Publication 4162

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

U.S. Corporation Income Tax Return

U.S. Income Tax Return for S Corporation

And

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

Internal Revenue Service
Electronic Tax Administration

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

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

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

WHY TEST?
The purpose of testing prior to live processing is to ensure that:
1. Filers transmit in the correct format and meet the Internal Revenue Service (IRS) Modernized e-File (MeF) electronic filing specifications;
2. Returns have few validation or math errors;
3. IRS can receive and process the electronic returns;
4. Filers understand and are familiar with the mechanics of electronic filing.

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

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

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

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

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

FORMATTING THE ENTITIES

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

Test Scenario

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

XML Format

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

POPULATING DATA IN THE TEST CASES

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

PASSWORDS

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

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

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

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

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

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

  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 will be made up of the EFIN of the ERO and the next 5 positions will be made up of 5 numeric characters that the ERO will select.

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

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

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

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

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

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

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

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

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

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

USING YOUR OWN TEST

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

EXHIBITS

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

Exhibit 1 - Standard Postal Service State Abbreviations and Zip Codes

Exhibit 2 – Foreign Country Codes

Exhibit 3 – List of valid EINs and Name Controls

EXHIBIT 1
VALID ZIP CODES

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

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

EXHIBIT1 - Valid ZIP Codes Continued

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

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

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

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

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

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

EXHIBIT 2
FOREIGN COUNTRY CODES

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

Code	Foreign Country	Code	Foreign Country
FI	Finland	JN	JanMayen
FR	France	JA	Japan
FG	French Guinea	DQ	Jarvis Island
FP	French Polynesia	JE	Jersey
FS	French Southern & Antartic Lands	JQ	Johnston Atoll
GB	Gabon	JO	Jordan
GA	The Gambia	JU	Juan de Nova Island
GZ	Gaza Strip	KZ	Kazakhstan
GG	Georgia	KE	Kenya
GM	Germany	KQ	Kingman Reef
GH	Ghana	KR	Kiribati
GI	Gibraltar	KN	Korea, Democratic People's Republic of (North)
GO	Glorioso Islands	KS	Korea, Republic of (South)
GR	Greece	KU	Kuwait
GL	Greenland	KG	Kyrgyzstan
GJ	Grenada	LA	Laos
GP	Guadeloupe	LG	Latvia
GQ	Guam	LE	Lebanon
GT	Guatemala	LT	Lesotho
GK	Guernsey	LI	Liberia
GV	Guinea	LY	Libya
PU	Guinea-Bissau	LS	Liechtenstein
GY	Guyana	LH	Lithuania
HA	Haiti	LU	Luxembourg
HM	Heard Island & McDonald Islands	MC	Macau
HO	Honduras	MK	Macedonia
HK	Hong Kong	MA	Madagascar
HQ	Howland Island	MI	Malawi
HU	Hungary	MY	Malaysia
IC	Iceland	MV	Maldives
IN	India	ML	Mali
ID	Indonesia	MT	Malta
IM	Man, Isle of	PP	Papua-New Guinea
RM	Marshall Islands	PF	Paracel Islands
MB	Martinique	PA	Paraguay
MR	Mauritania	PE	Peru
MP	Mauritius	RP	Philippines
MF	Mayotte	PC	Pitcairn Islands
MX	Mexico	PL	Poland
MQ	Midway Islands	PO	Portugal
MD	Moldova	RQ	Puerto Rico
MN	Monaco	QA	Qatar
MG	Mongolia	RE	Reunion
MH	Montserrat	RO	Romania
MO	Morocco	RS	Russia
MZ	Mozambique	RW	Rwanda
WA	Namibia	WS	Samoa (Western)
NR	Nauru	SM	San Marino

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

EXHIBIT 3
VALID EINS AND NAME CONTROLS

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

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

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

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

For 7004	**Name Control**
11-0000030	RAMC
11-0000031	MODE
11-0000032	FRUI
11-0000033	FORE
11-0000034	UNIT
11-0000035	ANYB
11-0000036	HOME
11-0000037	ANYL
11-0000038	NUCL
11-0000039	VOTE
11-0000040	ANYR
11-0000041	ANYS
11-0000042	SECO
11-0000043	HOTT
11-0000044	APPL
11-0000045	ANYF
11-0000046	ANYC
11-0000047	ANYR

999-06-0016	DOE
999-06-0017	DOE
999-06-0017	DOE
999-06-0002	BOOK
999-06-0041	DUDO
999-06-0005	SALE
999-06-0042	WIND

TAX YEAR 2005 1120/1120 TEST SCENARIOS

1. **1120, Sch M-3, 4626, Sch D, 3800, 4562, 4797, 5884, 6765, 8594, 8861, 8881, 8882, 8453-C**
   ItemizedOtherIncomeSchedule
   ItemizedOtherDeductionsSchedule
   ItemizedAdditionalSection263AcostsSchedule
   ItemizedOtherCostsSchedule
   ItemizedOtherCurrentAssetsSchedule
   ItemizedOtherInvestmentsSchedule
   ItemizedOtherCurrentLiabilitiesSchedule
   ItemizedOtherLiabilitiesSchedule
   ItemizedOtherIncreasesSchedule
   ItemizedOtherDecreasesSchedule
   OtherExpensesDeductionItemsWithDifferencesSchedule

   Binary Attachment - Scanned Form 8453-C

2. **1120, Sch M-3, Sch N, 851, Sch D, 1122, 4562, 4626, 4797, 5471(3), 5471 Sch J(3), 5471 Sch M(2), 5471 Sch O (1), 8827, 8050**
   ItemizedOtherIncomeSchedule
   ItemizedOtherDeductionsSchedule
   ItemizedAdditionalSection263ACostsSchedule
   ItemizedOtherCostsSchedule
   ItemizedOtherCurrentAssetsSchedule
   ItemizedOtherInvestmentsSchedule
   ItemizedOtherAssetsSchedule
   ItemizedOtherDeductionsSchedule2
   ItemizedOtherCurrentLiabilitiesSchedule
   ItemizedOtherLiabilitiesSchedule
   ItemizedScheduleofOtherIncreases
   PartnershipInterestSchedule
   OtherIncomeLossItemsWithDifferencesSchedule
   OtherExpenseDeductionItemsWithDifferencesSchedule
   OtherIncomeLossItemsWithDifferencesSchedule
   OtherExpenseDeductionItemsWithDifferencesSchedule

   Binary Attachment - (Org Chart for F5471 Sch O)

3. **1120, Sch D, 4626, 4797, 4562, 6198, 8275, 8453-C**
   ItemizedOtherCostsSchedule
   AnyoneOwned50PctOfCorpVotingStockStatement
   ItemizedOtherCurrentLiabilitiesSchedule
   ItemizedIncomeNotRecordedOnBooksSchedule
   ItemizedOtherDecreasesSchedule

Binary Attachment - Scanned Form 8453-C

4. **1120, 4562, 5472 (2), 8833, 8866**
   ItemizedOtherIncomeSchedule2
   ItemizedOtherDeductionsSchedule
   ItemizedOtherCostsSchedule
   AnyoneOwned50PctOf"CorpVotingStockStatement
   ItemizedOtherCurrentAssetsSchedule
   ItemizedOtherAssetsSchedule
   ExchangeRateSchedule (2)

5. **1120, Sch N, Sch M-3, 926, 1118, 1118 Sch J, 5471, 5471 Sch J, 5471 Sch M, 5471 Sch O, 8832, 8858**
   ItemizedOtherIncomeSchedule
   Owned50PercentVotingStockOfDomesticCorpStatement
   AnyoneOwned50PctOfCorpVotingStockStatement
   ItemizedOtherCurrentAssetsSchedule
   ItemizedOtherInvestmentsSchedule
   ItemizedOtherDeductionsSchedule2
   ItemizedOtherCurrentAssetsSchedule
   ItemizedOtherInvestmentSchedule
   ItemizedOtherCurrentLiabilitiesStmt
   OtherLiabilitiesStatement
   EarningsAndProfitsOtherAdjStmt
   OtherIncomeLossItemsWithDifferencesSchedule
   OtherExpenseDeductionItemsWithDifferencesSchedule

6. **1120S, 3115, 4562, 4797, 8825, 970 Sch K-1(5), 8453-S**
   CharitableContributionsSchedule
   ItemizedOtherIncomeSchedule
   ItemizedOtherDeductionsSchedule
   ItemizedOtherCostsSchedule
   DetailedAnalysisOfAllInventoriesStatement
   AdjNotIncludedInIncomeOverThreeYearExplnStatement
   PoolingMethodStatement
   CostSystemUsedStatement
   OverallMethodOfAccountingAttachment
   TradeorBusinessStatement

   Binary Attachment - Scanned Form 8453-S

7. **1120S, Sch D, 4136, 4562, 8825,Sch K-1(2)**
   CharitableContributionsSchedule
   ItemizedOtherIncomeSchedule
   ItemizedOtherDeductionsSchedule
   ItemizedOtherCostsSchedule

ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule
SupplementalInformationStmt
ToWhomDieselFuelSoldStatement

8. **1120S, Sch D, 4562, 4797, 8082, 8283, 8825, 8881, Sch K-1(2)**
   CharitableContributionsSchedule
   FairMarketValueStatement
   ItemizedOtherIncomeSchedule
   ItemizedOtherDeductionsSchedule
   ItemizedOtherCurrentAssetsSchedule
   ItemizedOtherInvestmentsSchedule
   ItemizedOtherCurrentLiabilitiesSchedule
   ItemizedOtherCostsSchedule
   ItemizedDeductionsPortfolioIncomeLossStatement
   SupplementalInformationStmt

9. **1120S, Sch N, 4562, 5471, 5471 Sch J, 5471 Sch M, 5472, Sch K-1**
   CharitableContributionsSchedule
   ItemizedOtherIncomeSchedule
   ItemizedOtherDeductionsSchedule
   ItemizedOtherDedcutionsSchedule2
   ItemizedOtherCostsSchedule
   ItemizedOtherCurrentAssetsSchedule
   ItemizedOtherInvestmentsSchedule
   ItemizedOtherCurrentLiabilitiesSchedule
   ItemizedOtherLiabilitiesSchedule
   Supplemental Information Statement

10. **1120S, 4562, 4797, 8865, 8865 Sch O, 8865 Sch K-1, Sch K-1 (1120)**
    ItemizedOtherIncomeSchedule
    CharitableContributionSchedule
    ItemizedOtherDeductionsSchedule
    ItemizedOtherCostsSchedule
    ItemizedOtherCurrentAssetsSchedule
    ItemizedOtherInvestmentsSchedule
    ItemizedOtherAssetsSchedule
    ItemizedOtherCurrentLiabilitiesSchedule
    ItemizedOtherLiabilitiesSchedule
    SupplementalInformationStatement

ENTITIES FOR RELEASE 3 TEST SCENARIOS 7004

1. Form: 1120S

RAM Corporation, Inc. 11-0000030
101 Main Street
Downtown, MD 20601

Name Control: RAMC

2. Form 1120

Modern Technologies, Inc . 11-0000031
301 New Street
Newtown, ND 58204

Name Control: MODE

Affiliate 1: Hottest Communications 11-0000043
100 Mall Avenue
Uptown, OH 45324

Name Control: HOTT

Affiliate 2: High-Tech Solutions PENDING
200 Main Street
Anytown, NC 27905

Name Control: HIGH

3. Form 1120-FSC

Foreign Business One 11-0000033
2 Rue Street
Paris City. France

Name Control: FORE

Write-In: FILING UNDER REGULATION SECTION 1.6081-5

Affiliate 1: Overseas Imports NONE
123 Wide Street
New City, NY 00422

Additional Entities that can be used

Form 990C

Any Farmer's Cooperative Assoc 11-0000045
Box 233 Farmer Lane
Farm Ville, NE 68108

Name Control: ANYF

Form 1120

Any Business 11-0000035
11 Any Place
Anywhere, VA 20134

Name Control: ANYB

Form 1120 'SUBCHAPTER T COOPERATIVE'

Fruit Growers Coop. 11-0000032
34 Orchard Street
Produceville, SC 29615

Name Control: FRUI

Affiliate 1: Apple Growers 11-0000044
100 Gala Avenue
Mackintown, PA 15336

Name Control: APPL

Affiliate 2: Orange Groves NONE
200 Pulp Street
Juicytown, FL 32706

Name Control: ORAN

Form 1120A

United States Corporation, Inc. 11-0000034
55 Any Street
Anytown, MI 49261

Name Control: UNIT

Form 1120F

Second Foreign Corporation 11-0000042
7 Pickle Circus
Londontown, England

Name Control: SECO

Form 1120H

Homeowners Assoc. 11-0000036
12 Home Street
Hometown, WI 53034

Name Control: HOME

Affiliate 1: Your Home Assoc. APPLIED FOR
1 Your Street
Yourtown, IL 60033

Form 1120L

Any Life Insurance Co. 11-0000037
99 Liability Street
Anytown, CT 06765

Name Control: ANYL

Form 1120ND

Nuclear Trust 11-0000038
1 Atom Lane
Electronton, TN 37730

Name Control: NUCL

Form 1120PC

Any Casualty Insurance Co. 11-0000046
100 Coverage Street
Anytown, MN 56765

Name Control: ANYC

Form 1120POL

Vote for Anyone 11-0000039
P.O. Box 1000
Middle Road
Fence Town, NY 00430

Name Control: VOTE

Form 1120REIT

Any Real Estate Investment Trust 11-0000040
88 Main Street
Profit, MA 01676

Name Control: ANYR

Form 1120RIC

Any Regulated Investment Co. 11-0000047
123 Main Street
Anytown, DC 20075

Name Control: ANYR

Form 1120SF

Any Settlement Funds 11-0000041
123 Easy Street
Money Town, NJ 08912

Name Control: ANYF

Corporation Officers:

