3. Country of	4. Accumulated P		n Taxes Paid and De		6. Dividend	ds Paid (in functi		7. Divide	<b>8.</b> Ta	ax Deemed Pai	d (see instructions)
Corporation and Its Related Second-Tier Foreign Corporation	End (Yr-Mo) (see instructions)	Incorporation (ente country code from instructions)		ncy fun	or Tax Year Indicated ctional currency—see instructions)		(a) of Thire Corpora		f Second-tier	Column 6(a) by Column 4	Curren	In Functional ncy of Third-tier corporation	(b) U.S. Dollars
												Form 1	118 (Rev. 12-2011

Form 1118 (Rev. 12-2011)

### Schedule E

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

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

aid by Thi	rd-Tier Foreign	Corporations (In	clude the col	umn 10 resu	ts in Schedul	e D, Part II, Se	ction A,	column	6(b).)	
2. Tax Year End	3. Country of Incorporation (enter	4. Post-1986 Undistributed Earnings	5. Opening Balance in			7. Post-1986 Foreign Income	8. Dividends Paid (in functional currency)		9. Divide Column	<b>10.</b> Tax Deemed Paid (multiply
(see instructions)	country code from instructions)	currency—attach schedule)	Foreign Income Taxes	(a) Taxes Paid	(b) Taxes Deemed Paid (from Part II, column 10)	columns 5, 6(a), and 6(b))	(a) Of Fourth-tier CFC	<b>(b)</b> Of Third-tier CFC	8(a) by Column 4	column 7 by column 9)
Paid by Fo	urth-Tier Forei	gn Corporations	Include the o	column 10 res	sults in colum	n 6(b) of Part I	above.)			
2. Tax Year End (Yr-Mo)	3. Country of Incorporation (enter	4. Post-1986 Undistributed Earnings (in functional	5. Opening Balance in Post-1986		Year Indicated	7. Post-1986 Foreign Income Taxes (add	functional	currency)	9. Divide Column	10. Tax Deemed Paid (multiply column 7
(see instructions)	instructions)	currency—attach schedule)	Foreign Income Taxes	(a) Taxes Paid	(b) Taxes Deemed Paid (from Part III, column 10)	columns 5, 6(a), and 6(b))	(a) Of Fifth-tier CFC	(b) Of Fourth-tier CFC	Column 4	by column 9)
		Mov	-04		504					
Daid by Fi	th Tier Fereign	VI Carrestian (I	nali da tha a	Division 10 years	LU I	C/b) of Dout II	ab av a V			
	πn-Her Foreigr	· · ·		lumin to res	uits in column	6(b) of Part II		do Daid (in		
End (Yr-Mo)	3. Country of Incorporation (enter	Undistributed Earnings (in functional	Balance in Post-1986	Paid For	Tax Year	7. Post-1986 Foreign Income	functional	currency)	9. Divide Column	10. Tax Deemed Paid (multiply column 7
(see instructions)	instructions)	currency—attach schedule)	Foreign Income Taxes	Indi	cated	columns 5 and 6)	Sixth-tier CFC	Fifth-tier CFC	8(a) by Column 4	by column 9)
	2. Tax Year End (Yr-Mo) (see instructions)  Paid by Fo  2. Tax Year End (Yr-Mo) (see instructions)  Paid by Fi  2. Tax Year End (Yr-Mo) (see instructions)	2. Tax Year End (Yr-Mo) (see instructions)  Paid by Fourth-Tier Foreign (Yr-Mo) (see instructions)  2. Tax Year End (Yr-Mo) (see instructions)  Paid by Fifth-Tier Foreign (Yr-Mo) (see End (Yr-M	2. Tax Year End (Yr-Mo) (see instructions)  2. Tax Year End (Yr-Mo) (see instructions)  2. Tax Year End (Yr-Mo) (see instructions)  2. Tax Year End (Yr-Mo) (see instructions)  2. Tax Year End (Yr-Mo) (see instructions)  2. Tax Year End (Yr-Mo) (see instructions)  3. Country of Incorporation (enter country code from instructions)  4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)   2. Tax Year End (Yr-Mo) (see instructions)  2. Tax Year End (Yr-Mo) (see instructions)  2. Tax Year End (Yr-Mo) (see instructions)  3. Country of Incorporation (enter country code from instructions)  2. Tax Year End (Yr-Mo) (see instructions)  3. Country of Incorporation (enter country code from instructions)  4. Post-1986 Foreign Income Taxes  4. Post-1986 Foreign Income Taxes  5. Opening Balance in Post-1986 Foreign Income Taxes  5. Opening Balance in Post-1986 Foreign Income Taxes  4. Post-1986 Foreign Income Taxes  5. Opening Balance in Post-1986 Foreign Income Taxes  5. Opening Balance in Post-1986 Foreign Income Taxes  6. Opening Balance in Post-1986 Foreign Income Taxes  7. Tax Year End (Yr-Mo) (see Instructions)  8. Post-1986 Foreign Income Taxes  7. Tax Year Income Taxes  8. Country of Incorporation (enter country code from instructions)  9. Tax Year Incorporation (enter country code from instructions)  9. Tax Year Incorporation (enter country code from instructions)  1. Taxes  5. Opening Balance in Post-1986 Foreign Income Taxes	2. Tax Year End (Yr-Mo) (see instructions)  2. Tax Year End (Yr-Mo) (see instructions)  2. Tax Year End (Yr-Mo) (see instructions)  2. Tax Year End (Yr-Mo) (see instructions)  3. Country of Incorporation (enter country code from instructions)  4. Post-1986 Undistributed Earnings (in functional currency – attach schedule)  4. Post-1986 Foreign Income Taxes  4. Post-1986 Foreign Income Taxes  4. Post-1986 Foreign Income Taxes  6. Foreign Taxes  8. Country of Incorporation (enter country code from instructions)  9. Foreign Taxes Paid (a) Taxes Paid (b) Fifth-Tier Foreign Corporations (Include the column 10 rest (a) Taxes (a) Taxes Paid (b) Fifth-Tier Foreign Corporations (Include the column 10 rest (b) Fifth-Tier Foreign Corporations (Include the column 10 rest (b) Fifth-Tier Foreign Corporations (Include the column 10 rest (b) Fifth-Tier Foreign Corporations (Include the column 10 rest (b) Fifth-Tier Foreign Corporations (Include the column 10 rest (b) Fifth-Tier Foreign Corporations (Include the column 10 rest (b) Fifth-Tier Foreign Corporations (b) Fifth-Tier Foreign Corporations (Include the column 10 rest (b) Fifth-Tier Foreign Corporations (Include the column 10 rest (b) Fifth-Tier Foreign Corporations (b) Fifth-Tier Foreign Corporations (b) Fifth-Tier Foreign Corporations (b) Fifth-Tier Foreign Corporations (b) Fifth-Tier Foreign Corporations (b) Fifth-Tier Foreign Corporations (b) Fifth-Tier Foreign Corporations (b) Fifth-Tier Foreign Corporations (b) Fifth-Tier Foreign Corporations (b) Fifth-Tier Foreign Corporations (b) Fifth-Tier Foreign Corporations (b) Fifth-Tier Foreign Corporations (b) Fifth-Tier Foreign Corporations (b) Fifth-Tier Foreign Corporations (b) Fifth-Tier Foreign Corporations (b) Fifth-Tier Foreign Corporati	2. Tax Year End (Yr-Mo) (see instructions)  2. Tax Year End (Yr-Mo) (see instructions)  2. Tax Year End (Yr-Mo) (see instructions)  3. Country of Incorporation (enter country code from instructions)  4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)  4. Post-1986 Foreign Income Taxes  3. Country of Incorporation (enter country code from instructions)  4. Post-1986 Foreign Income Taxes  3. Country of Incorporation (enter country code from instructions)  4. Post-1986 Foreign Income Taxes  5. Opening Balance in Post-1986 Foreign Income Paid for Tax Year Indicated  (a) Taxes Paid (b) Taxes Deemed Paid from Part III, column 10)  6. Foreign Taxes Paid and Deemed Paid from Part III, column 10)  6. Foreign Taxes Paid and Deemed Paid from Part III, column 10)  7. Taxes Paid (b) Taxes Deemed Paid from Part III, column 10)  7. Taxes Paid (b) Taxes Deemed Paid from Part III, column 10)  8. Foreign Income Taxes Paid and Deemed Paid from Part III, column 10)  8. Foreign Income Taxes Paid and Deemed Paid from Part III, column 10)  8. Foreign Income Taxes Paid Taxes Paid Taxes Paid Taxes Paid Paid from Part III, column 10)	2. Tax Year End (Yr-Mo) (see instructions)  2. Tax Year End (Yr-Mo) (see instructions)  3. Country of incorporation (entercountry code from instructions)  4. Post-1986 (post-1986 to regin Income Taxes)  4. Post-1986 (a) Taxes Paid (b) Taxes Deemed Paid from Part II, column 10)  4. Post-1986 (a) Taxes Paid (b) Taxes Deemed Paid from Part II, column 10)  7. Post-1986 (a) Taxes Paid (b) Taxes Deemed Paid from Part II, column 10)  8. Country of Incorporation (entercountry code from instructions)  9. Coun	2. Tax Year End (Yr-Mo) (see instructions)  Paid by Fourth-Tier Foreign Corporations (Include the column 10 results in column 6(b) of Part I above.)  2. Tax Year End (Yr-Mo) (see instructions)  Paid by Fifth-Tier Foreign Corporations (Include the column 10 results in column 6(b))  A. Post-1986 (projen income Taxes (add columns 5, 6(a), and 6(b))  A. Post-1986 (projen income Taxes)  Balance in Paid for Tax Year Indicated  A. Post-1986 (projen income Taxes)  A. Post-1986 (projen income Taxes)  B. Dividen Part II above.)  A. Post-1986 (projen income Taxes)  A. Post-1986 (projen income Taxes)  B. Dividen Part II above.)  A. Post-1986 (projen income Taxes)  A. Post-1986 (projen income Taxes)  B. Dividen Paid for Tax Year Indicated  A. Dividence in Paid f	2. Tax Year End (ryr-Mo) (see instructions)  2. Tax Year (ryr-Mo) (see instructions)  2. Tax Year (ryr-Mo) (see instructions)  2. Tax Year (ryr-Mo) (see instructions)  2. Tax Year (ryr-Mo) (see instructions)  2. Tax Year (ryr-Mo) (see instructions)  3. Country of instructions)  4. Post-1986 (Foreign Income Taxes Paid and Deemed Paid for Tax Year Indicated (a) Taxes Paid (in Fax Year Indicated (b) Taxes Deemed Paid (from Part II, column 10)  4. Post-1986 (Foreign Income Taxes Paid (in Fax Year Indicated (a) Taxes Paid (in Fax Year Indicated (b) Taxes Deemed Paid (from Part II, column 10)  4. Post-1986 (Include the column 10 results in column 6(b) of Part I above.)  2. Tax Year (ryr-Mo) (see Instructions)  3. Country of Incorporation (enter country code from instructions)  4. Post-1986 (Infunctional currency)  4. Post-1986 (Infunctional Currency)  5. Opening Balance in Paid (in Fax Year Indicated (a) Taxes Paid and Deemed Paid for Tax Year Indicated (b) Taxes Paid (in Fax Year Indicated (b) Taxes Paid (in Fax Year Indicated (column 5, 6(a), and 6(b))  4. Post-1986 (a) Creation Indicated (column 10, column 10)  4. Post-1986 (a) Creation Indicated (column 5, 6(a), and 6(b))  5. Opening Balance in Taxes Paid and Deemed Paid for Tax Year Indicated (column 5, 6(a), and 6(b))  6. Foreign Taxes Paid and Deemed Paid (in Fax Year Indicated (column 5, 6(a), and 6(b))  7. Post-1986 (column 5, 6(a), and 6(b))  8. Dividends Paid (in functional currency)  6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated (column 5, 6(a), and 6(b))  8. Dividends Paid (in functional currency)  8. Dividends Paid (in functional currency)  8. Dividends Paid (in functional currency)  9. Fifth-tier CFC  9. Opening Balance in Faxes (add columns 5, 6(a), and 6(b) of Part II above.)  9. Creation Paid (in functional currency)  1. Post-1986 (a) Creation Paid (in functional currency)  1. Post-1986 (column 5, 6(a), and 6(b) of Part II above.)  1. Post-1986 (column 5, 6(a), and 6(b) of Part II above.)  1. Post-1986 (column 5, 6(a), and 6(b) of Par	Column of the control of the contr	

Form **1118** (Rev. 12-2011)

Form 1118 (Rev. 12-2011)

Scl	nedule F Gross Income ar Branches	nd Definitely Allocable	Deductions for Foreign	Sch	Reductions of Taxes Paid, Accrued, or Deemed Paid
1. For two-l	reign Country or U.S. Possession (Enter etter code from Schedule A, column 1. Use a separate line for each.)	2. Gross Income	3. Definitely Allocable Deductions	А	Reduction of Taxes Under Section 901(e)—Attach separate schedule
Α				В	Reduction of Foreign Oil and Gas Taxes—Enter amount from Schedule I, Part II, line 6
В				С	Reduction of Taxes Due to International Boycott Provisions— Enter appropriate portion of Schedule C (Form 5713), line 2b.
С				D	Important: Enter only "specifically attributable taxes" here.  Reduction of Taxes for Section 6038(c) Penalty— Attach separate schedule
D _				E	Other Reductions of Taxes—Attach schedule(s)
F				Tota	l (add lines A through E). Enter here and on Schedule
Tota	Is (add lines A through F)* ►		<b>DAET</b>	_	art II, line 3

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

Form **1118** (Rev. 12-2011)

May 23, 2011

Form 1118 (Rev. 12-2011) Page 7

### Schedule H

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

### Part I—Research and Development Deductions

			(a) Sales	Method		(b) Gross Income N	(c) Total R&D			
		Product line #1 (SI	C Code: ) *	Product line #2 (SI	C Code: ) *	Product line #1 (SIG	C Code: ) *	Product line #2 (SI	Deductions Not	
		(i) Gross Sales	(ii) R&D Deductions	(iii) Gross Sales	(iv) R&D Deductions	(v) Gross Income	(vi) R&D Deductions	(vii) Gross Income	(viii) R&D Deductions	amounts entered in a
1	Totals (see instructions)									applicable "R&D Deductions" column
2	Total to be apportioned									
3	Apportionment among statutory groupings:									
а	General category income									
b	Passive category income		BE	AF		10				
С	Section 901(j) income*		UF	KAI		45	UF			
d	Income re-sourced by treaty*									
4	Total foreign (add lines 3a through 3d)			<b>9</b> 1/	23	20				

Form 1118 (Rev. 12-2011)

Sch	nedule H Apportionment of Deductions Not De	efinitely Allocable ( $c$	ontinued)				
Part I	II – Interest Deductions, All Other Deductions, and Tot	al Deductions					
		(a) Average Value of Asse	ts-Check method used:				
		Fair market value	Tax book value	(b) Interest	Deductions	(c) All Other	
		Alternative tax book va	alue			Deductions Not	
		(i) Nonfinancial Corporations	(ii) Financial Corporations	(iii) Nonfinancial Corporations	(iv) Financial Corporations	Definitely Allocable	(d) Totals (add the corresponding amounts from
1a	Totals (see instructions)						column (c), Part I; columns (b)(iii) and (b)(iv), Part II; and
b	Amounts specifically allocable under Temp. Regs. 1.861-10T(e)						column (c), Part II). Enter each amount from lines 3a
c	Other specific allocations under Temp. Regs. 1.861-10T						through 3d below in column 10 of the corresponding
d	Assets excluded from apportionment formula						Schedule A.
2	Total to be apportioned (subtract the sum of lines 1b, 1c, and 1d from line 1a)						
3	Apportionment among statutory groupings:						
a	General category income						
b	Passive category income						
c	Section 901(j) income*	av 2	3 2	011			
d	Income re-sourced by treaty*	dy L	7, 4				
4	Total foreign (add lines 3a through 3d)						

Form **1118** (Rev. 12-2011)

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

# Schedule J (Form 1118)

(Rev. January 2009)

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

OMB No. 1545-0122

	of corporation	or Paperwork neduction A	ot House, oco ino monuon	Employer identificati	on number
	work Finance, Incorporated				0000003
	rt I Adjustments to Separate Limi	tation Income or (L	osses) in Determin		
	Fractions (see instructions)			g	
		(i) General category income	(ii) Passive category income	(iii) Other income*	(iv) U.S. income
1	Income or (loss) before adjustments		43,714,092		
2	Allocation of separate limitation losses:				
а	General category income		( )	)	
	Passive category income	( )	(	)	
	Other income*	( )	( )		
3	Subtotal— Combine lines 1 through 2c.		43,714,092		
4	Allocation of overall foreign losses				(
5	Allocation of domestic losses	( )	( )(	)	
6	Subtotal— Combine lines 3 through 5.		43,714,092		
7	Recapture of overall foreign losses	( )	( )(	)	
8	Subtotal— Combine lines 6 and 7.		43,714,092		
9	Recharacterization of separate limitation income:				
а	General category income	( )			
	Passive category income		( )		
	Other income*		(	)	
0	Recapture of overall domestic losses				(
Par	Combine lines 8 through 10. Enter each result here and on Schedule B, Part II, line 7, of corresponding Form 1118.  t II Year-End Balances of Future Sep		43,714,092	lacharacterized (or	option 004/ft/5/(C)
		arate Limitation inc	ome mai wusi be h	echaracterized (Se	(Clion 904(1)(5)(C)
	General category income				
	Passive category income				
	Other income*  t III Overall Foreign Loss Account B  Complete for each separate limita	<del>-</del>			
1	Beginning balance				
2	Current year additions				
3	Current year reductions (other than	,		,	
	recapture)	( )	( )(	)	
4	Current year recapture (from Part I, line 7)	( )	( )(	)	
5	Ending balance—Combine lines 1 through 4.				
ar	t IV Overall Domestic Loss Account	<b>Balances (section</b>	904(g)(1))		
1	Beginning balance				
2	Current year additions				
3	Current year reductions (other than recapture)	( )	( )(	)	
4	Subtotal—Combine lines 1 through 3.				
5	Current year recapture (from Part I, line 10)				
6	Ending balance—Subtract line 5 from line 4.				

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

Cat. No. 10309U

Schedule J (Form 1118) (Rev. 1-2009)

(Rev. December 2011)

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

► See separate instructions.

OMB No. 1545-0704

Department of the Treasury nternal Revenue Service	Information furnished for the fore section 898) (see instructions) be			unting period (tax I1 , and ending	year requ 12/31	ired by , 20 <b>11</b>	Attachm Sequen	nent ce No. <b>121</b>
Name of person filing this re	eturn		A Ident	ifying number				
Anywork Finance, Inco	orporated				11-000	00003		
Number, street, and room or so	uite no. (or P.O. box number if mail is not de	elivered to street address	s) <b>B</b> Cateo	gory of filer (See inst	ructions. Ch	eck applical	ble box(es)):	
35 Any Street				1 (repealed)	2 🗸	3 🗹 4 [	5	
City or town, state, and ZIP	code		C Enter	the total percentage	e of the fore	ign corporat	ion's voting	100
Anytown, NY 10006			stock	you owned at the	nd of its an	nual accoun	ting period	
Filer's tax year beginning	01/01 , 20 1	1 , and ending		12/31	, 20 11			
Person(s) on whose beha	alf this information return is filed:					(4) (1)		
(1) Name (2) Address				(3) Identifyir	g number	Shareholder	neck applica Officer	Director
	DRAF	T	48	0	E			
U.S. do			ation mu	ust be in Engl			must b	
Foreign Finance Corpo Any Street, Birmingha		,			b(2) Refere	ence ID num	ber (see inst	tructions)
					c Count	ry under wh	ose laws inc	corporated
d Date of incorporation	e Principal place of business	f Principal busines code numb		<b>g</b> Principal bu	siness activ	ity	<b>h</b> Function	al currency
01/01/1990	United Kingdom	523900		Financial Invest	ment		British	Pound
2 Provide the following in	nformation for the foreign corporation's	accounting period sta	ated above.	•		'		
a Name, address, and id United States	lentifying number of branch office or ag	ent (if any) in the	<b>b</b> If a U.S. in	ncome tax return wa	s filed, ente	r:		
Officed States			(i) Ta	xable income or (los	ss)		.S. income to after all cred	
c Name and address of to of incorporation	foreign corporation's statutory or reside	ent agent in country	persons) v	d address (including with custody of the loon of such books an	ooks and re	ecords of the		
Samual Addams 75 Any Street, Birming	gham, England 126375				a 1000. ac,			
Schedule A Sto	ck of the Foreign Corpora	tion		#NN 1				
(6)	Description of each class of stock	-	<i>p</i> 1	(b) Number o	snares issu			
(a)	Description of each class of stock			Beginning of annual accounting period			i) End of and counting pe	
Common				750			1,000	
Preferred				193,710			258,280	
For Paperwork Reduct	tion Act Notice, see instructions.		Cat	. No. 49958V			Form <b>5471</b>	(Rev. 12-2011)

Form 5471 (Rev. 12-2011) Page **2** 

Schedule B U.S. Sharehold	<b>lers of Foreign Corporation</b> (see instruction	ons)		
(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
Anywork Finance Incorporated 35 Any Street Anytown, NY 10006 11-0000003	Common	750	1,000	100
Anywork Finance Incorporated 35 Any Street Anytown, NY 10006 11-0000003	Class B Preferred	193,710	258,280	100
DF	KAFI AS	OF		
Jı	ı <del>ne 8, 20</del>			
Schedule C Income Staten	nent (see instructions)			•

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

				Functional Currency	U.S. Dollars
	1a	Gross receipts or sales	1a		
	b	Returns and allowances	1b		
	С	Subtract line 1b from line 1a	1c		
	2	Cost of goods sold	2		
Je	3	Gross profit (subtract line 2 from line 1c)	3		
Income	4	Dividends	4		
lnc	5	Interest	5	23,862,341	35,294,101
	6a	Gross rents	6a	14,988,962	22,169,741
	b	Gross royalties and license fees	6b		
	7	Net gain or (loss) on sale of capital assets	7		
	8	Other income (attach schedule)	8		
	9	Total income (add lines 3 through 8)	9	38,851,303	57,463,842
	10	Compensation not deducted elsewhere	10		
	11	Rents	11a	2,588,175	3,828,095
	b	Royalties and license fees	11b		
<b>Jeductions</b>	12	Interest	12	36,977	54,692
ţ	13	Depreciation not deducted elsewhere	13		
quc	14	Depletion	14		
De	15	Taxes (exclude provision for income, war profits, and excess profits taxes)	15	121	179
	16	Other deductions (attach schedule – exclude provision for income, war profits,			
		and excess profits taxes)	16	556,318	822,834
	17	Total deductions (add lines 10 through 16)	17	3,181,591	4,705,800
	18	Net income or (loss) before extraordinary items, prior period adjustments, and			
me		the provision for income, war profits, and excess profits taxes (subtract line 17			
Net Income		from line 9)	18	35,669,712	52,758,042
t In	19	Extraordinary items and prior period adjustments (see instructions)	19		
Ne	20	Provision for income, war profits, and excess profits taxes (see instructions)	20	(7,818,965)	(11,564,806)
_	21	Current year net income or (loss) per books (combine lines 18 through 20)	21	27,850,747	41,193,236

Form **5471** (Rev. 12-2011)

Form 5471 (Rev. 12-2011) Page 3

Schedule E	Income, War Profits, and Excess Profit	ts Taxes Paid or Accrued	(see instructions)	
			Amount of tax	
	(a) Name of country or U.S. possession	(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1 U.S.				
2 United King	dom	7,969,922	0.6761	11,788,082
3				
4				
5				
6				
7				
8 Total .				11,788,082
Schedule F	Balance Sheet		•	

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

	Assets		(a)  Beginning of annual accounting period	<b>(b)</b> End of annual accounting period
1	Cash	1	8,557,500	3,281,502
2a	Trade notes and accounts receivable	2a	855,858	15,006,554
b	Less allowance for bad debts	2b	( )	( )
3	Inventories	3		
4	Other current assets (attach schedule)	4	255,108	243,012
5	Loans to shareholders and other related persons	5	26,569,964	
6	Investment in subsidiaries (attach schedule)	6		
7	Other investments (attach schedule)	7	57,437	36,820,277
8a	Buildings and other depreciable assets	8a		
b	Less accumulated depreciation	8b	( )	( )
9a	Depletable assets	9a		
b	Less accumulated depletion	9b	()	( )
10	Land (net of any amortization)	10		
11	Intangible assets:			
а	Goodwill	11a		
b	Organization costs	11b		
С	Patents, trademarks, and other intangible assets	11c	11,727,492	21,085,517
d	Less accumulated amortization for lines 11a, b, and c	11d	()	()
12	Other assets (attach schedule)	12		
13	Total assets	13	48,023,359	76,436,862
			10/020/007	70,100,002
	Liabilities and Shareholders' Equity			
14	Accounts payable	14		68,312
15	Other current liabilities (attach schedule)	15	4,001,670	5,080,202
16	Loans from shareholders and other related persons	16		
17	Other liabilities (attach schedule)	17	2,016,428	1,247,422
18	Capital stock:			
а	Preferred stock	18a	57,545,333	76,727,110
b	Common stock	18b	750,000	1,000,000
19	Paid-in or capital surplus (attach reconciliation)	19		
20	Retained earnings	20	(16,290,072)	(7,686,184)
21	Less cost of treasury stock	21	()	()
22	Total liabilities and shareholders' equity	22	48,023,359	76,436,862
			For	rm <b>5471</b> (Rev. 12-2011)

Form **5471** (Rev. 12-2011)

Form 5471 (Rev. 12-2011) Page **4** 

Sch	edule G	Other Information		
			Yes	No
1	During the partnershi	tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign o?	. $\square$	V
	•	ee the instructions for required attachment.	- Ш	
2		tax year, did the foreign corporation own an interest in any trust?	. 🗆	V
3		tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate	_	
		owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?	. 📙	~
4	_	tax year, was the foreign corporation a participant in any cost sharing arrangement?	. $\square$	V
	_	course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement?		~
Sch	odulo H	Current Earnings and Profits (see instructions)		
		nter the amounts on lines 1 through 5c in <b>functional</b> currency.		
1		/ear net income or (loss) per foreign books of account	27,850	 ),747
2	profits a (see inst	stments made to line 1 to determine current earnings and coording to U.S. financial and tax accounting standards ructions):  Net Additions Subtractions		
a b c	Deprecia Depletio Investme	tion and amortization		
e f		to statutory reserves		
g				
h		tach schedule)		
3		additions		
4 5		subtractions	29,524	1 25/
b		gain or (loss) for foreign corporations that use DASTM (see instructions)	27,324	1,334
C		e lines 5a and 5b	29,524	1,354
d		earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as		
		n section 989(b) and the related regulations (see instructions))	43,668	3,620
Sch	edule I	Summary of Shareholder's Income From Foreign Corporation (see instructions)		
	oudio i	California y or consideration of modern of constraints of constrai		
1	Subpart	F income (line 38b, Worksheet A in the instructions)	43,668	3,620
2	Farnings	invested in U.S. property (line 17, Worksheet B in the instructions)		
3	_	ly excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in		
		uctions)		
4		ly excluded export trade income withdrawn from investment in export trade assets (line 7b,		
	vvorksne	eet D in the instructions)		
5	Factorin	g income		
6	Total of	ines 1 through 5. Enter here and on your income tax return. See instructions	43,668	3,620
7	Dividenc	s received (translated at spot rate on payment date under section 989(b)(1))		
8	Exchang	e gain or (loss) on a distribution of previously taxed income		<u>.                                    </u>
\// <sub>~</sub>	e any inco	me of the foreign corporation blocked?	Yes	No ✓
Dic	any such	ncome become unblocked during the tax year (see section 964(b))?		V
f the	answer to	either question is "Yes," attach an explanation.		

Form **5471** (Rev. 12-2011)

# SCHEDULE J (Form 5471)

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

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

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

OMB No. 1545-0704

Name of person filing Form 5471

11-0000003

Identifying number

Name of foreign corporation

#### **Foreign Finance Corporation**

**Anywork Finance, Incorporated** 

	Important: Enter amounts in	(a) Post-1986 Undistributed Earnings	<b>(b)</b> Pre-1987 E&P Not Previously Taxed		nstructions) alances)	(d) Total Section 964(a) E&P	
	functional currency.	(post-86 section 959(c)(3) balance)	(pre-87 section 959(c)(3) balance)	(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	(iii) Subpart F Income	(combine columns (a), (b), and (c))
1	Balance at beginning of year	20,546,204	69,100,775			430,230	90,077,209
2a	Current year E&P	29,524,354					
b	Current year deficit in E&P						
3	Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	50,070,558	69,100,775				
4	Amounts included under section 951(a) or reclassified under section 959(c) in current year	29,524,354				29,524,354	
5a	Actual distributions or reclassifications of previously taxed E&P						
b	Actual distributions of nonpreviously taxed E&P						
6a	Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)					29,954,584	
b	Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	20,546,204	69,100,775				
7	Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	20,546,204	69,100,775			29,954,584	119,601,563

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2005)

#### **SCHEDULE M** (Form 5471)

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

(Rev. December 2010) Department of the Treasury Internal Revenue Service

Name of person filing Form 5471

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

OMB No. 1545-0704

Anywork Finance, Incorporated

11-0000003

Identifying number

Name of foreign corporation

#### **Foreign Finance Corporation**

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

Ente	r the relevant functional currency and the excha-	ange rate used thro	oughout this schedule	e <b>▶</b>	British Pound .6	761
	(a) Transactions of foreign corporation	<b>(b)</b> U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S shareholder of any corporation controlling the foreign corporation
1	Sales of stock in trade (inventory)					
2	Sales of tangible property other than stock in trade					
3	Sales of property rights (patents, trademarks, etc.)					
4	Platform contribution transaction payments received					
5	Cost sharing transaction payments received					
6	Compensation received for technical, managerial, engineering, construction, or like services					
7	Commissions received					
8	Rents, royalties, and license fees received					
9	Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income)					
10	Interest received					
11	Premiums received for insurance or reinsurance					
12	Add lines 1 through 11					
13	Purchases of stock in trade (inventory) .					
14	Purchases of tangible property other than stock in trade					
15	Purchases of property rights (patents, trademarks, etc.)					
16	Platform contribution transaction payments paid					
17	Cost sharing transaction payments paid .					
18	Compensation paid for technical, managerial, engineering, construction, or like services					
19	Commissions paid					
20	Rents, royalties, and license fees paid .					
21	Dividends paid					
22	Interest paid					
23	Premiums paid for insurance or reinsurance					
24	Add lines 13 through 23					
25	Amounts borrowed (enter the maximum loan balance during the year) — see instructions					
26	Amounts loaned (enter the maximum loan balance during the year) — see instructions	46,001,741				

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 49963O

Schedule M (Form 5471) (Rev. 12-2010)

#### SCHEDULE O (Form 5471)

(Rev. December 2005)

Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0704

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

Name of person filing Form 5471 Identifying number **Anywork Finance, Incorporated** 11-0000003 Name of foreign corporation **Foreign Finance Corporation** Important: Complete a separate Schedule O for each foreign corporation for which information must be reported. To Be Completed by U.S. Officers and Directors (c) Identifying number (d) Date of original (e) Date of additional (a)
Name of shareholder for whom Address of shareholder acquisition information is reported of shareholder 10% acquisition 10% acquisition 35 Any St., Anytown, NY 10006 **Anywork Finance, Incorporated** 11-0000003 01/10/1990 To Be Completed by U.S. Shareholders Note: If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person. Section A—General Shareholder Information (c) (a) For shareholder's latest U.S. income tax return filed, indicate: Date (if any) shareholder last filed information Name, address, and identifying number of (2) (3) shareholder(s) filing this schedule return under section 6046 Type of return Internal Revenue Service Center Date return filed for the foreign corporation (enter form number where filed **Anywork Finance, Incorporated** 1120 09/15/2012 Ogden Section B-U.S. Persons Who Are Officers or Directors of the Foreign Corporation Check appropriate (b) (a) Social security number box(es) Name of U.S. officer or director Address Officer Director Section C—Acquisition of Stock (e) Number of shares acquired (b) (c) (d) (a) Name of shareholder(s) filing this schedule Class of stock Date of Method of (1) (2)(3) acquisition acquisition acquired Directly Indirectly Constructively 12/31/2011 250 **Anywork Finance, Incorporated** Common **Purchase Anywork Finance, Incorporated Preferred** 12/31/2011 **Purchase** 64,570

Page 2 Schedule O (Form 5471) (Rev. 12-2005) (g) Amount paid or value given Name and address of person from whom shares were acquired 9,000,000 Mary Doe, 812 Maple Street, Somewhere, MD 20901 Section D-Disposition of Stock (e) Number of shares disposed of (b) (c) Method Name of shareholder disposing of stock Class of stock Date of disposition of disposition (1) Directly Indirectly Constructively (f) (g) Amount received Name and address of person to whom disposition of stock was made Section E—Organization or Reorganization of Foreign Corporation (a) (c) Date of transfer Name and address of transferor Identifying number (if any) (d) Assets transferred to foreign corporation Description of assets transferred by, or notes or (3) securities issued by, foreign corporation (1) (2) Adjusted basis (if transferor Description of assets Fair market value was U.S. person) Section F—Additional Information

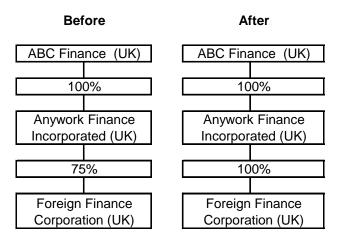
- (a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the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

Schedule O (Form 5471) (Rev. 12-2005)

### Form 1120 Test Scenario 3

#### Form 1120 Test Scenario 3

Anywork Finance Incorporated 11-0000003 F5471, Schedule O, Section F ( C ) Additional Information, Organizational Chart



Form **5472** 

(Rev. December 2007)

Department of the Treasury

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

(Under Sections 6038A and 6038C of the Internal Revenue Code)
For tax year of the reporting corporation beginning 01/01 ,2011, and ending 12/31 ,2011

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

OMB No. 1545-0805

Interna	Il Revenue Service NO	e. Enter all info	ormation in English	ana money n	tems	ın U.S. aoı	iars.		
Pa	t I Reporting Corpor	ation (see ins	structions). All rep	orting corp	orati	ons must	complete Pa	rt I.	
1a	Name of reporting corporation						1b Employer	identific	ation number
An	work Finance Incorporated						11	000	00003
	Number, street, and room or su	ite no. (if a P.O.	box, see instructions)	)			1c Total ass	ets	
<b>35</b>	Any Street								
	City or town, state, and ZIP cod	le (if a foreign ad	ldress, see instruction	ns)					
An	ytown, NY 10006						\$	2	250,306,361
1d	Principal business activity ►	nternational Fi	nance		1e	Principal bu	usiness activity o	code 🕨	522293
1f	Total value of gross payments ma (see instructions) reported on this		1g Total number of filed for the tax		1h		of gross payment tions) reported on		
	\$	5,000	1			\$			5,000
1i	Check here if this is a consolidated filing of Form 5472	intry of prporation	1k Country(ies) ur corporation file	nder whose laws es an income tax		•	1I Principa business	,	,
2	Check here if, at any time duri power of all classes of the sto reporting corporation	ock of the report	any foreign person	led to vote, or	r <b>(b)</b> t	he total val	least 50% of (a	s of stoo	ck of the
Pai	<u> </u>								
	Name and address of direct 25						1b U.S. ident	ifying nui	mber, if any
ΔR	C Finance Corporation, 13 S	omewhere Ri	rmingham Englan	d 126375					
AD	or mance corporation, 13 c	omewnere, bi	illingilalli, Eligiali	14 120373			1:	1-00000	)21
1c	Principal country(ies) where business is conducted	1d Country o organizati	f citizenship, on, or incorporation				e laws the direct me tax return as		
UK		UK		UK					
2a	Name and address of direct 25	% foreign shareh	older				2b U.S. ident	ifying nui	mber, if any
2c	Principal country(ies) where business is conducted	2d Country o organizati	f citizenship, on, or incorporation				e laws the direct me tax return as		
3a	Name and address of ultimate i	ndirect 25% fore	ign shareholder				<b>3b</b> U.S. ident	ifying nui	mber, if any
3c	Principal country(ies) where business is conducted	3d Country o organizati	f citizenship, on, or incorporation	,	٠,		e laws the ultima an income tax re		
4a	Name and address of ultimate i	ndirect 25% fore	ign shareholder				4b U.S. ident	ifying nui	mber, if any
4c	Principal country(ies) where business is conducted		f citizenship, on, or incorporation				e laws the ultima an income tax re		
Pai	t III Related Party (see	instructions)		ı					
	Check applicable to All reporting corpo	oox: Is the rela	ated party a 🗹						
1a	Name and address of related p		. 1				1b U.S. ident	ifying nui	mber, if any
	C Finance, 13 Somewhere, I	•	ngland 126375					, ,	
							1.	1-00000	)21
1c	Principal business activity ▶	nternational Fi	nance		1d	Principal bu	usiness activity o		522293
	Relationship—Check boxes that a		to reporting corporati	on Related	to 25	5% foreign sl	nareholder 🗹 2	25% forei	gn shareholder
	Principal country(ies) where bus						ted party files ar		
UK			a resid	ent					
			1						

191

Form 5472 (Rev. 12-2007) Page **2** 

Pa	Caution: Part IV must be completed if the "foreign person" box is checked in the lf estimates are used, check here ▶ □		
1	Sales of stock in trade (inventory)	1	
2	Sales of tangible property other than stock in trade	2	
3a	Rents received (for other than intangible property rights)	3a	
b	Royalties received (for other than intangible property rights)	3b	
4	Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	4	
5	Consideration received for technical, managerial, engineering, construction, scientific, or like services	5	
6	Commissions received	6	
7	Amounts borrowed (see instructions) <b>a</b> Beginning balance <b>b</b> Ending balance or monthly average <b>&gt;</b>	7b	
8	Interest received	8	
9	Premiums received for insurance or reinsurance	9	
10	Other amounts received (see instructions)	10	
11	Total. Combine amounts on lines 1 through 10	11	
12	Purchases of stock in trade (inventory)	12	
13	Purchases of tangible property other than stock in trade	13	
14a	Rents paid (for other than intangible property rights)	14a	
b	Royalties paid (for other than intangible property rights)	14b	
15	Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas) .	15	
16	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	16	_
17	Commissions paid	17	
18	Amounts loaned (see instructions) a Beginning balance b Ending balance or monthly average ▶	18b	5,000
19	Interest paid	19	
20	Premiums paid for insurance or reinsurance	20	
21	Other amounts paid (see instructions)	21	
22	Total. Combine amounts on lines 12 through 21	22	5,000
	Nonmonetary and Less-Than-Full Consideration Transactions Between the Rand the Foreign Related Party (see instructions)  Describe these transactions on an attached separate sheet and check here. ►  Tt VI Additional Information	-	ing Corporation
	All reporting corporations must complete Part VI.		
1	Does the reporting corporation import goods from a foreign related party?		Yes Vo
<b>2</b> a	If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported g	oods?	☐ Yes ☐ No
	If "No," do not complete b and c below.		
b	If "Yes," attach a statement explaining the reason or reasons for such difference.		
С	If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the ir goods in existence and available in the United States at the time of filing Form 5472?		☐ Yes ☐ No

#### **General Instructions**

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

#### What's New

. 157

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

#### **Purpose of Form**

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

#### **Definitions**

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

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

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

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

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

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

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

Related party. A related party is:

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

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

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

Form **8832** 

# **Entity Classification Election**

OMB No. 1545-1516

	nt of the Treasury evenue Service		
	Name of eligible entity making election	Employer ide	ntification number
	DEF International Finance	1	11-0000017
Туре	Number, street, and room or suite no. If a P.O. box, see instructions.		
or	100 Helmstraat		
Print	only or torm, state, and in a color, and in order in a color, provided or state, postal code and country in or	low the country's p	ractice for entering the
	postal code.  Maastricht, Limburg, Netherlands 6211TA		
► Ch	eck if: Address change Late classification relief sought under Revenue Procedure	2009-/11	
<b>P</b> 011	Relief for a late change of entity clasification election sought under Revenue Procedure		)
Part			<del>-</del>
1	Type of election (see instructions):		
a	Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.		
b	☐ Change in current classification. Go to line 2a.		
2a	Has the eligible entity previously filed an entity election that had an effective date within the	e last 60 month	s?
	, ,		
	☐ <b>Yes.</b> Go to line 2b.		
	☐ No. Skip line 2b and go to line 3.		
	Was the eligible entity's prior election an initial classification election by a newly formed en	tity that was eff	ective on the date of
	formation?		
	Yes. Go to line 3.		
	<ul><li>☐ No. Stop here. You generally are not currently eligible to make the election (see instruction)</li></ul>	tions).	
3	Does the eligible entity have more than one owner?	1	
	Yes. You can elect to be classified as a partnership or an association taxable as a corpora		=
	No. You can elect to be classified as an association taxable as a corporation or to be d	isregarded as a	a separate entity. Go
	to line 4.		
4	If the eligible entity has only one owner, provide the following information:		
	3 · · · · · · · · · · · · · · · · · · ·		
а	Name of owner ► Anywork Finance Incorporated		
b	Identifying number of owner ► 11-0000003		
5			4l
	If the eligible entity is owned by one or more affiliated corporations that file a consolidated employer identification number of the parent corporation:	return, provide	the name and
	omployer administration of the parent corporation.		
а	Name of parent corporation ►		
	Employer identification number ►		

Form 8832 (Rev. 1-2012) Page **2** 

Part	Election Information (Continued)	
6	Type of entity (see instructions):	
	_	
а	☐ A domestic eligible entity electing to be classified as an association taxable as	a corporation.
b	☐ A domestic eligible entity electing to be classified as a partnership.	
С	☐ A domestic eligible entity with a single owner electing to be disregarded as a se	eparate entity.
d	☐ A foreign eligible entity electing to be classified as an association taxable as a	corporation.
е	☐ A foreign eligible entity electing to be classified as a partnership.	
f	✓ A foreign eligible entity with a single owner electing to be disregarded as a separate of the single owner electing to be disregarded as a separate of the single owner electing to be disregarded as a separate of the single owner electing to be disregarded as a separate of the single owner electing to be disregarded as a separate of the single owner electing to be disregarded as a separate of the single owner electing to be disregarded as a separate of the single owner electing to be disregarded as a separate of the single owner electing to be disregarded as a separate of the single owner electing to be disregarded as a separate of the single owner electing to be disregarded as a separate of the single owner electing to be disregarded as a separate of the single owner electing to be disregarded as a separate of the single owner electing to the single owner electing to the single owner electing to the single owner electing to the single owner electing to the single owner electing to the single owner electing to the single owner electing to the single owner election of the single owner election owner election of the single owner election of the single owner election of the single owner election owner election owner election owner election owne	arate entity.
7	If the eligible entity is created or organized in a foreign jurisdiction, provide the foreign jurisdiction, provide the foreign jurisdiction, provide the foreign jurisdiction, provide the foreign jurisdiction, provide the foreign jurisdiction, provide the foreign jurisdiction, provide the foreign jurisdiction, provide the foreign jurisdiction, provide the foreign jurisdiction, provide the foreign jurisdiction, provide the foreign jurisdiction, provide the foreign jurisdiction and provide the foreign jurisdiction are provided to the foreign jurisdiction and provided the foreign jurisdiction are provided to the foreign jurisdiction are provided to the foreign jurisdiction are provided to the foreign jurisdiction and provided to the foreign jurisdiction are provided to the foreign jurisdiction are provided to the provided	ign country of
	organization Netherlands	
8	Election is to be effective beginning (month, day, year) (see instructions)	12/31/2011
9	Name and title of contact person whom the IRS may call for more information	10 Contact person's telephone number
	Sam Brown, Tax Administrator	515-555-5550
		313-333-3330
		·

#### Consent Statement and Signature(s) (see instructions)

Under penalties of perjury, I (we) declare that I (we) consent to the election of the above-named entity to be classified as indicated above, and that I (we) have examined this election and consent statement, and to the best of my (our) knowledge and belief, this election and consent statement are true, correct, and complete. If I am an officer, manager, or member signing for the entity, I further declare under penalties of perjury that I am authorized to make the election on its behalf.

Signature(s)	Date /	Title
DNA	ri As	) UF
May	11.2	011
	, -	

Form 8832 (Rev. 1-2012)

Part II Late Election Relief  11 Provide the explanation as to why the	entity classification election was not	filed on time (see instructions).
of my (our) knowledge and belief, the election and complete. I (we) further declare that I (we) further declare that the elements required for	contains all the relevant facts relating have personal knowledge of the fact relief in Section 4.01 of Revenue Production	cluding accompanying documents, and, to the best g to the election, and such facts are true, correct, ts and circumstances related to the election. I (we) cedure 2009-41 have been satisfied.
Signature(s)	A Date	Title
Ma	y 11, 2	011

Form **8858** 

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

OMB No. 1545-1910

(Rev. December 2011)		► See separate instruction	15.				
Department of the Treasury Internal Revenue Service	Information furnished for the foreig instructions) beginning 01/0			ting period (s 12/31		A A	ttachment equence No. <b>140</b>
Name of person filing this re	, 5						entifying number
Anywork Finance, Inc	orporated					1.	1-0000003
Number, street, and room of	or suite no. (or P.O. box number if mail is	not delivered to street address	1			•	
35 Any Street							
City or town, state, and ZIP	code						
Anytown, NY 10006							
Filer's tax year beginning		•	ending		A //		, 20
•	II applicable lines and schedu		iust be i	n English.	All amoul	nts <b>must</b>	be stated in
1a Name and address of fo	ollars unless otherwise indicat	tea.	h/1)    C	identifying nur	mbor if any		
		too been a New beat and a set	<b>b(1)</b> 0.3.	identifying nui	•	047	
6211TA	ince, 100 Helmstraat, Massricht, L	imburg, Netherlands	h(2) Refe	rence ID numb	11-0000		
0211170			<b>D(2)</b> 11010	TOTIOO ID TIGITIE	701 (000 III 010 II	0110110)	
c Country(ies) under who	se laws organized and entity type under l	ocal tax law		d Date(s) of	organization	e Effective	date as foreign
Netherlands Foreign E	, ,,			, ,	· ·		ded entity
Trottlorialias i oroigii i				12/30	/2011	1	2/31/2011
	tax treaty were claimed with respect to	g Country in which principal	business	h Principal b	ousiness	i Functiona	al currency
article number	isregarded entity, enter the treaty and	activity is conducted		activity			
		Netherlands					
2 Provide the following in	formation for the foreign disregarded enti	ity's accounting period stated a	bove.				
a Name, address, and ide the United States	entifying number of branch office or agent						oplicable) of person(s) regarded entity, and
the Officed States				uch books and			egarded entity, and
	DKA						
	e foreign disregarded entity (if different fr						
a Name and address	IIII		al accountir n (see instru	ng period cove	ered by the	<b>c</b> U.S. ider	ntifying number, if any
	ouii		,,000	3,10,10,			
		d Cour	tn/ undor w	hose laws org	anizod	• Eupotion	nal currency
		<b>a</b> Cour	itry under w	nose laws org	ariizeu	e Function	al currency
4 For the direct owner of	the foreign disregarded entity (if differen	t from the tax owner) provide t	ne following	•			
a Name and address				hose laws org	anized	c U.S. ider	ntifying number, if any
			•	•			, , ,
						<b>d</b> Function	nal currency
5 Attach an organizationa	I chart that identifies the name, placemer	at percentage of ownership ta	v classificat	ion, and count	try of organiza	tion of all en	tities in the chain of
ownership between the	tax owner and the foreign disregarded e	ntity, and the chain of ownersh					
foreign disregarded ent	ity has a 10% or more direct or indirect in	nterest. See instructions.					
Schedule C In	come Statement (see instru	uctions)					
Important: Report	all information in functional of	currency in accordanc	e with L	I.S. GAAP	. Also, rep	ort each	amount in U.S.
	om functional currency (usin						
	he functional currency is the		e only th	ne U.S. Do	ollars colu	mn. See	instructions for
	eign disregarded entities that		000/611	ohook the	following	hov	
II you are using the	average exchange rate (dete	erminea unaer section	909(D)),	CHECK THE			· · · · ·
					Functional	Currency	U.S. Dollars
	or sales (net of returns and allow	•		. 1			
2 Cost of goods s				. 2			
	otract line 2 from line 1)			. 3			
4 Other income	dd lings 2 and 4)			. 4			
<b>5</b> Total income (ad	dd lines 3 and 4)			. 5			

6 Total deductions . . . . .

8 Net income (loss) per books . . . .

**7** Other adjustments.

7

Form 8858 (Rev. 12-2011)

Scl	hedule C-1 Section 987 Gain or Loss Information					
			(a) Amount stated in functional currency foreign disregarded e	of	(b) Amount : functional c recip	stated in currency of
1	Remittances from the foreign disregarded entity	1				
2	Section 987 gain (loss) of recipient	2				
					Yes	No
3	Were all remittances from the foreign disregarded entity treated as made to the direct of	owne	r?			
4	Did the tax owner change its method of accounting for section 987 gain or loss with	respe	ect to remittance	es		
	from the foreign disregarded entity during the tax year?					
	chedule F Balance Sheet					
	portant: Report all amounts in U.S. dollars computed in functional currency and					
CC	ordance with U.S. GAAP. See instructions for an exception for foreign disregard	led e	ntities that use	D/	ASTM.	
	Assets		(a) Beginning of annu	al	<b>(b</b> End of	) annual
	7.00010		accounting perio		accountin	
1	Cash and other current assets	1				
2	Other assets	2				
3	Total assets	3				
	Liabilities and Owner's Equity					
4	Liabilities	4				
5	Owner's equity	5				
	Total liabilities and owner's equity	6				
Sc	hedule G Other Information					
					Yes	No
1	During the tax year, did the foreign disregarded entity own an interest in any trust? .					
2	During the tax year, did the foreign disregarded entity own at least a 10% interest, d any foreign partnership?	irectl	y or indirectly,	in		
3	Answer the following question only if the foreign disregarded entity made its elec-	ction	to be treated a	as		
	disregarded from its owner during the tax year: Did the tax owner claim a loss with resofthe foreign disregarded entity as a result of the election?	spect	to stock or de	bt		
4	Answer the following question only if the foreign disregarded entity is owned dire	ctly	or indirectly by	a		
•	domestic corporation and the foreign disregarded entity incurred a net operating loss					
	foreign disregarded entity a separate unit as defined in Regulations section 1.1503(d)					
	the instructions)					
5	Answer the following question only if the tax owner of the foreign disregarded entity	is a	controlled foreig	n		
	corporation (CFC): Were there any intracompany transactions between the foreign of	disre	garded entity ar	nd		
	the CFC or any other branch of the CFC during the tax year, in which the foreign disreg					
	a manufacturing, selling, or purchasing branch?					
	chedule H Current Earnings and Profits or Taxable Income (see instruction	ons)				
	portant: Enter the amounts on lines 1 through 6 in functional currency.					
	Current year net income or (loss) per foreign books of account			1		
	Total net additions		_	2		
	Total net subtractions		_	3		
	Current earnings and profits (or taxable income—see instructions) (line 1 plus line 2 mir		· -	4		
	DASTM gain or loss (if applicable)		_	5		
	Combine lines 4 and 5		<del>-</del>	6		
7	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated			_		
	exchange rate determined under section 989(b) and the related regulations (see instruc	tions	))	7		
	Enter exchange rate used for line 7 ▶					

Form **8858** (Rev. 12-2011)

### EXHIBIT 5 - Tax Year 2011 Form 1120S

Form 1120S Test Scenario 4

Form 1120S Test Scenario 5

Form 1120S Test Scenario 6

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

FORMS REQUIRED: 1120S, Sch K-1 (1120S) (2), 1125-A, 4562, 4797, 8825, 8453-S

ATTACHMENTS:

ItemizedOtherIncomeSchedule2 ItemizedOtherDeductionsSchedule2 ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentSchedule ItemizedOtherAssetsSchedule

ItemizedOtherCurrentLiabilitiesSchedule

ItemizedIncomeNotRecordedonBooksSchedule2

ItemizedDeductionsNotChargedAgainstBooksSchedule2 AccumulatedAdjustmentsAccountOtherAdditionsSchedule AccumulatedAdjustmentsAccountOtherReductionsSchedule

**ItemizedOtherCostsSchedule** 

DispositionOfPropWithSect179DeductionsStatement (2)

NOTE: The entry in Schedule K-1 (Form 1120S), Part I, Box C, "IRS Center where corporation filed

return," should be "OSPC".

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

**HEADER INFO:** not on actual forms

MultipleSoftwarePackagesUsed: No

Originator: EFIN: Use your EFIN

Type: ERO

PractionerPIN: None PIN Entered by: N/A

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

Officer: Name: Carmen Sandiego

**Title:** President **Taxpayer PIN**: N/A

Email Address: carmensandiego@greatatomic.com

**Date Signed**: 01/25/12

Preparer: Name: Johnny Appleseed

Email Address: johnnyappleseed@greatatomic.com

**Date Prepared:** 01/20/12

Name Controls:

Form 1120 Great Atomic Pyrotechnics & Designs, Inc - GREA

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

<u>IP Address:</u> 112.112.112

#### Form 1120S Test Scenario 4

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

Miscellaneous Income 4,860

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

Vehicle Expenses	19,567
Charges – Bank & Financial	415
Dues & Subscriptions	200
Insurance	22,232
Miscellaneous	255
Office Supplies	1,220
Postage & Delivery	207
Printing & Reproduction	158
Professional Fees	620
Repairs to Equipment	679
Small Tools	3,247
Utilities	3,651
Amortization	918
50% of Meals & Entertainment	<u>487</u>
Total	53,856

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

Employee Loans	Ending	2,950
Spec House Costs	Ending	<u>275,026</u>
Total	_	277,976

**Attachment 4, Form 1120S,** Sch L Balance Sheets per Books, Line 9(b): Other investments at beginning of tax year (ItemizedOtherInvestmentsSchedule)

Other Investments Beginning 1,000

**Attachment 5, Form 1120S**, Sch L Balance Sheets per Books, Line 14 (b): Other assets at beginning of tax year (*ItemizedOtherAssetsSchedule*)

Spec House Beginning 913

**Attachment 6, Form 1120S,** Sch L Balance Sheets per Books, Line 18(b) & (d): Other current Liabilities at beginning and end of tax year (*ItemizedOtherCurrentLiabilitiesSchedule*)

	Beginning	Ending
Spec House Loans		232,240
Payroll Tax Liabilities	2,975	4,533
Credit Card Liability	<u>6,661</u>	<u>15,043</u>
Total	9.636	251.816

#### Form 1120S Test Scenario 4

**Attachment 7**, **Form 1120S**, Sch M-1, Line 2: Total Income Not Recorded on Books (*ItemizedIncomeNotRecordedOnBooksSchedule2*)

Form 4797 Book/Tax Diff 2,885
Net Rental Real Estate Income (loss), Form 8825 2,725

**Attachment 8, Form 1120S,** Sch M-1, Line 6: Total deductions (depreciation and itemized deductions) on this return not charged against book income this year (*ItemizedDeductionsNotChargedAgainstBookSchedule2*)

Miscellaneous 6.768

**Attachment 9, Form 1120S,** Page 5, Sch M-2, Line 3: Other Additions, (Total of all other additions) (AccumulatedAdjustmentsAccountOtherAdditionsSchedule)

Gain on Sale Sec 179 Assets 2,800

Net Rental Real Estate income (loss), Form 8825 2,725

**Attachment 10, Form1120S**, Sch M-2, Line 5a: Total of itemized other reductions (*AccumulatedAdjustmentsAccountOtherReductionsSchedule*)

Disallowed Entertainment Exp 486
Section 179 deduction 11,463
Total 11,949

Attachment 11, Form 1125-A, Line 5: Other Costs (ItemizedOtherCostsSchedule)

Subcontractors 334,099

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

(DispositionOfPropWithSect179DeductionsStatement)

Description of Property:

Gross Sales Price:

1,400

Cost or Expense of Sale:1,000Date Property was Acquired:07/29/2004Date Property was Sold:06/13/2011Section 179 Deduction:1,000

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

(DispositionOfPropWithSect179DeductionsStatement)

Description of Property: Dodge 1987 Red Pickup Truck

 Gross Sales Price:
 1,400

 Cost or Expense of Sale:
 1,000

 Date Property was Acquired:
 07/29/2004

 Date Property was Sold:
 06/13/2011

 Section 179 Deduction:
 1,000

Form **1120S** 

Department of the Treasury

Internal Revenue Service

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

 ▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
 ▶ See separate instructions. OMB No. 1545-0130

2011

For	calen	dar year 2011 o	r tax yea	ır beginning			, 201	1, endi	ing				, 20		
A S	election	n effective date		Name							Ī	D Emp	loyer ident	ification nu	mber
	01	1/01/1990		Great Atomic	Pyrotechnics	& Designs,	Inc						11-000	0006	
BE	Susiness	activity code	TYPE	Number, stree	t, and room or su	uite no. If a P.O	). box, see	instruction	ons.			E Date	incorporate	d	
n	umber (	see instructions)	OR	36 Any Stree	t								01/01/	1990	
32	5100		PRINT	1	tate, and ZIP cod	de						<b>F</b> Total	assets (see	instructions	;)
_	N I - !£ !	0-b M 0	PRINT												
a	ttached			Boomtown, C								\$		498,034	
		corporation electin	-							If "Yes,"	attac	h Form	2553 if n	ot already	filed
Н	Check	cif: <b>(1)</b> 🗌 Fina			lame change	_	Address	_	е						
		<b>(4)</b> 🗌 Ame			S election term										
<u>I</u>		the number of sh												2	
Ca	ution. //	nclude <b>only</b> trade	or busine	ss income and	expenses on li	nes 1a throug	gh 21. Se	e the in	structi	ons for m	ore in	formation	on.		
	1 a	Merchant card	and third	l-party paymer	nts (see instru	ctions)		1a							
	b	Gross receipts	or sales	not reported o	n line 1a (see	instructions)		1b		1,124,560	)				
	С	Total. Add lines	1a and	1b			<b>.</b> ) / [	1c		1,124,560	)				
Ø	d	Returns and all						1d							
Income	е						_				٠.	1e		1,124,560	
ဗ	2	Cost of goods										2		669,365	
<u>_</u>	3	Gross profit. Su										3		455,195	
	4	Net gain (loss)										4		5,179	
	5	Other income (			•		•					5		4,860	
	6	Total income	, ,			,						6		465,234	
_	7	Compensation										7		34,973	
ons	8	Salaries and wa										8		100,531	
tati	9											9		100,331	
Ξ.		Repairs and ma													
Į.	10											10		15/ 055	
ns 1	11	Rents										11		156,855	
(see instructions for limitations)	12	Taxes and licer										12		13,685	
ţŢ	13											13		13,220	
ins	14	Depreciation no										14		1,019	
see	15	Depletion (Do I		_								15			
	16	•										16		4,093	
Deductions	17	Pension, profit-	_									17			
끍	18	Employee bene	efit progra	ams								18			
3	19	Other deductio	ns (attaci	h statement)								19		53,856	
ec	20	Total deduction		_							<b>&gt;</b>	20		378,232	
	21	Ordinary busing	ness inco	ome (loss). Su	btract line 20	from line 6						21		87,002	
	22 a	Excess net pass	sive incom	ne or LIFO reca <sub>l</sub>	oture tax (see <i>i</i>	nstructions)	2	22a							
رم	b	Tax from Schee	dule D (F	orm 1120S) .			[	22b							
Tax and Payments	С	Add lines 22a a	and 22b (	see instruction	s for additiona	al taxes) .						22c			
ne	23 a	2011 estimated	tax payn	nents and 2010	overpayment	credited to 2	2011	23a							
¥	b	Tax deposited	with Forn	n 7004			2	23b							
2	С	Credit for feder	al tax pa	id on fuels (atta	ach Form 413	6)	2	23c							
p	d	Add lines 23a t	hrough 2	3c								23d			
ā	24	Estimated tax p	oenalty (s	ee instructions	). Check if Fo	rm 2220 is a	attached			▶		24			
<u> </u>	25	Amount owed	• •		•				nount	owed .		25			
	26	Overpayment.	If line 23	3d is larger tha	n the total of	lines 22c and	d 24, en	ter amo	unt o	erpaid .		26			
	27	Enter amount f		_			-			Refunde	d►	27			
		Under penalties of p	erjury, I dec	lare that I have exa	mined this return, i	ncluding accomp				ments, and t	o the b	est of my	knowledge	and belief, it i	s true,
		correct, and complet	te. Declaration	on of preparer (other	r than taxpayer) is I	based on all infor	rmation of	which prep	arer has	any knowle	dge.	May th	e IRS discuss	this return	
Si	gn	<b>L</b>					Pre	esident					e preparer sh	own below	
He	ere	Signature of c	officer			Date	− Facilities Title					(see ins	structions)?	✓ Yes 🗌	No
		Print/Type pre	parer's nan	ne	Preparer's	signature			Da	te		<u> </u>	PTI	N	
Pa												Check self-em		P444444	14
	epare	I = 1	▶ Flec	tronic Tax File	rs. Inc.							Firm's E		11-000001	
Us	e On		400	Efile Drive, An		.21								512-555-12	
		Firm's address	, , , , , ,	o Di No, All	,,							Phone r	iU. •	L 000-12	

Form 1120S (2011)

Schedule B Other Information (see instructions)

1 Check accounting method: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ► Hybrid

2 See the instructions and enter the:

1	Check a	ccounting method: a ☐ Cash b ☐ Accrual c ☑ Other (specify) ► Hybrid				
2	See the	instructions and enter the:				
	<b>a</b> Busine	ss activity ► Construction b Product or service ► Pyrotechnics				
3	corporat	and of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting storion? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) nation number (EIN), (b) percentage owned, and (c) if 100% owned, was a qualified subchamade?	me and	d employer		V
4		corporation filed, or is it required to file, <b>Form 8918,</b> Material Advisor Disclosure State ion on any reportable transaction?	ment,	to provide		~
5	Check th	nis box if the corporation issued publicly offered debt instruments with original issue discount .		. ▶ □		
	If check Instrume	ed, the corporation may have to file <b>Form 8281,</b> Information Return for Publicly Offered Origin	nal Issu	e Discount		
7	asset w the han from pri instruction	reporation: <b>(a)</b> was a C corporation before it elected to be an S corporation <b>or</b> the corporal ith a basis determined by reference to the basis of the asset (or the basis of any of ds of a C corporation <b>and (b)</b> has net unrealized built-in gain in excess of the net recogn or years, enter the net unrealized built-in gain reduced by net recognized built-in gain from ons)	ther pi nized b	roperty) in ouilt-in gain		
8	Are the	corporation's total receipts (see <i>instructions</i> ) for the tax year <b>and</b> its total assets at the end of	f the ta	x year less		
		0,000? If "Yes," the corporation is not required to complete Schedules L and M-1		•		~
9	During t	ne tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," se	e instr	uctions .		~
10a	Did the	corporation make any payments in 2011 that would require it to file Form(s) 1099 (see instruction	ns)? .			~
b	If "Yes,"	did the corporation file or will it file all required Forms 1099?	<u></u>			
Sche	dule K	Shareholders' Pro Rata Share Items		Total amou	unt	
	1	Ordinary business income (loss) (page 1, line 21)	1	8	7,002	
	2	Net rental real estate income (loss) (attach Form 8825)	2		2,725	
	3a	Other gross rental income (loss)				
	b	Expenses from other rental activities (attach statement)				
	С	Other net rental income (loss). Subtract line 3b from line 3a	3с			
1	है   4	Interest income	4			
	3 5	Dividends: a Ordinary dividends	5a			
	טַ	<b>b</b> Qualified dividends				
	5 6	Royalties	6			
9	(SSOT) autopui	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7			
•	- 8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a			
	b	Collectibles (28%) gain (loss)				
	С	Unrecaptured section 1250 gain (attach statement) 8c				

Net section 1231 gain (loss) (attach Form 4797) . . . . . . . . . . . .