Doug Doe 999-06-0016
President
87 Any Street
Anyplace, VT 05382
301-555-1212

Jane Doe 999-06-0017
Chairman of the Board
77 That Street
This Town, WA 98378
301-555-1313

Tom Doe 999-06-0018
Agent
1 Right Street
Left Town, OR 97838
301-555-1414

Rebecca Book 999-06-0002
Vice President
46 Any Street

Jacque DuDoe 999-06-0041
President
2222 French Street
Paris City, France
011-44-99999-5555

Sarah Sales 999-06-0005
Treasurer
49 Any Street
Anytown, PA 19561
301-555-1616

Ron Windsor 999-06-0042
President
33 Pickle Lane
London Town, England
011-99-99999-9990

Anytown, NY 10005
301-555-1515

TEST SCENARIO 1

FORMS REQUIRED: 1120, Sch M-3, 4626, Sch D, 3800, 4562, 5884, 6765, 8594, 8861, 8881, 8882, 8453-C

ATTACHMENTS:
ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedAdditionalSection263AcostsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
ItemizedOtherIncreasesSchedule
ItemizedOtherDecreasesSchedule
OtherExpensesDeductionItemsWithDifferencesSchedule

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

HEADER INFO:

Tax Period: Calendar Year 2005

Preparer Firm Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: **EFIN**: Self-select
Type: ERO
PractionerPIN: None
PIN Entered by – N/A

Signature Option: Binary Attachment 8453 Signature Document

Return Type: 1120

Filer: **EIN: 11-0000001**
Name: Help For All, Inc.
Name Control: Help
Address: 31 Any Street
Anytown, MD 20901

Officer: **Name**: Roger Rabbit
Title: Chief Executive Officer
Taxpayer PIN: N/A
Phone: 703-555-1212
Email Address:
DateSigned: 01/25/06

Preparer:
Name: Johnny Appleseed
SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address:
Date Prepared: 01/20/06
Self Employed: Yes

IRS PAYMENT: **N/A**

Details for attachments to Form 1120

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

Income from Partnerships	375,018,745
Total	375,018,745

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

Dues and Subscriptions	3,932,765
Communications	925,702
Employment Expenses	81,763,530
Utilities & Telephone	3,932,765
Travel	6,404,749
Amortization	719,800
Professional Expenses	4,376,350
Workers Compensation	8,725,013
Supplies	4,914,685
Postage	212,652
Transportation	989,391
Meals and Entertainment	221,174
Miscellaneous	112,203,275
Total	229,321,851

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

Administrative costs	19,676
Total	19,676

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

Allocation of Cost of Goods Sold	2,974
Cost of Service	50,804
Total	53,778

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

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

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

	Beginning	Ending
Investments in Affiliates	1,170,917,682	1,230,810,633
Total	1,170,917,682	1,230,810,633

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

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

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

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

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

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

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

Other Decreases	882,718,261
Total	882,718,261

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

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

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

Form 1120 Test 1	U.S. Corporation Income Tax		2005
32f (1)	Credit from F2439		
32f (2)	Credit from F4136		
32f	Total Credits		
32g	Total Payments	45,000,000	
33	Estimated tax penalty		
34	Tax Due.		
35	Overpayment	23,735	
36	Credit to 2006 est tax	23,735	
36	Refund		
	May IRS discuss?	**Yes**	
	Preparer's SSN or PTIN:	**999-06-0007**	
	Preparer Firm's name/address:	**Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621**	
	Preparer's EIN:	**11-0000011**	
	Preparer's Phone no.:	**512-555-1212**	
Schedule A	**Cost of Goods Sold**		
1	Inventory at beginning of year	75,770	
2	Purchases	67,390	
3	Cost of labor	97,307	
4	Additional section 263A cost	19,676	See Attachment 3
5	Other costs	53,778	See Attachment 4
6	Total	313,921	
7	Inventory at the end of year	94,676	
8	Cost of goods sold	219,245	
9a (i)	Cost	**Checked**	
9a (ii)	Lower of cost or market		
9a (iii)	Other		
9b	Check if writedown		
9c	Check if the LIFO…		
9d	If the LIFO inventory …		
9e	Sec 263A rules apply	**Yes is checked**	
9f	Change in determining quantities, cost, valuations?	**No is checked**	
	Line Description	**Line Amount**	**Write-in / Literal**
Schedule C	**Dividends and Special Deductions**		
1	Dividends fm < 20% dom		
2	Dividends fm > 20% dom		
3	Dividends fm debt-financ		
4	Dividends fm certain preferred stock < 20%		
5	Dividends fm certain preferred stock > 20%		
6	Dividends fm < 20% frgn		
7	Dividends fm > 20% frgn		
8	Dividends fm wholly own		
9	Total		
10	Dividends fm dom corp		

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

Form 1120 Test 1	U.S. Corporation Income Tax		2005
5	Indiv own 50% or more?	No	
5	Percentage owned		
6	Corp paid dividends?	No	
7	Foreign owned > 25%	No	
7a	Percentage owned		
7b	Owner's country		
7c	Number of F5472 attach		
8	Issued pub offrd debt ins		
9	Tax-exempt interest rcvd		
10	Number of shareholders		
11	Has NOL forego cybk pd		
12	Avail NOL cybk fm pr yr		
13	Total receipts less than $250,000?	No	

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year		Write-in / Literal
	Assets	**(a)**	**(b)**	**(c)**	**(d)**	
1	Cash		940,348,325		375,724,013	
2a	Trade notes	1,675,642		115,679,010		
2b	Less allowance	(2,000)	1,673,642	(2,083)	115,676,927	
3	Inventories		75,770		94,676	
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		6,272,210		5,201,156	Attachment 5
7	Loans to shareholders					
8	Mortgage & real estate loan					
9	Other investments		1,170,917,682		1,230,810,633	Attachment 6
10a	Bldgs & other deprec assets	320,264,517		346,364,576		
10b	Less accumu-lated deprec	(115,865,855)	204,398, 662	(138,886,967)	207,477,609	
11a	Depletable assts					
11b	Less accumu-lated depletion					
12	Land					
13a	Intangible assets	2,050,521,992		2,078,314,078		
13b	Less accum amortization	(257,037,784)	1,793,484,208	(261,690,133)	1,816,623,945	
14	Other assets					
15	Total assets		4,117,170,499		3,751,608,959	
	Liabilities	**(a)**	**(b)**	**(c)**	**(d)**	
16	Accounts payable		22,075,720		20,596,725	
17	Mortgages, notes, bonds payable < 1yr					
18	Other current		829,763,902		470,253,285	Attachment 7

Form 1120 Test 1	U.S. Corporation Income Tax				2005
	liabilities				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable > 1yr				
21	Other liabilities		962,818,384		1,173,826,771	Attachment 8
22a	Cap stock-Pref	308,500,000		308,500,000		
22b	Cap stock Common	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 earn-ings- Appropria					
25	Retained earn-ings- Unappro		1,300,720,012		1,085,306,580	
26	Adjustments to shareholders equity					
27	Less cost of treasury stock					
28	Total liabilities & shareholders equity		4,117,170,499		3,751,608,959	

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

	Line Description	Line Amount	Write-in / Literal
1	Net Income		
2	Fed income tax per bks		
3	Excess of capital loss		
4	Income taxed not recrd		
5	Expenses recorded on books		
5a	Depreciation		
5b	Charitable contribution		
5c	Travel & entertainment		
5	Line 5 total		
6	Add lines 1 – 5		
7	Tax-exempt interest		
7	Income recorded on books (itemize)		
7	Line 7 total		
8	Deductions not charged against book (itemize)		
8a	Depreciation		
8b	Charitable contribution		
8	Line 8 total		
9	Add lines 7 & 8		
10	Income		

Schedule M-2 Analysis of Unappropriated Retained Earning per Books

1	Balance at beg of year	1,300,720,012	
2	Net incm (loss) per bk	67,250,945	
3	Other increases	1,804,817,786	See Attachment 9
4	Add lines 1, 2, and 3	3,172,788,743	
5a	Distributions - Cash	1,204,763,902	
5b	Distributions – Stock		
5c	Distributions – Property		
6	Other decreases	882,718,261	See Attachment 10

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

Form Schedule M-3 (1120) Test 1	Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More	2005

Name: **Help For All, Inc.**

EIN: **11-0000001**

Part I Financial Information and Net Income (Loss) Reconciliation

	Line Description	Line Amount / Information	Write-in / Literal
1a	Filed SEC F10-K income stmt?	No	
1b	Certified audit income stmt?	Yes	
1c	Income stmt for period?		
2a	Income statement period	01/01/2005 12/31/2005	
2b	Income statement restated?	No	
2c	Income stmt restated for 5 prds?	No	
3a	Voting stock publicly traded?	No	
3b	Symbol of pub trd'd stock		
3c	9-digit CUSIP of pub trd'd stk		
4	Worldwide consol net incm	67,250,945	
5a	Net income nonincludible frgn		
5b	Net loss nonincludible frgn		
6a	Net income nonincludible US		
6b	Net loss fnonincludible US		
7a	Net income nonincludible Oth		
7b	Net loss nonincludible Oth		
8	Adj to eliminations of transact		
9	Adj to reconcile incm stmt		
10	Other adj to reconcile		
11	Net income (loss) per stmt	67,250,945	

Schedule M-3 (Form 1120) 2005 Page 2

Name: **Help For All, Inc.**

EIN: **11-0000001**

Consolidated Return checkbox		

Name of Subsidiary:

EIN:

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return

		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	Incm (loss) fm equ mthd frgn					
2	Gross frgn div					
3	Subpart F,QEF					
4	Sec 78 grossup					
5	Gross frgn dist					
6	Incm (loss) fm equ mthd US					
7	US div not elim					
8	Minority interest					
9	Incm (loss) US	313,415,757	61,602,988		375,018,745	
10	Incm (loss) frgn					
11	Incm (loss) oth pass-thru entity					
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax	Write-in / Literal

Form Schedule M-3 (1120) Test 1	Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More				2005
				Return	
12	Reportable transact items				
13	Interest incm				
14	Total accrual to cash adj				
15	Hedging trans				
16	Mark-Mkt incm				
17	Cost of gds sold	(199,569)	(19,676)		(219,245)
18	Sale vs lease				
19	Sec 481(a) adj				
20	Unearned/ deferred revenue				
21	Incm recogn				
22	Org issue disc				
23a	Incm stmt gain/ loss on sale	12,052,997		(12,052,997)	
23b	Gross cap gain			11,802,202	11,802,202
23c	Gross cap loss				
23d	Net gain/loss				
23e	Abandonment				
23f	Worthless stck				
23g	Oth gain/loss				
24	Disallw cap loss				
25	Util of cap loss				
26	Oth incm (loss)				
27	Tot incm (loss)	325,269,185	61,583,312	(250,795)	386,601,702
28	Tot expns/ded	(149,583,207)	(58,076,329)	68,431,726	(139,227,810)
29	Oth incm (loss) w/ no diff	(108,435,033)			(108,435,033)
30	Reconciliation tot	67,250,945	3,506,983	68,180,931	138,938,859
Name:					
EIN:					
Consolidated Return checkbox					
Name of Subsidiary:					
EIN:					

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

		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	US curr incm tax expense	68,193,702		(68,193,702)		
2	US defer incmn tax expns					
3	State local curr incm tax expns	7,000,000			7,000,000	
4	State local defer incm tax expns					
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal

Form Schedule M-3 (1120) Test 1		Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More				2005
5	Frgn curr incm tax expense					
6	Frgn deferred incm tax expns					
7	Frgn w/hld tax					
8	Interest expns	(11,808,495)	14,524,714		2,716,219	
9	Stock opt expns					
10	Oth equ comp					
11	Meals Entrtmnt	442,348		(221,174)	221,174	
12	Fines penalties					
13	Judgements					
14	Parachute pymnt					
15	Comp sec 162m					
16	Pension profit-sh	26,201		(500)	25,701	
17	Oth post-retrmnt					
18	Deferred comp					
19	Charitable contri-bution cash tang					
20	Charitable contri-bution intang prop					
21	Charitable con-tribution limitita					
22	Domestic prod					
23	CY acquis or reorg inv banking					
24	CY acquis or reorg legal/acct					
25	CY acquis oth costs					
26	Amort of gdwill					
27	Amort of acquis					
28	Other amortizat	5,399,957	(4,680,157)		719,800	
29	Sec 198 environ					
30	Depletion					
31	Depreciation	8,033,864	927,493		8,961,357	
32	Bad debt expns					
33	Corp-own life ins					
34	Purch vs lease					
35	Other expns/ded	72,295,630	47,304,279	(16,350)	119,583,559	See Attachment 11
36	Total expense/ deduction items	149,583,207	58,076,329	(68,431,726)	139,227,810	