Other income (loss) (see instructions) . . Type ▶

Form **1120S** (2011)

9 10

	(2011)			Pa
"		Shareholders' Pro Rata Share Items (continued)		Total amount
Ö	11	Section 179 deduction (attach Form 4562)	. 11	11,463
Deductions	12a	Contributions		
р	b	Investment interest expense		
Õ	С	Section 59(e)(2) expenditures (1) Type ► (2) Amount I	12c(2)	
	d	Other deductions (see instructions) Type ▶	12d	
Ø	13a	Low-income housing credit (section 42(j)(5))	. 13a	
	b	Low-income housing credit (other)		
<u>it</u> s	С	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)		
Credits	d	Other rental real estate credits (see instructions) Type ▶	13d	
Ö	е	Other rental credits (see instructions) Type ▶	13e	
	f	Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	. 13f	
	g	Other credits (see instructions) Type ▶	13g	
	14a	Name of country or U.S. possession ▶		
	b	Gross income from all sources	. 14b	
	С	Gross income sourced at shareholder level	. 14c	
		Foreign gross income sourced at corporate level		
	d	Passive category	. 14d	
us	е	General category	. 14e	
矣	f	Other (attach statement)	. 14f	
sac		Deductions allocated and apportioned at shareholder level		
Foreign Transactions	g	Interest expense	. 14g	
Ĕ	h	Other	. 14h	
igi		Deductions allocated and apportioned at corporate level to foreign source income		
<u>e</u>	i	Passive category	. 14i	
<u>к</u>	j	General category	. 14j	
	k	Other (attach statement)	. 14k	
		Other information		
	I	Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	. 141	
	m	Reduction in taxes available for credit (attach statement)	. 14m	
	n	Other foreign tax information (attach statement)		
	15a	Post-1986 depreciation adjustment	. 15a	-354
Tax ms	b	Adjusted gain or loss	. 15b	
토콜	С	Depletion (other than oil and gas)	. 15c	
Ainimum Tax (AMT) Items	d	Oil, gas, and geothermal properties—gross income	. 15d	
Minimum Tax (AMT) Items	е	Oil, gas, and geothermal properties—deductions	. 15e	
	f	Other AMT items (attach statement)	. 15f	
<u> </u>	16a	Tax-exempt interest income	. 16a	486
Shareholder Basis	b	Other tax-exempt income	. 16b	
reho	С	Nondeductible expenses		486
ie i	d	Distributions (attach statement if required) (see instructions)	. 16d	35,987
	е	Repayment of loans from shareholders	. 16e	
ion	17a	Investment income	. 17a	
Other ormati	b	Investment expenses	. 17b	
or orn	С	Dividend distributions paid from accumulated earnings and profits	. 17c	
Inf	d	Other items and amounts (attach statement)		
Recon-Other ciliation Information				
Recon- ciliation	18	Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far ri	ght	
ž ≅		column. From the result, subtract the sum of the amounts on lines 11 through 12d and 1	-	78,264

Form **1120S** (2011)

Form 1120S (2011) Page **4** 

Sche	dule L Balance Sheets per Books	Beginning	of tax year		End of ta	x year
	Assets	(a)	(b)	(c)		(d)
1	Cash		37,504			9,214
2a	Trade notes and accounts receivable	73,320		16	54,008	
b	Less allowance for bad debts	( )	73,320	(	)	164,008
3	Inventories					
4	U.S. government obligations					
5	Tax-exempt securities (see instructions)					
6	Other current assets (attach statement)					277,976
7	Loans to shareholders					
8	Mortgage and real estate loans					
9	Other investments (attach statement)		1,000			
10a	Buildings and other depreciable assets	69,032			59,395	
b	Less accumulated depreciation	18,478)	50,554	( 22	2,583 )	46,812
11a	Depletable assets					
b	Less accumulated depletion			(	)	
12	Land (net of any amortization)					
13a	Intangible assets (amortizable only)	90			90	
b	Less accumulated amortization	( 48)	42	(	66 )	24
14	Other assets (attach statement)		913			
15	Total assets		163,333			498,034
	Liabilities and Shareholders' Equity		0.004			75.007
16	Accounts payable		8,891		-	75,087
17	Mortgages, notes, bonds payable in less than 1 year		0./2/		-	251.01/
18	Other current liabilities (attach statement)		9,636		-	251,816
19	Loans from shareholders		47,999		-	36,971
20 21	Mortgages, notes, bonds payable in 1 year or more		41,777		-	30,771
22	Other liabilities (attach statement)		1,325		-	1,325
23	Additional paid-in capital		95,482			132,835
24	Retained earnings		75,402			132,033
25	Adjustments to shareholders' equity (attach statement)				-	
26	Less cost of treasury stock		( )		(	
27	Total liabilities and shareholders' equity		163,333		È	498,034
	dule M-1 Reconciliation of Income (Loss	per Books With I	ncome (Loss) per	Return		
	Note. Schedule M-3 required instead	d of Schedule M-1 if t	otal assets are \$10 n	nillion or more-	-see in	structions
1	Net income (loss) per books	85,504	5 Income recorded on bo	oks this year not inc	cluded	
2	Income included on Schedule K, lines 1, 2, 3c, 4,		on Schedule K, lines 1	through 10 (itemize):		
	5a, 6, 7, 8a, 9, and 10, not recorded on books this		a Tax-exempt inter	est \$	486	
	year (itemize)	5,610				486
3	Expenses recorded on books this year not		6 Deductions includ	ed on Schedul	e K,	
	included on Schedule K, lines 1 through 12 and		lines 1 through 12			
	14I (itemize):		against book incor			
а	Depreciation \$		a Depreciation \$	6	,082	
b	Travel and entertainment \$ 486				I .	12,850
_			7 Add lines 5 and 6		_	13,336
4 Sobo	Add lines 1 through 3	tments Account (	8 Income (loss) (Schedule	K, line 18). Line 4 less	s line 7	78,264
SCHE	Undistributed Taxable Income	·	-	s Account, a	iiu Siic	il elloldel 5
		(a) Accumulated	(b) Other ad	iustments	(c) Share	eholders' undistributed
		adjustments accour			. ,	ncome previously taxed
1	Balance at beginning of tax year	3	0,238			
2	Ordinary income from page 1, line 21		7,002			
3	Other additions		5,525	486		
4	Loss from page 1, line 21	(	)			
5	Other reductions	( 11	,949 )	)		
6	Combine lines 1 through 5	110	0,816	486		
7	Distributions other than dividend distributions	3	5,987			
Ω	Ralance at end of tay year Subtract line 7 from line 6	7.	4 829	486		<del></del> _

			」 Final K-1		OMB No. 1545-0130
Schedule K-1 (Form 1120S)	2011	Pa	Shareholder's Share Deductions, Credits		
Department of the Treasury Internal Revenue Service	For calendar year 2011, or tax	1	Ordinary business income (loss)	13	Credits
	year beginning, 2011	2	43,501  Net rental real estate income (loss)		
0	ending, 20	_	1,362		
Snarenoider's Snar Credits, etc.	e of Income, Deductions,	3	Other net rental income (loss)		
——————————————————————————————————————	► See back of form and separate instructions.	4	Interest income		
Part I Information	n About the Corporation	*	milerest moorne		
A Corporation's employer id	entification number 11-0000006	5a	Ordinary dividends		
<b>B</b> Corporation's name, addre	ess, city, state, and ZIP code	5b	Qualified dividends	14	Foreign transactions
Great Atomic Pyro	otechnics, & Designs, Inc	6	Royalties		
36 Any Street		7	Net short-term capital gain (loss)		
Boomtown, CA 9006	52	'	The second second sequence game (1995)		
C IRS Center where corpora	tion filed return	8a	Net long-term capital gain (loss)		
Part II Information	n About the Shareholder	8b	Collectibles (28%) gain (loss)		
D Shareholder's identifying r	number 999-06-0005	8c	Unrecaptured section 1250 gain		
E Shareholder's name, addr	ess, city, state, and ZIP code	9	Net section 1231 gain (loss)		
Issa Salesbury	DRAFI	10	Other income (loss)	15	Alternative minimum tax (AMT) items
49 Any Street			70.01	A	(177)
Anytown, PA 19561					
F Shareholder's percentage	N/01/97		2011		
		11	Section 179 deduction	16	Items affecting shareholder basis
		12	5,731 Other deductions	A	243
				С	243
Ę				D	17,994
For IRS Use Only					
U SH					
For L				17	Other information
_				K	1,400
			* See attached statement f	or ad	ditional information.

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

Cat. No. 11520D

Schedule K-1 (Form 1120S) 2011

			」 Final K-1		OMB No. 1545-0130
Schedule K-1 (Form 1120S)	2011	Pa	Shareholder's Share Deductions, Credits		
Department of the Treasury Internal Revenue Service	For calendar year 2011, or tax	1	Ordinary business income (loss)	13	Credits
	year beginning, 2011	2	43,501  Net rental real estate income (loss)		
	ending, 20	_	1,362		
	of Income, Deductions,	3	Other net rental income (loss)		
Credits, etc.	► See back of form and separate instructions.				
Part I Information	About the Corporation	4	Interest income		
A Corporation's employer iden	itification number 11-000006	5а	Ordinary dividends		
<b>B</b> Corporation's name, addres	s, city, state, and ZIP code	5b	Qualified dividends	14	Foreign transactions
Great Atomic Pyrot	echnics, & Designs, Inc	6	Royalties		
36 Any Street		7	Net short-term capital gain (loss)		
Boomtown, CA 90062	2				
C IRS Center where corporation	on filed return	8a	Net long-term capital gain (loss)		
Part II Information	About the Shareholder	8b	Collectibles (28%) gain (loss)		
D Shareholder's identifying nu	mber 999-06-0001	8c	Unrecaptured section 1250 gain		
E Shareholder's name, addres	s, city, state, and ZIP code	9	Net section 1231 gain (loss)		
Mak A Desision	DRAFI	10	Other income (loss)	15	Alternative minimum tax (AMT) items
45 Any Street	PIMI I		A67, 01	A	(177)
Anytown, NY 10005					
F Shareholder's percentage of ownership for tax year .	70.00		2011		
		11	Section 179 deduction 5,732	16 A	Items affecting shareholder basis 243
		12	Other deductions	С	243
				D	17,993
For IRS Use Only					
S Use					
ス 日				17	Other information
щ				K	1,400
			* See attached statement f	or ad	⊥ Iditional information.

Form 1125-A

**Cost of Goods Sold** 

(December 2011)

Department of the Treasury Internal Revenue Service ► Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.

OMB No. 1545-XXXX

Name		Employer identification number
Great	Atomic Pyrotechnics & Designs, Inc	11-000006
1	Inventory at beginning of year	
2	Purchases	335,266
3	Cost of labor	
4	Additional section 263A costs (attach schedule)	
5	Other costs (attach schedule)	334,099
6	<b>Total.</b> Add lines 1 through 5	669,365
7	Inventory at end of year	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	669,365
9a	Check all methods used for valuing closing inventory:  (i) ✓ Cost  (ii) ☐ Lower of cost or market  (iii) ☐ Other (Specify method used and attach explanation.) ▶	
b	Check if there was a writedown of subnormal goods	
С	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) .	▶ □
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	
е	If property is produced or acquired for resale, do the rules of section 263A apply to the corporation?	🗌 Yes 🔽 No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? attach explanation	· — —
For Pa	perwork Reduction Act Notice, see separate instructions.  Cat. No. 55988R	Form <b>1125-A</b> (12-2011)

March 7, 2011

Form 4562

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

► See separate instructions. ► Attach to your tax return. OMB No. 1545-0172 Attachment

Identifying number

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

Business or activity to which this form relates

Sequence No. 179

Great Atomic Pyrotechnics & Designs, Inc. Pyrotechnics Design and Display 11-0000006 Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I. 1 1 500,000 Total cost of section 179 property placed in service (see instructions) . . . 2 11,463 2.000.000 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-... 4 0 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . . . . . 5 500,000 (b) Cost (business use only) 6 (a) Description of property (c) Elected cost 550 Level Compressor 10,449 10,449 7 Listed property. Enter the amount from line 29 7 464 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8 11,463 Tentative deduction. Enter the **smaller** of line 5 or line 8 . . . . . . . 9 11,463 **10** Carryover of disallowed deduction from line 13 of your 2010 Form 4562 . . . . . . . 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 87,002 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 12 11,463 13 Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 Note: Do not use Part II or Part III below for listed property. Instead, use Part V. Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.) Special depreciation allowance for qualified property (other than listed property) placed in service 14 **15** Property subject to section 168(f)(1) election . . . . . . . . . 15 **16** Other depreciation (including ACRS) 16 Part III MACRS Depreciation (Do not include listed property.) (See instructions.) 17 MACRS deductions for assets placed in service in tax years beginning before 2011 . . . . . . . . 17 1.019 18 If you are electing to group any assets placed in service during the tax year into one or more general Section B-Assets Placed in Service During 2011 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (a) Classification of property (f) Method placed in (business/investment use (e) Convention (g) Depreciation deduction service only-see instructions) 3-year property 5-year property 7-year property d 10-year property e 15-year property f 20-year property g 25-year property S/L 25 yrs. h Residential rental 27.5 yrs. MM 9/1 property 27.5 yrs. MM S/L i Nonresidential real ММ S/L 39 yrs. property MM S/L Section C-Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System 20a Class life S/L 12 yrs. **b** 12-year **c** 40-year 40 yrs. MM S/L Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 21 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions 22 1,019 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs

Form 4562 (2011) Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for Part V entertainment, recreation, or amusement.) Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable. Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.) Yes No 24b If "Yes," is the evidence written? **24a** Do you have evidence to support the business/investment use claimed? (g) Business/ Basis for depreciation (d) Type of property (list Date placed Method/ Depreciation Elected section 179 Recovery investment use Cost or other basis (business/investment vehicles first) Convention deduction in service period cost use only) percentage 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . 25 26 Property used more than 50% in a qualified business use: Computer 01/15/20 80 % 200 DB-HY 464 % 27 Property used 50% or less in a qualified business use: % S/L -S/L -% % S/L -28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 Add amounts in column (i), line 26. Enter here and on line 7, page 1 464 Section B—Information on Use of Vehicles Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles. (e) Vehicle 6 Vehicle 1 Vehicle 2 Vehicle 3 Vehicle 4 Vehicle 5 30 Total business/investment miles driven during the year (do not include commuting miles) . 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles 33 Total miles driven during the year. Add lines 30 through 32 . . . . . . . . . . Yes Yes No Yes No Yes Yes No 34 Was the vehicle available for personal use Yes No No No during off-duty hours? . . . . . . . . 35 Was the vehicle used primarily by a more than 5% owner or related person? . . Is another vehicle available for personal use? Section C-Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions). 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by No 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . . **39** Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles. Part VI Amortization (b) Amortization (c) (d) Date amortization Description of costs Amortizable amount Code section Amortization for this year period or begins percentage 42 Amortization of costs that begins during your 2011 tax year (see instructions):

Form **4562** (2011)

44

18

18

**43** Amortization of costs that began before your 2011 tax year . . .

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

Form **4562** 

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

► See separate instructions. ► Attach to your tax return. OMB No. 1545-0172

Identifying number

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

Business or activity to which this form relates

Attachment Sequence No. 179

Great Atomic Pyrotechnics & Designs, Inc. **Rental Real Estate** 11-0000006 Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I. 1 500,000 Total cost of section 179 property placed in service (see instructions) . . . . 2 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 2.000.000 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . 4 0 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . . . . . . .... 5 500,000 (a) Description of property (b) Cost (business use only) (c) Elected cost 6 7 Listed property. Enter the amount from line 29 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8 9 10 Carryover of disallowed deduction from line 13 of your 2010 Form 4562 . . . . . . . . . . . . . 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 12 13 Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 Note: Do not use Part II or Part III below for listed property. Instead, use Part V. Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.) 14 Special depreciation allowance for qualified property (other than listed property) placed in service 14 **15** Property subject to section 168(f)(1) election . . . . . . . . . . . . . . . 15 **16** Other depreciation (including ACRS) 16 800 Part III MACRS Depreciation (Do not include listed property.) (See instructions.) 17 MACRS deductions for assets placed in service in tax years beginning before 2011 . . . . . . . . 17 18 If you are electing to group any assets placed in service during the tax year into one or more general Section B-Assets Placed in Service During 2011 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (a) Classification of property (f) Method placed in (business/investment use (e) Convention (g) Depreciation deduction service only-see instructions) 3-year property 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property S/L 25 yrs. h Residential rental 27.5 yrs. MM 9/1 property 27.5 yrs. MM S/L i Nonresidential real ММ S/L 39 yrs. property MM S/L Section C-Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System 20a Class life S/L **b** 12-year 12 yrs. **c** 40-year 40 yrs. MM S/L Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 21 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions 22 800 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs

Form 1120S Test Scenario 4 Form 4562 (2011) Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for Part V entertainment, recreation, or amusement.) Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable. Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.) Yes No 24b If "Yes," is the evidence written? **24a** Do you have evidence to support the business/investment use claimed? (g) Business/ Basis for depreciation (d) Type of property (list Date placed Method/ Depreciation Elected section 179 Recovery investment use Cost or other basis (business/investment vehicles first) Convention deduction in service period cost use only) percentage 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions). 25 26 Property used more than 50% in a qualified business use: 27 Property used 50% or less in a qualified business use: % S/L -S/L -% 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 Add amounts in column (i), line 26. Enter here and on line 7, page 1 Section B—Information on Use of Vehicles Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles. (e) Vehicle 5 Vehicle 6 Vehicle 1 Vehicle 2 Vehicle 4 30 Total business/investment miles driven during the year (do not include commuting miles) . 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles 33 Total miles driven during the year. Add lines 30 through 32 . . . . . . . . . Yes No Yes Yes No Yes Yes No 34 Was the vehicle available for personal use Yes No No No during off-duty hours? . . . . . . . . 35 Was the vehicle used primarily by a more than 5% owner or related person? . . Is another vehicle available for personal use? Section C-Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions). 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by No 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . . **39** Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . . . . . . . . . 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles. Part VI Amortization (b) (d) Amortization (c) Date amortization Description of costs Amortizable amount Code section Amortization for this year period or begins percentage 42 Amortization of costs that begins during your 2011 tax year (see instructions):

Form **4562** (2011)

44

900

900

**43** Amortization of costs that began before your 2011 tax year . . .

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

Department of the Treasury

Name(s) shown on return

Internal Revenue Service

Sales of Business Property

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

► Attach to your tax return.

► See separate instructions.

OMB No. 1545-0184 

Identifying number										
	Sequence No. <b>27</b>									
	Attachment									
	2011									

11-0000006 Great Atomic Pyrotechnics & Designs, Inc. Enter the gross proceeds from sales or exchanges reported to you for 2011 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) . Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions) (e) Depreciation (f) Cost or other (g) Gain or (loss) (a) Description (b) Date acquired (c) Date sold (d) Gross 2 allowed or basis, plus Subtract (f) from the sales price allowable since improvements and of property (mo., day, yr.) (mo., day, yr.) sum of (d) and (e) acquisition expense of sale Gain, if any, from Form 4684, line 39 . . . . . . . . . . 3 4 Section 1231 gain from installment sales from Form 6252, line 26 or 37. 4 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . 5 6 Gain, if any, from line 32, from other than casualty or theft. . . . . . 6 7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below. Nonrecaptured net section 1231 losses from prior years (see instructions) 8 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term 9 capital gain on the Schedule D filed with your return (see instructions) . Ordinary Gains and Losses (see instructions) Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less): Loss, if any, from line 7 . . . . . . . . . 11 11 12 Gain, if any, from line 7 or amount from line 8, if applicable . . . 12 Gain, if any, from line 31 . . . . . . . . 13 13 14 Net gain or (loss) from Form 4684, lines 31 and 38a 14 15 Ordinary gain from installment sales from Form 6252, line 25 or 36 . 15 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824. 16 5,179 17 Combine lines 10 through 16 . . . . . . . . 17 18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below: a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . . 18a b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 18b

Form 4797 (2011) Page **2** 

Pa	Gain From Disposition of Property Und (see instructions)	ler Se	ections 1245, 12	50, 1252, 1	254,	and 1255		
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255		(b) Date acquemo., day, y		(c) Date sold (mo., day, yr.)			
Α	Equipment		Various	<b>&gt;</b>	01/19/2011			
B								
C								
D	·		T T					
	These columns relate to the properties on lines 19A through 19D	.▶	Property A	Property	В	Property	, C	Property D
20	Gross sales price (Note: See line 1 before completing.) .	20	9,000					
21	Cost or other basis plus expense of sale	21	15,307					
22	Depreciation (or depletion) allowed or allowable	22	11,486					
23	Adjusted basis. Subtract line 22 from line 21	23	3,821					
24	Total gain. Subtract line 23 from line 20	24	5,179					
25	If section 1245 property:							
а	Depreciation allowed or allowable from line 22	25a	11,486					
b	Enter the <b>smaller</b> of line 24 or 25a	25b	5,179					
26	<b>If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.							
а	Additional depreciation after 1975 (see instructions) .	26a						
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions)	26b						
С	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	ТА	0 /				
d	Additional depreciation after 1969 and before 1976.	26d		6				
е	Enter the <b>smaller</b> of line 26c or 26d	26e						
f	Section 291 amount (corporations only)	26f						
g	Add lines 26b, 26e, and 26f	26g						
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).	2	1, 2	20	1	1		
	Soil, water, and land clearing expenses	27a						
	Line 27a multiplied by applicable percentage (see instructions)  Enter the <b>smaller</b> of line 24 or 27b	27b						
	If section 1254 property:	27c						
28 a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a						
b	Enter the smaller of line 24 or 28a	28b						
29	If section 1255 property:							
а	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a						
	Enter the <b>smaller</b> of line 24 or 29a (see instructions) .	29b						
Sun	nmary of Part III Gains. Complete property colun	nns A	through D throug	ıh line 29b b	efor	e going to lir	<u>1e 30.</u>	
30 31	Total gains for all properties. Add property columns A through D. lines 25b, 26g, 27c, 2	-					30 31	5,179 5,179
32								
Par	Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)							
						(a) Section 179	on	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable	in prio	ryears		33			
34	Recomputed depreciation (see instructions)	•	•		34			
35	Recapture amount. Subtract line 34 from line 33. See the i	instruc	tions for where to rep	oort	35			

Form **8453-S** 

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

OMB No. 1545-1867

2011

Department of the Treasury Internal Revenue Service

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

, 2011, ending

For calendar year 2011, or tax year beginning

Name of corporation							Em	Employer identification number				
Great Atomic Pyrotechnics & Designs, Inc								11-000006				
Part l	Т	ax Return Infor	mation (Whole de	ollars or	nly)							
	·											
1	Gross	eceipts or sales I	ess returns and allo	wances	(Form 1120S, line 1	e)			1		1,124,560	
2	Gross	orofit (Form 1120	S, line 3)						2		455,195	
3	Ordina	y business incom	ne (loss) (Form 1120	S, line 2	1)				3		87,002	
4	Net rer	tal real estate inc	ome (loss) (Form 11	120S, Sc	hedule K, line 2) .				4		2,725	
					K, line 18)				5 	tov return	78,264	
Part I			<u> </u>		Be sure to keep a							
6a					ctly deposited as de ly transmitted with t							
b		do not want direc	t deposit of the corp	ooration'	s refund <b>or</b> the corp	oration is	not i	receiving a	refu	nd.		
С	ei ta co (s	ntry to the financia xes owed on this ontact the U.S. Tr ettlement) date. I	al institution accour return, and the fina reasury Financial Ag also authorize the f	nt indicat incial ins ent at <b>1-</b> inancial	d Financial Agent to ed in the tax prepar titution to debit the 888-353-4537 no la institutions involved answer inquiries a	ation softw entry to thi ater than 2 in the prod	vare is ac busi cess	for payment count. To incess days sing of the e	nt of evol prior elect	the corpora se a payment to the payment to the payment	ntion's federal nt, I must ment	
		-			d that if the IRS does			ıll and time	ly pa	yment of its	s tax liability,	
ransmitt 2011 fed and/or IS ERO, tra ejected,	Inder penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), ransmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 011 federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, nd/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my IRO, transmitter, and/or ISP an acknowledgement of receipt of transmission and an indication of whether or not the corporation's return is accepted and, if ejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed. I authorize the IRS to disclose to my ERO, transmitter,											
and/or IS	SP the re	ason(s) for the delay,	or when the refund wa	s sent.								
Sign						President						
Here		Signature of officer			Date	Title						
Part I			lectronic Return	Origina	<u> </u>	aid Prepa	rer	(see instri	ıctio	ns)		
declare only a co nave sign equirem Business schedule	Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)  declare that I have reviewed the above corporation's return and that the entries on Form 8453-S are complete and correct to the best of my knowledge. If I am nly a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will ave signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other equirements in Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for itusiness Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above corporation's return and accompanying chedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.											
ERO's	ER	D's nature			Date	Check if also paid preparer		Check if self- employed		ERO's SSN or P444	PTIN 144445	
Jse		n's name (or	▲ Electronic Tax Fi	lers, Inc.		proparo.		op.oyou_	EIN	11-0	0000011	
Only		rs if self-employed), lress, and ZIP code	100 Efile Drive, A		TX 78621						512-555-1212	
	enalties o	of perjury, I declare th	nat I have examined the	above co	rporation's return and a				tatem	ents, and to tl	ne best of my	
Paid Prepa	ırer	Print/Type preparer's	s name	Prepare	r's signature			)ate	1 -	neck if	PTIN	
Jse C		Firm's name ►							Fir	m's EIN ►		
	,	Firm's address ►							Ph	one no.	0.450.0	
or Priv	acy Act	and Paperwork R	eduction Act Notice,	see insti	ructions.	Cat	No.	64422I		Form	n <b>8453-S</b> (2011)	

Form **8825**(Rev. December 2010)

Department of the Treasury

Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

► See instructions on back.

► Attach to Form 1065, Form 1065-B, or Form 1120S.

OMB No. 1545-1186

**Employer identification number** Great Atomic Pyrotechnics & Designs, Inc. 11-0000006 Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties. Physical address of each property-street, city, Type-Enter code 1-8; Fair Rental Days Personal Use Days state, ZIP code see page 2 for list 8510 Particle Drive Α Anytown, OK 74002 В C D **Properties Rental Real Estate Income** В С D 2 Gross rents . . . . . 2 7,200 **Rental Real Estate Expenses 3** Advertising . . . . . . 3 4 Auto and travel . . . . 4 Cleaning and maintenance. 5 Commissions . . . 6 **7** Insurance . . . . 7 250 Legal and other professional fees 8 300 9 1,500 Interest . . . . . . 10 125 10 Repairs . 11 175 12 Utilities . 12 325 **13** Wages and salaries 13 14 800 **14** Depreciation (see instructions) **15** Other (list) ► Amortization 900 Bank Charges 50 15 Licenses and Permits 50 **16** Total expenses for each property. Add lines 3 through 15 . . . 16 4,475 17 Income or (Loss) from each 2,725 property. Subtract line 16 from line 2 17 **18a** Total gross rents. Add gross rents from line 2, columns A through H . 18a 7.200 **b** Total expenses. Add total expenses from line 16, columns A through H . . . . . . . . . 18b 4.475 19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real 2,725 19 20a Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1) . . . . . . . 20a b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed: (1) Name (2) Employer identification number 2.725 Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4

216

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

FORMS REQUIRED: 1120S, Sch D (1120S), Sch K-1 (1120S) (2), 1125-A, 4562, 4797, 8824

ATTACHMENTS:

ItemizedOtherDeductionsSchedule2 ItemizedOtherDeductionsSchedule3

AdjustedGainLossSchedule

ItemizedOtherCurrentAssetsSchedule

ItemizedOtherAssetsSchedule

ItemizedOtherCurrentLiabilitiesSchedule

ItemizedExpensesRecordedOnBooksSchedule2

AccumulatedAdjustmentsAccountOtherAdditionsSchedule AccumulatedAdjustmentsAccountOtherReductionsSchedule

ItemizedOtherCostsSchedule

NOTE: The entry in Schedule K-1 (Form 1120S), Part I, Box C, "IRS Center where corporation filed return" about the "OSPC"

return," should be "OSPC".

**BINARY ATTACHMENTS: None** 

**HEADER INFO:** not on actual forms

MultipleSoftwarePackagesUsed: No

Originator: EFIN: Use your EFIN

Type: ERO

Practioner PIN: PIN entered by ERO

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

Signature Option: PIN

Officer: Name: Khiry U Farr

**Title:** Chief Executive Officer **Taxpayer PIN:** Enter PIN **Phone:** 301-555-1212

Email Address: khiryfarr@workNall.com

**DateSigned:** 01/25/12 **Authorized Third Party:** Yes

Preparer: Name: Johnny Appleseed

Email Address: johnnyappleseed@workNall.com

**Date Prepared:** 01/20/12

Name Controls:

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

<u>IP Address:</u> 112.112.112

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

Dues and Subscriptions	899
Fuel	21,123
Insurance	143,673
Accounting and Legal	123,384
License	1,766
Miscellaneous	3,074
Supplies, Computer	11,283
Supplies, Office	5,351
Postage	1,262
Plan Expense / Reproduction	5,770
Small Tools and Supplies	6,381
Telephone	23,545
Travel	10,583
Utilities	7,109
50% of Meals & Entertainment	<u>2,124</u>
Total	367,327

**Attachment 2, Form 1120S,** Sch K, Line 12d: Other deductions (*ItemizedOtherDeductionsSchedule3*)

Trade/Business Activity: 321900

Description: Expenses under Section 212 for the production of income

Amount: 502,369

Code: S

Attachment 3, Form 1120S, Sch K, Line 15b: Adjusted gain or loss (AdjustedGainLossSchedule)

Explanation: Disposition of Incentive Stock Option: \$(14,733)

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

	Beginning	Ending
Notes Receivable		1,800
Escrow	9,900	4,900
Accrued Interest Receivable	8,351	45,791
Work In Process	<u>38,003</u>	
Total	56,254	52,491

**Attachment 5, Form 1120S**, Sch L Balance Sheets per Books, Line 14(b): Other assets at beginning of tax year (*ItemizedOtherAssetsSchedule*)

Beginning Ending

Notes Receivable 41,754

**Attachment 6, 1120S,** Sch L Balance Sheets per Books,18(b) & (d): Other current Liabilities at beginning and end of tax year (*ItemizedOtherCurrentLiabilitiesSchedule*)

	Beginning	Ending
Billings in Excess	19,400	
Union Benefits Payable		231
Accrued Pension Contribution	400	
Payroll Taxes Payable	2,316	760
Accrued Workers Compensation	(11,758)	10,388
Accrued Payroll	12,473	<u>21,701</u>
Total	22,831	33,080

**Attachment 7, Form 1120S,** Schedule M-1, Line 3: Total expenses not deducted recorded on books this year (*ItemizedExpensesRecordedOnBooksSchedule2*)

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

**Attachment 8**, **Form 1120S**, Sch M-2, Line 3a: Other Additions, (Total of all other additions) (*AccumulatedAdjustmentsAccountOtherAdditionsSchedule*)

Interest Income	71,147
Short-Term Cap Gain	<u>78,649</u>
Total	149,796

**Attachment 9, Form 1120S**, Sch M-2, Line 5a: Total of itemized other reductions (*AccumulatedAdjustmentsAccountOtherReductionsSchedule*)

Disallowed Entertainment Exp	2,124
Sec 179 Expense	62,935
Officer Life Insurance Premiums	17,328
Other Deductions	<u>502,369</u>
Total	584,756

#### Attachment 10, Form 1125-A, Line 5: Other costs (ItemizedOtherCostsSchedule)

Union Benefits	91,608
Union Pension Expense	77,549
Temporary Utilities	17,118
Messenger	414
Misc Expense	4,423
Sub-Contracts	8,216,719
Permits	30,950
Workers Compensation	71,713
Purchases Discounts	(7,721)
Payroll Taxes	64,587
Pm Assistant Program	54,345
Travel	<u>6,291</u>
Total	8,627,996

Form 1120S

Department of the Treasury

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

 ▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
 ▶ See separate instructions. OMB No. 1545-0130

2011

		enue Service											
For	For calendar year 2011 or tax year beginning , 2011, ending , 20												
A S	electior	n effective date		Name						D Employer identification number			
	03	3/08/1992		WorkNAIIDay, I	nc.					11-000007			
<b>B</b> Bı	usiness	activity code	TYPE	Number, street, a	and room or suite no. If a P.O. b	ox, see inst	ructions	<b>3.</b>		E Date incorporated			
nι	umber (s	see instructions)	OR	37 Any Street						03/08/1992			
321	900			City or town, stat	te, and ZIP code					F Total	assets (see i		()
			PRINT	,,	,				ı			,	,
	heck if stached	Sch. M-3		Anytown, NC 28	8041 0280					\$	3	,605,885	
G	ls the c	corporation electin	g to be an	S corporation be	eginning with this tax year?	Yes	☐ No	If "Yes,"	attacl	n Form	2553 if no	t already	filed
		cif: <b>(1)</b> 🗌 Fina			me change (3) 🗌 Ac							•	
		(4)			election termination or revo	cation							
1	Enter t				reholders during any part		vear				•	2	
					penses on lines 1a through								
					-		T	201.01.01.01.11.	T	1	]		
	1 a				s (see instructions)			11 4/0 250		-			
	b				line 1a (see instructions).			11,468,259	_	-			
	С				.,			11,468,259	<u>'</u>	_			
ခ	d				back" included on line 1a		_	_					
Income	е	Subtract line 1	d from line	e 1c						1e	11	,468,259	
ပို	2	Cost of goods	sold (atta	ch Form 1125-A	)					2	10	,061,879	
	3	Gross profit. Su	ubtract lin	ne 2 from line 1e						3	1	,406,380	
	4	Net gain (loss)	from Forn	n 4797, Part II, li	ne 17 (attach Form 4797)					4		14,433	
	5	Other income (	loss) (see	instructions-at	tach statement)					5			
	6	Total income	( <b>loss).</b> Ad	d lines 3 through	n5				<b>•</b>	6	1	,420,813	
<b>∞</b>	7									7		161,698	
ons	8				redits)				•	8		196,941	
tati	9								•	9		17,760	
(see instructions for limitations)		•	airiteriaric	е					•			17,700	
ō	10	Bad debts .							•	10		4/0.574	
Sc	11								•	11		160,574	
ij	12	Taxes and licer	nses							12		36,594	
2	13	Interest										26,103	
nst	14	Depreciation no	ot claimed	d on Form 1125-	n Form 1125-A or elsewhere on return (attach Form 4562)							6,726	
96	15	Depletion (Do I	not dedu	ct oil and gas d	epletion.)					15			
	16	Advertising .								16		8,257	
eductions	17	Pension, profit-	-sharing, e	etc., plans						17		14,715	
.፬∣	18		_							18			
互	19	Other deductio								19		367,327	
즃	20		•	lines 7 through 1					•	20		996,695	
ے	21			-	ract line 20 from line 6 .					21		424,118	
	22 a				ure tax (see instructions) .	. 22a	<del></del>		Τ.			,	
	b	•		•		. 22b							
ţ			•	,		. 220	1		1	20-		-	
Tax and Payments	C				for additional taxes)				Ι.	22c			
Ě	23 a				verpayment credited to 20		+			-			
ā	b						-						
프	C				h Form 4136)	. 23c							
ב	d	Add lines 23a t	•						÷	23d			
×	24		• '	•	Check if Form 2220 is atta			•	Ш	24			
_a	25	Amount owed	. If line 23	3d is smaller tha	n the total of lines 22c and	d 24, ente	r amou	unt owed .		25			
	26	Overpayment.	If line 23	3d is larger than t	the total of lines 22c and 2	24, enter a	amoun	t overpaid .		26			
	27	Enter amount f	rom line 2	26 Credited to 2	012 estimated tax ►			Refunde	d►	27			
		Under penalties of p	erjury, I decl	are that I have examin	ned this return, including accompan					est of my	knowledge a	nd belief, it is	s true,
		correct, and complet	te. Declaratio	n of preparer (other th	an taxpayer) is based on all informa	tion of which	n prepare	r has any knowle	dge.	May th	e IRS discuss	this return	
Siç	gn	<b>L</b>				Chief E	Executi	ive Officer			e preparer sho	wn below	
He	re	Signature of c	officer		Date	Title				(see ins	structions)?	Yes 🗌	No
		Print/Type pre	parer's nam	ne	Preparer's signature			Date			PTIN	1	
Pai										Check self-em	✓ if	P555555	5
	epare	I = 1	► John	nny Appleseed A	ccounting						pioyou	11-000001	
Us	e On		400.5							Firm's E	_	12-555-12	
		Firm's address	; <b>▶</b> 100 E	Efile Drive, Anyto	JWII, IA /002 I					Phone r	10. 5	12-000-12	.14

Form 1120S (2011)

Schedule B Other Information (see instructions)

Yes No

Sche	dule	Other Information (see instructions)	Ye	es No						
1	Chec	accounting method: a ☐ Cash b ☑ Accrual c ☐ Other (specify) ▶								
2	See tl	e instructions and enter the:								
	<b>a</b> Bus	ness activity ► Manufacturing b Product or service ► Building Supplies								
3	At the	end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a dor	mestic							
	corpo	ation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and em	ployer							
		cation number (EIN), (b) percentage owned, and (c) if 100% owned, was a qualified subchapter S subs	sidiary							
		n made?		~						
4		is corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to p	rovide							
		ation on any reportable transaction?	· :	~						
5		this box if the corporation issued publicly offered debt instruments with original issue discount								
		ked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Dis	scount							
	Instru	nents. BBAET AO E								
6		corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquire								
		with a basis determined by reference to the basis of the asset (or the basis of any other proper								
		ands of a C corporation <b>and (b)</b> has net unrealized built-in gain in excess of the net recognized built-in rior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior year								
			,							
7	instructions)									
8		e corporation's total receipts (see <i>instructions</i> ) for the tax year <b>and</b> its total assets at the end of the tax year	ar less							
Ū		250,000? If "Yes," the corporation is not required to complete Schedules L and M-1	I .	\ \						
9		the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructio		~						
10a		e corporation make any payments in 2011 that would require it to file Form(s) 1099 (see instructions)?		~						
b		" did the corporation file or will it file all required Forms 1099?	$\square$							
Sche			tal amount	•						
	1	Ordinary business income (loss) (page 1, line 21)	424,1	18						
	2	Net rental real estate income (loss) (attach Form 8825)								
	3	Other gross rental income (loss)								
		Expenses from other rental activities (attach statement)								
_	_	Other net rental income (loss). Subtract line 3b from line 3a								
	S = 4	Interest income	71,1	47						
=	<u>ĭ</u>   5	Dividends: a Ordinary dividends								
	e	<b>b</b> Qualified dividends								
	(SSO) 9 6 7	Royalties								
-	_	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	78,6	49						
	8									
		Collectibles (28%) gain (loss)								
	_	Unrecaptured section 1250 gain (attach statement) 8c								
	9	Net section 1231 gain (loss) (attach Form 4797)	40.0	20						
	10	Other income (loss) (see instructions) Type ► A	10,0	UU						

Form **1120S** (2011)

Form 1120S (2011)

	2011)	Shareholders' Pro Rata Share Items (continued)	Т.	Pa otal amount
ટા	11	Section 179 deduction ( <i>attach Form 4562</i> )	11	62,935
Deductions	12a	Contributions	12a	02,733
nc.	b	Investment interest expense	12b	
ped			12c(2)	
	d	Section 59(e)(2) expenditures (1) Type ► (2) Amount ► Other deductions (see instructions) Type ►	12d	502,369
	13a	Low-income housing credit (section 42(j)(5))	13a	302,307
	b		13b	
S		Low-income housing credit (other)	13c	
Ë	C C			
Credits	d	Other rental real estate credits (see instructions)		
O	e	Other rental credits (see instructions) Type ►	- 13e	
	f	Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	13f 13g	
	g	Other credits (see instructions) Type	139	
	14a	Name of country or U.S. possession ▶		
	b	Gross income from all sources	14b	
	С	Gross income sourced at shareholder level	14c	
	_	Foreign gross income sourced at corporate level		
suc	d	Passive category	14d	
	е	General category	14e	
Ĕ	f	Other (attach statement)	14f	
sa		Deductions allocated and apportioned at shareholder level		
,an	g	Interest expense	14g	
Ē	h	Other	14h	
į		Deductions allocated and apportioned at corporate level to foreign source income		
Foreign Transactions	i	Passive category	14i	
	j	General category	14j	
	k	Other (attach statement)	14k	
		Other information		
	ı	Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	141	
	m	Reduction in taxes available for credit (attach statement)	14m	
	n	Other foreign tax information (attach statement)		
<b>.</b>	15a	Post-1986 depreciation adjustment	15a	-2,011
Tay ms	b	Adjusted gain or loss	15b	-14,733
Ainimum Tay (AMT) Items	С	Depletion (other than oil and gas)	15c	
ĒĘ.	d	Oil, gas, and geothermal properties—gross income	15d	
Minimum Tax (AMT) Items	е	Oil, gas, and geothermal properties—deductions	15e	
	f	Other AMT items (attach statement)	15f	
· _	16a	Tax-exempt interest income	16a	
Shareholder Basis	b	Other tax-exempt income	16b	
rehold Basis	С	Nondeductible expenses	16c	19,452
har B	d	Distributions (attach statement if required) (see instructions)	16d	174,200
()	е	Repayment of loans from shareholders	16e	
on	17a	Investment income	17a	71,147
ati Tati	b	Investment expenses	17b	
ormati	С	Dividend distributions paid from accumulated earnings and profits	17c	
ciliation Information	d	Other items and amounts (attach statement)		
- u		•		
Recon- ciliation	18	Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far righ	t	
્ર ≔	-	column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	18,610

Form **1120S** (2011)

Form 1120S (2011) Page **4** 

Schedule L Balance Sheets per Books		Beginning	of tax year	End of tax year		
	Assets	(a)	(b)	(c)	(d)	
1	Cash		435,384		1,311,478	
2a	Trade notes and accounts receivable	3,304,878		946,715		
b	Less allowance for bad debts	( )	3,304,878	( )	946,715	
3	Inventories					
4	U.S. government obligations					
5	Tax-exempt securities (see instructions)					
6	Other current assets (attach statement)		56,254		52,491	
7	Loans to shareholders					
8	Mortgage and real estate loans		800,000		1,235,158	
9	Other investments (attach statement)					
10a	Buildings and other depreciable assets	424,249		397,401		
b	Less accumulated depreciation	374,043)	50,206	( 337,358)	60,043	
11a	Depletable assets					
b	Less accumulated depletion			( )		
12	Land (net of any amortization)					
13a	Intangible assets (amortizable only)			,		
b	Less accumulated amortization			(		
14	Other assets (attach statement)		41,754			
15	Total assets		4,688,476		3,605,885	
40	Liabilities and Shareholders' Equity		2 027 445		1 425 000	
16 17	Accounts payable		2,837,445		1,435,888	
18	Other current liabilities (attach statement)		22,831		33,080	
19	Loans from shareholders		22,001		33,000	
20	Mortgages, notes, bonds payable in 1 year or more		25,000		25,000	
21	Other liabilities (attach statement)		20/000		20,000	
22	Capital stock		10,000		10,000	
23	Additional paid-in capital					
24	Retained earnings		1,793,200		2,101,917	
25	Adjustments to shareholders' equity (attach statement)					
26	Less cost of treasury stock		( )		(	
27	Total liabilities and shareholders' equity		4,688,476		3,605,885	
Sche	dule M-1 Reconciliation of Income (Loss					
	Note. Schedule M-3 required instead				nstructions	
1	Net income (loss) per books	(10,842)	5 Income recorded on bo	ooks this year not included		
2	Income included on Schedule K, lines 1, 2, 3c, 4,		on Schedule K, lines 1			
	5a, 6, 7, 8a, 9, and 10, not recorded on books this		a Tax-exempt inter	est \$		
	year (itemize) Other Portfolio Income	10,000				
3	Expenses recorded on books this year not		6 Deductions includ	•		
	included on Schedule K, lines 1 through 12 and		_	and 14l, not charged		
а	14l (itemize): Depreciation \$			ne this year (itemize):		
a b	Travel and entertainment \$ 2,124					
D		19.452	7 Add lines 5 and 6	)		
4	Add lines 1 through 3		8 Income (loss) (Schedule		18,610	
Sche	dule M-2 Analysis of Accumulated Adjus	tments Account, (	Other Adjustments	s Account, and Sh		
	Undistributed Taxable Income	Previously Taxed (	(see instructions)			
		(a) Accumulated	(b) Other ad		reholders' undistributed	
		adjustments accour	nt acco	unt taxable	income previously taxed	
1	Balance at beginning of tax year	1,77	5,833			
2	Ordinary income from page 1, line 21		4,118			
3	Other additions	15	9,796			
4	Loss from page 1, line 21	(	)			
5	Other reductions		,756 ) (	)		
6	Combine lines 1 through 5		4,991			
7	Distributions other than dividend distributions		4,200			
R	Ralance at end of tay year, Subtract line 7 from line 6	1 40	ი 791			

### SCHEDULE D (Form 1120S)

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

OMB No. 1545-0130

2011

Department of the Treasury Internal Revenue Service ► Attach to Form 1120S. ► See separate instructions.

Name Employer identification number
WorkNAIIDay, Inc. 11-0000007

Par	Short-Term Capital	Gains and Losse	s-Assets Held	One Year or Less	;		
	(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instruction	3	(f) Gain or (loss) (Subtract (e) from (d))
1 10	00 shares of Americus	04/01/2011	07/15/2011	95	51,351	78,649	
2	Short-term capital gain from in	stallment sales fron	n Form 6252, line	26 or 37		2	
3	Short-term capital gain or (loss		-			3	
4	Combine lines 1 through 3 in c					4	78,649
5	Tax on short-term capital gain					5	( )
6	Net short-term capital gain						70 / 40
Part	Schedule K, line 7 or 10  Long-Term Capital (	ains and Losses		More Than One Y	ear	6	78,649
T CIT	(a) Description of property	(b) Date acquired	(c) Date sold		(e) Cost or		(f) Gain or (loss)
	(Example: 100 shares of Z Co.)	(mo., day, yr.)	(mo., day, yr.)	(d) Sales price	other basis (see instruction		(Subtract (e) from (d))
					7	-/	
7		БАГ					
			07	004			
		13W		-/117			
		ICIY	<i></i> ,	401			
8	Long-term capital gain from ins	stallment sales from	Form 6252 line 2			8	
9	Long-term capital gain or (loss					9	
10	Capital gain distributions		_			10	
11	Combine lines 7 through 10 in					11	
12	Tax on long-term capital gain i	ncluded on line 21 I	below			12	( )
13	Net long-term capital gain of	or (loss). Combine	lines 11 and 12.	Enter here and on F	orm 1120S,		
	Schedule K, line 8a or 10					13	
Part	,						
14	Excess of recognized built-in g	<del>-</del>		· ·		14	
15	Taxable income (attach compu	·				15	
16	Net recognized built-in gain. El					16	
17 18	Section 1374(b)(2) deduction Subtract line 17 from line 16. If					17 18	_
19						19	
20	Section 1374(b)(3) business cre					20	
21	<b>Tax.</b> Subtract line 20 from line		•	•	•		
-		•	,			21	
For Pa	aperwork Reduction Act Notice, se			Cat. No. 11516		Schedi	ule D (Form 1120S) 2011

			Final k	<b>K-1</b>	Amende	d K-1	OMI	3 No. 1545-0130
Schedule K-1 (Form 1120S)	2011	Pa	rt III				urrent Year I Other Items	ncome,
Department of the Treasury	For calendar year 2011, or tax	1	Ordinar		income (loss)	13	Credits	
	year beginning, 2011	2	Net ren	tal real esta	212,059 te income (loss)			
Sharahaldar'a Shara	ending, 20	-	11011011	iai roai oota				
Credits, etc.	e of Income, Deductions,  See back of form and separate instructions.	3	Other n	et rental inc	come (loss)			
Part I Information	About the Corporation	4	Interest	income	35,574			
A Corporation's employer iden	ntification number 11-000007	5a	Ordinar	y dividends				
B Corporation's name, addres	ss, city, state, and ZIP code	5b	Qualifie	d dividends	;	14	Foreign transac	tions
WorkNAllDay, Inc.		6	Royaltie	es				
37 Any Street		7	Net sho	ort-term can	ital gain (loss)			
Anytown, NC 28041	0280	'	Trot one	nt torm oup	39,325			
C IRS Center where corporation	on filed return	8a	Net lone	g-term capi	tal gain (loss)			
Part II Information	About the Shareholder	8b	Collecti	bles (28%)	gain (loss)			
D Shareholder's identifying nu	mber 999-06-0006	8c	Unreca	ptured secti	ion 1250 gain			
E Shareholder's name, address	es, city, state, and ZIP code	9	Net sec	tion 1231 g	ain (loss)			
Carrie Ortiz	I)KAFI	10	Other in	ncome (loss)		15	Alternative minim	um tax (AMT) items
55 Any Street		A			5,000	A		(1,006)
Anytown, WI 53201						В		(7,367)
F Shareholder's percentage or ownership for tax year	f stock	١,		20				, , ,
		11	Section	179 deduc	tion	16	Items affecting	shareholder basis
					31,468	С	_	9,726
		12 S	Other d	eductions	251,185	D		87,100
Only								
For IRS Use Only								
- IRS						17	Other information	n
For						A	Other information	35,574
			* See	e attache	d statement	for ad	ditional inforr	nation.

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

Cat. No. 11520D

Schedule K-1 (Form 1120S) 2011

_			Final			Amende			No. 1545-0130
Schedule K-1	2011	Pa	rt III					urrent Year Inc	come,
(Form 1120S) Department of the Treasury		1	Ordina	ry busines			, and	Other Items Credits	
nternal Revenue Service	For calendar year 2011, or tax	'	Ordina	. y Duoi ioo		12,059		or dang	
	year beginning, 2011 ending, 20	2	Net rer	ntal real es	tate inc	come (loss)			
0	of Income, Deductions,  ➤ See back of form and separate instructions.	3	Other r	net rental i	ncome	(loss)			
Part I Information A	bout the Corporation	4	Interes	t income		25 572			
A Corporation's employer identifi		5a	Ordina	ry dividen		35,573			
11	L-000007	5b	Qualifi	ed dividen	de		14	Foreign transaction	ne
<b>B</b> Corporation's name, address, of	city, state, and ZIP code	30	Qualifie	ea aiviaeir	us		'-	Toreign transaction	15
WorkNAllDay, Inc.		6	Royalti	ies					
37 Any Street		7	Net sh	ort-term ca	apital q	ain (loss)	1		
Anytown, NC 28041 0	280					39,324			
C IRS Center where corporation f	filed return	8a	Net Ion	ng-term ca	pital ga	in (loss)			
Part II Information A	bout the Shareholder	8b	Collect	tibles (28%	6) gain	(loss)			
D Shareholder's identifying numb	per 9-06-0008	8c	Unreca	aptured se	ction 12	250 gain			
E Shareholder's name, address,	city, state, and ZIP code	9	Net sec	ction 1231	gain (le	oss)			
Bin Xempt	IJKALI	10	Other i	ncome (lo	ss)		15	Alternative minimum	tax (AMT) items
51 Any Street		A				5,000	A		(1,005)
Anytown, WI 53201						_	В		(7,366)
F Shareholder's percentage of st ownership for tax year	ock	,		2(					(17300)
		11	Section	n 179 dedi		21 460	16	Items affecting sha	
		12	Other (	deductions		31,467	С		9,726
		S				51,184	D		87,100
For IRS Use Only									
Use									
<u>.</u> 8							17	Other information	
P. C.							A	Other information	35,573
			* Se	e attach	ed st	atement	for ad	ditional informa	tion.

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

Cat. No. 11520D

Schedule K-1 (Form 1120S) 2011

orm 1125-A

**Cost of Goods Sold** 

(December 2011)

Department of the Treasury
Internal Revenue Service

► Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.

OMB No. 1545-XXXX

ivame		Employer identification number
Workl	VAIIDay, Inc.	11-000007
1	Inventory at beginning of year	
2	Purchases	890,846
3	Cost of labor	543,037
4	Additional section 263A costs (attach schedule)	ı İ
5	Other costs (attach schedule)	8,627,996
6	<b>Total.</b> Add lines 1 through 5	10,061,879
7	Inventory at end of year	,
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	10,061,879
9a	Check all methods used for valuing closing inventory:  (i) ✓ Cost  (ii) ☐ Lower of cost or market  (iii) ☐ Other (Specify method used and attach explanation.) ▶	
b	Check if there was a writedown of subnormal goods	
С	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	d
е	If property is produced or acquired for resale, do the rules of section 263A apply to the corporation?	🗌 Yes 🔽 No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory attach explanation	
<u></u>	Carlos Ca	E 1105 A 40 0044

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 55988R

Form **1125-A** (12-2011)

March 7, 2011

Form **4562** 

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

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

OMB No. 1545-0172

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

Business or activity to which this form relates

Attachment Sequence No. **179** 

Identifying number

WorkNAllDay, Inc. Manufacturing 11-0000007 Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I. 500,000 Total cost of section 179 property placed in service (see instructions) . . . 2 88,235 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 2.000.000 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . 4 0 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . . . . . . 5 500,000 (a) Description of property 6 (b) Cost (business use only) (c) Elected cost Compresser 62,935 7 Listed property. Enter the amount from line 29 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8 62,935 9 Tentative deduction. Enter the **smaller** of line 5 or line 8 . . . . . . 9 62,935 **10** Carryover of disallowed deduction from line 13 of your 2010 Form 4562 . . . . . . . . . 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 424,118 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 12 62,935 13 Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 Note: Do not use Part II or Part III below for listed property. Instead, use Part V. Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.) Special depreciation allowance for qualified property (other than listed property) placed in service 14 **15** Property subject to section 168(f)(1) election . . . . . . . . . 15 **16** Other depreciation (including ACRS) 16 Part III MACRS Depreciation (Do not include listed property.) (See instructions.) 5.761 17 MACRS deductions for assets placed in service in tax years beginning before 2011 . . . . . . . . 17 18 If you are electing to group any assets placed in service during the tax year into one or more general Section B-Assets Placed in Service During 2011 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (a) Classification of property (f) Method placed in (business/investment use (e) Convention (g) Depreciation deduction service only-see instructions) 3-year property 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property S/L 25 yrs. h Residential rental 27.5 yrs. MM 9/1 property 27.5 yrs. MM S/L i Nonresidential real ММ S/L 39 yrs. property MM S/L Section C-Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System 20a Class life HY S/L 965  $\overline{12}$  yrs. S/L **b** 12-year **c** 40-year 40 yrs. MM S/L Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 21 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions 22 6,726 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs

					1 01111	1120	)		FIIAIIO	3						
Form <b>Pa</b> l				lude auto on, or amu			tain ot	ther ve	ehicles	, certa	ain co	mputer	s, and	d prop	erty us	Page 2 sed fo
		,		r which you (c) of Section		_			_			g lease	expens	e, com	olete <b>or</b>	i <b>ly</b> 24a
	Section A	- Depreci	ation an	d Other In	format	ion (Ca	ution:	See the	e instruc	ctions f	or limit	s for pa	ssenge	r autom	obiles.)	
24a	Do you have e	vidence to su	pport the b	business/inve	stment u	se claime	ed?	Yes	No	24b If	"Yes,"	is the evi	dence w	ritten?	☐ Yes	☐ No
	(a) e of property (list vehicles first)	(b) Date placed in service	(c) Business investment percentag	use Cost or c	( <b>d)</b> other basi		(e) for depreness/invenues use only	stment	(f) Recover period	,	(g) ethod/ nvention		(h) preciation eduction	n Ele	(i) ected sec cost	
25	Special dep the tax year										25	A				
26	Property use	ed more tha	an 50% i	in a qualifie	d busin	ess use	э:									
				%												
				%	77			-1								
27	Property use	⊥ ed 50% or l	less in a		usiness	use:										
	r roporty dot		1000 111 4	%	40111000	400.				S/L -	_					
				%						S/L -	_					
				%						S/L -				_		
	Add amount										28			00		
_29	Add amount	s in column	n (ı), ııne				mation		 e of Ve				•	29		
	plete this sect our employees,			by a sole pr	oprieto	r, partne	er, or oth	ner "mo	re than 5	5% own						ehicles
						(a)		(b)		(c)		(d)		(e)		f)
30	Total busines the year (do n	ŭ	Veh	icle 1	Veh	icle 2	Veh	icle 3	Ve	hicle 4	Veh	nicle 5	Vehi	cle 6		
	Total commuting miles driven during the year  Total other personal (noncommuting) miles driven			iting) miles												
33	Total miles d 30 through 32	-	•	Add lines												
34	Was the veh during off-du				Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35	Was the veh than 5% own	•	,	,												
36	Is another vel															
	wer these que e than 5% ow	stions to d	letermine		et an ex	ception					-				who <b>ar</b>	e not
	Do you mair	ntain a writ	ten polic		nt that p	orohibit		rsonal	use of	vehicles	s, inclu	ding co	mmutir	ng, by	Yes	No
38	Do you main employees?	ntain a writ	tten poli	cy statemer	nt that	prohibit	ts perso	onal us					_			
39	Do you treat	all use of \	vehicles	by employe	es as p	persona	al use?									
40	Do you provuse of the ve				-				ormatio 		your e	mploye 	es abo	ut the		
41	Do you mee Note: If your															
Pai	rt VI Amor															
		a) on of costs		(b) Date amortiz begins	ation	Amo	(c) ortizable a	mount	C	(d) Gode sect	ion	(e) Amortiz period percen	ation d or	Amortiza	<b>(f)</b> ation for th	nis year
42	Amortization	of costs that	at begins	during your	 2011 ta	ax year	(see ins	truction	s):			1	15			

Form **4562** (2011)

43

44

43 Amortization of costs that began before your 2011 tax year .

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

Form **4797** 

**Sales of Business Property** 

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2)) OMB No. 1545-0184

2011

Attachment

	Revenue Service (99)	► Attach to your tax return.	► See separate instructions.			quence No. <b>27</b>
Nam	e(s) shown on return			Identifying nu	ımbe	r
Wor	kNAIIDay, Inc			1	1-000	00007
1	Enter the gross pro	ceeds from sales or exchanges reported to y	ou for 2011 on Form(s) 1099-B or	1099-S (or		1

	substitute statement) that	t you are including	on line 2, 10, or	20 (see instructions	s)		1	14,560
Pa	rt I Sales or Exchan	ges of Proper	ty Used in a T	rade or Busines	ss and Involunta	ary Conver	sions	From Other
	Than Casualty of							
2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or obasis, plus improvement expense of	is s and	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2000	0 Ford F150	08/30/2000	10/14/2011		31,247	3	1,247	0
3	Gain, if any, from Form 468	4, line 39					3	
4	Section 1231 gain from inst						4	
5	Section 1231 gain or (loss) t	from like-kind exch	anges from Form	8824			5	
6	Gain, if any, from line 32, from	om other than casu	alty or theft				6	
7	Combine lines 2 through 6.	Enter the gain or (le	oss) here and on t	he appropriate line a	s follows:		7	0
	Partnerships (except electinstructions for Form 1065,							
	Individuals, partners, S co line 7 on line 11 below and losses, or they were recap Schedule D filed with your r	d skip lines 8 and 9 otured in an earlier	9. If line 7 is a gai	in and you did not h gain from line 7 as	nave any prior year s	ection 1231		
8	Nonrecaptured net section						8	
9	Subtract line 8 from line 7. I				om line 7 on line 12 h	elow If line		
9	9 is more than zero, enter			-				
	capital gain on the Schedule				•	. A	9	
Pai	t II Ordinary Gains					1	L - 1	
10	Ordinary gains and losses n				1 year or less):			
				<del></del>		-		
11	Loss, if any, from line 7.						11	(
12	Gain, if any, from line 7 or a						12	
13							13	
14	Net gain or (loss) from Form						14	
15	Ordinary gain from installme						15	
16	Ordinary gain or (loss) from		· ·				16	
17	Combine lines 10 through 1	_					17	14,433
18	For all except individual retrand b below. For individual	urns, enter the amo	ount from line 17 o	on the appropriate lir		skip lines a		
а	If the loss on line 11 includes	•			art of the loss here. Fi	nter the nart		
_	of the loss from income-pro-					•		
	used as an employee on Sch	0 ,	•	,,	•		18a	
b	Redetermine the gain or (los	•	,.	·			18h	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13086I

Form **4797** (2011)

Form 4797 (2011) Page **2** 

19	(a) Description of section 1245, 1250, 1252, 1254, or 125	5 prope	rty:			(b) Date acque (mo., day, )		(c) Date sold (mo., day, yr.)
Α	1999 Chevy Tahoe					01/06/200	00	01/10/2011
В	1995 Dodge 3500					07/01/199	97	02/21/2011
С	1998 Chevy Pickup					07/01/199	98	12/31/2011
D								
	These columns relate to the properties on lines 19A through 19D	.▶	Property A	Property	В	Property	c	Property D
20	Gross sales price (Note: See line 1 before completing.) .	20	5,000		7,760		1,800	
21	Cost or other basis plus expense of sale	21	19,930	1	9,467	2	4,619	
22	Depreciation (or depletion) allowed or allowable	22	19,930	1	9,467	2	4,492	
23	Adjusted basis. Subtract line 22 from line 21	23	0		0		127	
24	Total gain. Subtract line 23 from line 20	24	5,000		7,760		1,673	
25	If section 1245 property:							
а	Depreciation allowed or allowable from line 22	25a	19,930	1	9,467	2	4,492	
b	Enter the <b>smaller</b> of line 24 or 25a	25b	5,000		7,760		1,673	
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.							
а	Additional depreciation after 1975 (see instructions) .	26a						
	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions)	26b						
С	Subtract line 26a from line 24. If residential rental property	200						
	or line 24 is not more than line 26a, skip lines 26d and 26e Additional depreciation after 1969 and before 1976.	26c				_		
	Enter the <b>smaller</b> of line 26c or 26d	26d 26e						
f	Section 291 amount (corporations only)	26f						
a	Add lines 26b, 26e, and 26f	26g			_	_		
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).	2	7, 2	20.		1		
а	Soil, water, and land clearing expenses	27a						
	Line 27a multiplied by applicable percentage (see instructions)	27b						
	Enter the smaller of line 24 or 27b	27c						
	If section 1254 property:  Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a						
b	Enter the smaller of line 24 or 28a	28b						
29 a	If section 1255 property:  Applicable percentage of payments excluded from income under section 126 (see instructions)	29a						
	Enter the <b>smaller</b> of line 24 or 29a (see instructions) .	29b						
Sum	mary of Part III Gains. Complete property colur	nns A	through D throug	gh line 29b b	pefore	going to ling	ne 30.	
30	Total gains for all properties. Add property columns A thro	ouah D.	line 24				30	14,433
31	Add property columns A through D, lines 25b, 26g, 27c, 2	-					31	14,433
32	Subtract line 31 from line 30. Enter the portion from casu							
							32	
Par							50%	or Less
	, ,					(a) Section 179	on	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable	in prior	vears		33			
34	•	-			34			
25	Posenture amount Subtract line 34 from line 33. See the				0.5			

Form **8824** (2011)

#### **Like-Kind Exchanges**

(and section 1043 conflict-of-interest sales)

OMB No. 1545-1190

Attachment

Department of the Treasury Internal Revenue Service

WorkNAllDay, Inc.

► Attach to your tax return.

Sequence No. 109 Identifying number

11-0000007

Par	Information on the Like-Kind Exchange								
1	Note: If the property described on line 1 or line 2 is real or personal property located outside the United Description of like-kind property given up: 2000 Ford Pickup		·						
2	Description of like-kind property received:								
	2006 Ford Pickup								
3	Date like-kind property given up was originally acquired (month, day, year)	3	MM03/05/2000/YY						
4	Date you actually transferred your property to other party (month, day, year)								
_	Data Blocking and account of the control of the con								
5	Date like-kind property you received was identified by written notice to another party (month,	_	MM10/12/2011YYY						
	day, year). See instructions for 45-day written identification requirement	5	171171100120111 1 1						
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	6	MM10/14/2011YYY						
7	Was the exchange of the property given up or received made with a related party, either directly c (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part	or indii IIL	rectly .. <b>Yes  No</b>						
Part									
8	Name of related party  Relationship to you	Relate	ed party's identifying number						
	Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)								
9	During this tax year (and before the date that is 2 years after the last transfer of property that was the exchange), did the related party sell or dispose of any part of the like-kind property received (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly through an intermediary), that became your replacement property?	from y (such	you as						
10	During this tax year (and before the date that is 2 years after the last transfer of property that was the exchange), did you sell or dispose of any part of the like-kind property you received?								
	If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 at the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report deferred gain or (loss) from line 24 <b>unless</b> one of the exceptions on line 11 applies.								
11	If one of the exceptions below applies to the disposition, check the applicable box:								
а	☐ The disposition was after the death of either of the related parties.								
b	☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the	ie exc	hange.						
С	☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition its principal purposes. If this box is checked, attach an explanation (see instructions).	had ta	ax avoidance as one of						

Cat. No. 12311A

For Paperwork Reduction Act Notice, see the instructions.

Form 8824 (2011) Page **2** 

	VAIIDay, Inc.	Your so	11-0000007	
Part		ceive		
12	Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash or of see Reporting of multi-asset exchanges in the instructions.  Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise Fair market value (FMV) of other property given up	other (n	ot like-kind) property,	
13	Adjusted basis of other property given up			
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14		
	<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.			
15 16	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions) FMV of like-kind property you received	15 16	40,000	
17	Add lines 15 and 16	17	40,000	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15 (see instructions)			
19	Realized gain or (loss). Subtract line 18 from line 17	19	40,000	
20	Enter the smaller of line 15 or line 19, but not less than zero	20	0	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	0	
22	Subtract line 21 from line 20. If zero or less, enter -0 If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)		0	
23	Recognized gain. Add lines 21 and 22	23	0	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	40,000	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	0	
26 27	conflict-of-interest requirements. This part can be used <b>only</b> if the cost of the replacement proper the divested property.  Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.)			-
28	Description of replacement property ►			-
20	Description of replacement property -			•
29	Date divested property was sold (month, day, year)	29	MM/DD/YYY	Y
30	Sales price of divested property (see instructions)			
31	Basis of divested property			
32 33	Realized gain. Subtract line 31 from line 30	32		
34	Subtract line 33 from line 30. If zero or less, enter -0	34		
35 36	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions) Subtract line 35 from line 34. If zero or less, enter -0 If more than zero, enter here and on	35		
JU	Schedule D or Form 4797 (see instructions)	36		
37	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32	37		

38

Basis of replacement property. Subtract line 37 from line 33

38

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

**FORMS REQUIRED:** 1120S, Sch K-1 (1120S), Sch M-3 (1120S), Sch N (1120), 1125-A, 4562, 5471, Sch J (5471), Sch M (5471), 8916-A

#### ATTACHMENTS:

ItemizedOtherIncomeSchedule2 ItemizedOtherDeductionsSchedule2 CharitableContributionsSchedule ItemizedOtherDeductionsSchedule3

OtherAdjustmentsAndTaxPreferenceItemsSchedule (1120S)

ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentsSchedule ItemizedOtherCurrentLiabilitiesSchedule

ItemizedOtherLiabilitiesSchedule NonincludibleForeignEntitySchedule

USDividendsNotEliminatedInTaxConsolidationSchedule

PartnershipInterestSchedule

OtherExpenseDeductionItemsWithDifferencesSchedule

OtherAdjustmentsAndTaxPreferenceItemsSchedule (Sch. K-1)

ItemizedOtherCostsSchedule

**NOTE:** The entry in Schedule K-1 (Form 1120S), Part I, Box C, "IRS Center where corporation filed return," should be "OSPC".

**BINARY ATTACHMENTS: None** 

**HEADER INFO:** not on actual form

MultipleSoftwarePackagesUsed: Yes or No

Originator: EFIN: Self-select

Type: ERO Practioner PIN:

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

Signature Option: PIN

Officer: Name: Talbert Oaks

**Taxpayer PIN**: Self-Select **Phone**: 301-555-1212

Email Address: talbertoaks@treefixr.com

**DateSigned**: 01/25/12

**Preparer:** Name: Johnny Appleseed

**Date Prepared:** 01/20/12

Name Controls:

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

<u>IP Address:</u> 112.112.112

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

Miscellaneous Income 740,410
US Partnership Loss (320,210)
Total 420,200

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

**Dues and Subscriptions** 3,932,765 Communications 925.702 **Employment Expenses** 1,763,530 Utilities & Telephone 932,765 Travel 6,625,923 Professional Expenses 1,376,350 Workers Compensation 725,013 **Supplies** 914,685 Postage 212.652 Transportation 1,327,085 Life Insurance 464,916 Miscellaneous 938,643 Total 20,140,029

#### Attachment 3, Form 1120S, Sch K, Line 12a: Contributions (CharitableContributionsSchedule)

Charitable Contributions: Cash Contribution (50%)

Amount: **500,000** 

Business Name: Tree Fixr Upper, Inc.

Code: A

#### Attachment 4, Form 1120S, Sch K, Line 12d: Other Deductions (ItemizedOtherDeductionsSchedule3)

Trade/Business Activity: 484110

Description: Expenses under Section 212 for the production of income

Amount: **320,210** 

Code: S

**Attachment 5, Form 1120S,** Sch K, Line 15f: Other AMT items (OtherAdjustmentsAndTaxPreferenceItemsSchedule)

Explanation: Long-term contracts entered into after 2/28/1986.

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

Pre-paids & Deposits

Beginning
2,700,000
2,300,000

**Attachment 7**, **Form 1120S**, Sch L Balance Sheets per Books, Line 9 (b & d): Other investments at beginning and endof tax year (*ItemizedOtherInvestmentsSchedule*)

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

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

Accrued Expenses Beginning Ending 23,100,999

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

Beginning Ending
Deferred Compensation 1,700,900

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

 Name
 EIN
 Amount

 ABC Enterprises
 11-0000015
 200

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

		Class of	<u>Percentage</u>		<u>Colu</u>	<u>umns</u>	
<u>Name</u>	<u>EIN</u>	<u>Stock</u>	of class	<u>a</u>	<u>b</u>	<u>C</u>	<u>d</u>
Misc. Corp	99-0000009	Common	50%	2,480,000	0	0	2,480,000

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

 Name
 EIN
 EOY Profit Sharing %
 EOY Loss Sharing %
 Columns a

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

**Attachment 13, Form 1120S,** Sch M- 3, Part III, Line 31: Other expense/deduction items with differences (*OtherExpenseDeductionItemsWithDifferencesSchedule*)

**Attachment 14, Sch K-1 (Form 1120S),** Line 15: Alternative minimum tax (AMT) items (OtherAdjustmentsAndTaxPreferenceItemsSchedule)

Explanation: Long-term contracts entered into after 2/28/1986.