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

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

Form 3800 Test 1	General Business Credit		2005
Name: **Help For All, Inc.**			
EIN: **11-0000001**			
	Line Description	**Line Amount**	**Write-in / Literal**
Part I	**Current Year Credit**		
1a	CY credit F3468		
1b	CY credit F5884	**3,900**	
1c	CY credit F8861	**7,450**	
1d	CY credit F6765	**3,635,486**	
1e	CY credit F8586		
1f	CY credit F8830		
1g	CY credit F8826		
1h	CY credit F8835		
1i	CY credit F8845		
1j	CY credit F8846		
1k	CY credit F8820		
1l	CY credit F8874		
1m	CY credit F8881	**500**	
1n	CY credit F8882	**5,000**	
1o	CY credit F8900		
1p	CY credit F8864		
1q	CY credit F8896		
1r	CY credit F8906		
1s	CY credit F8907		
1t	CY credit F8908		
1u	CY credit F8910		
1v	CY credit F8911		
1w	CY credit F8847		
1x	CY credit Alaska		
1y	CY credit Sch K-1		
2	CY Credit ln 1a-1u	**3,652,336**	
3	Passive act credit		
4	Subtract ln 3 fm 2	**3,652,336**	
5	Passive act credit allowed for 200		
6	Crfwd gen bus credit		
7	Crbk gen bus credit		
8	CY Credit ln 4-7	**3,652,336**	
Part II	**Allowable Credit**		
9	Reg tax before credit	**48,628,601**	
10	Alternative min tax		
11	Add lines 9 & 10	**48,628,601**	
12a	Foreign tax credit		
12b	Credits fm F1040		
12c	Poss tax credit		
12d	Credit for fuel non		
12e	Qual elect veh credit		
12f	Add lines 12a-12e		
13	Net income tax	**48,628,601**	
14	Net regular tax	**48,628,601**	
15	25% of excess	**12,150,900**	
16	Tentative min tax	**27,297,641**	
17	Greater ln 15 or 16	**27,297,641**	
18	Subtract 17 fm 13	**21,330,960**	

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

Form 4562 Test 1	Depreciation and Amortization	2005
Name: **Help For All, Inc.**		
Business or Activity: **Textile Mills**		
EIN: **11-0000001**		

	Line Description	Line Amount	Write-in / Literal / Attachments
Part I	**Election to Expense Certain Property Under Section 179**		
1	Maximum amount		
2	Total cost of section 179 prop		
3	Threshold cost of section 179 prop		
4	Reduction in limitation		
5	Dollar limitation for TY		
6(a)	Description of Property		
6(b)	Cost		
6(c)	Elected cost		
7	Listed property		
8	Total elected cost of sec 179 prop		
9	Tentative deduction		
10	Carryover of disallowed deduction		
11	Business income limitation		
12	Section 179 expense deduction		
13	Carryover of disallowed deduction		
Part II	**Special Depreciation Allowance and Other Depreciation**		
14	Special depreciation allowed		
15	Property subject to sec 168(f)(1) electio		
16	Other depreciation	**2,143,129**	
Part III	**MACRS Depreciation**		
17	MACRS deductions	**6,299,741**	
18	Sec 168(i)(4) election		

Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

	(a)Classification of property	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attachments
19a	3-year property							
19b	5-year property		**2,547,273**	**5**	**HY**	**200DB**	**509,455**	
19c	7-year property							
19d	10-year property							
19e	15-year property		**153,912**	**15**	**HY**	**150DB**	**7,696**	
19f	20-year property		**35,627**	**20**	**HY**	**150DB**	**1,336**	
19g	25-year property							
19h	Residential rental property							
	(a)Classification of property	**(b)Month & Year**	**(c) Basis for deprec**	**(d)Recovery period**	**(e)Convention**	**(f)Method**	**(g)Deprc deduct**	**Write-in / Literal / Attachments**
19i	Nonresidential real property							

Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

20a	Class life							
20b	12-year							

Form 4562 Test 1	Depreciation and Amortization	2005
20c	40-year	
Part IV Summary		
21	Listed property	
22	Total	8,961,357
23	Assets for CY	103,951
Part V Listed Property		
Section A – Depreciation and Other Information		
24a	Evidence?	
24b	Evidence written?	
25	Special depreciation allowance	
26(a)	Type of property	
26(b)	Date in service	
26(c)	Business investment %	
26(d)	Cost or other basis	
26(e)	Basis for depreciation	
26(f)	Recovery period	
26(g)	Method/Convention	
26(h)	Depreciation deduction	
26(i)	Election Sec 179 cost	
27(a)	Type of property	
27(b)	Date in service	
27(c)	Business investment %	
27(d)	Cost or other basis	
27(e)	Basis for depreciation	
27(f)	Recovery period	
27(g)	Method/Convention	
27(h)	Depreciation deduction	
27(i)	Election Sec 179 cost	
28	Add column (h), lines 25 - 27	
29	Add column (i), line 26	
Section B – Information on Use of Vehicles		
30(a)	Total bus/invest miles driven	
31(a)	Total commuting miles driven	
32(a)	Tot other personal miles driven	
33(a)	Total miles driven	
34	Vehicle available for personal use?	
35	Vehicle used > 5% ?	
36	Another vehicle avail for personal use?	
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees		
37	Maint written policy prohibits commu?	
38	Maint written policy prohibits pers use	
39	Vehicles treated as personal use?	
40	Provide > 5 vehicle?	
41	Qualified auto demonstration use?	

Part VI Amortization

	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal / Attachments
42	**From PTSP Flow Thru**					**719,800**	
43	Amort of costs before 2004 TY						
44	Total					**719,800**	

Form 5884 Test 1	Work Opportunity Credit		2005
Name: **Help For All, Inc.**			
EIN: **11-0000001**			
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
Part I	**Current Year Credit**		
1a	1st Yr wages paid worked 120 hrs	**3,900**	
1b	1st Yr wages paid worked 400 hrs		
2	Add lines 1a & 1b	**3,900**	
3	Work opportunity credits		
4	CY Credit	**3,900**	
Part II	**Allowable Credit**		
5	Regular tax before credit		
6	Alt minimum tax		
7	Add lines 5 & 6		
8a	Foreign tax credit		
8b	Credit fm F1040		
8c	Possessions tax credit		
8d	Credit fuel non		
8e	Qualified electric vehicle credit		
8f	Add lines 8a – 8e		
9	Net income tax		
10	Net regular tax		
11	25% of excess		
12	Tentative min tax		
13	Greater of 11 or 12		
14	Subtract 13 fm 9		
15	Credit allowed for CY		

Form 6765 Test 1	Credit for Increasing Research Activities		2005
Name: **Help For All, Inc.**			
EIN: **11-0000001**			
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
Part I	**Current Year Credit**		
1	Basis research payments paid		
2	Qualified org base period amount		
3	Subtract lns 2 fm 1	**0**	
4	Wages for qual srvc	**2,000,000**	
5	Cost of supplies	**53,930,554**	
6	Rent, lease costs of computers		
7	Appl % cntrct expn		
8	Qual research expn	**55,930,554**	
9	Fixed-based %	**10.00%**	
10	Avg annual gross	**250,000,000**	
11	Multiply line 10 by % on line 9	**25,000,000**	
12	Subtract ln 11 fm 8	**30,930,554**	
13	Multiply ln 8 by 50%	**27,965,277**	
14	Smaller of l2 or 13	**27,965,277**	
15	Add lines 3 & 14	**27,965,277**	
16	Regular credit	**3,635,486**	**Section 280C**
17	Basis research payments paid		
18	Qualified org base period amount		
19	Subtract 18 fm 17		
20	Multiply ln 9 by 20%		
21	Wages for qual srvc		
22	Cost of supplies		
23	Rent, lease costs of computers		
24	Appl % cntrct expn		
25	Qual research expn		
26	Avg annual gross		
27	Multiply ln 26 by 1%		
28	Subtract 27 fm 25		
29	Multiply ln 26 by 1.5%		
30	Subtract 29 fm 25		
31	Subtract 30 fm 28		
32	Multiply ln 26 by 2%		
33	Subtract 32 fm 25		
34	Subtract 33 fm 30		
35	Multiply ln 31 by 2.65%		
36	Multiply ln 34 by 3.2%		
37	Multiply ln 33 by 3.75%		
38	Add 20,35,36 & 37		
39	Alt incremental cr		
40	Pass-thru research cr		
41	CY Credit	**3,635,486**	
Part II	**Allowable Credits**		

Form 6765 Test 1	Credit for Increasing Research Activities		2005
42	Regular tax		
43	Alt minimum tax		
44	Add lines 42 & 43		
45a	Foreign tax credit		
45b	Credit fm F1040		
45c	Poss tax credit		
45d	Credit fuel non		
45e	Qual elect veh cr		
45f	Add lines 45a - 45e		
46	Net income tax		
47	Net regular tax		
48	25% of excess		
49	Tentative min tax		
50	Greater of 48 or 49		
51	Subtract 50 fm 46		
52	Credit allwd for CY		

Form 8594 Test 1	Asset Acquisition Statement Under Section 1060		2005
	Line Description	**Line Amount / Info**	**Write-in / Literal / Attachments**
	Name as shown on return	**Help For All, Inc.**	
	Identifying number as shown on return	**11-0000001**	
	Purchaser/Seller checkbox	**Seller is checked**	
Part I General Information			
1	Name of other party to the transaction	**Wool Unlimited**	
1	Other party's identifying number	**11-0000026**	
1	Address (number, street, and room or suite no.)	**123 Avenue C**	
1	City or town, state, and ZIP code	**Somewhere, MD 20901**	
2	Date of sale	**10-22-2004**	
3	Total sales price (consideration	**16,060,950**	
Part II Original Statement of Assets Transferred			
4	Class I - Aggregate fair market value		
4	Class I - Allocation of sales price		
4	Class II - Aggregate fair market value		
4	Class II - Allocation of sales price		
4	Class III - Aggregate fair market value	**16,060,950**	
4	Class III - Allocation of sales price	**16,060,950**	
4	Class IV - Aggregate fair market value		
4	Class IV - Allocation of sales price		
4	Class V - Aggregate fair market value		
4	Class V - Allocation of sales price		
4	Class VI and VII - Aggregate fair market value		
4	Class VI and VII - Allocation of sales price		
4	Total - Aggregate fair market value		
4	Total - Allocation of sales price		
5	Allocation of the sales price in sales contract?	**No is checked**	
5	If yes, aggregate fair market values listed? chkbox		
6	Purchased license of a covenant not to compete?	**No is checked**	
Part III Supplemental Statement			
7	TY and tax return form number with which the origForm 8594 and any suppl stmts were filed.		
8	Class I - Alloc of sales prices as prev reported		
8	Class I - Increase or (decrease)		
8	Class I - Redetermined allocation of sales price		
8	Class II - Alloc of sales prices as prev reported		
8	Class II - Increase or (decrease)		
8	Class II - Redetermined allocation of sales price		
	Line Description	**Line Amount / Info**	**Write-in / Literal / Attachments**

Form 8594 Test 1	Asset Acquisition Statement Under Section 1060		2005
8	Class III - Alloc of sales prices as prev reported		
8	Class III - Increase or (decrease)		
8	Class III - Redetermined allocation of sales price		
8	Class IV - Alloc of sales prices as prev reported		
8	Class IV - Increase or (decrease)		
8	Class IV - Redetermined allocation of sales price		
8	Class V- Alloc of sales prices as prev reported		
8	Class V - Increase or (decrease)		
8	Class V - Redetermined allocation of sales price		
8	Class VI and VII - Alloc of sales prices		
8	Class VI and VII - Increase or (decrease)		
8	Class VI and VII - Redetermined allocation		
8	Total - Allocation of sales price as prev reported		
8	Total - Increase or (decrease)		
8	Total - Redetermined allocation of sales price		
9	Reason(s) for increase or decrease		

Form 8861 Test 1	Welfare-to-Work Credit		2005
Name(s)	Help For All, Inc.		
Identifying number	11-0000001		
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
Part I	**Current Year Credit**		
1a	Qualified first-year wages (.35)	**7,450**	
1b	Qualified second year wages (.50)		
2	Add lines 1a and 1b	**7,450**	
3	Welfare-to-work credits from pass-through entities		
4	Current year credit	**7,450**	
Part II	**Allowable Credit**		
5	Regular tax before credits		
6	Alternative minimum tax		
7	Add lines 5 and 6		
8a	Foreign tax credit		
8b	Credits from 1040		
8c	Possessions tax credit		
8d	Credit for fuel from a nonconv source		
8e	Qualified electric vehicle credit		
8f	Add lines 8a through 8e		
9	Net income tax		
10	Net regular tax		
11	Enter 25% of the excess		
12	Tentative min tax		
13	Enter the greater of line 11 or line 12		
14	Subtract line 13 from line 9		
15	Credit allowed for the year		