**Attachment 15**, **Form 1125-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

Form **1120S** 

Department of the Treasury

Internal Revenue Service

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

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

OMB No. 1545-0130

2011

For	calen	dar year 2011 o	r tax yea	ar beginning		, 2011, є	ending	g			, 20	
A S	electior	n effective date		Name						D Empl	oyer identification	n number
5/31/1999 Tree Fixr Upper, Inc. 11-000000												
<b>B</b> B	usiness	activity code	TYPE	S.		E Date i	ncorporated					
		see instructions)			11/19/1957							
541	320		OR	39 Any Street City or town, state	and ZIP code				-	F Total:	assets (see instru	ctions)
			PRINT	3.1, 3. 13, 3.11.	,							,
		Sch. M-3		Anytown, OK 74	002							
	tached					٦				\$	560,500,	
			-		ginning with this tax year?			o If "Yes," a	attacl	n Form	2553 if not alre	eady filed
Н	Check	if: (1) 🗌 Fina		(2) Nan			ange					
		<b>(4)</b> 🗌 Ame			ection termination or revoc							
					eholders during any part o						. ▶	1
Cau	tion. //	nclude <b>only</b> trade	or busine	ss income and exp	penses on lines 1a through 2	1. See th	ne insti	ructions for mo	re int	formatio	n.	
	1 a	Merchant card	and third	I-party payments	(see instructions)	. 1a						
	b	Gross receipts	or sales	not reported on li	ne 1a (see instructions).	. 1b		1,900,670,400				
	С							1,900,670,400				
•	d	Total. Add lines 1a and 1b										
Income	е							_		1e	1,900,670,	400
ဝ	2								•	2	1,860,100,	
Ľ	3								•	3	40,569,	
	4				ne 17 <i>(attach Form 4797)</i>					4	40,007	000
		• , ,			,						420,	200
	5				ach statement)					5		
_	6				5					6	40,989,	
(su	7									7	8,500,	
atio	8				edits)					8	6,372,	
mit	9	Repairs and ma	aintenanc	ce						9	500,	101
or li	10									10		
s fc	11	Rents					11	6,650,	188			
(see instructions for limitations)	12	Taxes and licer	nses							12	13,980,	990
uct,	13	Interest								13	120,	100
ıstı	14	Depreciation no	ot claime	d on Form 1125-A	A or elsewhere on return (a	ttach Fo	rm 45	62)		14	26,	234
ë i	15	Depletion (Do I	not dedu	ct oil and gas de	epletion.)					15		
e)	16			_						16	890,	700
SL	17	_								17	1,300,	000
Deductions	18		-							18		
ıct	19									19	20,140,	029
ğ	20		•	lines 7 through 19						20	58,480,	
Ď	21			•	act line 20 from line 6 .					21	(17,490,9	
_	22a				re tax (see instructions) .	. 22a	Τ	<u> </u>	·		(17,470)	741)
		•		•	,					-		
ts	b	Tax from Sche	,	,		. 22b			<u> </u>	20-		
en	C		,		or additional taxes)					22c		
Tax and Payments	23 a				verpayment credited to 201							
ay	b	Tax deposited				. 23b						
<u>т</u>	C		•	,	Form 4136)	. 23c						
Jue	d	Add lines 23a t	•						Ė	23d		
X	24				Check if Form 2220 is attac			•	Ш	24		
Ta	25				the total of lines 22c and	•				25		
	26	Overpayment.	If line 23	3d is larger than tl	he total of lines 22c and 24	1, enter a	amour	nt overpaid .		26		
	27				012 estimated tax ►			Refunded		27		
					ed this return, including accompany in taxpayer) is based on all informati					est of my	knowledge and bel	ef, it is true,
<u>د:</u> -		correct, and complet	Deciaralio	on or preparer (other tha	in taxpayer) is based on all iniormatil	OLL OL WILICH	, prepare	oi iias aliy NIOWIEC	ıye.		IRS discuss this re	
Siç	- 1	<b>\</b>				Presid	ent				preparer shown be tructions)?	
He	re	Signature of o	officer		Date	Title				(See IIIS	Ye	s 🗌 No
Da:	id	Print/Type pre	parer's nan	ne	Preparer's signature			Date		Chool: 「	PTIN	
Pai										Check self-emp		66666
	epare	C:!	▶ Elec	tronic Tax Filers,	Inc.			•		Firm's E	IN ▶ 11-00	00011
<u> </u>	e On	Firm's address	▶ 100	Efile Drive Anytov	vn, TX 78621					Phone n	E40 E	5-1212
For	Paper			ce, see separate i	nstructions.		Cat. No	o. 11510H				<b>20S</b> (2011)

239

Form 1120S (2011) Page 2 Yes No Schedule B Other Information (see instructions) **b** Accrual c ☐ Other (specify) ► 1 Check accounting method: **a** Cash See the instructions and enter the: a Business activity ► Architecture **b** Product or service ► Commercial Landscaping At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a qualified subchapter S subsidiary Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . ▶ □ If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see 7 Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less 9 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions. 10a Did the corporation make any payments in 2011 that would require it to file Form(s) 1099 (see instructions)? . . . . If "Yes," did the corporation file or will it file all required Forms 1000?

chedu		Shareholders' Pro Rata Share Items		Total amount
	1	Ordinary business income (loss) (page 1, line 21)	1	(17,490,947)
	2	Net rental real estate income (loss) (attach Form 8825)	2	
	3a	Other gross rental income (loss)		
	b	Expenses from other rental activities (attach statement)		
	С	Other net rental income (loss). Subtract line 3b from line 3a	3с	
(Loss)	4	Interest income	4	2,500,000
(Lo	5	Dividends: a Ordinary dividends	5a	2,480,000
e e		<b>b</b> Qualified dividends		
Income	6	Royalties	6	
<u>l</u>	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
	8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
	b	Collectibles (28%) gain (loss)		
	С	Unrecaptured section 1250 gain (attach statement) 8c		
	9	Net section 1231 gain (loss) (attach Form 4797)	9	
	10	Other income (loss) (see instructions) Type ▶	10	

Form **1120S** (2011)

Form 1120S (2011) Page **3** 

		Chambaldons! Due Date Chamble Hama (austinus)	-	Takal amazımı
S		Shareholders' Pro Rata Share Items (continued)		Total amount
o	11	Section 179 deduction (attach Form 4562)	11	
Deductions	12a	Contributions	12a	500,000
ğ	b	Investment interest expense	12b	340
ă	С	Section 59(e)(2) expenditures (1) Type ► (2) Amount ►	12c(2)	
	d	Other deductions (see instructions) Type ► S	12d	320,210
Credits	13a	Low-income housing credit (section 42(j)(5))	13a	
	b	Low-income housing credit (other)	13b	
	С	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c	
	d	Other rental real estate credits (see instructions)  Type ►  Other rental credits (see instructions) Type ►	13d	
	е	Other rental credits (see instructions) Type ►	13e	
	f	Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	13f	
	g	Other credits (see instructions) Type ▶ 0	13g	25,000
	14a	Name of country or U.S. possession		
	b	Gross income from all sources	14b	
	С	Gross income sourced at shareholder level	14c	
		Foreign gross income sourced at corporate level		
	d	Passive category	14d	
us	е	Passive category	14e	
Ę	f	Other (attach statement)	14f	
ac		Deductions allocated and apportioned at shareholder level		
Foreign Transactions	g	Interest expense	14g	
ii.	h	Other	14h	
gu		Deductions allocated and apportioned at corporate level to foreign source income		
<u>ē</u>	i	Passive category	14i	
ይ	j	General category	14j	
	k	Other (attach statement)	14k	
		Other information		
	ı	Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	141	
	m	Reduction in taxes available for credit (attach statement)	14m	
	n	Other foreign tax information (attach statement)		
	15a	Post-1986 depreciation adjustment	15a	168,150
is a	b	Adjusted gain or loss	15b	(168,100)
Ten 1	C	Depletion (other than oil and gas)	15c	, , ,
Ainimum Tay (AMT) Items	d	Oil, gas, and geothermal properties—gross income	15d	
Minimum Tax (AMT) Items	e	Oil, gas, and geothermal properties—deductions	15e	
2 -	f	Other AMT items (attach statement)	15f	15,000
	16a	Tax-exempt interest income	16a	,
Shareholder Basis	b	Other tax-exempt income	16b	
arehol Basis	C	Nondeductible expenses	16c	491,410
are Be	d	Distributions (attach statement if required) (see instructions)	16d	171/110
Σ	e	Repayment of loans from shareholders	16e	
	17a	Investment income	17a	4,980,000
ciliation Information	_	Investment income		4,760,000
ormati	b	•	17b	
Je l	C C		17c	
=	d	Other items and amounts (attach statement)		
ciliation	40	Income New York Complete the control of the Control		
ש כ	18	Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right		

Form **1120S** (2011)

Form 1120S (2011) Page **4** 

Schedule L Balance Sheets per Books		Beginning o	of tax year	End of tax year		
	Assets	(a)	(b)	(c)	(d)	
1	Cash		61,000,300	, ,	125,954,114	
2a	Trade notes and accounts receivable	88,799,978		310,294,48		
b	Less allowance for bad debts	( )	88,799,978		310,294,485	
3	Inventories		92,101,022		91,180,300	
4	U.S. government obligations					
5	Tax-exempt securities (see instructions)					
6	Other current assets (attach statement)		2,700,000		2,300,000	
7	Loans to shareholders					
8	Mortgage and real estate loans					
9	Other investments (attach statement)		1,180,400		600,484	
10a	Buildings and other depreciable assets	40,270,500		40,270,50	00	
b	Less accumulated depreciation	( 12,250,400 )	28,020,100	,	×	
11a	Depletable assets					
b	Less accumulated depletion			(	)	
12	Land (net of any amortization)				2,200,900	
13a	Intangible assets (amortizable only)					
b	Less accumulated amortization			(	)	
14	Other assets (attach statement)					
15	Total assets		273,801,800		560,500,183	
	Liabilities and Shareholders' Equity					
16	Accounts payable		170,700,400		449,809,280	
17	Mortgages, notes, bonds payable in less than 1 year		200,800		500,000	
18	Other current liabilities (attach statement)		10,500,600		23,100,999	
19	Loans from shareholders					
20	Mortgages, notes, bonds payable in 1 year or more		18,660,600		18,300,300	
21	Other liabilities (attach statement)				1,700,900	
22	Capital stock		5,006,250		8,420,330	
23	Additional paid-in capital		68,733,150		58,668,374	
24	Retained earnings					
25	Adjustments to shareholders' equity (attach statement)					
26	Less cost of treasury stock		)		( )	
27	Total liabilities and shareholders' equity		273,801,800		560,500,183	
Sche	dule M-1 Reconciliation of Income (Loss)					
	Note. Schedule M-3 required instead	d of Schedule M-1 if to	otal assets are \$10 n	nillion or more—se	e instructions	
1	Net income (loss) per books		5 Income recorded on bo		d	
2	Income included on Schedule K, lines 1, 2, 3c, 4,		on Schedule K, lines 1 t	through 10 (itemize):		
	5a, 6, 7, 8a, 9, and 10, not recorded on books this		a Tax-exempt inter	est \$		
	year (itemize)					
3	Expenses recorded on books this year not		6 Deductions includ	ed on Schedule K	,	
	included on Schedule K, lines 1 through 12 and			and 14I, not charged		
	14I (itemize):		against book incor	ne this year (itemize)	:	
a	Depreciation \$ Travel and entertainment \$		a Depreciation \$		-	
b	ravel and entertainment \$				-	
_			7 Add lines 5 and 6			
4 Sobe	Add lines 1 through 3	tmonto Account O	8 Income (loss) (Schedule	K, line 18). Line 4 less line	Sharahaldara'	
SCHE	Analysis of Accumulated Adjust Undistributed Taxable Income I	Dreviously Tayed (	eaa instructions)	s Account, and	Silai elloluei s	
	Ondistributed Taxable Income i	· · · · · · · · · · · · · · · · · · ·			N 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
		(a) Accumulated adjustments account	(b) Other ad		Shareholders' undistributed ble income previously taxed	
4	Palance at haginning of tax year	8,922				
1	Balance at beginning of tax year	0,922	.,000			
2	Ordinary income from page 1, line 21	4,980	000			
3	Other additions	( 17,490,	*			
4 5	Loss from page 1, line 21	( 1,336,				
5 6	Combine lines 1 through 5	(4,925,		,		
7	Distributions other than dividend distributions	(4,725)	'/			
8	Balance at end of tax year. Subtract line 7 from line 6	(4.925.	221)			

			Final K-1 Ameno	led K-1	OMB No. 1545-0130
Schedule K-1 (Form 1120S)	2011	Pa	Shareholder's Sha Deductions, Credit		current Year Income, Other Items
Department of the Treasury Internal Revenue Service	For calendar year 2011, or tax	1	Ordinary business income (loss)	13	Credits
	year beginning, 2011 ending, 20	2	(17,490,947 Net rental real estate income (loss		10,000
Shareholder's Share of Credits, etc.		3	Other net rental income (loss)		
Part I Information Abo	out the Corporation	4	Interest income 2,500,00	0	
A Corporation's employer identifica	ation number - 0 0 0 0 0 0 9	5a	Ordinary dividends 2,480,00		
B Corporation's name, address, city		5b	Qualified dividends	14	Foreign transactions
Tree Fixr Upper, Inc		6	Royalties		
39 Any Street		7	Net short-term capital gain (loss)		
Anytown, OK 74002					
C IRS Center where corporation file	ed return	8a	Net long-term capital gain (loss)		
Part II Information Abo	out the Shareholder	8b	Collectibles (28%) gain (loss)		
D Shareholder's identifying number 999	-06-0014	8c	Unrecaptured section 1250 gain		
E Shareholder's name, address, cit	y, state, and ZIP code	9	Net section 1231 gain (loss)		
Rose B. Trim	JRAFI	10	Other income (loss)	15	Alternative minimum tax (AMT) items
57 Any Street			100	A	168,150
Anytown, PA 17201				В	(168,100)
F Shareholder's percentage of stocownership for tax year	k // 2 100 %	7	201	F	15,000
		11	Section 179 deduction	<b>16</b>	Items affecting shareholder basis 491,410
		12	Other deductions		
		A	500,00	0	
≥		Н	34	0	
For IRS Use Only		S	320,21	0	
J.S.				17	Othor information
PO T				17 A	Other information 4,980,000
			* See attached statemen	t for ac	lditional information.

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

Cat. No. 11520D

Schedule K-1 (Form 1120S) 2011

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

# Net Income (Loss) Reconciliation for S Corporations With Total Assets of \$10 Million or More ▶ Attach to Form 1120S.

► See separate instructions.

OMB No. 1545-0130

Department of the Treasury Internal Revenue Service Name of corporation

Employer identification number 11-0000009 Tree Fixr Upper, Inc.

Part	Financial Information	and Net Income (Loss) Recond	ciliation (see instructions)	
1a		certified audited non-tax-basis incole non-tax-basis income statement		ng with or within this tax
	✓ Yes. Skip line 1b and comp  No. Go to line 1b.	plete lines 2 through 11 with respect	to that income statement.	
b		non-tax-basis income statement for ugh 11 with respect to that income s		
		and enter the corporation's net income		s on line 4a.
2	Enter the income statement pe	riod: Beginning 01 / 01 /	2011 Ending 12 / 31	/ 2011
3a	Yes. (If "Yes," attach an ex	statement been restated for the inco planation and the amount of each ite	•	
b	<ul><li>✓ No.</li><li>Has the corporation's income line 2?</li></ul>	statement been restated for any of	the five income statement periods	preceding the period on
	<ul><li>Yes. (If "Yes," attach an ex</li><li>✓ No.</li></ul>	planation and the amount of each ite	em restated.)	
		come (loss) from income statement sused for line 4a (see instructions):	source identified in Part I, line 1 .	<b>4a</b> (14,802,957)
D	(1) ✓ GAAP (2) ☐ IF	RS ther (specify)	45 OF	
5a	Net income from nonincludible	foreign entities (attach schedule) .		5a ( )
		eign entities (attach schedule and ei	nter as a positive amount)	<b>5b</b> 200
6a	Net income from nonincludible			6a ( )
b	Net loss from nonincludible U.S	S. entities (attach schedule and ente	r as a positive amount)	6b
7a	` ,	gn disregarded entities (attach sche	•	7a
b		.S. disregarded entities (except que	ualified subchapter S subsidiaries)	7b
С	Net income (loss) of other qual	ified subchapter S subsidiaries (QSu	ubs) (attach schedule)	7c
8	Adjustment to eliminations o	f transactions between includible	entities and nonincludible entities	
	(attach schedule)			8
9	Adjustment to reconcile incom	e statement period to tax year (attac	ch schedule)	9
10	Other adjustments to reconcile	to amount on line 11 (attach sched	ule)	10
11		e statement of the corporation. Co	mbine lines 4 through 10	<b>11</b> (14,802,757)
	Note. Part I, line 11, must equa	al Part II, line 26, column (a).		
12	Enter the total amount (not just th	e corporation's share) of the assets and	liabilities of all entities included or remo	oved on the following lines:
		Total Assets	Total Liabilities	
а	Included on Part I, line 4	560,550,983	493,681,479	
b	Removed on Part I, line 5	50,800	270,000	
C	Removed on Part I, line 6			
d	Included on Part I, line 7			

Schedule M-3 (Form 1120S) 2011 Page **2** 

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

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

	(Loss) per Return (see instructions)				
	Income (Loss) Items	(a) Income (Loss) per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	<b>(d)</b> Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations (attach schedule)				
2	Gross foreign dividends not previously taxed				
3	Subpart F, QEF, and similar income inclusions (attach schedule)				
4	Gross foreign distributions previously taxed (attach schedule)				
5	Income (loss) from equity method U.S. corporations (attach schedule)				
6	U.S. dividends not eliminated in tax consolidation .	2,480,000			2,480,000
7	Income (loss) from U.S. partnerships (attach schedule)	(320,010)		(200)	(320,210)
8	Income (loss) from foreign partnerships (attach schedule)				
9	Income (loss) from other pass-through entities (attach schedule)				
10	Items relating to reportable transactions (attach details)				
11	Interest income (attach Form 8916-A)	2,500,000			2,500,000
12	Total accrual to cash adjustment				
13	Hedging transactions				
14	Mark-to-market income (loss)				/
15	Cost of goods sold (attach Form 8916-A)	( 1,860,100,750)			( 1,860,100,750)
16	Sale versus lease (for sellers and/or lessors)			_	
17	Section 481(a) adjustments				
18 19	Unearned/deferred revenue			4	
20	Original issue discount and other imputed interest .				
21a	Income statement gain/loss on sale, exchange,	· <del>/                                   </del>		-	
214	abandonment, worthlessness, or other disposition of				
	assets other than inventory and pass-through entities				
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities				
С	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses .				
е	Abandonment losses				
f	Worthless stock losses (attach details)				
g	Other gain/loss on disposition of assets other than				
	inventory				
22	Other income (loss) items with differences (attach schedule)				
23	<b>Total income (loss) items.</b> Combine lines 1 through 22	(1 055 440 760)		(200)	(1 955 440 060)
24	Total expense/deduction items (from Part III, line	(1,855,440,760)		(200)	(1,855,440,960)
24	32)	(5,889,300)	980,050	491,410	(4,417,840)
25		1,846,527,303	900,030	451,410	1,846,527,303
25 26	Other items with no differences  Reconciliation totals. Combine lines 23 through 25	(14,802,757)	980,050	491,210	(13,331,497)
20	neconomation totals. Combine intes 23 through 25	(17,002,737)	200,030	-t21,210	(15,551,1551)

Note. Line 26, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120S, Schedule K, line 18.

Schedule M-3 (Form 1120S) 2011 Page **3** 

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

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

	(LOSS) per neturn—Expense/Deduction ite	1113 (300 1113114011	0113)	-	
	Expense/Deduction Items	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	(c) Permanent Difference	<b>(d)</b> Deduction per Tax Return
1	U.S. current income tax expense				
2	U.S. deferred income tax expense				
3	State and local current income tax expense				
4	State and local deferred income tax expense				
5	Foreign current income tax expense (other than				
5	foreign withholding taxes)				
6	Foreign deferred income tax expense				
7	Equity-based compensation				
8	Meals and entertainment				
9	Fines and penalties	336,410		(336,410)	0
10	Judgments, damages, awards, and similar costs				
11	Pension and profit-sharing	1,300,000			1,300,000
12	Other post-retirement benefits				
13	Deferred compensation	2,590,000	(1,960,100)		629,900
14	Charitable contribution of cash and tangible	, , , , , , , , , , , ,			
	property	500,000			500,000
15	Charitable contribution of intangible property				
16	Current year acquisition or reorganization investment				
	banking fees				
17	Current year acquisition or reorganization legal and				
.,	accounting fees				
18	Current year acquisition/reorganization other costs .				
19	Amortization/impairment of goodwill				
20	Amortization of acquisition, reorganization, and				
	start-up costs				
21	Other amortization or impairment write-offs	·		-	
22	Section 198 environmental remediation costs				
23a	Depletion—Oil & Gas				
b	Depletion—Other than Oil & Gas				
24	Depreciation	26,234			26,234
25	Bad debt expense	20,234			20,234
26	Interest expense (attach Form 8916-A)	120,440			120,440
20 27	Corporate owned life insurance premiums	619,916		(155,000)	464,916
28	Purchase versus lease (for purchasers and/or	015,510		(155,000)	707,710
20	lessees)				
20	Research and development costs (attach schedule) .				
29					
30	Section 118 exclusion (attach schedule)				
31	Other expense/deduction items with differences	206 200	000.050		4.276.250
	(attach schedule)	396,300	980,050		1,376,350
32	Total expense/deduction items. Combine lines 1				
	through 31. Enter here and on Part II, line 24,				
	reporting positive amounts as negative and negative		,	,	
	amounts as positive	5,889,300	(980,050)	(491,410)	4,417,840

Schedule M-3 (Form 1120S) 2011

#### SCHEDULE N (Form 1120)

#### Foreign Operations of U.S. Corporations

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

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

2011

Tree Fixr Upper, Inc.

Employer identification number (EIN) 11-0000009

#### **Foreign Operations Information**

		Yes	No
1a	During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an		
	entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?		~
	If "Yes," you are generally required to attach Form 8858, Information Return of U.S. Persons With Respect to		
	Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		
b	Enter the number of Forms 8858 attached to the tax return		
_			
2	Enter the number of <b>Forms 8865</b> , Return of U.S. Persons With Respect to Certain Foreign		
	Partnerships, attached to the corporation's income tax return		
_			
3	Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a		
	10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)?		~
	If "Yes," see instructions for required attachment.		
	11 103, 300 mandatona for required attachment.		
4a	Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.)	~	
	If "Yes," attach Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for		
	each CFC.		
b	Enter the number of Forms 5471 attached to the tax return		
	DBALL AS UE		
5	During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a		
	foreign trust?		~
	If "Yes," the corporation may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts		
	and Receipt of Certain Foreign Gifts.		
	JUIV 13. ZUII		
6a	At any time during the 2011 calendar year, did the corporation have an interest in or a signature or other authority		
	over a financial account (such as a bank account, securities account, or other financial account) in a foreign		
	country?		~
	See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1</b> , Report of Foreign Bank and Financial Accounts.		
b	If (i)/a 2 and a the region of the few ion according		
	res, enter the name of the foreign country		
7a	Is the corporation claiming the extraterritorial income exclusion?		~
	If "Yes," attach a separate <b>Form 8873</b> , Extraterritorial Income Exclusion, for <b>each</b> transaction or group of		
	transactions.		
b	Enter the number of Forms 8873 attached to the tax return		
С	Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of		
	disallowed deductions)) of all Forms 8873 attached to the tax return ▶ \$		

#### Instructions

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

#### Who Must File

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

#### **Question 1a**

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

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

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

orm 1125-A

**Cost of Goods Sold** 

(December 2011)

Department of the Treasury
Internal Revenue Service

► Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.

OMB No. 1545-XXXX

iiiteiiiai i	nevertue Sel vice		
Name			Employer identification number
Tree F	Fixr Upper, Inc.		11-000009
1	Inventory at beginning of year	1	92,101,022
2	Purchases	2	1,024,169
3	Cost of labor	3	258,879,395
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	1,599,276,464
6	<b>Total.</b> Add lines 1 through 5	6	1,951,281,050
7	Inventory at end of year	7	91,180,300
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	1,860,100,750
b	(i) ☐ Cost (ii) ☑ Lower of cost or market (iii) ☐ Other (Specify method used and attach explanation.) ▶ Check if there was a writedown of subnormal goods		
C	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)		
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed	9d	
е	If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? .		🗌 Yes 🔽 No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventor attach explanation	,	· · · · · · · · · · · · · · · · · · ·
For Pa	perwork Reduction Act Notice, see separate instructions. Cat. No. 55988R		Form <b>1125-A</b> (12-201

March 7, 2011

Form **4562** 

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

► Attach to your tax return.

OMB No. 1545-0172

Department of the Treasury
Internal Revenue Service (99)

► See separate instructions. ► Attach to you

Business or activity to which this form relates

Attachment Sequence No. **179** 

Name(s) shown on return Identifying number Tree Fixr Upper, Inc. **Commercial Landscapers** 11-0000009 Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I. 1 Total cost of section 179 property placed in service (see instructions) . . . . . . 2 3 Threshold cost of section 179 property before reduction in limitation (see instructions) . Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . . . . . . . 4 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . . . . . . . . . . . . . . . . 5 (a) Description of property (b) Cost (business use only) (c) Elected cost 6 7 Listed property. Enter the amount from line 29 . . . . . . . . . . . 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8 Tentative deduction. Enter the **smaller** of line 5 or line 8 . . . . . . . . . . 9 **10** Carryover of disallowed deduction from line 13 of your 2010 Form 4562 . . . . . . . 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 12 13 Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 Note: Do not use Part II or Part III below for listed property. Instead, use Part V. Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.) Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) . . . . 14 **15** Property subject to section 168(f)(1) election 15 16 Other depreciation (including ACRS) 16 Part III MACRS Depreciation (Do not include listed property.) (See instructions.) Section A 17 MACRS deductions for assets placed in service in tax years beginning before 2011 . 17 26,234 18 If you are electing to group any assets placed in service during the tax year into one or more general Section B-Assets Placed in Service During 2011 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (a) Classification of property placed in (business/investment use (e) Convention (f) Method (g) Depreciation deduction service only-see instructions) 3-year property 5-year property 7-year property d 10-year property e 15-year property f 20-year property g 25-year property S/L 25 yrs. h Residential rental 27.5 yrs. MM 9/1 property 27.5 yrs. MM S/L i Nonresidential real 39 yrs. ММ S/L property MM S/L Section C-Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System 20a Class life S/L **b** 12-year 12 yrs. **c** 40-year 40 yrs. MM S/L Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 21 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions 22 26,234 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs

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

OMB No. 1545-0704

(Rev. December 2011)		► See separate	instruction	ns.				
December of the Tonger	Information furnished for the f	-			x year requ	ired by	Attachn	nent
Department of the Treasury Internal Revenue Service	section 898) (see instructions)	· ·		11 , and ending	12/31	, 20 <b>11</b>		ce No. <b>121</b>
Name of person filing this re	eturn		A Ident	ifying number				
Tree Fixr Upper, Inc					11-00	00009		
Number, street, and room or si	uite no. (or P.O. box number if mail is no	ot delivered to street address	s) <b>B</b> Cate	gory of filer (See ins	structions. Ch	neck applica	ble box(es)):	
39 Any Street				1 (repealed	2 🗌	3 🗌 4	V 5 V	
City or town, state, and ZIP	code		C Enter	the total percentage	ge of the fore	eign corpora	tion's voting	100
Anytown, OK 74002			stock	you owned at the	end of its an	nual accour	nting period	100 %
Filer's tax year beginning	01/01 , 2	0 11 , and ending		12/31	, 20 <b>11</b>			
D Person(s) on whose beha	alf this information return is filed:					_		
(1) Nam	ne l	(2) Address		(3) Identify	ing number	(4) C	heck applica	ble box(es)
		(=) / (a a : 0 = 0		(5) 10011111		Shareholde	r Officer	Director
Important: Fill in a	II applicable lines and sch	nedules. All inform	ation mu	ust be in End	alish. All a	amounts	must b	e stated in
-	ollars unless otherwise inc				4			
1a Name and address of					b(1) Empl	oyer identific	cation number	er, if any
Foreign Corporation	Odin					APP	LD FOR	
54 Any Street Anytown, CA 90062					b(2) Refer	ence ID nun	nber (see ins	tructions)
					c Coun	try under wh	nose laws inc	corporated
<b>d</b> Date of incorporation	e Principal place of business	f Principal busines		<b>g</b> Principal b		rity	<b>h</b> Function	al currency
08/16/1978	CA	211110	ı	Landscaping [	Developme	nt	US d	lollar
2 Provide the following in	 nformation for the foreign corporation	on's accounting period sta	ated above.					
a Name, address, and id	lentifying number of branch office or			ncome tax return w	as filed, ente	er:		
United States			(i) Ta	axable income or (lo	oss)		J.S. income t	
c Name and address of of incorporation	foreign corporation's statutory or re-	sident agent in country		d address (including				
William W Stain 55 Any Foreign Street Quebec, CA 33344667				on of such books a			Ü	
Schedule A Sto	ck of the Foreign Corpo	oration		<b>4</b> > > 1				
(a)	Description of each class of stock		17	(b) Number Beginning of annua	of shares iss	(	standing ii) End of an ccounting pe	
Common				200			200	
For Paperwork Reduct	tion Act Notice, see instructio	ns.	Cat	t. No. 49958V			Form <b>547</b>	(Rev. 12-2011)

Form 5471 (Rev. 12-2011) Page 2

Schedule B	J.S. Shareholders	of Foreign Corporation (see instruction	ons)		
	ess, and identifying shareholder	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
Tree Fixr Upper, Inc.		Common	200	200	
39 Any Street Anytown, OK 74777					1.00000
<b>3 7</b>					
	BB		AF		
	DR	AFI AS			
	_				
	10.00	$\sim$ $\sim$ $\sim$ $\sim$	4 4		
	UUI	H <del>C 0, ZU</del>			
Schedule C	ncome Statement	(in-decedies)			
	ncome Statement	1999 Instructions			

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

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

Form 5471 (Rev. 12-2011) Page **3** 

	17 (116V. 12-2011)				Fage <b>3</b>		
Sche	edule E Income, War Profits, and Excess Profits Taxes	s Paid or Accrue	ed (s	ee instructions)			
			Amount of tax				
	(a)  Name of country or U.S. possession	(b)		(c)	(d)		
	Nume of country of c.c. possession	In foreign currency		Conversion rate	In U.S. dollars		
1	J.S.		_				
2			$\top$				
3							
4							
5							
6							
7							
-							
8 7	· ·otal						
	edule F Balance Sheet	<u> </u>					
	rtant: Report all amounts in U.S. dollars prepared and trans	slated in accorda	nce	with IIS GAAD 9	Saa instructions		
	exception for DASTM corporations.	siated in accorda	1100	Willi O.S. GAAI . C	dee manachons		
or ar	rexecution for Brieffyl corporations.			(a)	(b)		
	Assets			Beginning of annual	End of annual		
	Cook			accounting period	accounting period		
1	Cash		1				
2a	Trade notes and accounts receivable		2a	1	1		
b	Less allowance for bad debts		2b	(	( )		
3	Inventories		3				
4	Other current assets (attach schedule)		4				
5	Loans to shareholders and other related persons		5				
6	Investment in subsidiaries (attach schedule)		6				
7	Other investments (attach schedule)		7				
8a	Buildings and other depreciable assets		8a	31,800	54,800		
b	Less accumulated depreciation		8b	( 2,000 )	( 4,000)		
9a	Depletable assets		9a				
b	Less accumulated depletion	[	9b	()	()		
10	Land (net of any amortization)	[	10				
11	Intangible assets:						
а	Goodwill		11a				
b	Organization costs	[	11b				
С	Patents, trademarks, and other intangible assets	[	11c				
d	Less accumulated amortization for lines 11a, b, and c	[	11d	( )	( )		
12	Other assets (attach schedule)	[	12				
13	Total assets		13	29,800	50,800		
	Liabilities and Shareholders' Equity						
	Liabilities and Shareholders Equity						
14	Accounts payable		14				
15	Other current liabilities (attach schedule)	[	15				
16	Loans from shareholders and other related persons	[	16	269,000	270,000		
17	Other liabilities (attach schedule)	[	17				
18	Capital stock:						
а	Preferred stock		18a				
b	Common stock		18b	800	800		
19	Paid-in or capital surplus (attach reconciliation)		19				
20	Retained earnings		20	(240,000)	(220,000)		
21	Less cost of treasury stock		21	( )	( )		
22	Total liabilities and shareholders' equity		22	29,800	50,800		
	1 7				F 434		

Form 5471 (Rev. 12-2011) Page **4** 

Sch	edule G	Other Information		
			Yes	No
1	During the partnership	tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign ?		V
		e the instructions for required attachment.	Ш	
2		tax year, did the foreign corporation own an interest in any trust?		V
3		tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?		
		owners under negulations sections 301.7701-2 and 301.7701-3 (see instructions)?	Ш	~
	During the	tax year, was the foreign corporation a participant in any cost sharing arrangement?		<b>'</b>
5	During the	course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement?		~
		Current Earnings and Profits (see instructions)		
mp		ter the amounts on lines 1 through 5c in <b>functional</b> currency.		
1 2 a b c d e e f g h 3 4	Net adjuration profits a (see instruction peprecial depletion investment of the control of the c	stments made to line 1 to determine current earnings and ecording to U.S. financial and tax accounting standards uctions):  ains or losses  tion and amortization  nt or incentive allowance  adjustments  adjustments  additions	(200)	
5		arnings and profits (line 1 plus line 3 minus line 4)		(200)
b		gain or (loss) for foreign corporations that use DASTM (see instructions)	· · · · · ·	
c	Combine	lines 5a and 5b	(	(200)
d		arnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as		
		n section 989(b) and the related regulations (see instructions))	(	(200)
Sch	edule I	Summary of Shareholder's Income From Foreign Corporation (see instructions)		
1	Subpart	income (line 38b, Worksheet A in the instructions)		
2	Earnings	invested in U.S. property (line 17, Worksheet B in the instructions)		
3	Previous	y excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in		
4		ctions)		
4		y excluded export trade income withdrawn from investment in export trade assets (line 7b, et D in the instructions)		
5	Factoring	income		
6	Total of I	nes 1 through 5. Enter here and on your income tax return. See instructions		
7	Dividend	s received (translated at spot rate on payment date under section 989(b)(1))		
8	Exchang	e gain or (loss) on a distribution of previously taxed income	Yes	No
Dic	l any such i	ne of the foreign corporation blocked?	Tes	NO V

Form **5471** (Rev. 12-2011)

# SCHEDULE J (Form 5471)

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

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

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

OMB No. 1545-0704

Name of person filing Form 5471

Identifying number 11-0000009

Tree Fixr Upper, Inc.