Form 8881 Test 1	Credit for Small Employer Pension Plan Startup Costs		2005
Name: **Help For All, Inc.**			
EIN: **11-0000001**			
	Line Description	**Line Amount**	**Write-in / Literal / Attachments**
Part I	**Current Year Credit**		
1	Qualified startup cost during TY	**1,000**	
2	Enter ½ of line 1	**500**	
3	F8881 credits from pass-thru entities		
4	Add lines 2 and 3	**500**	
5	Current year credit	**500**	
Part II	**Allowable Credit**		
6	Regular tax before credits		
7	Alternative minimum tax		
8	Add lines 6 and 7		
9a	Foreign tax credit		
9b	Credits fm F1040		
9c	Possessions tax credit		
9d	Credit for fuel nonconven source		
9e	Qualified electric vehicle credit		
9f	Add lines 9a through 9e		
10	Net income tax		
11	Net regular tax		
12	25% of excess line 11 >$25,000		
13	Tentative minimum tax		
14	Greater of line 12 or line 13		
15	Subtract line 14 from line 10		
16	Credit allowed for the current year		

Form 8882 Test 1	Credit for Employer-Provided Childcare Facilities and Services		2005
Name: **Help For All, Inc.**			
EIN: **11-0000001**			
	Line Description	**Line Amount / Info**	**Write-in / Literal / Attachments**
Part I	**Current Year Credit**		
1	Qualified childcare facility expend		
2	Enter 25% of line 1		
3	Qualified childcare resource and referral expend	**50,000**	
4	Enter 10% of line 3	**5,000**	
5	Form 8882 credits from pass through entities		
6	Add lines 2, 4, and 5	**5,000**	
7	Current year credit	**5,000**	
Part II	**Allowable Credit**		
8	Regular tax before credits		
9	Alternative minimum tax		
10	Add lines 8 and 9		
11a	Foreign tax credit		
11b	Credits fm F1040		
11c	Possessions tax credit		
11d	Credit for fuel nonconven source		
11e	Qualified electric vehicle credit		
11f	Add lines 9a through 9e		
12	Net income tax		
13	Net regular tax		
14	25% of excess line 11 >$25,000		
15	Tentative minimum tax		
16	Greater of line 14 or line 15		
17	Subtract line 16 from line 12		
18	Credit allowed for the current year		

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

TEST SCENARIO 2

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

ATTACHMENTS:
ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedAdditionalSection263ACostsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule
ItemizedOtherDeductionsSchedule2
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
ItemizedScheduleofOtherIncreases
PartnershipInterestSchedule
OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule
OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule
Category3FilerStatement

BINARY ATTACHMENTS: Organizational Chart for Form 5471 Sch O

HEADER INFO:

Tax Period: Calendar Year 2005

Preparer Firm Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: **EFIN**: Self-select
Type: ERO
Practioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Signature Option: PIN Number

Return Type: 1120

Filer:
EIN: 11-0000002
Name: Hide ‘N Such, Inc.
Name Control: Hide
Address: 32 Any Street
Anytown, TX 71232

Officer:
Name: Doug Doe
Title: Chief Executive Officer
Taxpayer PIN: N/A
Phone: 301-555-1212
Email Address:
DateSigned: 01/25/06

Preparer:
Name: Johnny Appleseed
SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address:
Date Prepared: 01/20/06
Self Employed: Yes

IRS PAYMENT: **N/A**

DIRECT DEPOSIT:
NAME OF INSTITUTION: Last Savings Bank
RTN: 012456778
ACCT #: 1111-22-3456
TYPE OF ACCOUNT: Checking

Details for attachments to Form 1120 and 5471’s

Consolidated Return Data

1120 Page 1 Consolidated Schedules	Total	Hide 'N Such, Inc..	The Greek Playhouse	Acme Foods Corp
1a Gross Receipts	496,432,805	471,548,828	480,446	24,403,531
1b Less returns and allowances	60,233,606	60,233,606	0	0
1c Balance	436,199,199	411,315,222	480,446	24,403,531
2 Cost of goods sold	287,440,463	265,912,650	315,431	21,212,382
3 Gross profit	148,758,736	145,402,572	165,015	3,191,149
4 Dividends	2,304,041	2,304,041	0	0
5 Interest	3,109,659	1,221,456	0	1,888,203
6 Gross rents	6,132,695	5,016,831	0	1,115,864
7 Gross royalties	2,707,354	2,707,354	0	0

8 Capital gain net income	303,831	207,765	220,747	-124,681
9 Net gain or loss (4797)	530,308	528,161	2,147	0
10 Other Income	49,957,634	-475,221	0	50,432,855
11 Total Income	213,804,258	156,912,959	387,909	56,503,390
12 Compensation of officers	3,563,291	3,563,291	0	0
13 Salaries and wages	30,986,825	28,833,991	128,917	2,023,917
14 Repairs and maintenance	598,092	560,968	1,568	35,556
15 Bad debts	378,768	374,049	0	4,719
16 Rents	3,473,590	3,044,789	7,150	421,651
17 Taxes and licenses	5,726,524	4,174,822	0	1,551,702
18 Interest	21,434,718	21,413,314	2,142	19,262
19 Charitable contributions	148,769	117,353	15,602	15,814
20a Depreciation	19,593,266	17,063,911	7,603	2,521,752
20b Less depreciation claimed elsewhere	17,936,732	15,593,967	0	2,342,765
20c Net depreciation	1,656,534	1,469,944	7,603	178,987
21 Depletion		0	0	0
22 Advertising	1,870,199	1,837,525	1,943	30,731
23 Pension, profit-sharing, etc	2,227,414	2,006,997	0	220,417
24 Employee benefit plan	3,289,542	3,120,938	0	168,604
25 Domestic prod activity	0	0	0	0
26 Other deductions	55,260,416	52,982,935	100,753	2,176,728
27 Total deductions	130,614,682	123,500,916	265,678	6,848,088
28 Taxable Income before NOL	83,189,576	33,412,043	122,231	49,655,302
29a NOL deduction	0	0	0	0
29b Special deductions		0	0	0
30 Taxable Income	83,189,576	33,412,043	122,231	49,655,302

1120 Page 2 Consolidated Schedules	**Total**	**Hide 'N Such, Inc**	**The Greek Playhouse**	**Acme Foods Corp**
Schedule A Cost of Goods Sold				
1. Inventory at beginning of year	96,446,105	91,068,584	0	5,377,521
2. Purchases	240,726,374	231,620,008	159,895	8,946,471
3. Cost of labor	63,913,239	59,613,767	0	4,299,472
4. Additional sec 263a costs	-122,798	-20,000	0	-102,798
5. Other costs	17,714,999	6,164,072	216,041	11,334,886
6. TOTAL adds lines 1-5	418,677,919	388,446,431	375,936	29,855,552
7. Inventory at end of year	131,237,456	122,533,781	60,505	8,643,170
8. Cost of Goods Sold	287,440,463	265,912,650	315,431	21,212,382

NOTE: PLEASE DO NOT ENTER THE ZEROS INTO THE ELEMENTS IN THE SCHEMA. THIS IS JUST TO SHOW YOU THE CONSOLIDATION

Schedule C-Dividends Col A				
1. Less than 20% owned domestic corps at 70%	0	0	0	0
2. 20% or more owned domestic corps at 80%	0	0	0	0
3. Debt financed stock of	0	0	0	0

domestic corporation				
4. Certain Prefd stock of public util at 42%	0	0	0	0
5. Certain prefd stock of public util at 48%	0	0	0	0
6. Less than 20% owned foreign corps at 70%	0	0	0	0
7. 20% or more owned foreign corps at 80%	0	0	0	0
8. Wholly owned foreign subsidiaries sec 245b	0	0	0	0
10. Domes. Corps received by small bus. Investment	0	0	0	0
11. Certain FSC's subject to 100% Sec 245c1	0	0	0	0
12. Affiliated Groups subject to 100% Sec 263a3	0	0	0	0
13. Other dividends from foreign corporations	0	0		0
14. Income from controlled foreign corps sub-part F	2,304,041	2,304,041	0	0
15. Foreign Dividend Gross-up Sec. 78		0	0	0
16. IC-DISC or former disc dividends sec 246d	0	0	0	0
17. Other dividends	0	0	0	0
19. TOTAL Dividends	2,304,041	2,304,041	0	0

Schedule C-Special Deductions Col C

1. Less than 20% owned domestic corps at 70%	0	0	0	0
2. 20% or more owned domestic corps at 80%	0	0	0	0
3. Debt financed stock of domestic corporation	0	0	0	0
4. Certain Prefd stock of public util at 42%	0	0	0	0
5. Certain prefd stock of public util at 48%	0	0	0	0
6. Less than 20% owned foreign corps at 70%	0	0	0	0
7. 20% or more owned foreign corps at 80%	0	0	0	0
8. Wholly owned foreign subsidiaries sec 245b	0	0	0	0
9. TOTAL Add lines 1-8	0	0	0	0
10. Domes. Corps received by small bus. Investment	0	0	0	0
11. Certain FSC's subject to 100% Sec 245c1	0	0	0	0
12. Affiliated Groups subject to 100% Sec 263a3	0	0	0	0
17. Other dividends	0	0	0	0
18. Deduction for certain Pfd stock of pub utility	0	0	0	0
20. TOTAL Special Deductions	0	0	0	0

Schedule L Balance Sheet BOY	**Total**	**Hide 'N Such, Inc.**	**The Greek Playhouse**	**Acme Foods Corp**

ASSETS				
Case & Cash Accounts	1,400,129	1,007,632	1,000	391,497
Trade Notes & Accts Rec	67,505,582	61,338,984	42,165	6,124,433
Less allow for bad debts	-3,565,083	-3,456,187	0	-108,896
Inventories	96,446,105	91,068,584	54,176	5,323,345
Other Current Assets	58,184,400	43,419,099	1,522,051	13,243,250
Other Investments	391,810,173	215,395,809	2,629,421	173,784,943
Depreciable assets	165,666,792	149,325,880	4,019,637	12,321,275
Less accumulated depreciation	-114,027,850	-107,763,377	-3,867,420	-2,397,053
Depletable assets				
Less accumulated depletion				
Land	3,046,857	2,866,974	179,883	0
Intangible assets	9,649,921	217,580	0	9,432,341
Less accumulated amortization	-5,122,236	-217,580	0	-4,904,656
Other assets	25,320,662	147,597,496	28,107,508	-150,384,342
TOTAL	696,315,452	600,800,894	32,688,421	62,826,137
LIABILITIES AND EQUITY				
Accounts payable	17,736,997	15,395,065	6,871,682	-4,529,750
Mortgages, notes, bonds payable less than 1yr	45,556,804	44,590,755	966,049	0
Other current liabilities	47,235,461	43,118,783	1,800,434	2,316,244
Loans from stockholders	0	0	0	0
Mortgages, notes, bonds payable 1 yr or more	216,040,151	214,114,169	1,925,982	0
Other liabilities	2,039,040	1,916,735	122,305	0
Capital preferred stock	0	0	0	0
Capital common stock	40,156,378	39,588,269	242,495	325,614
Additional paid-in capital	278,955,000	268,468,748	8,025,437	2,460,815
Retained earnings-appropriated	0	0	0	0
Retained earnings-unappropriated	48,595,621	-26,391,630	12,734,037	62,253,214
Adjustments to shareholders equity	0	0	0	0
Less cost of treasury stock	0	0	0	0
TOTAL	696,315,452	600,800,894	32,688,421	62,826,137

Schedule L Balance Sheet EOY	**Total**	**Hide 'N Such, Inc**	**The Greek Playhouse**	**Acme Foods Corp**
ASSETS				
Case & Cash Accounts	-1,084,483	-656,358	212,850	-640,975
Trade Notes & Accts Rec	88,009,947	77,847,052	259,054	9,903,841
Less allow for bad debts	-3,429,116	-3,257,116	-25,000	-147,000
Inventories	131,237,456	122,533,781	60,505	8,643,170
Other Current Assets	17,472,554	43,204,385	91,179	-25,823,010
Other Investments	500,835,921	238,370,653	9,960,169	252,505,099
Depreciable assets	191,729,290	171,069,482	4,020,785	16,639,023
Less accumulated depreciation	-117,663,548	-110,024,100	-3,875,213	-3,764,235

Depletable assets				
Less accumulated depletion				
Land	3,058,582	2,878,699	179,883	0
Intangible assets	17,146,830	6,776,830	0	10,370,000
Less accumulated amortization	-6,175,345	-713,960	0	-5,461,385
Other assets	39,650,087	206,170,017	36,839,838	-203,359,768
Total	860,788,175	754,199,365	47,724,050	58,864,760
LIABILITIES AND EQUITY				
Accounts payable	26,805,004	23,566,145	5,984,391	-2,745,532
Mortgages, notes, bonds payable less than 1yr	57,898,678	39,504,569	17,341,428	1,052,681
Other current liabilities	56,200,717	95,672,392	1,801,000	-41,272,675
Loans from stockholders				
Mortgages, notes, bonds payable 1yr or more	268,662,559	266,363,796	1,902,064	396,699
Other liabilities	-269,375	-525,689	256,314	0
Capital preferred stock	0	0	0	0
Capital common stock	40,315,772	39,747,663	242,495	325,614
Additional paid-in capital	282,772,118	272,285,866	8,025,437	2,460,815
Retained earnings-appropriated				
Retained earnings-unappropriated	136,104,313	25,286,234	12,170,921	98,647,158
Adjustments to shareholders equity				
Less cost of treasury stock	-7,701,611	-7,701,611	0	0
Total	860,788,175	754,199,365	47,724,050	58,864,760

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

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

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

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

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

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

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

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

Consolidated Schedules	Total	Hide 'N Such, Inc..	The Greek Playhouse	Acme Foods Corp
Communications	18,498,443	14,810,549	0	3,687,894
Property Taxes	1,959,787	1,170,806	0	788,981
Emloyee Benefits	2,339,176	1,738,644	0	600,532
Travel/lodging	12,586,226	8,747,935	0	3,838,291
Miscellaneous	-35,605,365	-35,897,829	216,041	76,423
Depreciation	17,936,732	15,593,967	0	2,342,765
TOTAL	17,714,999	6,164,072	216,041	11,334,886

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

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

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

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

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

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

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

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

Consolidated Schedules	Total	Hide 'N Such, Inc..	The Greek Playhouse	Acme Foods 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	0	11,583
Interest	20,639,889	20,639,889	0	0
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	0	4,801,653
Interest	25,741,862	25,741,862	0	0
Miscellaneous	9,846,476	56,870,089	946,679	-47,970,292
TOTAL	56,200,717	95,672,392	1,801,000	-41,272,675

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

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

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

Consolidated Schedules	Total	Hide 'N Such, Inc..	The Greek Playhouse	Acme Foods Corp
1. Balance at BOY	48,595,621	(26,391,630)	12,734,037	62,253,214
2. Net Income per books	80,174,706	41,387,930	2,598,349	36,188,427
3. Other Increases: (See Schedule 10 below)				
Prior Period Adjustment	7,333,986	10,289,934	(3,161,465)	205,517
4. Total of Lines 1-3	136,104,313	25,286,234	12,170,921	98,647,158
5. Distributions:				0
(A) Cash	0	0	0	0
(B) Stock	0	0	0	0
(C) Property	0	0	0	0
6. Other Decreases	0	0	0	0
7. Total of Lines 5-6	0	0	0	0
8 Balance at EOY (Ln 4 less Ln 7	136,104,313	25,286,234	12,170,921	98,647,158

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

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

Attachment 11 From 5471 attachment, Sch C, Line 16, Other Deductions (ItemizedOtherDeductionsSchedule2)
Foreign Corporation #1

Line		Amount
16	Managerial Services	1,448,935

Attachment 12 Form 5471 attachment, Sch F, Line 12, Other Assets ((ItemizedOtherAssetsSchedule)
Foreign Corporation #1

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

Attachment 13 Form 5471 attachment, Sch F, Line 12 Other Assets (ItemizedOtherAssetsSchedule)
Foreign Corporation #2

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

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

Corporation Name	Hide ‘N Such Inc
Corporation EIN	11-0000002
Name	Playground Partnership
EIN	11-0000025
EOY Profit Sharing Percentage	65
EOY Loss Sharing Percentage	65
Income Loss Per Income Statement	0
Temporary Difference	(59,869)
Permanent Difference	0
Income Loss Per Tax Return	(59,869)

Corporation Name	Greek Playhouse
Corporation EIN	11-0000012
Name	Card Shark Partnership
EIN	11-0000026
EOY Profit Sharing Percentage	75
EOY Loss Sharing Percentage	75
Income Loss Per Income Statement	0
Temporary Difference	220,747
Permanent Difference	0

Income Loss Per Tax Return	220,747

Corporation Name	Acme Foods, Inc
Corporation EIN	11-0000013

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

Name	Cool Water Partnership
EIN	11-0000028
EOY Profit Sharing Percentage	50
EOY Loss Sharing Percentage	50
Income Loss Per Income Statement	0
Temporary Difference	(106,111)
Permanent Difference	0
Income Loss Per Tax Return	(106,111)

Name	Hot Tea Partnership
EIN	11-0000029
EOY Profit Sharing Percentage	50
EOY Loss Sharing Percentage	50
Income Loss Per Income Statement	59,338,000
Temporary Difference	(8,708,017)
Permanent Difference	0
Income Loss Per Tax Return	50,629,983

TOTAL ACME

Income Loss Per Income Statement	59,338,000
Temporary Difference	(8,920,870)
Permanent Difference	0
Income Loss Per Tax Return	50,417,130

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

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

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

	Per Income Statement	Temporary Differences	Permanent Differences	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
Misc. Other Deductions	18,669,619	(7,186,658)		11,482,961
Employee Benefit Plan	1,005,863	(837,259)		168,604
Total	58,867,541	(11,144,414)		47,723,127

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

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

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

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

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

	Per Income Statement	Temporary Differences	Permanent Differences	Per Tax Return

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

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

	Per Income Statement	Temporary Differences	Permanent Differences	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
Miscellaneous	11,991,734	(11,190,145)		801,589
Total	18,213,515	(15,219,405)		2,994,110

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

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

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

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

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

Amount of indebtedness	Foreign Corporation #3 has no indebtedness with any related party
Type of indebtedness	New acquisition
Name	Hide'N Such Foods, Inc.

Address	32 Any Street, Anytown, TX 78621
Identifying Number	11-0000002
Number of shares	640

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

Form 1120 Test 2	U.S. Corporation Income Tax		2005
32b	2005 estimated tax pymt	20,000,000	
32c	Less 2005 refund app for		
32d	Balance	20,232,650	
32e	Tax deposited w/ F7004		
32f (1)	Credit from F2439		
32f (2)	Credit from F4136		
32f	Total Credits		
32g	Total Payments	20,232,650	
33	Estimated tax penalty		
34	Tax Due.		
35	Overpayment	2,433,640	
36	Credit to 2006 est tax	1,000,000	
36	Refund	1,433,640	
	May IRS discuss?	**Yes**	
	Preparer's SSN or PTIN:	**999-06-0007**	
	Preparer Firm's name/address:	**Electronic Tax Filers, Inc. 100 Efile Drive, Anytown, TX 71232**	
	Preparer's EIN:	**11-0000011**	
	Preparer's Phone no.:	**512-555-1212**	
Schedule A Cost of Goods Sold			
1	Inventory at beginning of year	96,446,105	
2	Purchases	240,726,374	
3	Cost of labor	63,913,239	
4	Additional section 263A cost	(122,798)	**See Schedule 3**
5	Other costs	17,714,999	**See Schedule 4**
6	Total	418,677,919	
7	Inventory at the end of year	131,237,456	
8	Cost of goods sold	287,440,463	
9a (i)	Cost		
9a (ii)	Lower of cost or market		
9a (iii)	Other		
9b	Check if writedown		
9c	Check if the LIFO…		
9d	If the LIFO inventory …		
9e	Sec 263A rules apply	Yes	
9f	Change in determining quantities, cost, valuations?	No	
	Line Description	**Line Amount**	**Write-in / Literal**
Schedule C Dividends and Special Deductions			
1	Dividends fm < 20% dom		
2	Dividends fm > 20% dom		
3	Dividends fm debt-financ		
4	Dividends fm certain preferred stock < 20%		

Form 1120 Test 2	U.S. Corporation Income Tax		2005
5	Dividends fm certain preferred stock > 20%		
6	Dividends fm < 20% frgn		
7	Dividends fm > 20% frgn		
8	Dividends fm wholly own		
9	Total		
10	Dividends fm dom corp		
11	Dividends fm affl grp mbr		
12	Dividends fm contrl grp		
13	Dividends fm frgn corp		
14	Income fm contrl frgn crp	2,304,041	
15	Frgn dividend gross-up		
16	IC-DISC and former DIS		
17	Other dividends		
18	Deduction for dividends		
19	Total dividends	2,304,041	
20	Total special dividends		
Schedule E Compensation of Officers			
1(a)	Name of officer	Doug Doe	
1(b)	SSN	999-06-0016	
1(c)	% of time devoted to bus		
1(d)	% of common stock own		
1(e)	% of preferred stock own		
1(f)	Amount of compensation	1,294,635	
1(a)	Name of officer	Jane Doe	
1(b)	SSN	999-06-0017	
1(c)	% of time devoted to bus		
1(d)	% of common stock own		
1(e)	% of preferred stock own		
1(f)	Amount of compensation	1,009,528	
1(a)	Name of officer	Tom Doe	
1(b)	SSN	9999-06-0018	
1(c)	% of time devoted to bus		
1(d)	% of common stock own		
1(e)	% of preferred stock own		
1(f)	Amount of compensation	1,259,128	
2	Total compensation	3,563,291	
3	Comp claimed on Sch A		
4	Subtract line 3 fm line 2	3,563,291	
Schedule J Tax Computation			
1	Check if cntrl group mbr	Checked	
2a(1)	Corp's share of brackets	50,000	
2a(2)	Corp's share of brackets	25,000	
2a(3)	Corp's share of brackets	9,925,000	
2b (1)	Corp share of additional 5% tax	11,750	
2b (2)	Corp share of additional 3% tax	100,000	
3	Income tax – check PSC	29,116,352	
4	Alternative minimum tax		
5	Add lines 3 and 4	29,116,352	

Form 1120 Test 2	U.S. Corporation Income Tax		2005
6a	Foreign tax cr – F1118		
6b	Possessions tax cr		
6c	Credit from 8907; 8834		
6d	General business credit		
6d	F3800 or Form(s)?		
6e	Credit from prior year	11,317,342	
6f	Bond credit from 8860; 8912		
7	Total credits	11,317,342	
8	Subtract line 7 fm ln 5	17,799,010	
9	Personal holding com tx		
10	Other taxes – check if..		
11	Total tax	17,799,010	
Schedule K Other Information			
1(a)	Cash		
1(b)	Accrual	Checked	
1(c)	Other		
2(a)	Business activity code	311900	
2(b)	Business Activity	Food Manufacturing	
2(c)	Product or Service	Coffee	
3	Corp own 50% or more?	No	
4	Sub in affiliated group?	No	
5	Indiv own 50% or more?	No	
5	Percentage owned	No	
6	Corp paid dividends?	No	
7	Foreign owned > 25%	No	
7a	Percentage owned		
7b	Owner's country		
7c	Number of F5472 attach		
8	Issued pub offrd debt ins		
9	Tax-exempt interest rcvd		
10	Number of shareholders		
11	Has NOL forego cybk pd		
12	Avail NOL cybk fm pr yr		
13	Total receipts less than $250,000?	No	

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year		Write-in / Literal
	Assets	(a)	(b)	(c)	(d)	
1	Cash		1,400,129		(1,084,483)	
2a	Trade notes	67,505,582		88,009,947		
2b	Less allowance	(3,565,083)	63,940,499	(3,429,116)	84,580,831	
3	Inventories		96,446,105		131,237,456	
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		58,184,400		17,472,554	See Attachment 5
7	Loans to shareholders					

Form 1120 Test 2		U.S. Corporation Income Tax				2005
8	Mortgage & real estate loan					
9	Other investments		391,810,173		500,835,921	See Attachment 6
10a	Bldgs & other deprec assets	165,666,792		191,729,290		
10b	Less accumu-lated deprec	(114,027,850)	51,638,942	(117,663,548)	74,065,742	
11a	Depletable assts					
11b	Less accumu-lated depletion					
12	Land		3,046,857		3,058,582	
13a	Intangible assets	9,649,921		17,146,830		
13b	Less accum amortization	(5,122,236)	4,527,685	(6,175,345)	10,971,485	
14	Other assets		25,320,662		39,650,087	See Attachment 7
15	Total assets		696,315,452		860,788,175	
	Liabilities					
16	Accounts payable		17,736,997		26,805,004	
17	Mortgages, notes, bonds payable < 1yr		45,556,804		57,898,678	
18	Other current liabilities		47,235,461		56,200,717	See Attachment 8
19	Loans from shareholders					
20	Mortgages, notes, bonds payable > 1yr		216,040,151		268,662,559	
21	Other liabilities		2,039,040		(269,375)	See Attachment 9
22a	Cap stock-Pref					
22b	Cap stock Common		40,156,378	40,315,772	40,315,772	
23	Additional paid –in capital		278,995,000		282,772,118	
24	Retained earn-ings- Appropria					
25	Retained earn-ings- Unappro		48,595,621		136,104,313	
26	Adjustments to shareholders equity					
27	Less cost of treasury stock				(7,701,611)	
28	Total liabilities & shareholders equity		696,315,452		860,788,175	