Name of foreign corporation

**Foreign Corporation** 

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

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2005)

#### **SCHEDULE M** (Form 5471)

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

(Rev. December 2010) Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0704

Name of person filing Form 5471 Identifying number 11-0000009 Tree Fixr Upper, Inc.

Name of foreign corporation **Foreign Corporation** 

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

	(a) Transactions		(c) Any domestic	(d) Any other foreign	(e) 10% or more U.S. shareholder of	(f) 10% or more U.S.
	(a) Transactions of foreign corporation	<b>(b)</b> U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	corporation or partnership controlled by U.S. person filing this return	shareholder of controlled foreign corporation (other than the U.S. person filing this return)	
1	Sales of stock in trade (inventory)				·	
2	Sales of tangible property other than stock in trade					
3	Sales of property rights (patents, trademarks, etc.)					
4	Platform contribution transaction payments received					
5	Cost sharing transaction payments received					
6	Compensation received for technical, managerial, engineering, construction, or like services					
7	Commissions received					
8	Rents, royalties, and license fees received					
9	Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income)					
10	Interest received					
11	Premiums received for insurance or reinsurance					
12	Add lines 1 through 11					
13	Purchases of stock in trade (inventory) .					
14	Purchases of tangible property other than stock in trade					
15	Purchases of property rights (patents, trademarks, etc.)					
16	Platform contribution transaction payments paid					
17	Cost sharing transaction payments paid .					
18	Compensation paid for technical, managerial, engineering, construction, or like services					
19	Commissions paid					
20	Rents, royalties, and license fees paid .					
21	Dividends paid					
22	Interest paid					
23	Premiums paid for insurance or reinsurance					
24	Add lines 13 through 23					
25	Amounts borrowed (enter the maximum loan balance during the year) — see instructions	270,000				
26	Amounts loaned (enter the maximum loan balance during the year) — see instructions					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 49963O

Schedule M (Form 5471) (Rev. 12-2010)

# Form **8916-A**

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

OMB No. 1545-2061

2011

Department of the Treasury Internal Revenue Service

Name of common parent

Tree Fixr Upper, Inc.

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

11-0000009

**Employer identification number** 

Name o	f subsidiary			Employer identifica	tion number
Part	Cost of Goods Sold				
	Cost of Goods Sold Items	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Amounts attributable to cost flow assumptions .	(260,789,322)			(260,789,322)
2	Amounts attributable to:				
а	Stock option expense				
b	Other equity based compensation	(13,964)			(13,964)
С	Meals and entertainment				
d	Parachute payments	LA	5 (	<b>/</b>	
е	Compensation with section 162(m) limitation				
f	Pension and profit sharing	<b>17</b>	20-	11	
g	Other post-retirement benefits	• " 7			
h	Deferred compensation	(21,000)			(21,000)
i	Section 198 environmental remediation costs				
j	Amortization				
k	Depletion				
I	Depreciation				
m	Corporate owned life insurance premiums				
n	Other section 263A costs				
3	Inventory shrinkage accruals				
4	Excess inventory and obsolescence reserves				
5	Lower of cost or market write-downs				
6	Other items with differences (attach schedule)				
7	Other items with no differences	(1,599,276,464)			(1,599,276,464)
8	<b>Total cost of goods sold.</b> Add lines 1 through 7, in columns a, b, c, and d	(1,860,100,750)			(1,860,100,750)
For Do	perwork Reduction Act Notice, see page 4.		No. 48657X		(1,860,100,750) Form <b>8916-Δ</b> (2011

Form 8916-A (2011) Page **2** 

Part	Interest Income				Page Z
rait	Interest Income Item	(a) Income (Loss) per Income	(b) Temporary	(c) Permanent	(d) Income (Loss) per
1	Tax-exempt interest income	Statement	Difference	Difference	Tax Return
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	2,500,000			2,500,000
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11.	RA 5.500,000	r As	OF	2,500,000
Part II	Interest Expense				
	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities	120,440	- , —		120,440
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense				
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26.				
	rait III, IIIIe 20.	120,440			120,440

Form **8916-A** (2011)

### EXHIBIT 6 - Tax Year 2011 Form 1120F Test Scenario 7

#### FORM 1120-F TEST SCENARIO 7

FORMS REQUIRED: 1120F, Sch H, Sch I, Sch M1 and M2, Sch M-3, Sch P, Sch S,

Sch V, 1120 Sch UTP, 1125-E, 4626, 5472, 8453-I

ATTACHMENTS:

AccountingMethodChangeFromPriorYearStatement DeterminationMethodChangeFromPriorYearStatement

OverpaymentAmountFromChapterThreeWithholdingSchedule

ItemizedOtherIncomeSchedule
ConnectedEarningsProfitsSchedule
USNetEquityEndOfCurrentYearSchedule
USNetEquityEndOfPriorYearSchedule
ItemizedOtherInvestmentsSchedule

OtherNonCurrentUSAssetsSchedule

MortgagesEtcPayable GreaterThan1YrThirdPartyLiabilitiesSchedule

HomeOfficeDeductibleExpenseComputationStatement AdjustmentsForUSTaxPrinciplesInUSDollarsSchedule

PubliclyTradedStockSchedule

IdentifySetsOfBooksAndIncomeLossSchedule
OtherIncomeLossItemsWithDifferencesSchedule

VesselOrAircraftCharterInStatement VesselOrAircraftCharterOutStatement

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

**HEADER INFO** not on actual forms:

MultipleSoftwarePackagesUsed: No

Originator: EFIN: Use your EFIN

Type: ERO

**Practioner PIN:** N/A (using scanned Form 8453-I)

PIN Entered by: N/A

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

Officer: Name: Samuel L Booker

**Title:** Chief Financial Officer

Taxpayer PIN: N/A (using scanned Form 8453-I)

**Phone:** 000-321-7654

Email Address: <a href="mailto:sam.brintz@rmni.com">sam.brintz@rmni.com</a>

**Date Signed**: 08/28/2011

**Preparer:** Name: John E. Suiter

Email Address: john.e.suiter@AAATax.com

**Date Prepared:** 08/20/2011

Name Control: RMNI

**Attachment 1, Form 1120F, Item "H":** Accounting method changes (AccountingMethodChangeFromPriorYearStatement)

We changed our method of accounting from cash to accrual.

**Attachment 2, Form 1120F, Item "I":** Determination method changes (*DeterminationMethodChangeFromPriorYearStatement*)

We changed our method of accounting from cash to accrual.

**Attachment 3, Form 1120F, line 8b:** Overpayment Amount From Chapter Three Withholding Schedule (OverpaymentAmountFromChapterThreeWithholdingSchedule)

Total Payments, Line 5i: 30,000 Tax Amount, Line 1: 25,000

Tax Amount, Sections 1445 and 1446: 0

Total CTW Tax: 25,000

Tentative Overpayment from CTW: 5,000

Overpayment, Line 8a: 151,630 Overpayment from CTW: 5,000

Tax on ECI: 4,316,900

Refigured Taxable Income: 12,334,000 Refigured Tax on ECI: 4,316,900

Calculated Tax, Sections 1445 and 1446: 0

**Attachment 4, Form 1120F Section II, line 10**: Itemized other Income Schedule (*ItemizedOtherIncomeSchedule*)

Corp Name: RMN Incorporated

EIN: 11-0000600

Income Type: Exchange Gain/Loss Realized

Amount: -300,000

**Attachment 5, Form 1120F, Section III, Part 1, line 2**: Connected Earnings and Profits (*ConnectedEarningsProfitsSchedule*)

Corp Name: RMN Incorporated

EIN: 11-0000600

Adjustment to Corporations effectively connected taxable income: Depreciation

Temporary Difference

Positive Adjustment: 4,114,900

**Attachment 6, Form 1120F, Section III, Part 1, Line 4a:** U.S. Net Equity at End of Current Year (*USNetEquityEndOfCurrentYearSchedule*)

Net Equity at the end of the year:

Property A: 260,000,000

**Attachment 7, Form 1120-F, Section III, Part I, Line 4b:** U.S. Net Equity at End of Prior Year (*USNetEquityEndOfPriorYearSchedule*)

Net Equity at the end of the prior year:

Property A: 250,000,000

Attachment 8, Form 1120-F, Schedule L, Line 9 (b): Other Investments US

(ItemizedOtherInvestmentsSchedule)

Corp Name: RMN Incorporated

EIN: 11-0000600

Description: Loans to customers Beginning Amount: 100,000,000 Ending Amount: 100,000,000

Attachment 9, Form 1120-F, Schedule L, Line 16b: Other Non Current Assets US

(OtherNonCurrentUSAssetsSchedule)

Corp Name: RMN Incorporated

EIN: 11-0000600

Description: Related Party Beginning Amount: 10,000,000 Ending Amount: 10,000,000

Attachment 10, Form 1120-F, Schedule L, Line 22b: Third Party Liabilities

(MortgagesEtcPayable GreaterThan1YrThirdPartyLiabilitiesSchedule)

Corp Name: RMN Incorporated

EIN: 11-0000600

Description: Long term borrowing Beginning Amount: 250,000,000 Ending Amount: 240,000,000

Attachment 11, Form 1120-F, Schedule H, Part II, line 16: Remaining home office

expense (HomeOfficeDeductibleExpenseComputationStatement)

Home Office Expense: 150,000

Attachment 12, Form 1120-F, Schedule H, Part IV, line 30: Adjustments For US Tax

Principles In US Dollars Schedule

AdjustmentsForUSTaxPrinciplesInUSDollarsSchedule)

Item Description: Adjustment

Amount: -4,296,000

Attachment 13, Form 1120-F, Schedule M-3, Part I, line 3: Publicly Traded Stock

Schedule (PubliclyTradedStockSchedule)

Stock Exchange: London Exchange

Trading Symbol: RMNI

Attachment 14, Form 1120-F, Schedule M-3, Part 1, line 4: Identify Sets of Books and

Income Loss Schedule (IdentifySetsOfBooksAndIncomeLossSchedule)

Book used: Non-Consolidated Worldwide Books

Net Income/Loss: 12,200,000

Attachment 15, Form 1120-F, Schedule M-3, Part II, line 24: Other Income(Loss) Items with Differences Schedule (OtherIncomeLossItemsWithDifferencesSchedule)

	Per Income Statement	 Permanent <u>Differences</u>	Oth Perm <u>Differences</u>	
Gain/	1			

Exchange Gain/

Loss Realized (333,500) 0 33,500 0 (300,000)

**Attachment 16, Form 1120-F, Schedule V, line 3:** Vessel Or Aircraft Chartered in Statement (*VesselOrAircraftCharterInStmt*)

Name of Vessel: Jill

Name of Lessor: Jill Bnimble

Address of Lessor: 55 Any Street, Beanstock, TX 77287

Term of lease: 60 months

Method for calculating: Accounting method used

Name of Vessel: Jack

Name of Lessor: Jack Bnimble

Address of Lessor: 33 Any Street, Beanstock, TX 77287

Term of lease: 90 months

Method for calculating: Accounting method used

Attachment 17, Form 1120-F, Schedule V, line 4: Vessel Or Aircraft Chartered Out

Statement (VesselOrAircraftCharterOutStmt)

Name of Vessel: Jill

Country of Registration: United States Name of each Lessee: Jack Bnimble

Address of each Lessee: 33 Any Street, Beanstock, TX 77287

Term of each lease: 60 months

Days under use: 120

Method Used: Actual Method

Calculation Used: Accounting method used

Name of Vessel: Jack

Country of Registration: United States Name of each Lessee: Jill Bnimble

Address of each Lessee: 55 Any Street, Beanstock, TX 77287

Term of each lease: 60 months

Days under use: 150

Method Used: Actual Method

Calculation Used: Accounting method used

OMB No. 1545-0126

		nt of the Treasury evenue Service		► See separa	te i	instruc	tions.	a onuning		, =-			ר ברע	
		Name							Emplo	yer iden	tificatio	n number		
l_		RMN Incorpor	rated								11-	0000600		
Ту	-	· •	and room or suite no. (see instru	ctions)					Check	box(es)	if:	Init	al return	
or		1234 Main Str	reet						□ Nar	ne or ado	dress cha		al return	
Pr	int	City or town, stat	e and ZIP code, or country (see	instructions)						t post-m			ended ret	urn
		Sydney, Victo	oria, Australia 30000							tective re				
<u> </u>	Cou	intry of incorpora	tion Australia		н	Did t	he cor	rporation's				ing change		No
В			er whose laws the income re	eported on this return	Ι			ceding tax					<b>√</b>	
		lso subject to tax	Australia	•			•	ach an exp	•					
С		e incorporated	09/15/20	000	I Did the corporation's method of determining income									
D	(1) L	Location of cor	poration's primary book	s and records (city.	-			the prece					✓	
			and country) Sydney, Vie			If "Ye	s," atta	ach an exp	lanation					
			of worldwide business 12		J						e tax re	eturn for the		
	(3) I	f the corporation	maintains an office or place	e of business in the				ax year?					✓	
			ck here ▶ 🗸 K (1) At any time during th			the tax	year, v	vas the	corporation					
E	If th	e corporation ha	d an agent in the United Sta	ates at any time during		en	gaged	in a trade	or busine	ess in th	e Unite	d States?	✓	
	the	tax year, enter:			(2) If "Yes," is taxpayer's trade or business within the									
	(1)	Type of agent				Ur	nited S	States sol	ely the	result	of a s	section 897		
	(2) 1	VI				(FI	RPTA)	sale or dis	sposition	າ?				✓
	(3) /	Address			L	Did th	e corp	oration ha	ve a per	manent	establi	shment in		
						the U	nited S	states for	ourposes	s of any	applica	able tax		
												gn country?	<b>✓</b>	
F		See the instructions and enter the corporation's principal:						er the nam	ne of the	foreign	countr	y:		
			code number	485320		Aust				<b></b>				
			► Limousine Service		M			ration have a					<b>✓</b>	
			e ► Chauffeur Service					1 5472 may				•		
G			•	(2) Accrual				er of Form				1		
	(3)	Other (specif		mputation of Tax	D. 4	_		tional infor		s requir	eu on p	lage 2.		
_	т.	f C+i I			Du	e or c		aymem	25,00					
1			, line 11, page 2		•		2		4,316,90	_	-			
3			II (add lines 6 and 10 on pag		•		3		1,936,47		1			
4			es 1 through 3	,	•				1,700,17	<u> </u>	4	6.3	278,370	
- 5а			credited to 2011	5a 100	.00	o					7	0,.	.,0,0,0	
b		. ,	k payments	5b 6,200	_	_	-							
c			applied for on Form 4466 .	5c (		)								
c		ombine lines 5a t				<u> </u>	5d		5,300,00	0				
e	e Ta	ax deposited with	n Form 7004				5e		100,00	0				
f	С	redit for tax paid	on undistributed capital gair	ns (attach Form 2439).			5f							
g	<b>j</b> C	redit for federal to	ax on fuels (attach Form 413	36). See instructions .			5g							
h	ı Re	efundable credits	from Form 3800, line 17c, a	and Form 8827, line 8c			5h							
i		•	aid or withheld at source (ad											
			A and 8805 (attach Forms 82	"			5i		30,00	0				
j		. ,	dd lines 5d through 5i								5j	6,4	130,000	
6		•	alty (see instructions). Check							<b>▶</b> □	6			
7			line 5j is smaller than the tot	•							7		F4 (00	
8a			ine 5j is larger than the total	·			•				8a		51,630	-
9			ent on line 8a resulting from tax on the same of the s		er C	mapter 3	attach	scneaule—s	see instruc <b>Refun</b>	,	8b 9		5,000 51,630	
			perjury, I declare that I have exam		comi	panying s	chedules	s and statem						l t is true.
Si	gn		ete. Declaration of preparer (other th								•			
	ere				A	Chie	f Finan	ncial Offic	er			May the IRS dis with the prepar (see instruction	er shown l	below
\	0	Signature of	fofficer	Date		Title					— I	√ Yes	No	,
	ام	Print/Type	preparer's name	Preparer's signature				Dat	е		Oha-i. 「	PTIN		
Pa		aror									Check ( self-emp		000000	07
	-	Firm's nam	ne AAA Tax Service							Firm's			00300	
<u></u>		Only Firm's nam		uite 100, Portland, OR	972	201				Phone		00012	34567	
					~~								=	

Form 1120F Test Scenario 7 Version A, Cycle 1 Form 1120-F (2011) Page 2 Additional Information (continued from page 1) At the end of the tax year, did any individual, partnership, corporation. No estate, or trust own, directly or indirectly, 50% or more of the Yes No Is the corporation a controlled foreign corporation? corporation's voting stock? (See section 267(c) for rules of attribution.) J (See section 957(a) for definition.) . . . . . . If "Yes," attach a schedule showing the name and identifying number. (Do not include any information already entered in Is the corporation a personal service corporation? item T.) Enter percentage owned ▶ (See instructions for definition.) . . . . . . . ~ Is the corporation taking a position on this return that a U.S. Enter tax-exempt interest received or accrued during tax treaty overrules or modifies an Internal Revenue law of the tax year (see instructions) ▶ \$ 1 the United States, thereby causing a reduction of tax? If "Yes," the corporation is generally required to complete **Q** At the end of the tax year, did the corporation own, and attach Form 8833. See Form 8833 for exceptions. directly or indirectly, 50% or more of the voting stock Note: Failure to disclose a treaty-based return position may of a U.S. corporation? (See section 267(c) for rules of result in a \$10,000 penalty (see section 6712). attribution.) . . . . . . . . . . . . . . . During the tax year, did the corporation own any entity that If "Yes," attach a schedule showing (1) name and was disregarded as an entity separate from its owner under EIN of such U.S. corporation; (2) percentage owned; Regulations sections 301.7701-2 and 301.7701-3? . . . and (3) taxable income or (loss) before NOL and If "Yes," attach a statement listing the name, country under whose special deductions of such U.S. corporation for the laws the entity was organized, and EIN (if any) of each such entity. tax year ending with or within your tax year. (1) Did a partnership allocate to the corporation a R If the corporation has an NOL for the tax year and distributive share of income from a directly owned is electing to forego the carryback period, check partnership interest, any of which is ECI or treated as ECI by the partnership or the partner? . . . . . . If "Yes," attach Schedule P. See instructions. **S** Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page (2) During the tax year, did the corporation own at least a 10% v 3.) ▶ \$ interest, directly or indirectly, in any foreign partnership? T Is the corporation a subsidiary in a parent-subsidiary If "Yes." see instructions for required attachment. controlled group? . . . . . . . . . . . . **Z** (1) Has the corporation engaged in any transactions the If "Yes," enter the parent corporation's: results of which are subject to the arm's length standard under section 482 and its regulations? . . . . . . (1) EIN ► 11-0000042 (2) Name ➤ Second Limousine Services (2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions). **U** (1) Is the corporation a dealer under section 475?. AA Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? (2) Did the corporation mark to market any securities or commodities other than in a dealer capacity? If "Yes," complete and attach Schedule UTP. SECTION I - Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States - Do not report items properly withheld and reported on Form 1042-S. See instructions. Include below only income from U.S. sources that is not effectively connected with the conduct of a trade or business in the United States. Do not report items properly withheld and reported on Form 1042-S. Report only items that (a) are not correctly withheld at source or (b) are not correctly reported on Form 1042-S. The rate of tax on each item of gross income listed below is 30% (4% for the gross transportation tax) or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. If the corporation is claiming a lower treaty rate, also complete item W above. If multiple treaty rates apply to a type of income (e.g., subsidiary and portfolio dividends or dividends received by disregarded entities), attach a schedule showing the amounts, tax rates, and withholding for each. Name of treaty country, if any ▶ (e) Amount of U.S. income tax Class of income (see instructions) Rate of tax (%) Amount of tax liability Gross amount paid or withheld at the source 20,000 10 2,000 Interest 4,000 Dividends 6,666 15 1,000 2,000 . . . . . . . . . . 20,000 50,000 20 10,000 Rents . . Royalties . . . . . . 40,000 2,000 4,000 Gains from disposal of timber, coal, or

domestic iron ore with a retained economic interest (attach supporting schedule) . . . 7 Gains from sale or exchange of patents, copyrights, etc. Fiduciary distributions (attach supporting schedule) 250,000 10,000 Gross transportation income (attach Schedule V) Other fixed or determinable annual or periodic gains, profits, and income . . . . . . 25,000 Total. Enter here and include on line 5i, page 1. 30,000 ✓ No Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above?

If "Yes," attach a schedule that provides the information requested above with respect to each such item of income.

Form 1120-F (2011) Page 3

#### SECTION II - Income Effectively Connected With the Conduct of a Trade or Business in the United States (see instructions) Important: Fill in all applicable lines and schedules. If you need more space, see Assembling the Return in the instructions. 1c Gross receipts or sales 25,534,000 **b** Less returns and allowances c Bal▶ 25.526.500 Cost of goods sold from Form 1125-A, line 8 (attach Form 1125-A) . . . 2 2 3 25,526,500 3 Gross profit (subtract line 2 from line 1c) 4 Dividends (Schedule C, line 14) 4 13,500 ncome 5 5 6 Gross rents 6 7 7 Gross royalties 8 Capital gain net income (attach Schedule D (Form 1120)) 8 9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) 9 10 Other income (see instructions—attach schedule) . . . . . . . . . 10 (300,000)25,240,000 11 **Total income.** Add lines 3 through 10 Compensation of officers from Form 1125-E, line 4 (attach Form 1125-E) . . . . . 12 250,000 12 **Deductions** (See instructions for limitations on deductions.) 13 Salaries and wages (less employment credits) . . . . . . . . 13 14 14 15 Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts) 15 16 16 17 Taxes and licenses . . . . . . 17 12,500,000 18 Interest expense from Schedule I, line 25 (see instructions) 18 19 19 20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) . 20 21 21 22 22 23 Pension, profit-sharing, etc., plans 23 24 Employee benefit programs 24 25 Domestic production activities deduction (attach Form 8903) . 25 150,000 26 Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions) 26 27 Other deductions (attach schedule) . . . . . 27 Total deductions. Add lines 12 through 27 . . . .

Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)

Less: a Net operating loss deduction (see instructions) . . . .

c Add lines 30a and 30b .

Taxable income or (loss). Subtract line 30c from line 29

**b** Special deductions (Schedule C, line 15) . . . . . .

28

29

30

Form **1120-F** (2011)

6,000

12,900,000

12,340,000

12,334,000

28

29

30c

6,000

30b

Form 1120-F (2011) Page **4** 

	CTION II—Income Effectively Connected With the Conduct of a Trade or Business in atinued)	the Un	ited States
<u>`</u>	nedule C Dividends and Special Deductions (see instructions)		
1	Dividends from less-than-20%-owned domestic corporations (other than	(b) %	(c) Special deductions: (a) × (b)
•	debt-financed stock)	70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	80	6,000
3	Dividends on debt-financed stock of domestic and foreign corporations (section 246A)	see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities .	48	
6	Dividends from less-than-20%-owned foreign corporations	70	
7	Dividends from 20%-or-more-owned foreign corporations	80	
8	Total. Add lines 1 through 7. See instructions for limitation		6,000
9	Dividends from foreign corporations not included on lines 3, 6, or 7		
10	Foreign dividend gross-up (section 78)		
11	IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d)) 6,000		
12	Other dividends		
13	Deduction for dividends paid on certain preferred stock of public utilities		
14	<b>Total dividends.</b> Add lines 1 through 12. Enter here and on line 4, page 3 13,500		
15	<b>Total special deductions.</b> Add lines 8 and 13. Enter here and on line 30b, page 3	. •	6,000
Sc	hedule J Tax Computation (see instructions)		
1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))		
2	Income tax. Check if a qualified personal service corporation (see instructions)	<b>√</b> 2	4,316,900
3	Alternative minimum tax (attach Form 4626)	3	0
4	Add lines 2 and 3	4	4,316,900
5a	Foreign tax credit (attach Form 1118)		
b	General business credit (attach Form 3800)		
С	Credit for prior year minimum tax (attach Form 8827)		
d	Bond credits from Form 8912		
6	Total credits. Add lines 5a through 5d	6	
7	Subtract line 6 from line 4	7	4,316,900
8	Other taxes. Check if from: Form 4255 Form 8611 Form 8697		-
	☐ Form 8866 ☐ Form 8902 ☐ Other (attach schedule) .	8	
9	Total tax. Add lines 7 and 8. Enter here and on line 2, page 1	9	4,316,900
	., ,	<u> </u>	Form <b>1120-F</b> (2011)

Form 1120-F (2011) Page **5** 

SEC	TION III – Branch Profits Tax and Tax on Excess Interest				
Par	I – Branch Profits Tax (see instructions)				
1	Enter the amount from Section II, line 29	1	12,	340,000	
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required schedule				
	showing the nature and amount of adjustments.) (See instructions.)	2	4,	114,900	
3	Effectively connected earnings and profits. Combine line 1 and line 2	3		454,900	
4a	Enter U.S. net equity at the end of the current tax year. (Attach required schedule.)	4a		000,000	
b	Enter U.S. net equity at the end of the prior tax year. (Attach required schedule.)	4b	250,	000,000	
С	Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c	10,	000,000	
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d			
е	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e			
5	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0 If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5	6,	454,900	
6	<b>Branch profits tax.</b> Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. <b>Also</b>				
	complete item W on page 2	6	1,	936,470	
Par	II-Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-I	<del>-</del> ))			
7 a	Enter the interest from Section II, line 18	7a	12,	500,000	
b	Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24d (i.e., if line 24d is negative, enter as a positive number; if line 24d is positive, enter as a negative number)	7b			
С	Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7с	12,	500,000	
8	Branch Interest (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box	8	12,	500,000	
9 a	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a		0	
	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0	9b 9c			
		90			
10	Tax on excess interest. Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also	10			· 0-
Dor	complete item W on page 2	10			
rai	III—Additional information			Yes	No
44	le the correction eleipsing a reduction is an exponentian from the branch modificator due to			103	140
11	Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:  A complete termination of all U.S. trades or businesses?				1
а	A complete termination of all 0.5. trades of businesses?				_
b	The tax-free liquidation or reorganization of a foreign corporation?				<b>√</b>
С	The tax-free incorporation of a U.S. trade or business?				✓
	If <b>11a</b> or <b>11b</b> applies and the transferee is a domestic corporation, attach Form 8848. If <b>11c</b> applies, attach the sby Temporary Regulations section 1.884-2T(d)(5).	statem	ent required	d	

Form **1120-F** (2011)

Form 1120-F (2011) Page **6** 

	- ( - /				. 490 🗸
	e: Check if completing on ► U.S. bas		asis.		
Sc	nedule L Balance Sheets per Books				
			of tax year	End of t	<u> </u>
	Assets	(a)	(b)	(c)	(d)
1	Cash		10,000,000		10,000,000
2a	Trade notes and accounts receivable	,		,	
b	Less allowance for bad debts	(		(	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6a	Interbranch current assets*				
b	Other current non-U.S. assets*				
С	Other current U.S. assets*				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9a	Other loans and investments—non-U.S.				
	assets*				
b	Other loans and investments—U.S. assets*.		100,000,000		100,000,000
10a	Buildings and other depreciable assets			/	
	Less accumulated depreciation	(		(	
	Depletable assets			/	
b	Less accumulated depletion	(		(	
12	Land (net of any amortization)				
13a	0	,		/	
b	Less accumulated amortization	)			
14	Assets held in trust		380,000,000		380,000,000
15	Other non-current interbranch assets*		AO		
16a	Other non-current non-U.S. assets*				
_b	Other non-current U.S. assets*		10,000,000	-	10,000,000
17	Total assets		500,000,000		500,000,000
40	Liabilities				
18	Accounts payable				
19	Mortgages, notes, bonds payable in less than				
_	1 year: Interbranch liabilities*			-	
a					
b b	Third-party liabilities*				
20					
21					
22	Mortgages, notes, bonds payable in 1 year or more:				
а	Interbranch liabilities*				
b	Third-party liabilities*		250,000,000		240,000,000
23	Liabilities held in trust				,,
24a	Other interbranch liabilities*				
b	Other third-party liabilities*				
	Equity				
25	Capital stock: a Preferred stock				
-	<b>b</b> Common stock	50,000,000	50,000,000	50,000,000	50,000,000
26	Additional paid-in capital		200,000,000		201,796,900
27	Retained earnings—Appropriated*				
28	Retained earnings—Unappropriated				8,203,100
29	Adjustments to shareholders' equity*				
30	Less cost of treasury stock		( )		(
31	Total liabilities and shareholders' equity		500,000,000		500,000,000

\*Attach schedule—see instructions.

Form **1120-F** (2011)

#### SCHEDULE H (Form 1120-F)

# Deductions Allocated To Effectively Connected Income Under Regulations Section 1.861-8

OMB No. 1545-0126

2011

Department of the Treasury Internal Revenue Service

▶ Attach to Form 1120-F.▶ See separate instructions.

Employer identification number Name of corporation **RMN** Incorporated 11-0000600 Home Office Deductible Expenses Definitely Related Solely to ECI or Non-ECI Part I Note. Enter all amounts on lines 1a through 13 in only U.S. dollars or in only functional currency. If U.S. dollars, check box Otherwise, specify currency ▶ 30,000,000 Check the applicable box below to indicate the accounting convention used to compute the amount on line 1a: U.S. GAAP ☐ Home Country GAAP ☐ IFRS ☐ Other (specify) ▶ 2 Adjustments for U.S. tax principles (attach schedule - see instructions) Total deductible expenses on the books of the home office. Combine lines 1a and 2 30,000,000 3 3 25,500,000 4 5 5 6 6 25,500,000 7 Remaining deductible expenses to be allocated and apportioned between ECI and non-ECI. Subtract line 6 from line 3 7 500,000 8 Deductible expenses definitely related solely to non-ECI from subsidiaries 9 Deductible expenses definitely related solely to other non-ECI booked in the home country 200,000 Deductible expenses definitely related solely to other non-ECI booked in other 10 10 Deductible expenses definitely related solely to ECI . . . . . . . . . . . 11 Total deductible expenses definitely related solely to ECI or non-ECI. Add lines 8 through 11 12 12 200,000 Home Office Deductible Expenses Allocated and Apportioned to ECI Part II **Note.** Enter the amounts on lines 15 through 20 in U.S. dollars. Remaining deductible expenses on the books of the home office not definitely related solely to ECI or 13 13 300,000 14 Average exchange rate used to convert amounts to U.S. dollars (see instructions) . 14 Enter the amount from line 13. If line 13 is stated in functional currency, divide line 13 by line 14 . . . 15 15 300,000 Remaining home office deductible expenses on line 15 allocated and apportioned under Regulations 16 16 150,000 Enter the amount from line 11. If line 11 is stated in functional currency, divide line 11 by line 14 . . . 17 17 Total home office deductible expenses allocated and apportioned to ECI. Add lines 16 and 17 . . . . 18 18 150,000 19 Total deductible expenses from other non-U.S. locations allocated and apportioned to ECI . . . 19 20 Total deductible expenses allocated and apportioned to ECI. Add lines 18 and 19 and enter the . . . . . . . . . . . . . . . . . . . amount here and on Form 1120-F, Section II, line 26 150,000 Part III Allocation and Apportionment Methods and Financial Records Used to Complete Parts I and II Note. Enter the amounts in Part III, lines 21a, 21b, 22a, and 22b in U.S. dollars. • If one or more methods used are different than in prior year, check box . . . . . . . . . . . . . • If any amount on line 20 is recorded as an interbranch amount on books and records used to prepare Form 1120-F, Gross income ratio: Gross ECI 25.260.000 21b 50,520,000 Worldwide gross income . . . . 21c Divide line 21a by line 21b 50 % 22 Asset ratio: 22a Average U.S. assets from Schedule I, line 5, column (d) 500,000,000 Worldwide assets (if applicable, from Schedule I, line 6b) 1,000,000,000 Divide line 22a by line 22b 22c 50 % Number of personnel ratio: 23 Personnel of U.S. trade or business . . . . 23a 23b Worldwide personnel . . . . . 33 % 24 Did the corporation use any ratio-based methods (other than those indicated on lines 21 through 23 above) in No Did the corporation use any other methods (e.g., time-spent analysis or estimates) in Parts I and II? If "Yes," 25 

Schedu	e H (Form 1120-F) 2011						Page 2
Part	Allocation and Apportionment Methods and Financia Parts I and II (continued)	l Rec	ords Used to C	omplete			
	<b>Note.</b> Indicate whether the corporation used any of the to identify deductible expenses allocated and apportion		•	d other reco	rds ir	n Parts I a	ınd II
						Ye	s No
26a	Published or other non-public audited financial statements						
b	Non-audited financial statements						<b>✓</b>
27	Home office management or other departmental cost accounting re						<b>√</b>
28	Other (e.g., home country regulatory reports) (attach schedule) .				•		✓
Part	Allocation and Apportionment of Expenses on Books and I Note. Enter all amounts in Part IV in U.S. dollars.	Recor	ds Used to Prepa	are Form 112	20-F,	Schedule	L
29	Total expenses per books and records used to prepare For	m 11	20-F				
	Schedule L		<b>29</b>	17,296,000			
				, , , , , , ,			
30	Adjustments for U.S. tax principles (attach schedule – see instruction	ns)	30	(4,296,000)			
31	Total deductible expenses. Combine lines 29 and 30				31	13,	000,000
32a	Third-party interest expense included on line 31		<b>32a</b>	12,500,000			
b	Interbranch interest expense included on line 31		<b>32</b> b				
33 34	Bad debt expense included on line 31			F			
35	Interbranch expenses per books and records included on line 3 included on line 32b (attach schedule)	31 an 	d not	1			
36	Add lines 32a through 35				36	12,	500,000
37	Deductible expenses on books and records allocated and apportant Regulations section 1.861-8. Subtract line 36 from line 31				37		500.000
	Reconciliation of allocation and apportionment of deductible expenses to ECI and non-ECI on books and records under Regulations section 1.861-8 (from line 37)		(a) ECI Amounts	(b) Non-ECI Amo		(c) Total: Add c (a) and	
38a	Derivative transaction deductible expenses definitely related to ECI or non-ECI under Regulations section 1.861-8 (from line 37)	38a					
b	Other deductible expenses definitely related to ECI or non-ECI						
	(from line 37)	38b	250,000	25	0,000	!	500,000
39	Total deductible expenses definitely related to ECI or non-ECI. Add lines 38a and 38b	39	250,000	25	0,000	!	500,000
40	Other deductible expenses on books and records not definitely related to ECI or non-ECI that are allocated and apportioned to						
	ECI and non-ECI (from line 37)	40					
41	Total deductible expenses on books and records allocated and						

500,000

250,000

Note. Line 41, column (a) is the total of the deductions reported on Form 1120-F, Section II, lines 12, 13, 14, 16, 17, 19 through

41

250,000

apportioned to ECI and non-ECI. Add lines 39 and 40. Column (c) 

25, and 27.