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

Form Sch N (1120) Test 2	Foreign Operations of U.S. Corporations	2005
Name: **Hide 'N Such, Inc.**		
EIN: **11-0000002**		

	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1a	Owned foreign disregarded entity	**No**	
1b	Number F8858		
2	Number F8865		
3	Owned 10% interest in other frgn partnership	**No**	
4a	US Shareholder of CFC	**Yes**	
4b	Number F5471	**3**	
5	Distribution/grantor/ transferor foreign trust	**No**	
6a	Interest in financial account	**No**	
6b	Name of foreign country		
7a	Extraterritorial income exclusion	**No**	
7b	Number F8873		
7c	Line 52 totals all F8873		

Form 8050 Test 2	Direct Deposit of Corporate Tax Refund		2005
	Name of corporation (as shown on tax return)	**Hide ‘N Such, Inc.**	
	EIN	**11-0000002**	
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachment**
1	Routing number (9 digits, first two must be between 01 and 12 or 21 through 32)	**012456778**	
2	Account number (includes hyphens, omit spaces and special symbols)	**1111-22-3456**	
3	Type of account - Checking	**Checked**	
3	Type of account - Savings		

Form 4626 Test 2	Alternative Minimum Tax – Corporations		2005
Name: **Hide 'N Such, Inc.**			
EIN: **11-0000002**			
	Line Description	**Line Amount**	**Write-in / Literal / Attachments**
1a	Taxable Income before NOL	**83,189,576**	
2a	Depreciation of post-1986 prop	**5,098,317**	
2b	Amortization of certified pollution control facilities		
2c	Amortization of mining exploration and development costs		
2d	Amortization of circulation expenses (PHCs only)		
2e	Adjusted gain or loss	**(453,363)**	
2f	Long-term contracts		
2g	Merchant marine capital construction funds		
2h	Section 833(b) deduction		
2i	Tax shelter farm activities		
2j	Passive activities (CHC and PSC only)		
2k	Loss limitations		
2l	Depletion		
2m	Tax-exempt interest income		
2n	Intangible drilling costs		
2o	Other adjustments and preferences	**1,959,750**	
3	Pre-adjustment AMTI	**89,794,280**	
4a	ACE from line 10 of ACE worksheet	**88,728,640**	
4b	Subtract line 3 from line 4a	**(1,065,640)**	
4c	Multiply line 4b by 75% (.75)	**799,230**	
4d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year	**1,668,227**	
4e	ACE adjustment	**(799,230)**	
5	Combine lines 3 and 4e	**88,995,050**	
6	Alternative tax net operating loss deduction		
7	Alternative minimum taxable income	**88,995,050**	
8a	Subtract $150,000 from line 7		
8b	Multiply line 8a by 25% (.25)		
8c	Exemption – Subtract line 8b from $40,000. If zero or less, enter -0-		
9	Subtract line 8c from line 7	**88,995,050**	
10	Multiply line 9 by 20% (.20)	**17,799,010**	
11	Alternative minimum tax foreign tax credit (AMTFTC)		
12	Tentative minimum tax	**17,799,010**	
13	Regular tax liability	**29,116,352**	
14	Alternative minimum tax		

Form 851 Test 2	Affiliations Schedule	2005
Tax Year ending ,		
Name of common parent corporation	**Hide 'N Such, Inc.**	
EIN	**11-0000002**	
Number, street, and room or suite no.	**32 Any Street**	
City or town, state, and Zip	**Anytown, TX 78621**	

Part I	**Overpayment Credits, Estimated Tax Payments, and Tax Deposits**		
Corp No.	**Line Description**	**Line Amount / Information**	**Write-in / Literal / Attachments**
1	Common parent corporation - Name and address of		
	Portion of overpayment credits and est tax pmts	**20,232,650**	
	Portion of tax deposited with Form 7004		
2	Subsidiary corporations: Name and address	**The Greek Playhouse, 60 Any Street, Anytown, TX 78621**	
	EIN	**11-0000012**	
	Portion of overpayment credits and est tax pmts		
	Portion of tax deposited with Form 7004		
	Totals - Portion overpayment credits		
	Totals - Portion of tax deposited w/ F7004		
3	Subsidiary corporations: Name and address	**Acme Foods, Inc. 61 Any Street, Anytown, TX 78621**	
	EIN	**11-0000013**	
	Portion of overpayment credits and est tax pmts		
	Portion of tax deposited with Form 7004		
	Totals - Portion overpayment credits		
	Totals - Portion of tax deposited w/ F7004		
4			
5			
6			
7			
8			
9			
10			

Part II	**Principal Business Activity, Voting Stock Information, Etc.**		
Corp No.	**Line Description**	**Line Amount / Information**	**Write-in / Literal / Attachments**
1	Common parent corp - Principal business activity	**Food Manufacturing**	

Form 851 Test 2	Affiliations Schedule		2005
	(PBA)		
	PBA Code No.	311900	
2	Subsidiary corp - Principal business activity (PBA)	Performing Arts Company	
	PBA Code No.	711100	
	Any nondiv distributions? Yes or No	No	
	Stock holdings begin yr - Number of shares	100	
	Percent of voting power	100	
	Percent of value	100	
3	Subsidiary corp - Principal business activity (PBA)	Crop Production	
	PBA Code No.	111900	
	Any nondiv distributions? Yes or No	No	
	Stock holdings begin yr - Number of shares	100	
	Percent of voting power	100	
	Percent of value	100	
4			
5			
6			
7			
8			
9			
10			
Part III Changes in Stock Holdings During the Tax Year			
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
	Corp No.	2	
	Name of corporation	The Greek Playhouse	
	Shareholder of Corp No.	1	
	Date of transaction	11/15/05	
	(a) Changes - Number of shares acquired	1,000	
	(a) Number of shares disposed of		
	(b) Shares after changes - Percent of voting power	100	
	(b) Shares after changes - Percent of value	100	
	(c) Retained share exceed value?		
	(d) Deduction a loss?		
	(e) Details of changes		
	(f) List dates and amounts of transactions		
Part IV Additional Stock Information			
1	More than one class of stock outstanding?		
	Corp No.		
	Name of corporation		

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

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

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

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

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

Form Schedule M-3 (1120) Test 2 Consolidated	Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More	2005

Name: **Hide N' Such, Inc. Consolidated**

EIN: **11-0000002**

Part I Financial Information and Net Income (Loss) Reconciliation

	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1a	Filed SEC F10-K income stmt?	Yes	
1b	Certified audit income stmt?		
1c	Income stmt for period?		
2a	Income statement period	01/01/2005 12/31/2005	
2b	Income statement restated?	No	
2c	Income stmt restated for 5 prds?	No	
3a	Voting stock publicly traded?	Yes	
3b	Symbol of pub trd'd stock	HIDSK	
3c	9-digit CUSIP of pub trd'd stk	959959959	
4	Worldwide consol net incm	82,411,378	
5a	Net income nonincludible frgn	(2,304,041)	
5b	Net loss nonincludible frgn	105,264	
6a	Net income nonincludible US		
6b	Net loss fnonincludible US		
7a	Net income nonincludible Oth		
7b	Net loss nonincludible Oth		
8	Adj to eliminations of transact	(37,895)	
9	Adj to reconcile incm stmt		
10	Other adj to reconcile		
11	Net income (loss) per stmt	80,174,706	

Schedule M-3 (Form 1120) 2005 Page 2

Name: **Hide N' Such, Inc. Consolidated**

EIN: **11-0000002**

Consolidated Return checkbox

Name of Subsidiary:

EIN:

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return

		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	Incm (loss) fm equ mthd frgn					
2	Gross frgn div					
3	Subpart F,QEF		2,304,041		2,304,041	
4	Sec 78 grossup					
5	Gross frgn dist					
6	Incm (loss) fm equ mthd US					
7	US div not elim					
8	Minority interest					
9	Incm (loss) US	59,338,000	(8,759,992)		50,578,008	See Attachment 14
10	Incm (loss) frgn					

Form Schedule M-3 (1120) Test 2 Consolidated		Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More			2005	
11	Incm (loss) oth pass-thru entity					
12	Reportable transact items					
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
13	Interest incm	1,032,236	2,077,423		3,109,659	
14	Total accrual to cash adj					
15	Hedging trans					
16	Mark-Mkt incm					
17	Cost of gds sold	(278,001,856)	(9,438,607)		(287,440,463)	
18	Sale vs lease					
19	Sec 481(a) adj					
20	Unearned/ de-ferred revenue					
21	Incm recogn					
22	Org issue disc					
23a	Incm stmt gain/ loss on sale	(39,914)		39,914		
23b	Gross cap gain		189,195		189,195	
23c	Gross cap loss					
23d	Net gain/loss		530,308		530,308	
23e	Abandonment					
23f	Worthless stck					
23g	Oth gain/loss					
24	Disallw cap loss					
25	Util of cap loss					
26	Oth incm (loss)	1,710,800	(4,032,268)		(2,321,468)	See Attachment 15
27	Tot incm (loss)	(215,960,734)	(17,129,900)	39,914	(233,050,720)	
28	Tot expns/ded	(109,192,583)	9,009,599	11,095,257	(89,087,727)	
29	Oth incm (loss) w/ no diff	405,328,023			405,328,023	
30	Reconciliation tot	80,174,706	(8,120,301)	11,135,171	83,189,576	
Name: Hide N' Such, Inc. Consolidated						
EIN: 11-0000002						
Consolidated Return checkbox						
Name of Subsidiary:						
EIN:						
Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return – Expense/Deduction Items						
1	US curr incm tax expense	16,001,211		(16,001,211)		
2	US defer incmn tax expns	(145,423)		145,423		
3	State local curr incm tax expns	5,059,930	666,594		5,726,524	
4	State local defer					

Form Schedule M-3 (1120) Test 2 Consolidated		Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More			2005	
	incm tax expns					
5	Frgn curr incm tax expense					
6	Frgn deferred incm tax expns					
7	Frgn w/hld tax					
8	Interest expns	21,363,522	71,196		21,434,718	
9	Stock opt expns			6,214,608	6,214,608	
10	Oth equ comp					
11	Meals Entrtmnt	2,683,589		(1,524,280)	1,159,309	
12	Fines penalties	5,204		(5,204)		
13	Judgements					
14	Parachute pymnt					
15	Comp sec 162m					
16	Pension profit-sh	2,227,414			2,227,414	
17	Oth post-retrmnt					
18	Deferred comp					
19	Charitable contri-bution cash tang	73,362		75,407	148,769	
20	Charitable contri-bution intang prop					
21	Charitable con-tribution limitita					
22	Domestic prod					
23	CY acquis or reorg inv banking					
24	CY acquis or reorg legal/acct					
25	CY acquis oth costs					
26	Amort of gdwill					
27	Amort of acquis					
28	Other amortizat	971,988	1,445,968		2,417,956	
29	Sec 198 environ					
30	Depletion					
31	Depreciation	1,651,217	5,317		1,656,534	
32	Bad debt expns	433,028	(54,260)		378,768	
33	Corp-own life ins					
34	Purch vs lease					
35	Other expns/ded	58,867,541	(11,144,414)		47,723,127	See Attachment 16
36	Total expense/ deduction items	109,192,583	(9,009,599)	(11,095,257)	89,087,727	

Form Schedule M-3 (1120) Test 2 Hide 'N Such, Inc.	Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More	2005

Name: **Hide 'N Such, Inc.**

EIN: **11-0000002**

Part I Financial Information and Net Income (Loss) Reconciliation

	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1a	Filed SEC F10-K income stmt?		
1b	Certified audit income stmt?		
1c	Income stmt for period?		
2a	Income statement period		
2b	Income statement restated?		
2c	Income stmt restated for 5 prds?		
3a	Voting stock publicly traded?		
3b	Symbol of pub trd'd stock		
3c	9-digit CUSIP of pub trd'd stk		
4	Worldwide consol net incm		
5a	Net income nonincludible frgn		
5b	Net loss nonincludible frgn		
6a	Net income nonincludible US		
6b	Net loss fnonincludible US		
7a	Net income nonincludible Oth		
7b	Net loss nonincludible Oth		
8	Adj to eliminations of transact		
9	Adj to reconcile incm stmt		
10	Other adj to reconcile		
11	Net income (loss) per stmt		

Schedule M-3 (Form 1120) 2005 Page 2

Name: **Hide 'N Such, Inc.**

EIN: **11-0000002**

Consolidated Return checkbox	**Checked**	

Name of Subsidiary: **Hide 'N Such, Inc.**

EIN: **11-0000002**

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return

		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	Incm (loss) fm equ mthd frgn					
2	Gross frgn div					
3	Subpart F,QEF		**2,304,041**		**2,304,041**	
4	Sec 78 grossup					
5	Gross frgn dist					
6	Incm (loss) fm equ mthd US					
7	US div not elim					
8	Minority interest					
9	Incm (loss) US		**(59,869)**		**(59,869)**	
10	Incm (loss) frgn					
11	Incm (loss) oth					

Form Schedule M-3 (1120) Test 2 Hide 'N Such, Inc.		Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More				2005
	pass-thru entity					
12	Reportable transact items					
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
13	Interest incm	1,221,456			1,221,456	
14	Total accrual to cash adj					
15	Hedging trans					
16	Mark-Mkt incm					
17	Cost of gds sold	(256,751,409)	(9,161,241)		(265,912,650)	
18	Sale vs lease					
19	Sec 481(a) adj					
20	Unearned/ deferred revenue					
21	Incm recogn					
22	Org issue disc					
23a	Incm stmt gain/ loss on sale	(43,256)		43,256		
23b	Gross cap gain		207,765		207,765	
23c	Gross cap loss					
23d	Net gain/loss		528,161		528,161	
23e	Abandonment					
23f	Worthless stck					
23g	Oth gain/loss					
24	Disallw cap loss					
25	Util of cap loss					
26	Oth incm (loss)	977,052	(3,206,156)		(2,229,104)	See Attachment 17
27	Tot incm (loss)	(254,596,157)	(9,387,299)	43,256	(263,940,200)	
28	Tot expns/ded	(85,001,618)	(1,678,423)	3,046,579	(83,633,462)	
29	Oth incm (loss) w/ no diff	380,985,705			380,985,705	
30	Reconciliation tot	41,387,930	(11,065,722)	3,089,835	33,412,043	
Name: **Hide 'N Such, Inc.**						
EIN: **11-0000002**						
Consolidated Return checkbox			**Checked**			
Name of Subsidiary: **Hide 'N Such, Inc.**						
EIN: **11-0000002**						
Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return – Expense/Deduction Items						
1	US curr incm tax expense	8,117,700		(8,117,700)		
2	US defer incmn tax expns	(73,776)		73,776		
3	State local curr incm tax expns	4,351,535	(176,713)		4,174,822	
4	State local defer incm tax expns					

Form Schedule M-3 (1120) Test 2 Hide 'N Such, Inc.		Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More				2005
5	Frgn curr incm tax expense					
6	Frgn deferred incm tax expns					
7	Frgn w/hld tax					
8	Interest expns	21,342,118	71,196		21,413,314	
9	Stock opt expns			6,214,608	6,214,608	
10	Oth equ comp					
11	Meals Entrtmnt	2,362,058		(1,257,819)	1,104,239	
12	Fines penalties	5,204		(5,204)		
13	Judgements					
14	Parachute pymnt					
15	Comp sec 162m					
16	Pension profit-sh	2,006,997			2,006,997	
17	Oth post-retrmnt					
18	Deferred comp					
19	Charitable contri-bution cash tang	71,593		45,760	117,353	
20	Charitable contri-bution intang prop					
21	Charitable con-tribution limitita					
22	Domestic prod					
23	CY acquis or reorg inv banking					
24	CY acquis or reorg legal/acct					
25	CY acquis oth costs					
26	Amort of gdwill					
27	Amort of acquis					
28	Other amortizat	519,407	1,563,199		2,082,606	
29	Sec 198 environ					
30	Depletion					
31	Depreciation	1,469,944			1,469,944	
32	Bad debt expns	334,250	39,799		374,049	
33	Corp-own life ins					
34	Purch vs lease					
35	Other expns/ded	44,494,588	180,942		44,675,530	See Attachment 18
36	Total expense/ deduction items	85,001,618	1,678,423	(3,046,579)	83,633,462	

Form Schedule M-3 (1120) Test 2 Acme Foods	Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More	2005

Name: **Hide N' Seek Foods Inc.**

EIN: **11-0000002**

Part I Financial Information and Net Income (Loss) Reconciliation

	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1a	Filed SEC F10-K income stmt?		
1b	Certified audit income stmt?		
1c	Income stmt for period?		
2a	Income statement period		
2b	Income statement restated?		
2c	Income stmt restated for 5 prds?		
3a	Voting stock publicly traded?		
3b	Symbol of pub trd'd stock		
3c	9-digit CUSIP of pub trd'd stk		
4	Worldwide consol net incm		
5a	Net income nonincludible frgn		
5b	Net loss nonincludible frgn		
6a	Net income nonincludible US		
6b	Net loss fnonincludible US		
7a	Net income nonincludible Oth		
7b	Net loss nonincludible Oth		
8	Adj to eliminations of transact		
9	Adj to reconcile incm stmt		
10	Other adj to reconcile		
11	Net income (loss) per stmt		

Schedule M-3 (Form 1120) 2005 Page 2

Name: **Hide N' Seek Foods Inc.**

EIN: **11-0000002**

Consolidated Return checkbox	**Checked**	

Name of Subsidiary: **Acme Foods Inc.**

EIN: **11-0000013**

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return

		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	Incm (loss) fm equ mthd frgn					
2	Gross frgn div					
3	Subpart F,QEF					
4	Sec 78 grossup					
5	Gross frgn dist					
6	Incm (loss) fm equ mthd US					
7	US div not elim					
8	Minority interest					
9	Incm (loss) US	**59,338,000**	**(8,920,870)**		**50,417,130**	
10	Incm (loss) frgn					
11	Incm (loss) oth					

Form Schedule M-3 (1120) Test 2 Acme Foods	Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More				2005
	pass-thru entity				
12	Reportable transact items				
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
13	Interest incm	475,203	1,413,000		1,888,203	
14	Total accrual to cash adj					
15	Hedging trans					
16	Mark-Mkt incm					
17	Cost of gds sold	(20,935,016)	(277,366)		(21,212,382)	
18	Sale vs lease					
19	Sec 481(a) adj					
20	Unearned/ deferred revenue					
21	Incm recogn					
22	Org issue disc					
23a	Incm stmt gain/ loss on sale	1,195		(1,195)		
23b	Gross cap gain		(18,570)		(18,570)	
23c	Gross cap loss					
23d	Net gain/loss					
23e	Abandonment					
23f	Worthless stck					
23g	Oth gain/loss					
24	Disallw cap loss					
25	Util of cap loss					
26	Oth incm (loss)	725,904	(818,268)		(92,364)	See Attachment 19
27	Tot incm (loss)	39,605,286	(8,622,074)	(1,195)	30,982,017	
28	Tot expns/ded	(27,463,106)	14,595,676	7,494,468	(5,372,962)	
29	Oth incm (loss) w/ no diff	24,046,247			24,046,247	
30	Reconciliation tot	36,188,427	5,973,602	7,493,273	49,655,302	
Name: **Hide N' Seek Foods Inc.**						
EIN: **11-0000002**						
Consolidated Return checkbox			**Checked**			
Name of Subsidiary: **Acme Foods Inc**.						
EIN: **11-0000013**						
Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return – Expense/Deduction Items						
1	US curr incm tax expense	7,381,168		(7,381,168)		
2	US defer incmn tax expns	(67,082)		67,082		
3	State local curr incm tax expns	708,395	843,307		1,551,702	
4	State local defer					

Form Schedule M-3 (1120) Test 2 Acme Foods		Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More				2005
	incm tax expns					
5	Frgn curr incm tax expense					
6	Frgn deferred incm tax expns					
7	Frgn w/hld tax					
8	Interest expns	19,262			19,262	
9	Stock opt expns					
10	Oth equ comp					
11	Meals Entrtmnt	246,816		(194,215)	52,301	
12	Fines penalties					
13	Judgements					
14	Parachute pymnt					
15	Comp sec 162m					
16	Pension profit-sh	220,417			220,417	
17	Oth post-retrmnt					
18	Deferred comp					
19	Charitable contri-bution cash tang	1,981		13,833	15,814	
20	Charitable contri-bution intang prop					
21	Charitable con-tribution limitita					
22	Domestic prod					
23	CY acquis or reorg inv banking					
24	CY acquis or reorg legal/acct					
25	CY acquis oth costs					
26	Amort of gdwill					
27	Amort of acquis					
28	Other amortizat	460,869	(125,519)		335,350	
29	Sec 198 environ					
30	Depletion					
31	Depreciation	178,987			178,987	
32	Bad debt expns	98,778	(94,059)		4,719	
33	Corp-own life ins					
34	Purch vs lease					
35	Other expns/ded	18,213,515	(15,219,405)		2,994,110	See Attachment 20
36	Total expense/ deduction items	27,463,106	(14,595,676)	(7,494,468)	5,372,962	

Form Schedule M-3 (1120) Test 2 Greek Playhouse	Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More	2005

Name: **Hide 'N Such, Inc.**

EIN: **11-0000002**

Part I Financial Information and Net Income (Loss) Reconciliation

	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1a	Filed SEC F10-K income stmt?		
1b	Certified audit income stmt?		
1c	Income stmt for period?		
2a	Income statement period		
2b	Income statement restated?		
2c	Income stmt restated for 5 prds?		
3a	Voting stock publicly traded?		
3b	Symbol of pub trd'd stock		
3c	9-digit CUSIP of pub trd'd stk		
4	Worldwide consol net incm		
5a	Net income nonincludible frgn		
5b	Net loss nonincludible frgn		
6a	Net income nonincludible US		
6b	Net loss fnonincludible US		
7a	Net income nonincludible Oth		
7b	Net loss nonincludible Oth		
8	Adj to eliminations of transact		
9	Adj to reconcile incm stmt		
10	Other adj to reconcile		
11	Net income (loss) per stmt		

Schedule M-3 (Form 1120) 2005 Page 2

Name: **Hide 'N Such, Inc.**

EIN: **11-0000002**

Consolidated Return checkbox	**Checked**	

Name of Subsidiary: **Greek Playhouse**

EIN: **11-0000012**

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return

		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	Incm (loss) fm equ mthd frgn					
2	Gross frgn div					
3	Subpart F,QEF					
4	Sec 78 grossup					
5	Gross frgn dist					
6	Incm (loss) fm equ mthd US					
7	US div not elim					
8	Minority interest					
9	Incm (loss) US		220,747		220,747	
10	Incm (loss) frgn					
11	Incm (loss) oth pass-thru entity					

Form Schedule M-3 (1120) Test 2 Greek Playhouse		Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More				2005
12	Reportable transact items					
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
13	Interest incm	(664,423)	664,423			
14	Total accrual to cash adj					
15	Hedging trans					
16	Mark-Mkt incm					
17	Cost of gds sold	(315,431)			(315,431)	
18	Sale vs lease					
19	Sec 481(a) adj					
20	Unearned/ de-ferred revenue					
21	Incm recogn					
22	Org issue disc					
23a	Incm stmt gain/ loss on sale	2,147		(2,147)		
23b	Gross cap gain					
23c	Gross cap loss					
23d	Net gain/loss		2,147		2,147	
23e	Abandonment					
23f	Worthless stck					
23g	Oth gain/loss					
24	Disallw cap loss					
25	Util of cap loss					
26	Oth incm (loss)	7,844	(7,844)			See Attachment 21
27	Tot incm (loss)	(969,863)	879,473	(2,147)	(92,537)	
28	Tot expns/ded	3,272,141	(3,907,654)	554,210	(81,303)	
29	Oth incm (loss) w/ no diff	296,071			296,071	
30	Reconciliation tot	2,598,349	(3,028,181)	552,063	122,231	

Name: **Hide 'N Such, Inc.**

EIN: **11-0000002**

Consolidated Return checkbox **Checked**

Name of Subsidiary: **Greek Playhouse**

EIN: **11-0000012**

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

1	US curr incm tax expense	502,343		(502,343)		
2	US defer incmn tax expns	(4,565)		4565		
3	State local curr incm tax expns					
4	State local defer incm tax expns					

Form Schedule M-3 (1120) Test 2 Greek Playhouse		Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More				2005
5	Frgn curr incm tax expense					
6	Frgn deferred incm tax expns					
7	Frgn w/hld tax					
8	Interest expns	2,142			2,142	
9	Stock opt expns					
10	Oth equ comp					
11	Meals Entrtmnt	74,715		(72,246)	2,469	
12	Fines penalties					
13	Judgements					
14	Parachute pymnt					
15	Comp sec 162m					
16	Pension profit-sh					
17	Oth post-retrmnt					
18	Deferred comp					
19	Charitable contri-bution cash tang	(212)		15,814	15,602	
20	Charitable contri-bution intang prop					
21	Charitable con-tribution limitita					
22	Domestic prod					
23	CY acquis or reorg inv banking					
24	CY acquis or reorg legal/acct					
25	CY acquis oth costs					
26	Amort of gdwill					
27	Amort of acquis					
28	Other amortizat	(8,288)	8,288			
29	Sec 198 environ					
30	Depletion					
31	Depreciation	2,286	5,317		7,603	
32	Bad debt expns					
33	Corp-own life ins					
34	Purch vs lease					
35	Other expns/ded	(3,840,562)	3,894,049		53,487	See Attachment 22
36	Total expense/ deduction items	(3,272,141)	3,907,654	(554,210)	81,303	