# SCHEDULE I (Form 1120-F)

### Interest Expense Allocation Under Regulations Section 1.882-5

OMB No. 1545-0126

2011

Department of the Treasury Internal Revenue Service

► Attach to Form 1120-F. ► See separate instructions.

Name	of corporation				Employ	er identif	ication number
RMN	Incorporated					11-0	000600
Α	Check here if the corporation is a foreign bank as defined in Re	egulations section 1.8	882-5(c)	(4)			
В	This Schedule I is being completed with respect to (check one)  ✓ Adjusted U.S. booked liabilities method under Regs. sec. 1  — Separate currency pools method under Regs. sec. 1.882-5	: 1.882-5(d). Complete 5(e). Complete lines	e lines 1 1 throu	through 15 gh 9 and 16			
Ste	Average U.S. Assets for the Tax Year: Regi	ulations Section	า 1.882	?-5(b)			
1	Specify the method used to determine the value of the corporation's U.S. assets on lines 2 through 5 below (check one):  Adjusted basis method: Regs. sec. 1.882-5(b)(2)(i)  Fair market value method: Regs. sec. 1.882-5(b)(2)(ii)	(a) Set(s) of Books that Give Rise to U.S. Booked Liabilities (see inst.)		(b) tnership terests	(c) Set(s) of E Other than Describe Columns (a)	those d in	(d) Totals. Add columns (a) through (c)
2	Total assets per books	1,000,000,000					
3a	Total interbranch assets						
b	Total non-ECI assets under section 864(c)(4)(D)	500,000,000					
С	Total other non-ECI assets (attach schedule-see instructions)						
d	Adjustments for amounts from partnerships and certain disregarded entities included on line 2, column (a)	10,000,000					
е	Adjustments for assets that give rise to direct interest expense allocations under Regs. sec. 1.882-5(a)(1)(ii)						
f	Other adjustments to average assets included in line 2 (e.g., mark-to-market differences)						
4	Combine lines 3a through 3f	510,000,000					
5	Total value of U.S. assets for the tax year	490,000,000		10,000,000			500,000,000
	Column (a): Subtract line 4 from line 2. Column (b): Enter total from Schedule P, line 19.						
	Column (c): See instructions for amount to enter.						
Ste			ection	1.882-5(	c)		
6	Specify the method used to determine the amounts in Step 2 (c  Actual ratio under Regs. sec. 1.882-5(c)(2). Complete lines  Fixed ratio under Regs. sec. 1.882-5(c)(4). Complete line 6	s 6a through 6c belo	ow.				
а	Average worldwide liabilities					000,000	
b	Average worldwide assets				1,000,0	000,000	
С	Divide line 6a by line 6b					50 %	
d	Fixed ratio under Regs. sec. 1.882-5(c)(4). If the corporation sec. 1.882-5(c)(4), enter 95% on line 6d. If the corporation is company, enter 50% on line 6d.	s not a foreign banl				%	
е	Enter the ratio from line 6c or 6d, as applicable						50 <b>%</b>
7a	U.Sconnected liabilities before Regs. sec. 1.884-1(e)(3) election	on(s). Multiply line 5,	column	(d) by line 6	e	[	250,000,000
b	Total amount of U.S. liability reduction under Regs. sec. 1.884-					[	
С						. ▶	250,000,000
Ste	Interest Expense Paid or Accrued on Avera		d Liab			Section	on 1.882-5(d)
		(a) Set(s) of Books that Rise to U.S. Book Liabilities (see ins	ked	<b>(b</b> Partne Inter	ership		(c) Totals. Add columns (a) and (b)
8	Total average amount of U.S. booked liabilities as defined in Regs. sec. 1.882-5(d)(2) (see instructions)	245,0	000,000		5,000,000		250,000,000
	Column (a): Do not include amounts that give rise to directly allocable interest under Regs. sec. 1.882-5(a)(1)(ii) or from partnerships includible in column (b). Column (b): Enter the total from Schedule P, line 17.						
9	Total interest paid or accrued during the tax year on line 8 amount	12,2	250,000		250,000		12,500,000
	Column (a): Do not include amounts that give rise to directly allocable interest under Regs. sec. 1.882-5(a)(1)(ii) or from partnerships includible in column (b).  Column (b): Enter the total from Schedule P, line 14c.						

Schedule I (Form 1120-F) 2011 Page **2** 

Ster	3 (cont.) Adjusted U.S. Booked Liabilities Mo	ethod: Regu	latio	ns Sect	ion 1.88	32-5(0	1)		•	
	7c is greater than line 8, column (c), complete lines 10 through					<i>-</i> 0(0	•,			
	7c is less than or equal to line 8, column (c), skip lines 10 thro									
10	If the corporation is a foreign bank which is making a current- 30-day LIBOR (see instructions), check the box on this line, s rate on line 10d	•		•						
а	Total interest paid or accrued during the tax year on U.S. doll U.S. booked liabilities included on line 8		are <b>r</b>	not 10a						
b	Average U.S. dollar denominated liabilities that are <b>not</b> U.S. be on line 8	ooked liabilities	includ	led 10b						
С	Divide line 10a by line 10b			. 10c		%				
d	Enter the 30-day LIBOR, if elected under Regs. sec. 1.882-5(d)	)(5)(ii)(B)		. 10d		%				
е	Enter the rate from line 10c or, if elected, the 30-day LIBOR on						10e			%
11	Excess U.Sconnected liabilities. Subtract line 8, column (c)	, from line 7c .	IJ,			<b>&gt;</b>	11			
12	Excess interest. Multiply line 10e by line 11	7				<b>&gt;</b>	12			
13	Add lines 9, column (c) and 12						13			
14a	Scaling ratio. Divide line 7c by line 8, column (c)						14a		1	00 %
b	Multiply line 9, column (c) by line 14a. See instructions for hedge	ging amounts					14b		12,500,000	
15	Interest expense allocable to ECI under the adjusted U.S	. booked liabil	ities ı	method. E	inter the	result				
						<b>&gt;</b>	15		12,500,000	
Step	3 (cont.) Separate Currency Pools Method: I	Regulations	Sec	tion 1.88	32-5(e)					
		(a) U.S. Dollar Denominated	·	(b) Home Co Currency. S	Specify:		(c) Currer pecify:	псу.	(d) Other Curre Specify:	
16a	<b>U.S.</b> assets. Enter the corporation's U.S. assets, using the methodology in Regs. sec. 1.882-5(e)(1)(i). If more columns are needed, attach schedule (see instructions)									
b	Check here if a less than 3% currency election was made									
17a	Enter the percentage from line 6e		%		%			%		%
b	<b>U.Sconnected liabilities.</b> Multiply line 16a by line 17a, or, if a liability reduction election is made, see instructions									
18a	Enter the total interest expense paid or accrued for the tax year with respect to the foreign corporation's worldwide liabilities denominated in that foreign currency (enter in functional currency)									
b	Enter the corporation's average worldwide liabilities (whether interest bearing or not) denominated in that foreign currency (enter in functional currency)									
С	Borrowing rate: Divide line 18a by line 18b		%		%			%		%
19	Interest expense allocation by separate currency pool.  Multiply line 17b by line 18c									
20	Interest expense allocable to ECI under the separate curre (a) through (d), and amounts from attached schedule, if any, and	nd enter the resu	ılt here	e and on lii	ne 21 .					
	SUMMARY—Interest Expense Allocation a	and Deducti	on u	nder Re	gulatio	ns Se	ctior	າ 1.88	32-5	
21	Amount from line 15 or line 20, as applicable		21	1	2,500,000	)				
22	Enter the corporation's interest expense directly allocable unc 1.882-5(a)(1)(ii). (Include total from Schedule P, line 14b.)	-	22							
23	Interest expense allocable to ECI under Regs. sec. 1.882-5.	. Add lines 21 ar	nd 22			<b>&gt;</b>	23		12,500,000	
24a	Amount of line 23 that is disallowed as a deduction under sunder an income tax treaty (attach schedule—see instructions)		24a	(		)				
b	Deferred interest expense under section 163(e)(3), 163(j), (attach schedule—see instructions)	. , . , .	24b							
С	Amount of line 23 that is capitalized under section 263A (attacsee instructions)		24c	(		)				
d	Combine lines 24a through 24c			·		· · ·	24d			
25	Total interest expense deduction under Regs. sec. 1.882- and on Form 1120F, Section II, line 18. The amount entered	-5. Combine line								

expense paid or accrued by the foreign corporation

12,500,000

#### SCHEDULES M-1 and M-2 (Form 1120-F)

### Reconciliation of Income (Loss) and Analysis of **Unappropriated Retained Earnings per Books**

OMB No. 1545-0126

Department of the Treasury Internal Revenue Service Name of corporation

► Attach to Form 1120-F.

**Employer identification number** 11-000060 **RMN** Incorporated Reconciliation of Income (Loss) per Books With Income per Return

Sche	Reconciliation of Income (L Note. Schedule M-3 may be		h Income per Return Schedule M-1—see instructions.	
1 2	Net income (loss) per books Federal income tax per books	7	Income recorded on books this year not included on this return (itemize):	
3 4	Excess of capital losses over capital gains Income subject to tax not recorded on books this year (itemize):	a b	Tax-exempt interest \$ Other (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):	8 a	Deductions on this return not charged against book income this year (itemize):  Depreciation \$	
a b c	Depreciation \$ Charitable contributions Travel and entertainment \$	b c	Depreciation . \$ Charitable contributions \$ Other (itemize):	
d 6	Other (itemize):	9	Add lines 7 and 8	
	Add lines 1 through 5	10 I Retained Earnings	per Books	
1 2 3	Balance at beginning of year	8,203,100	Distributions:         a         Cash          .           b         Stock          .         .           c         Property          .	
		6	Other decreases (itemize):	
4	Add lines 1, 2, and 3	8,203,100 <b>8</b>	Add lines 5 and 6	8,203,100

#### **Who Must File**

Generally, any foreign corporation that is required to complete Form 1120-F, Section II must complete Schedules M-1 and M-2 (Form 1120-F). However, under some circumstances, a foreign corporation is required to complete (or may voluntarily complete) Schedule M-3 (Form 1120-F) in lieu of Schedule M-1.

Complete Schedule M-3 in lieu of Schedule M-1 if total assets at the end of the tax year that are reportable on Schedule L are \$10 million or more. A corporation filing Form 1120-F that is not required to file Schedule M-3 may voluntarily file Schedule M-3 instead of Schedule M-1. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

**Note.** If Schedule M-3 is completed in lieu of Schedule M-1, the corporation is still required to complete Schedule M-2.

Do not complete Schedules M-1, M-2, and M-3 if total assets at the end of the tax year (Schedule L, line 17, column (d)) are less than \$25,000.

## **Specific Instructions**

#### Schedule M-1

Line 1. Net income (loss) per books. The foreign corporation must report on line 1 of Schedule M-1 the net income (loss) per the set or sets of books taken into account on Schedule L

Line 5c. Travel and entertainment expenses. Include any of the following:

- Meal and entertainment expenses not deductible under section 274(n).
- Expenses for the use of an entertainment facility.
- The part of business gifts over \$25.
- Expenses of an individual over \$2,000 that are allocable to conventions on cruise ships.
- Employee achievement awards over \$400.
- The cost of entertainment tickets over face value (also subject to the 50% limit under section 274(n)).
- The cost of skyboxes over the face value of nonluxury box seat tickets.

- The part of luxury water travel expenses not deductible under section 274(m).
- · Expenses for travel as a form of education.
- Other nondeductible travel and entertainment expenses.

For more information, see Pub. 542.

Line 7a. Tax-exempt interest. Report any tax-exempt interest received or accrued, including any exempt-interest dividends received as a shareholder in a mutual fund or other regulated investment company. Also report this same amount in item P at the top of page 2 of Form 1120-F.

#### Schedule M-2

Line 1. Beginning balance of unappropriated retained earnings.

Enter the beginning balance of unappropriated retained earnings per the set(s) of books taken into account on Schedule L.

Note. For additional information for Schedule M-2 reporting, see the Instructions for Schedule M-3 (Form 1120-F).

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

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

OMB No. 1545-0126

2011

Employer identification number

Department of the Treasury Internal Revenue Service

Name of corporation

► Attach to Form 1120-F.
► See separate instructions.

RMN	MN Incorporated					
A	Has the corporation reported taxable income on Form 1120-F, page 3, using a treaty provision to business profits to a U.S. permanent establishment under rules other than section 864(c)?		Yes ☑ No			
В	Did the corporation prepare a non-consolidated, worldwide, certified audited income statement period (see instructions)?		Yes ☑ No			
С	Did the corporation prepare a non-consolidated, worldwide income statement for the period (see ins	tructions)?	Yes 🗌 No			
D	Did the corporation prepare certified audited income statement(s) for the set(s) of books represent 1120-F, Schedule L?		Yes 🗌 No			
Par	Financial Information and Net Income (Loss) Reconciliation (see instructions)					
1	Is the corporation a foreign bank as defined in Regulations section 1.882-5(c)(4)?  ✓ Yes. Complete the remainder of Part I as follows:  If D is "Yes," use the income statement described in D to complete lines 2 through 5 and 7 through If D is "No," use the income statement(s) for the set(s) of books reported on Form 1120-F, S to complete lines 2 through 5 and 7 through 11.  ✓ No. Complete the remainder of Part I as follows:  If B is "Yes," use the income statement described in B to complete lines 2 through 11.  If B is "No" and C is "Yes," use the income statement described in C to complete lines 2 through If B and C are "No" and D is "Yes," use the income statement described in D to complete line If B, C, and D are "No," use the income statement described in the instructions to complete line	Schedule L ugh 11. s 2 through 11				
2a b	Enter the income statement period: Beginning 01/01/2011 Ending 12/31/2011  Has the corporation's income statement been restated for the income statement period entered of Yes. Attach an explanation and the amount of each item restated.  Vo.  No.  Has the corporation's income statement been restated for any of the 5 income statement period the period on line 2a?					
3	<ul> <li>Yes. Attach an explanation and the amount of each item restated.</li> <li>✓ No.</li> <li>Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?</li> <li>✓ Yes. List exchange(s) and symbol ► London Exchange RMNI</li> <li>No.</li> </ul>					
4	Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income state source identified in line 1	ment 4	12,200,000			
5a b c d 6 7a b 8	Net income from includible disregarded foreign entities not included on line 4 (attach schedule)  Net loss from includible disregarded foreign entities not included on line 4 (attach schedule)  Net income from includible disregarded U.S. entities not included on line 4 (attach schedule)  Net loss from includible disregarded U.S. entities not included on line 4 (attach schedule)  Net income (loss) from foreign locations not included on line 4 (attach schedule)  Net income of non-includible entities (attach schedule)  Net loss of non-includible entities (attach schedule)  Adjustments to intercompany transactions (attach schedule)  Adjustments to reconcile income statement period to tax year (attach schedule)	5b ( 5c   5d ( 6   7a ( 7b   8				
10 11	Other adjustments to reconcile to amount on line 11 (attach schedule)	<b>10</b>	12,200,000			

Schedule M-3 (Form 1120-F) 2011 Page **2** 

Name of corporation Employer identification number
RMN Incorporated 11-0000600

Part II

Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)

	• (	,				
	Income (Loss) Items	(a) Income (Loss) per Income Statement	<b>(b)</b> Temporary Differences	<b>(c)</b> Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
1	Gross receipts	25,534,000	(7,500)			25,526,500
2	Cost of goods sold (attach schedule) .	20/001/000	(1,000)			20,020,000
3a	Dividends from foreign entities	12 500				12 500
b	Dividends from U.S. entities	13,500				13,500
С	Dividend equivalent payments received					
4a	Interest income excluding interest equivalents	20,000		(20,000)		
b	Substitute interest payments received					
С	Interest equivalents not included on line 4b					
5	Gross rental income					
6	Gross royalty income					
		4 212 000		(4 212 000)		
7	Fee and commission income	4,312,900		(4,312,900)		
8	Income (loss) from equity method corporations					
9	Net income (loss) from U.S. partnerships					
10	Net income (loss) from certain foreign partnerships (see instructions)	_			_	
11	Net income (loss) from other pass-through entities (attach schedule)	AF		510		
12	Items relating to reportable transactions (attach details)					
13	Hedging transactions					
14a	Mark-to-market income (loss) under section 475(a)	IV 3		2011	1	
b	Mark-to-market income (loss) subject to section 475(d)(3)(B)					
С	Mark-to-market income (loss) under section 475(e)					
d	Mark-to-market income (loss) under section 475(f)					
15	Gain (loss) from certain section 988 transactions					
16a	Interest income from global securities dealing					
b	Dividends from global securities dealing					
С	Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b					
17	Sales versus lease (for sellers and/or lessors)					
18	Section 481(a) adjustments					
19	Unearned/deferred revenue					
20	Original issue discount, imputed					
21a	interest, and phantom income Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities					
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities					
			275			

Schedule M-3 (Form 1120-F) 2011 Page **3** 

Name of corporation	Employer identification number
RMN Incorporated	11-0000600

Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations
With Taxable Income per Return (see instructions) (continued from page 2)

	Trial Taxable Income per Ti			<u>a   p a.g. =                                 </u>		
	Income (Loss) Items	(a) Income (Loss) per Income Statement	<b>(b)</b> Temporary Differences	<b>(c)</b> Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	<b>(e)</b> Income (Loss) per Tax Return
21c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses					
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses.					
e f	Abandonment losses					
g	Other gain/loss on disposition of assets other than inventory					
22	Capital loss limitation and carryforward used					
23	Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities					
24	Other income (loss) items with differences (attach schedule)	(333,500)		33,500	F	(300,000)
25	<b>Total income (loss) items.</b> Combine lines 1 through 24	29,546,900	(7,500)	(4,299,400)		25,240,000
26	<b>Total expense/deduction items</b> (from Part III, line 33)	(17,316,900)		4,316,900	100,000	(12,900,000)
27	Other items with no differences					
28	<b>Reconciliation totals.</b> Combine lines 25 through 27	12,230,000	(7,500)	17,500	100,000	12,340,000
	Note. Line 28, column (a), must equal the	amount on Part I, line	e 11, and column (e)	must equal Form 11	20-F, page 3, line 29	).

Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations
With Taxable Income per Return (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	<b>(e)</b> Deduction per Tax Return
1	U.S. current income tax expense	4,316,900		(4,316,900)		
2	U.S. deferred income tax expense					
3	Non-U.S. current income tax expense (other than foreign withholding taxes) .					
4	Non-U.S. deferred income tax expense					
5	Non-U.S. withholding taxes					
6	Compensation with section 162(m) limitation					
7	Salaries and other base compensation	500,000			(250,000)	250,000
8	Stock option expense					
9	Other equity-based compensation					
10	Meals and entertainment					
11	Fines and penalties					
12	Judgments, damages, awards, and similar costs					

Schedule M-3 (Form 1120-F) 2011 Page **4** 

Name of corporation	Employer identification number
PMN Incorporated	11 0000600

# Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions) (continued from page 3)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to	(e) Deduction per Tax Return
13 14 15 16	Pension and profit-sharing Other post-retirement benefits Deferred compensation Charitable contributions				Non-ECI and ECI	
17	Domestic production activities deduction					
18	Current year acquisition or reorganization investment banking fees, legal and accounting fees					
19	Current year acquisition/reorganization other costs					
20	Amortization/impairment of goodwill .					
21	Amortization of acquisition, reorganization, and start-up costs					
22	Other amortization or impairment write-offs					
23	Depreciation					
24	Bad debt expense					
25	Purchase versus lease (for purchasers and/or lessees)	AL	I A	<b>5 U</b>		
26a	Interest expense per books	12,500,000				
b	Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)				1	12,500,000
С	Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d)		- , -	( )		
d e	U.S. source substitute interest payments Interest equivalents (e.g., guarantee fees) not included on line 26d					
27 28 29 30	Dividend equivalent payments Fee and commission expense					
31	Expenses allocable to effectively connected income under Regulations section 1.861-8 from home office or other books that do not give rise to U.S. booked liabilities (from Schedule H (Form 1120-F), line 20)				150,000	150,000
32	Other expense/deduction items with differences (attach schedule)					
33	Total expense/deduction items. Combine lines 1 through 32. Enter here and on Part II, line 26	17,316,900		(4,316,900)	(100,000)	12,900,000

# SCHEDULE P (Form 1120-F)

### **List of Foreign Partner Interests in Partnerships**

OMB No. 1545-0126

2011

Department of the Treasury Internal Revenue Service

► Attach to Form 1120-F.

► See separate instructions.

Name of corporation (foreign partner)

RMN Incorporated

Employer identification number (EIN)

11-0000600

Part L List of Foreign Partner Interests in Partnerships

(a) Name of partnership		(b) Address			(c) EIN		(d) For each partnership, is the foreign corporation's distributive share ECI, or treated as ECI, in whole or in part, with a U.S. trade or business determined under section 875 (see instructions)?		
A A	BC Financial Services	123 Wall S	t., NY, NY USA 1000	05	12-345	66789	□ Y	es 🗸	No
В							□ Y	es 🗌	No
С							□ Y	es 🗌	No
D								es 🗌	No
Note	If the corporation has more than	1 4 partner	ship interests, con	tinue on a se	parate pag	e. See ins			
Par	Foreign Partner Incor See instructions if red	ne and E	xpenses: Recor to Schedule K-	nciliation to 1 (Form 10	65-B).	•		5)	
			_		Sche	dules K-		_	
1	Net income (loss) reported or	n lines 1	Α	В		С		D	Total
	through 3, Schedule K-1		250,000				_		250,000
2	Gross income included on through 3, Schedule K-1.	K./	500,000	А	5				500,000
3	Gross effectively connected inco on lines 1 through 3, Schedule k	, ,	500,000						500,000
4	Other non-interest expenses of through 3, Schedule K-1.		0 1	4	01	14			
5	Non-interest expenses on lines 3, Schedule K-1, allocated to gro		CI	١,	41				
6	Other gross income repo								
7	Other gross ECI reported on S K-1								
8	Other non-interest expenses on Schedule K-1	-							
9	Other non-interest expenses on Schedule K-1, allocated ECI								
10	Total gross income. Add								
11	and 6		500,000						500,000
	income. Add lines 3 and 7 .		500,000						500,000
12	Interest expense on lines 1 th Schedule K-1		250,000						250,000
13	Other interest expense repositions 13 and 18								
14a	<b>Total interest expense.</b> Add and 13		250,000						250,000
b	Interest expense directly under Regulations section 1.88 (ii)(B). (Note. Include the line on Schedule I, line 22.)	32-5(a)(1) 14b total							
С	Subtract line 14b from line 14 Enter the line 14c total on Sc line 9, column (b).)	hedule I,	250,000						250,000

Schedule P (Form 1120-F) 2011 Page 2

### Part III Foreign Partner's Average Outside Basis Under Regulations sections 1.882-5(b) and 1.884-1(d)(3)

#### Schedules K-1

		Α	В	С	D	Total
15	Section 705 outside basis	10,000,000				10,000,000
16a b	Partner's liabilities included in outside basis under section 752 that give rise to directly allocable interest expense under Regulations section 1.882-5(a)(1)(ii)(B)	5,000,000				5,000,000
	outside basis under section 752	5 000 000				F 000 000
c d	Add lines 16a and 16b Subtract line 16c from line 15	5,000,000 5,000,000				5,000,000
17	Partner's liabilities under Regulations section 1.884-1(d)(3)(vi). ( <b>Note.</b> Enter the line 17 total on Schedule I, line 8, column (b).)	5,000,000				5,000,000
18	Partner's outside basis under Regulations section 1.884-1(d)(3)(vi). Add lines 16d and 17	10,000,000				10,000,000
19	Partner's outside basis allocable to ECI under Regulations section 1.884-1(d)(3)(i). ( <b>Note.</b> Enter the line 19 total on Schedule I, line 5, column (b).)	10,000,000	Λς		_	10,000,000
20	Enter "income" or "asset" to indicate the allocation method used on line 19 (see instructions)	ASSET	AE			

June 11, 2011

Schedule P (Form 1120-F) 20

## SCHEDULE S (Form 1120-F)

# Exclusion of Income From the International Operation of Ships or Aircraft Under Section 883

OMB No. 1545-0126

2011

Department of the Treasury Internal Revenue Service

► Attach to Form 1120-F.

Name o	f corporation	Employer i	dentification number
RMN I	ncorporated	1	1-0000600
Part	Qualified Foreign Corporation		
1a	Enter the name of the qualified foreign country in which the foreign corporation was organized ► Au	stralia	
b	Check one (and only one) of the following boxes to indicate the type of equivalent exemption gra listed on line 1a above:	nted by t	he foreign country
	✓ Domestic law  ☐ Exchange of notes		
	☐ Income tax convention ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐		
С	Enter the applicable authority (i.e., the specific provision) of the equivalent exemption type instructions) ▶	indicated	d on line 1b (see
2	Enter the gross income in each of the following categories of qualified income for which the exempt <b>Note.</b> If an amount is not readily determinable, enter a reasonable estimate. If an estimate is used check here $\blacktriangleright$		
а	Income from the carriage of passengers and cargo	. 2a	
b	Time or voyage (full) charter income of a ship or wet lease income of an aircraft	. 2b	
С	Bareboat charter income of a ship or dry lease income of an aircraft		250,000
d	Incidental bareboat charter income of a ship or incidental dry lease income of an aircraft	. 2d	
е	Incidental container-related income	. 2e	
f	Income incidental to the international operation of ships or aircraft other than incidental incomincluded on lines 2d and 2e above	ne · <b>2f</b>	
g	Capital gains derived by a qualified foreign corporation engaged in the international operation of shi	ps	
	or aircraft from the sale, exchange or other disposition of a ship, aircraft, container or relative		
	equipment or other moveable property used by that qualified foreign corporation in the internation	nal	
	operation of ships or aircraft	· 2g	
h	Income from participation in a pool, partnership, strategic alliance, joint operating agreeme code-sharing arrangement, international operating agency, or other joint venture described Regulations section 1.883-1(e)(2)		
	Stock ownership test of Regulations section 1.883-1(c)(2):		
3	Check one (and only one) of the following boxes to indicate the test under which the stock ownershis section 1.883-1(c)(2) was satisfied:	p test of	Regulations
	<ul> <li>☐ The publicly-traded test of Regulations section 1.883-2(a). Complete Part II.</li> <li>☑ The CFC stock ownership test of Regulations section 1.883-3(a). Complete Part III.</li> </ul>		
	☐ The qualified shareholder stock ownership test of Regulations section 1.883-4(a). Complete Par	t IV.	
4	Check the box if any of the shares of the foreign corporation's stock or the stock of any direct shareholder are issued in bearer form	ct, indire	ct, or constructive
5	If the box on line 4 is checked:		
а	Check the box on this line 5a if none of the bearer shares (other than bearer shares maintain immobilized book-entry system) were relied on to satisfy any of the stock ownership tests described to the stock ownership tests described by the stock owners	bed in R	egulations section
b	Check the box on this line 5b if any of the bearer shares were maintained in a dematerialized or immand were relied on to satisfy any of the stock ownership tests described in Regulations section 1.88	obilized	book-entry system
Part	Stock Ownership Test for Dublish Traded Cornerations		
6			
7	Enter the name of the country in which the stock is primarily traded ►  Enter the name of the securities market(s) on which the stock is listed ►		
8	Enter the name of the securities market(s) on which the stock is listed ►  Enter a description of each class of stock relied on to meet the "regularly traded test" of Regulations instructions for description requirements) ►		
9	Do one or more 5% shareholders (see instructions for definition) own in the action of the vote and value of the outstanding shares of any class of stock for more than half the tax year?	ggregate ne numb	50% or more er of days during

Schedule S (Form 1120-F) 2011 Page 2 For each class of stock relied on to meet the "regularly traded test" of Regulations section 1.883-2(d), indicate: a (i) The days during the tax year of the corporation in which the class of stock was closely held, without regard to the exception in Regulations section 1.883-2(d)(3)(ii) ▶ (ii) The total percentage of the vote and value of the class of stock that is owned by 5% shareholders during such days ► b For all qualified shareholders on which the corporation intends to rely to satisfy the closely-held exception test of Regulations section 1.883-2(d)(3)(ii), and who own stock in the closely-held block (directly, indirectly, or by applying the attribution rules of Regulations section 1.883-4(c)), enter: (i) The total number of qualified shareholders, as defined in Regulations section 1.883-4(b)(1) (ii) The total percentage of the value of the shares of the class of stock owned, directly or indirectly, by such qualified shareholders by country of residence (see instructions): Country code (see instructions) (iii) The days during the tax year of the corporation that such qualified shareholders owned, directly or indirectly, their shares in the closely-held block of stock ▶ Part III **Stock Ownership Test for Controlled Foreign Corporations (CFC)** Enter the percentage of the value of all outstanding shares of the CFC that is owned by all "qualified U.S. persons" identified in the qualified ownership statements required under Regulations section 1.883-3(c)(2), applying the attribution of ownership rules of Regulations section 1.883-3(b)(4) ▶ 50 % Enter the percentage of the value of all outstanding shares of the CFC that is owned by the "qualified U.S. persons" referred to on line 11a above as bearer shares maintained in a dematerialized or immobilized book-entry system ▶ % Enter the period during which such qualified U.S. persons held such stock (see instructions) ▶ 12 January 1, 2011 through December 31, 2011 Enter the period during which the foreign corporation was a CFC (see instructions) 13 January 1, 2011 through December 31, 2011 14 **Qualified Shareholder Stock Ownership Test** Part IV Check the box if more than 50% of the value of the outstanding shares of the corporation is owned (or treated as owned by reason of Regulations section 1.883-4(c)) by qualified shareholders for each category of income for which the exemption is With respect to all qualified shareholders relied on to satisfy the 50% ownership test of Regulations section 1.883-4(a): Enter the total number of such qualified shareholders as defined in Regulations section 1.883-4(b)(1) ▶ Enter the total percentage of the value of the outstanding shares owned, applying the attribution rules of Regulations section 1.883-4(c), by such qualified shareholders by country of residence or organization, whichever is applicable: Country code (see instructions) Percentage Total Enter the percentage of the value of the outstanding shares that is owned by the qualified shareholders as bearer shares maintained in a dematerialized or immobilized book-entry system ▶ % d Enter the period during the tax year of the foreign corporation that such stock was held by qualified shareholders ▶

\_\_\_\_\_\_

# SCHEDULE V (Form 1120-F)

### List of Vessels or Aircraft, Operators, and Owners

OMB No. 1545-0126

2011

Department of the Treasury Internal Revenue Service ► Attach to Form 1120-F.
► See separate instructions.

Name of corporation
RMN Incorporated
Employer identification number
11-0000600

Provide the information requested on lines 1 through 9 for each vessel or aircraft with respect to which the corporation is subject to a 4% rate of tax under section 887.

		Α	В	С	D
1	Name of vessel or type of aircraft	Jill	Jack		
2	Vessel or aircraft ID number	11-0000700	11-0000100		
3	Was the vessel or aircraft chartered in?	✓ Yes □ No	☐ Yes ☑ No	☐ Yes ☐ No	☐ Yes ☐ No
4	Was the vessel or aircraft chartered out? .	✓ Yes □ No	☐ Yes ☑ No	☐ Yes ☐ No	☐ Yes ☐ No
5	Name of registered owner	NAM	Bnimble		
6	EIN or SSN of registered owner	11-0000800	11-0000200		
7	Name of operator	Nam Corp	Jack B Quick		
8	EIN or SSN of operator	11-0000900	11-0000300		
9	U.S. source gross transportation income .	250,000	0		
10	Total U.S. source gross transportation incom A through D (and the amounts on line 9 of any a			10	250,000
11	Amount of line 10 that is exempt by treaty (attack	ch Form 8833)		11	
12	Subtract line 11 from line 10. Enter the result h 9, column (b)			12	250,000
For P	aperwork Reduction Act Notice, see the Instructions	for Form 1120-F.	Cat. No. 50821F	Schedul	e V (Form 1120-F) 2011

# SCHEDULE UTP (Form 1120)

### **Uncertain Tax Position Statement**

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

Name of entity as shown on page 1 of tax return

► File with Form 1120, 1120-F, 1120-L, or 1120-PC.

► See separate instructions.

2011

**EIN** of entity

corporated							11-0000600	)
	This Pa	ırt I, Sched	ule UTP (	Form 112	20) is page1of	1 Part I pa	ages.	
Enter Chec	, in Part III, k this box i	a descripti f the corpo	on for ea ration wa	ch uncer s unable	tain tax position (UTP	).		
Prin (e.g.	(b) nary IRC Sec , "61", "108",	tion etc.)	Timing (check if P	Codes ermanent,	(d) Pass-Through Entity EIN	(e) Major Tax Position	(f) Ranking of Tax Position	(g) TBD
482			<b>✓</b>	Т	-	<b>✓</b>		
			Р	Т	-			
			Р	Т	-			
			Р	Т	-			
			Р	Т	-			
				T			E	
			Р	Т	-			
			P	T	26	2011		
			Р	Т	-			
			Р	Т	-			
			Р	Т	-			
			Р	Т	-			
			Р	Т	-			
			Р	Т	-			
			Р	Т	-			
			Р	Т	-			
			Р	Т	-			
			Р	Т	-			
			Р	Т	-			
			Р	Т	-			
			Р	Т	-			
	Unce Enter Chec tax po	Uncertain Tax Enter, in Part III, Check this box i tax position is a (b) Primary IRC Sec (e.g., "61", "108",	This Part I, Sched  Uncertain Tax Position Enter, in Part III, a description Check this box if the corporator tax position is a UTP (see in (b) Primary IRC Section (e.g., "61", "108", etc.)	This Part I, Schedule UTP (  Uncertain Tax Positions for the Enter, in Part III, a description for ear Check this box if the corporation was tax position is a UTP (see instruction (e.g., "61", "108", etc.)  Primary IRC Section (check if P Temporary IRC (check if P Temporary IRC IRC) (check if P Temporary IRC)  Part II, a description for ear Check this box if the corporation was tax position is a UTP (see instruction IRC) (check if P Temporary IRC)  Part II, a description for ear Check this box if the corporation was tax position is a UTP (see instruction IRC) (check if P Temporary IRC) (see instruction IRC) (	This Part I, Schedule UTP (Form 112  Uncertain Tax Positions for the Currer Enter, in Part III, a description for each uncer Check this box if the corporation was unable tax position is a UTP (see instructions) ▶ □  (b) Primary IRC Section (e.g., "61", "108", etc.)  (c) Timing Codes (check if Permanent, Temporary, or both)  482  ↓ □ □  □ □ □ □  □ □  □ □ □  □	This Part I, Schedule UTP (Form 1120) is page 1 of Uncertain Tax Positions for the Current Tax Year. See ins Enter, in Part III, a description for each uncertain tax position (UTP Check this box if the corporation was unable to obtain information tax position is a UTP (see instructions) ▶	This Part I, Schedule UTP (Form 1120) is page	This Part I, Schedule UTP (Form 1120) is page 1 of 1 Part I pages.  Uncertain Tax Positions for the Current Tax Year. See instructions for how to complete columns (Enter, in Part III, a description for each uncertain tax position (UTP).  Check this box if the corporation was unable to obtain information from related parties sufficient to determ tax position is a UTP (see instructions) ▶ □  Primary IRC Section (e.g., 1911, 1108, etc.) Trinking Codes (check if Fermanent, Temporary, or both) - □  Primary IRC Section (e.g., 1911, 1108, etc.) Trinking Codes (check if Fermanent, Temporary, or both) - □  Primary IRC Section (e.g., 1911, 1108, etc.) Trinking Codes (check if Fermanent, Temporary, or both) - □  Primary IRC Section (e.g., 1911, 1108, etc.) Trinking Codes (check if Fermanent, Temporary, or both) - □  Primary IRC Section (e.g., 1911, 1108, etc.) Trinking Codes (check if Fermanent, Temporary, or both) - □  Primary IRC Section (e.g., 1911, 1108, etc.) Trinking Codes (check if Fermanent, Temporary, or both) - □  Primary IRC Section (e.g., 1911, 1108, etc.) Trinking Codes (check if Fermanent, Temporary, or both) - □  Primary IRC Section (e.g., 1911, 1108, etc.) Trinking Codes (check if Fermanent, Temporary, or both) - □  Primary IRC Section (e.g., 1911, 1108, etc.) Trinking Codes (e.g., 1911, 1108, etc.) Trinking Codes (e.g., 1911, 1108, etc.) Trinking Codes (e.g., 1911, 1108, etc.) Trinking Codes (e.g., 1911, 1108, etc.) Trinking Codes (e.g., 1911, 1108, etc.) Trinking Codes (e.g., 1911, 1108, etc.) Trinking Codes (e.g., 1911, 1108, etc.) Trinking Codes (e.g., 1911, 1108, etc.) Trinking Codes (e.g., 1911, 1108, etc.) Trinking Codes (e.g., 1911, 1108, etc.) Trinking Codes (e.g., 1911, 1108, etc.) Trinking Codes (e.g., 1911, 1108, etc.) Trinking Codes (e.g., 1911, 1108, etc.) Trinking Codes (e.g., 1911, 1108, etc.) Trinking Codes (e.g., 1911, 1108, etc.) Trinking Codes (e.g., 1911, 1108, etc.) Trinking Codes (e.g., 1911, 1108, etc.) Trinking Codes (e.g., 1911, 1108, etc.) Trinking Codes (e.g., 1911, 1108, etc.)

Schedule UTP (Form 1120) 2011 Page 2 Name of entity as shown on page 1 of tax return **EIN** of entity This Part II, Schedule UTP (Form 1120) is page of Part II pages. Part II **Uncertain Tax Positions for Prior Tax Years.** See instructions for how to complete columns (a) through (g). Enter, in Part III, a description for each uncertain tax position (UTP). (c) (a) UTP (b)
Primary IRC Section
(e.g., "61", "108", etc.) (d) Pass-Through Entity EIN (f) Ranking of Tax Position (h) Year of Tax Position (e) Major Tax Position Timing Codes (g) TBD (check if Permanent, No. Temporary, or both) Р Т Р Т Р Т Р Т Р  $\top$ Р Т Р Т Т Р Т Р

Schedule UTP (Form 1120) 2011

Т

Schedule UTP (Form 1120) 2011 Page 3 Name of entity as shown on page 1 of tax return **EIN** of entity **RMN Incorporated** 11-0000600 of Part III pages. This Part III, Schedule UTP (Form 1120) is page Part III Concise Descriptions of UTPs. Indicate the corresponding UTP number from Parts I and II, column (a). Use as many Part III pages as necessary (see instructions) UTP **Concise Description of Uncertain Tax Position** No. We have recently transferred international franchising rights to our newly formed Canadian affiliate. We do not believe these 1 franchise rights have any value at this time; however, a position could be raised that the rights have a fair market value greater than zero which would require an intercompany royalty payment

Form **1125-E** (December 2011)

### **Compensation of Officers**

Department of the Treasury Internal Revenue Service ► Attach to Form 1120, 1120-C, 1120-F, 1120-RIC.
 ► See separate instructions.

OMB No. 1545-XXXX

Name
RMN Incorporated

Employer identification number 11-0000600

Note. Complete Schedule E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to	Percent of stock owned		(f) Amount of
.,	.,	business	(d) Common	(e) Preferred	compensation
Samuel L Booken	999-06-0002	50	10 %	0/	250,000
1		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		70	70	70	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
	DAET	\ <b>C</b> %	<b>\</b> E %	%	
	<del>MALI /</del>		70	70	
		%	%	%	
	Luna 1	201	4		
	<del>June 1,</del>	%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		70	70	70	
		%	%	%	
			.,		
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		70	70	,,,	
		%	%	%	
2 Total compensation of officers				2	250,00
3 Compensation of officers claimed o	n Form 1125-A or elsewhere c	on return		3	
·					
Subtract line 3 from line 2. Enter					000
appropriate line of your tax return .  Paperwork Reduction Act Notice, see sep			 55989C		250,000 Form <b>1125-E</b> (12-201

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 55989C

Form **4626** 

**Alternative Minimum Tax—Corporations** 

OMB No. 1545-0175

2011

Employer identification number

Department of the Treasury Internal Revenue Service

Name

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

**RMN** Incorporated 11-0000600 Note: See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e). 1 1 12,334,000 2 Adjustments and preferences: Depreciation of post-1986 property . . . . . . . . . . . . . . . . . 2a 2b 2c Amortization of circulation expenditures (personal holding companies only) . . . . 2d 2e 2f 2g Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only) . . . 2h Tax shelter farm activities (personal service corporations only) . . . . . . . . . . . . . . . . . . 2i Passive activities (closely held corporations and personal service corporations only) . . . . 2i i 2k 21 Tax-exempt interest income from specified private activity bonds . . . . . . . . . . . . . . . . . . 2m 2n Other adjustments and preferences . . . . . . . . . . . . 20 Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 20. 12.334.000 3 3 Adjusted current earnings (ACE) adjustment: ACE from line 10 of the ACE worksheet in the instructions . 12,334,000 4a Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a 4b 0 Multiply line 4b by 75% (.75). Enter the result as a positive amount . . . 0 4c Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d 0 4d ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c 4e 0 • If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT . . . 5 12,334,000 Alternative tax net operating loss deduction (see instructions) . . . . . . . . . . . . . . . . . . 6 7 **Alternative minimum taxable income.** Subtract line 6 from line 5. If the corporation held a residual 7 12,334,000 Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c): Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0- . . . . . . . . Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, 8с 9 12,334,000 9 10 10 2,466,800 Alternative minimum tax foreign tax credit (AMTFTC) (see instructions) . . . . . . . . . . . . . . 11 11 12 12 2,466,800 13 Regular tax liability before applying all credits except the foreign tax credit . . . . . . . . . . . . . 13 4,316,900 14 Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return . . . 14

Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Under Sections 6038A and 6038C of the Internal Revenue Code)

(Rev. December 2011) Department of the Treasury

For tax year of the reporting corporation beginning , , and ending ,

OMB No. 1545-0805

Internal Revenue Service	<b>Note.</b> Enter all in	ntormation in Englisi	h and money i	tems in U.S. doll	ars.		
Part I Reporting Corpo	ration (see ins	tructions). All repo	orting corpor	ations must co	mplete Part I.		
1a Name of reporting corporation	า				1b Employer identific	ation number	
RMN Incorporated					11-0000600		
Number, street, and room or suite no. (if a P.O. box, see instructions)					1c Total assets		
1234 Main Street							
City or town, state, and ZIP co	de (if a foreign add	ress, see instructions)					
Sydney, Victoria, Australia 30000					\$	500,000,000	
1d Principal business activity ▶	Limousine Service	:e		1e Principal busi	ness activity code >	485320	
1f Total value of gross payments (see instructions) reported on		<b>1g</b> Total number of F filed for the tax year	orms 5472	1h Total value of instructions)	gross payments made or reported on <b>all</b> Forms 5	or received (see 5472	
\$	2.000.000	1		\$		2,000,000	
1i Check here if this is a 1j Cou	1 1	1k Country(ies) unde		e reporting	1 Principal country(ies		
consolidated filing of	orporation		an income tax re	turn as a resident	business is conduct	ed	
, — /tustru		Australia	م مانیم میاب می نصما	inactly at least EO	Australia		
2 Check here if, at any time during classes of the stock of the rep			•	•	• • • • •	·	
· · · · · · · · · · · · · · · · · · ·			the total value	UI dii Ciasses UI sii		oration >	
Part II 25% Foreign Sha	,				41 110 11 111		
1a Name and address of direct 25	S .				<b>1b</b> U.S. identifying nun	nber, if any	
RLO Finance Group, 6 Ruee de la	Taxes, Paris, Fran	nce 01234					
					APPLD FO	JR	
1c Principal country(ies) where business is conducted	1d Country of conganization	itizenship, , or incorporation		es) under whose la come tax return a	aws the direct 25% foreigns a resident	gn shareholder	
France	France		France				
2a Name and address of direct 25	5% foreign shareho	lder	•		2b U.S. identifying nun	nber, if any	
	-						
2c Principal country(ies) where business is conducted	2d Country of o organization	itizenship, , or incorporation		es) under whose la come tax return a	aws the direct 25% foreig s a r <mark>es</mark> ident	ın shareholder	
3a Name and address of ultimate	indirect 25% foreig	n shareholder			<b>3b</b> U.S. identifying nun	nber, if any	
On Delinational annual of the North American	Od Country of a	ti	On Country/		the annulation at a fine altitude at	050/ fausiana	
<b>3c</b> Principal country(ies) where business is conducted	3d Country of o organization	, or incorporation			ws the ultimate indirect tax return as a resident		
As Name and address of objects	in diverse OFO/ female				Ala II O islandificina nom		
4a Name and address of ultimate	indirect 25% foreig	n snarenoider			<b>4b</b> U.S. identifying number, if any		
<b>4c</b> Principal country(ies) where business is conducted	4d Country of organization	itizenship, , or incorporation	4e Country(in sharehold	es) under whose la der files an income	 aws the ultimate indirect tax return as a resident	25% foreign	
Part III Related Party (s	ee instructions)						
Check applicable	,	ted nartva □ f	oreian perso		nerson?		
All reporting corp		—					
1a Name and address of related p		ompiete mis ques	silon and the	rest of Fart III.	<b>1b</b> U.S. identifying nun	mbor if any	
·	•	204			16 0.5. Identifying fluit	liber, if arry	
Viva Financial, Rue de la Rue, 100	), Paris, France 012	234			APPLD FOR		
1c Principal business activity ▶	Financial			1d Principal busi	liness activity code ▶	523900	
1d Relationship—Check boxes th		ted to reporting corpora	ation  Relate	ed to 25% foreign sl		reign shareholder	
1f Principal country(ies) where bu					party files an income ta		
France		residen			. ,		
		France				70 /0	
For Paperwork Reduction Act Not	tice, see page 4.		Cat. No. 4	9987Y	Form <b>54</b>	<b>72</b> (Rev. 12-2011)	

28

Form 5472 (Rev. 12-2011) Page **2** 

Part	Caution: Part IV must be completed if the "foreign person" box is checked in the head		
1	estimates are used, check here   Sales of stock in trade (inventory)	1	
2	Sales of tangible property other than stock in trade	2	
- 3а	Rents received (for other than intangible property rights)	3a	
b	Royalties received (for other than intangible property rights)	3b	
4	Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	4	
5	Consideration received for technical, managerial, engineering, construction, scientific, or like services	5	
6	Commissions received	6	2,000,000
7	Amounts borrowed (see instructions) <b>a</b> Beginning balance <b>b</b> Ending balance or monthly average	7b	
8	Interest received	8	
9	Premiums received for insurance or reinsurance	9	
10	Other amounts received (see instructions)	10	
11	Total. Combine amounts on lines 1 through 10	11	2,000,000
12	Purchases of stock in trade (inventory)	12	
13	Purchases of tangible property other than stock in trade	13	
14a	Rents paid (for other than intangible property rights)	14a	
b	Royalties paid (for other than intangible property rights)	14b	
15	Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	15	
16	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	16	
17	Commissions paid	17	
18	Amounts loaned (see instructions) a Beginning balance b Ending balance or monthly average	18b	
19	Interest paid	19	
20	Premiums paid for insurance or reinsurance	20	
21	Other amounts paid (see instructions)	21	
22	Total. Combine amounts on lines 12 through 21	22	
Part	the Foreign Related Party (see instructions)  Describe these transactions on an attached separate sheet and check here. ▶ □	ing Co	orporation and
Part	Additional Information All reporting corporations must complete Part VI.		
1	Does the reporting corporation import goods from a foreign related party?	[	Yes
2a	If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?	? [	☐ Yes ☐ No
	If "No," do not complete b and c below.		
b	If "Yes," attach a statement explaining the reason or reasons for such difference.		
С	If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the imported		
	goods in existence and available in the United States at the time of filing Form 5472?	[	Yes No

### **General Instructions**

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

## What's New

T.D. 9529, 2011-2X I.R.B. XXX, removed the duplicate filing requirement for Form 5472 contained in Regulations sections 1.6038A-2(d) and 1.6038A-2(e). See *When and Where To File* on page 3 for revised filing requirements.

#### **Purpose of Form**

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

#### **Definitions**

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

• A 25% foreign-owned U.S. corporation or

- A foreign corporation engaged in a trade or business within the United States.
- **25% foreign owned.** A corporation is 25% foreign owned if it has at least one direct or indirect 25% foreign shareholder at any time during the tax year.
- **25% foreign shareholder.** Generally, a foreign person (defined on page 3) is a 25% foreign shareholder if the person owns, directly or indirectly, at least 25% of either:
- The total voting power of all classes of stock entitled to vote **or**
- The total value of all classes of stock of the corporation.

The constructive ownership rules of section 318 apply with the following modifications to determine if a corporation is 25% foreign owned. Substitute "10%" for "50%" in section 318(a)(2)(C). Do not apply sections 318(a)(3)(A), (B), and (C) so as to consider a U.S. person as owning stock that is owned by a foreign person.

Related party. A related party is:

• Any direct or indirect 25% foreign shareholder of the reporting corporation,

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

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

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

**Reportable transaction.** A reportable transaction is:

 Any type of transaction listed in Part IV (e.g., sales, rents, etc.) for which monetary consideration (including U.S. and foreign currency) was the sole consideration paid or received during the reporting corporation's tax year or Form **8453-I** 

# Foreign Corporation Income Tax Declaration for an IRS e-file Return

For calendar year 2011, or tax year beginning

Department of the Treasury Internal Revenue Service File electronically with the corporation's tax return. Do not file paper copies.

, 2011, ending

2011

OMB No. 1545-1866

Name of corporation **Employer identification number RMN** Incorporated 11-0000600 Part I Tax Return Information (Whole dollars only) 1 Total income (Form 1120-F, Section II, line 11) 1 25,240,000 2 2 Taxable income (Form 1120-F, Section II, line 31) 12,334,000 3 Total tax (Form 1120-F, Schedule J, line 9) . 3 4,316,900 Amount owed (Form 1120-F, page 1, line 7) 4 Overpayment (Form 1120-F, page 1, line 8a) 151,630 5a Overpayment resulting from tax deducted and withheld under Chapter 3 (Form 1120-F, page 1, 5,000 Declaration of Officer (see instructions) Be sure to keep a copy of the corporation's tax return. Part II I consent that the corporation's refund be directly deposited as designated on the Form 8302, Electronic Deposit of Tax Refund of \$1 Million or More, that will be electronically transmitted with the corporation's 2011 federal income tax return. **b** I do not want direct deposit of the corporation's refund **or** the corporation is not receiving a refund. I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. If the corporation is filing a balance due return, I understand that if the IRS does not receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties. Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2011 federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the corporation's return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent. **Chief Financial Officer** Sign Here Signature of officer Title Date Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions) I declare that I have reviewed the above corporation's return and that the entries on Form 8453-I are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge. Check if also paid Date Check if self-ERO's SSN or PTIN ERO's ERO's employed P0000007 ~ signature preparer Use Firm's name (or yours **AAA Tax Service** 11-0000300 EIN Only if self-employed) 4000 3rd Avenue, Suite 100, Portland, OR 97201 000-123-4567 Phone no. Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

PTIN

Check if self-employed

Firm's EIN ▶

Phone no.

Print/Type preparer's name

Firm's name

Firm's address ▶

**Paid** 

Preparer

**Use Only** 

Date

Preparer's signature

# EXHIBIT 7 - Tax Year 2011 Form 7004 Test Scenarios

Form 7004 Test Scenario 1

Form 7004 Test Scenario 2

Form 7004 Test Scenario 3

Form 7004 Test Scenario 4

Test Scenario 1 for Form 7004

FORMS REQUIRED: 7004

**HEADER INFO:** 

**Tax Period**: 11/01/2011 – 10/31/2012

**Originator:** 

**EFIN:** Self-select

Type: ERO

Practitioner PIN: N/A

**EFIN:** Self-select **PIN:** Self-select

**PIN Entered by** – ERO

Return Type: 7004

**Filer: EIN:** 11-0000030

Name: RamcFile, Inc. Name Control: RAMC Address: 101 Main Street

Downtown, MD 20601

Officer: Name: Roger Rabbit

Title: Chief Executive Officer

**Taxpayer PIN:** N/A **Phone:** 703-555-1212

**Email Address:** 

**DateSigned:** 01/15/13

Tax Year: 2011

**Binary Attachment Count:** 0

IP Address: 112.112.112

**7004** 

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

# Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

► File a separate application for each return.

► See separate instructions.

OMB No. 1545-0233

-	Name			Identifying nun	nber			
Type or								
Print				11-00	000030			
File by the due	Number, street, and room or suite no. (If P.O. box, see instructions.)							
File by the due date for the								
return for which	101 Main Street							
an extension is		ign address, enter	city, province or state, and country (follow the c	ountry's practice	for entering			
requested. See instructions.	poolal oddojji							
	Downtown, MD 20601							
Note. See ins	tructions before completing	this form.						
Part I A	utomatic 5-Month Extension	Complete if F	Filing Form 1065, 1041, or 8804					
1a Enter the f	form code for the return that this	application is	for (see below)					
Application		Form	Application		Form			
Is For:		Code	Is For:		Code			
Form 1065		09	Form 1041 (estate)		04			
Form 8804		31	Form 1041 (trust)	05				
Part II A	utomatic 6-Month Extension	Complete if F	• , ,					
	form code for the return that this	•			2 5			
Application		Form	Application		Form			
Is For:		Code	Is For:		Code			
Form 706-GS(D	)	01	Form 1120-PC		21			
Form 706-GS(T)	<i>,</i>	02	Form 1120-POL		22			
Form 1041-N	,	06	Form 1120-REIT		23			
Form 1041-QFT	-	07	Form 1120-RIC	24				
Form 1042		08	Form 1120S	25				
Form 1065-B		10	Form 1120-SF		26			
Form 1066		11	Form 3520-A	27				
Form 1120		12	Form 8612		28			
Form 1120-C		34	Form 8613		29			
Form 1120-F		15	Form 8725		30			
Form 1120-FSC	`	16	Form 8831		32			
Form 1120-H	,	17	Form 8876		33			
Form 1120-L		18	Form 8924		35			
Form 1120-ND		19	Form 8928		36			
	(section 4951 taxes)	20	1 01111 0320		30			
	,		la constant de la con	. 41 1 1-24 1 (	24-4			
		tnat does not	have an office or place of business in	1 the United 8	states,			
					– 🗀			
		common paren	t of a group that intends to file a consoli	dated return,	▶ □			
check here		ne address s	and Employer Identification Number (El	(NI) for each m	L			
	y this application.	ne, address, a	and Employer Identification Number (El	N) 101 Gacil III	ember			
	All Filers Must Complete This	Part						
	•		different and an Demodetic and a continue 1 COO	4 <i>E</i> abaali ba				
			alifies under Regulations section 1.608					
<b>5a</b> The applic	ation is for calendar year 20, o	or tax year beg	inning <u>11/01</u> , 20 <u>11</u> , and en	aingio/3	1 , 20 12			
	Kuta a sa a sa a sa a sa a sa a sa a sa a	40 11 1						
	year. If this tax year is less than	_			<b>6</b> 1			
☐ Initial r	eturn	□ Change in a	accounting period $\square$ Consolidated	d return to be	filed			
6 Tantativa t	total tay			6	1,000			
6 Tentative t	iolai lax , , , , , , , ,				1,000			
7 Total name	monto and aradita (ana instruction	o)		7	1,000			
7 Total payr	ments and credits (see instruction	5)			1,000			
0 Pala	lue Cubtroot line 7 frame line C. O.	novolly	must deposit this amount wains the					
			must deposit this amount using the deral Tax Deposit (FTD) Coupon, or					
			exceptions)	8	0			
				1 1	-			

### Test Scenario # 2 for Form 7004

FORMS REQUIRED: 7004

**ATTACHMENTS**: ConsolidatedGroupMembersSch

**HEADER INFO:** 

**Tax Period:** 11/01/2011 – 10/31/2012

Originator: EFIN: Self-select

Type: ERO

Practitioner PIN: N/A

**EFIN:** Self-select **PIN:** Self-select

PIN Entered by - ERO

Filer: EIN: 11-0000031

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

Newtown, ND 58204

Officer: Name: Joe Smith

**Title:** President **Phone:** 301-555-1212

**Date signed:** January 4, 2013 **Taxpayer PIN:** Self-select

Return Type: 7004

Tax Year: 2011

**Binary Attachment Count:** 0

IRS PAYMENT:

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

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

**REQUESTED PAYMENT DATE**: January 15, 2013 **TAXPAYER DAYTIME PHONE NUMBER**: 512-555-1111

### **Details for Form 7004**

### **Attachment 1, Form 7004**, Line 3, (ConsolidatedGroupMembersSch):

a. Name: Hottest Communications

Address: 100 Mail Avenue, Uptown, OH 45324

**EIN:** 11-0000043

b. Name: High-Tech Solutions

Address: 200 Main Street, Anytown, NC 27905

**EIN:** APPLIED FOR

IP Address: 112.112.112

Form **7004**(Rev. December 2008)

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

► File a separate application for each return.

OMB No. 1545-0233

Department of the Treasury ▶ See separate instructions. Internal Revenue Service Identifying number Name Type or Print ModeNTech Inc. 11-0000031 Number, street, and room or suite no. (If P.O. box, see instructions.) File by the due date for the return for which 301 New Street an extension is City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering requested. See postal code)). instructions. Newtown, ND 58204 Note. See instructions before completing this form. Automatic 5-Month Extension Complete if Filing Form 1065, 1041, or 8804 Part I 1a Enter the form code for the return that this application is for (see below) **Application Application Form** Form Is For: Code Is For: Code Form 1065 Form 1041 (estate) 09 04 Form 8804 31 Form 1041 (trust) 05 Part II Automatic 6-Month Extension Complete if Filing Other Forms **b** Enter the form code for the return that this application is for (see below) 1 **Application Form Application** Form Is For: Code Is For: Code Form 706-GS(D) 01 Form 1120-PC 21 Form 706-GS(T) 02 Form 1120-POL 22 Form 1041-N Form 1120-REIT 23 06 Form 1041-QFT 07 Form 1120-RIC 24 Form 1042 Form 1120S 08 25 Form 1065-B 10 Form 1120-SF 26 Form 3520-A Form 1066 11 27 Form 8612 Form 1120 28 12 Form 1120-C Form 8613 34 29 Form 1120-F 15 Form 8725 30 Form 8831 Form 1120-FSC 32 16 Form 8876 Form 1120-H 17 33 Form 1120-L Form 8924 18 35 Form 1120-ND Form 8928 19 36 Form 1120-ND (section 4951 taxes) 20 If the organization is a foreign corporation that does not have an office or place of business in the United States, If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application. Part III All Filers Must Complete This Part If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here . ▶ 🗌 5a The application is for calendar year 20 ...., or tax year beginning 11/01 , 20 11 , and ending 10/31 , 20 12 **b Short tax year.** If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return ☐ Change in accounting period Consolidated return to be filed 5.000 7 600 **Total** payments and credits (see instructions) . . . Balance due. Subtract line 7 from line 6. Generally, you must deposit this amount using the Electronic Federal Tax Payment System (EFTPS), a Federal Tax Deposit (FTD) Coupon, or

4,400

Electronic Funds Withdrawal (EFW) (see instructions for exceptions)

Test Scenario 3 for Form 7004

FORMS REQUIRED: 7004

**HEADER INFO:** 

**Tax Period:** 08/01/2011 – 07/31/2012

Return Type: 7004

Originator: EFIN: Self-select

Type: ERO

Practitioner PIN: EFIN: Self-select PIN: Self-select

**PIN Entered by** – ERO

Filer: EIN: 11-0000033

Name: Foreignco Group Name Control: FORE Address: 2 Rue Street

Paris City, Ile-de-France, France 75700

Tax Year: 2011

**Binary Attachment Count:** 0

IP Address: 112.112.112

**IRS PAYMENT:** None

Form **7004**(Rev. December 2008)

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

File a separate application for each return.

OMB No. 1545-0233

Department of the Internal Revenue So			► See separ	rate instructions.			
	Na	ame			Identif	ying number	
Type or							
Print	F	oreignco Group		11-0000033			
File by the due		umber, street, and room or suite no. (H	P.O. box, see ins	structions.)			
date for the							
return for which		Rue Street					
an extension is requested. See	0	ity, town, state, and ZIP code (If a fore ostal code)).	ign address, enter	city, province or state, and country (follow the c	ountry's	practice for entering	
instructions.		"					
		Paris City, Ile-de-France, Fran					
		ctions before completing		"" = 1005 1011			
Part I			•	iling Form 1065, 1041, or 8804			
	ne form	code for the return that this	T i		<u> </u>	<u> </u>	
Application			Form	Application For Is For: Co			
Is For:			Code			Code	
Form 1065			09	Form 1041 (estate)		04	
Form 8804 Part II	Auto	matic 6-Month Extension	31	Form 1041 (trust)		05	
		code for the return that this	•			1 6	
Application	ie ioiii	Code for the return that this	Form	Application	<del></del>	Form	
Is For:			Code	Is For:		Code	
Form 706-GS	S(D)		01	Form 1120-PC		21	
Form 706-GS			02	Form 1120-POL		22	
Form 1041-N	( /		06	Form 1120-REIT	23		
Form 1041-C			07	Form 1120-RIC	24		
Form 1042			08	Form 1120S	25		
Form 1065-E	3		10	Form 1120-SF	26		
Form 1066			11	Form 3520-A		27	
Form 1120			12	Form 8612		28	
Form 1120-C			34	Form 8613		29	
Form 1120-F			15	Form 8725		30	
Form 1120-F	SC		16	Form 8831	32		
Form 1120-F			17	Form 8876	33		
Form 1120-L		18	Form 8924	35			
Form 1120-N			19	Form 8928	36		
	`	tion 4951 taxes)	20				
	2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here						
3 If the or	ganizat	tion is a corporation and is the	common parent	of a group that intends to file a consoli	dated r	eturn,	
	If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member						
		is application.					
Part III		ilers Must Complete This					
				lifies under Regulations section 1.608 inning 08/01, 20 11, and end			
<b>5a</b> The app	Jiicalio	it is for calefluar year 20, c	or tax year beg	inning, 20, and end	ung	, 20 12	
h Short t	ax vea	r. If this tax year is less than	12 months ch	eck the reason:			
	al retur			ccounting period $\Box$ Consolidated	l return	to be filed	
	ai i Otal	I mai lotaini _	_ Change in a		· roturri		
6 Tentativ	e total	tax			6	10,000	
7 Total p	aymen	ts and credits (see instruction	s)		7	9,000	
8 Balanc	e due.	Subtract line 7 from line 6. Ge	enerally, you r	nust deposit this amount using the			

Electronic Funds Withdrawal (EFW) (see instructions for exceptions)

1,000

8

Electronic Federal Tax Payment System (EFTPS), a Federal Tax Deposit (FTD) Coupon, or

# Test Scenario 4 for Form 7004

FORMS REQUIRED: 7004

**HEADER INFO:** 

**Tax Period:** 01/01/2011 – 12/31/2011

Return Type: 7004

Originator: EFIN: Self-select

Type: ERO

**Practitioner PIN:** 

**EFIN:** Self-select **PIN:** Self-select

**PIN Entered by** – ERO

Filer: EIN: 11-0000049

Name: Flower Store One Name Control: FLOW Address: 3 Bulb Street

Somewhere, TX 78621

Tax Year: 2011

**Binary Attachment Count:** 0

IRS PAYMENT: None

**7004** 

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

# Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

► File a separate application for each return.

► See separate instructions.

OMB No. 1545-0233

_	Name			Identifying num	ber			
Type or								
Print	Flower Store One			11-000	)0049			
File by the due	Number, street, and room or suite no. (If P.O. box, see instructions.)							
date for the								
return for which	3 Bulb Street							
an extension is		ign address, enter	r city, province or state, and country (follow the c	country's practice for	or entering			
requested. See instructions.	postal code)).							
	Somewhere, TX 78621							
Note. See ins	tructions before completing	this form.						
Part I A	utomatic 5-Month Extension	Complete if F	Filing Form 1065, 1041, or 8804					
1a Enter the f	form code for the return that this	application is	for (see below)		0 9			
Application		Form	Application		Form			
Is For:		Code	Is For:		Code			
Form 1065		09	Form 1041 (estate)		04			
Form 8804		31	Form 1041 (trust)		05			
Part II A	utomatic 6-Month Extension	Complete if F	` '					
	form code for the return that this	•						
Application		Form	Application		Form			
Is For:		Code	Is For:		Code			
Form 706-GS(D	)	01	Form 1120-PC		21			
Form 706-GS(T)	<i>,</i>	02	Form 1120-POL		22			
Form 1041-N	,	06	Form 1120-REIT		23			
Form 1041-QFT	-	07	Form 1120-RIC		24			
Form 1042		08	Form 1120S		25			
Form 1065-B		10	Form 1120-SF		26			
Form 1066		11	Form 3520-A		27			
Form 1120		12	Form 8612		28			
Form 1120-C		34	Form 8613		29			
Form 1120-F		15	Form 8725		30			
Form 1120-FSC	<u> </u>	16	Form 8831		32			
Form 1120-H	,	17	Form 8876		33			
Form 1120-L		18	Form 8924		35			
Form 1120-ND		19	Form 8928		36			
	(section 4951 taxes)	20	1 01111 0020		30			
			have an office or place of business is	n the United C	tataa			
	e	mai does noi	have an office or place of business in	i the United S	lates,			
			t of a group that intends to file a consoli	ideted return	🗆			
3 If the organ		common parem	t of a group that intends to file a consoli	idated return,	▶ □			
		me address a	and Employer Identification Number (El	 INI) for each me	mber			
	y this application.	110, addi 000, c	and Employer Identification Number (El	114) 101 00011 1110	111501			
	Il Filers Must Complete This	Part						
	•		alifies under Regulations section 1.608	1 5 obook bor				
			pinning, 20, and en					
Ja Trie applic	ation is for calendar year 20 1111, c	n tax year beg	jiiiiiig, 20, and en	uiig	, 20			
h Short toy	year. If this tax year is less than	12 months of	each the reason:					
☐ Initial r		_	_	d vatuum ta ba f	ilad			
□ muar	etum 🗀 Fillal fetuffi 🗀	」 Change in a	accounting period	d return to be f	iieu			
6 Tentative t	total tax			6	0			
• Torritative t								
7 Total pavr	ments and credits (see instruction	s)		7	0			
. Iotai payi	and ordano (ode mandonom	·,						
8 Balance d	lue. Subtract line 7 from line 6. Ga	enerally you	must deposit this amount using the					
			deral Tax Deposit (FTD) Coupon, or					
			exceptions)		0			