Form 1122 Test 2	Authorization and Consent of Subsidiary Corporation To Be Included in a Consolidated Income Tax Return		2005
For the calendar year **2005** , or other tax year beginning , 20 and ending , 20			
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
	Name	**The Greek Playhouse**	
	EIN	**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	**Hide ‘N Such, Inc.**	
	EIN	**11-0000002**	
	Signature of subsidiary officer		
	Date		
	Title	**Assistant Treasurer**	

Form 4562 Test 2 (consolidated)	Depreciation and Amortization	2005

Name: **Hide 'N Such, Inc.**

Business or Activity: **Food Manufacturing**

EIN: **11-0000002**

	Line Description	Line Amount	Write-in / Literal / Attachments
Part I	**Election to Expense Certain Property Under Section 179**		
1	Maximum amount		
2	Total cost of section 179 prop		
3	Threshold cost of section 179 prop		
4	Reduction in limitation	**0**	
5	Dollar limitation for TY	**102,000**	
6(a)	Description of Property		
6(b)	Cost		
6(c)	Elected cost		
7	Listed property		
8	Total elected cost of sec 179 prop		
9	Tentative deduction		
10	Carryover of disallowed deduction		
11	Business income limitation		
12	Section 179 expense deduction		
13	Carryover of disallowed deduction		
Part II	**Special Depreciation Allowance and Other Depreciation**		
14	Special depreciation allowed	**11,055,162**	
15	Property subject to sec 168(f)(1) electio		
16	Other depreciation		
Part III	**MACRS Depreciation**		
17	MACRS deductions	**4,538,703**	
18	Sec 168(i)(4) election		

Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

	(a)Classification of property	(b)Month & Year	(c) Basis for deprec	(d)Recov-ery period	(e)Con-vention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attach-ments
19a	3-year property							
19b	5-year property		**19,997,007**	**5**	**HY**	**200DB**	**3,999,401**	
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							

Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

20a	Class life							

Form 4562 Test 2 (consolidated)	Depreciation and Amortization	2005

20b	12-year						
20c	40-year						

Part IV	**Summary**		
21	Listed property		
22	Total	**19,593,266**	
23	Assets for CY	**89,913**	
Part V	**Listed Property**		
Section A – Depreciation and Other Information			
24a	Evidence?		
24b	Evidence written?		
25	Special depreciation allowance		
26(a)	Type of property		
26(b)	Date in service		
26(c)	Business investment %		
26(d)	Cost or other basis		
26(e)	Basis for depreciation		
26(f)	Recovery period		
26(g)	Method/Convention		
26(h)	Depreciation deduction		
26(i)	Election Sec 179 cost		
27(a)	Type of property		
27(b)	Date in service		
27(c)	Business investment %		
27(d)	Cost or other basis		
27(e)	Basis for depreciation		
27(f)	Recovery period		
27(g)	Method/Convention		
27(h)	Depreciation deduction		
27(i)	Election Sec 179 cost		
28	Add column (h), lines 25 - 27		
29	Add column (i), line 26		
Section B – Information on Use of Vehicles			
30(a)	Total bus/invest miles driven		
31(a)	Total commuting miles driven		
32(a)	Tot other personal miles driven		
33(a)	Total miles driven		
34	Vehicle available for personal use?		
35	Vehicle used > 5% ?		
36	Another vehicle avail for personal use?		
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees			
37	Maint written policy prohibits commu?		
38	Maint written policy prohibits pers use		
39	Vehicles treated as personal use?		
40	Provide > 5 vehicle?		
41	Qualified auto demonstration use?		

Part VI Amortization

	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal / Attachments

Form 4562 Test 2 (consolidated)		Depreciation and Amortization				2005	
42	**Cov not to compete**	**5/1/04**	**8,140,250**	**167**	**15yr**	**361,789**	
43	Amort of costs before 2004 TY					**2,056,167**	
44	Total					**2,417,956**	

Form 4562 Test 2 Hide 'N Such (Parent)	Depreciation and Amortization	2005

Name: **Hide 'N Such, Inc.**

Business or Activity: **Food Manufacturing**

EIN: **11-0000002**

	Line Description	Line Amount	Write-in / Literal / Attachments
Part I	**Election to Expense Certain Property Under Section 179**		
1	Maximum amount		
2	Total cost of section 179 prop		
3	Threshold cost of section 179 prop		
4	Reduction in limitation	**0**	
5	Dollar limitation for TY	**105,000**	
6(a)	Description of Property		
6(b)	Cost		
6(c)	Elected cost		
7	Listed property		
8	Total elected cost of sec 179 prop		
9	Tentative deduction		
10	Carryover of disallowed deduction		
11	Business income limitation		
12	Section 179 expense deduction		
13	Carryover of disallowed deduction		
Part II	**Special Depreciation Allowance and Other Depreciation**		
14	Special depreciation allowed	**14,048,426**	
15	Property subject to sec 168(f)(1) electio		
16	Other depreciation		
Part III	**MACRS Depreciation**		
17	MACRS deductions	**2,009,348**	
18	Sec 168(i)(4) election		

Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

	(a)Classification of property	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attachments
19a	3-year property							
19b	5-year property		**17,467,652**	**5**	**HY**	**200DB**	**1,006,137**	
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							

Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

20a	Class life							
20b	12-year							
20c	40-year							

Part IV Summary

Form 4562 Test 2 Hide 'N Such (Parent)	Depreciation and Amortization	2005	
21	Listed property		
22	Total	17,063,911	
23	Assets for CY	68,255	
Part V Listed Property **Section A – Depreciation and Other Information**			
24a	Evidence?		
24b	Evidence written?		
25	Special depreciation allowance		
26(a)	Type of property		
26(b)	Date in service		
26(c)	Business investment %		
26(d)	Cost or other basis		
26(e)	Basis for depreciation		
26(f)	Recovery period		
26(g)	Method/Convention		
26(h)	Depreciation deduction		
26(i)	Election Sec 179 cost		
27(a)	Type of property		
27(b)	Date in service		
27(c)	Business investment %		
27(d)	Cost or other basis		
27(e)	Basis for depreciation		
27(f)	Recovery period		
27(g)	Method/Convention		
27(h)	Depreciation deduction		
27(i)	Election Sec 179 cost		
28	Add column (h), lines 25 - 27		
29	Add column (i), line 26		
Section B – Information on Use of Vehicles			
30(a)	Total bus/invest miles driven		
31(a)	Total commuting miles driven		
32(a)	Tot other personal miles driven		
33(a)	Total miles driven		
34	Vehicle available for personal use?		
35	Vehicle used > 5% ?		
36	Another vehicle avail for personal use?		
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees			
37	Maint written policy prohibits commu?		
38	Maint written policy prohibits pers use		
39	Vehicles treated as personal use?		
40	Provide > 5 vehicle?		
41	Qualified auto demonstration use?		

Part VI Amortization

	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal / Attachments
42	**From PTSP Flow Thru**					**2,082,606**	
43	Amort of costs						

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

Form 4562 Test 2 Greek Playhouse	Depreciation and Amortization	2005
Name: **The Greek Playhouse**		
Business or Activity: **Crop Production**		
EIN: **11-0000012**		

	Line Description	Line Amount	Write-in / Literal / Attachments
Part I	**Election to Expense Certain Property Under Section 179**		
1	Maximum amount		
2	Total cost of section 179 prop		
3	Threshold cost of section 179 prop		
4	Reduction in limitation	**0**	
5	Dollar limitation for TY	**105,000**	
6(a)	Description of Property		
6(b)	Cost		
6(c)	Elected cost		
7	Listed property		
8	Total elected cost of sec 179 prop		
9	Tentative deduction		
10	Carryover of disallowed deduction		
11	Business income limitation		
12	Section 179 expense deduction		
13	Carryover of disallowed deduction		
Part II	**Special Depreciation Allowance and Other Depreciation**		
14	Special depreciation allowed		
15	Property subject to sec 168(f)(1) electio		
16	Other depreciation		
Part III	**MACRS Depreciation**		
17	MACRS deductions	**4,005**	
18	Sec 168(i)(4) election		

Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

	(a)Classification of property	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attachments
19a	3-year property		**10,795**	**5**	**HY**	**200DB**	**3,598**	
19b	5-year property							
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							

Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

20a	Class life							
20b	12-year							
20c	40-year							

Part IV Summary

Form 4562 Test 2 Greek Playhouse	Depreciation and Amortization	2005	
21	Listed property		
22	Total	7,603	
23	Assets for CY		
Part V Listed Property Section A – Depreciation and Other Information			
24a	Evidence?		
24b	Evidence written?		
25	Special depreciation allowance		
26(a)	Type of property		
26(b)	Date in service		
26(c)	Business investment %		
26(d)	Cost or other basis		
26(e)	Basis for depreciation		
26(f)	Recovery period		
26(g)	Method/Convention		
26(h)	Depreciation deduction		
26(i)	Election Sec 179 cost		
27(a)	Type of property		
27(b)	Date in service		
27(c)	Business investment %		
27(d)	Cost or other basis		
27(e)	Basis for depreciation		
27(f)	Recovery period		
27(g)	Method/Convention		
27(h)	Depreciation deduction		
27(i)	Election Sec 179 cost		
28	Add column (h), lines 25 - 27		
29	Add column (i), line 26		
Section B – Information on Use of Vehicles			
30(a)	Total bus/invest miles driven		
31(a)	Total commuting miles driven		
32(a)	Tot other personal miles driven		
33(a)	Total miles driven		
34	Vehicle available for personal use?		
35	Vehicle used > 5% ?		
36	Another vehicle avail for personal use?		
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees			
37	Maint written policy prohibits commu?		
38	Maint written policy prohibits pers use		
39	Vehicles treated as personal use?		
40	Provide > 5 vehicle?		
41	Qualified auto demonstration use?		

Part VI Amortization

	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal / Attachments
42	**From PTSP Flow Thru**						
43	Amort of costs						

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

Form 4562 Test 2 Acme Foods	Depreciation and Amortization	2005
Name: **Acme Foods Corp**		
Business or Activity: **Crop Production**		
EIN: **11-0000013**		

	Line Description	Line Amount	Write-in / Literal / Attachments
Part I	**Election to Expense Certain Property Under Section 179**		
1	Maximum amount		
2	Total cost of section 179 prop		
3	Threshold cost of section 179 prop		
4	Reduction in limitation	**0**	
5	Dollar limitation for TY	**105,000**	
6(a)	Description of Property		
6(b)	Cost		
6(c)	Elected cost		
7	Listed property		
8	Total elected cost of sec 179 prop		
9	Tentative deduction		
10	Carryover of disallowed deduction		
11	Business income limitation		
12	Section 179 expense deduction		
13	Carryover of disallowed deduction		
Part II	**Special Depreciation Allowance and Other Depreciation**		
14	Special depreciation allowed		
15	Property subject to sec 168(f)(1) electio		
16	Other depreciation		
Part III	**MACRS Depreciation**		
17	MACRS deductions	**1,634,176**	
18	Sec 168(i)(4) election		

Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

	(a)Classification of property	(b)Month & Year	(c) Basis for deprec	(d)Recov-ery period	(e)Con-vention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attach-ments
19a	3-year property							
19b	5-year property							
19c	7-year property							
19d	10-year property		**27,060,250**	**10**	**HY**	**200DB**	**887,576**	
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							

Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

20a	Class life							
20b	12-year							
20c	40-year							

Part IV Summary

Form 4562 Test 2 Acme Foods	Depreciation and Amortization	2005	
21	Listed property		
22	Total	2,521,752	
23	Assets for CY		
Part V Listed Property Section A – Depreciation and Other Information			
24a	Evidence?		
24b	Evidence written?		
25	Special depreciation allowance		
26(a)	Type of property		
26(b)	Date in service		
26(c)	Business investment %		
26(d)	Cost or other basis		
26(e)	Basis for depreciation		
26(f)	Recovery period		
26(g)	Method/Convention		
26(h)	Depreciation deduction		
26(i)	Election Sec 179 cost		
27(a)	Type of property		
27(b)	Date in service		
27(c)	Business investment %		
27(d)	Cost or other basis		
27(e)	Basis for depreciation		
27(f)	Recovery period		
27(g)	Method/Convention		
27(h)	Depreciation deduction		
27(i)	Election Sec 179 cost		
28	Add column (h), lines 25 - 27		
29	Add column (i), line 26		
Section B – Information on Use of Vehicles			
30(a)	Total bus/invest miles driven		
31(a)	Total commuting miles driven		
32(a)	Tot other personal miles driven		
33(a)	Total miles driven		
34	Vehicle available for personal use?		
35	Vehicle used > 5% ?		
36	Another vehicle avail for personal use?		
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees			
37	Maint written policy prohibits commu?		
38	Maint written policy prohibits pers use		
39	Vehicles treated as personal use?		
40	Provide > 5 vehicle?		
41	Qualified auto demonstration use?		

Part VI Amortization

	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal / Attachments
42	**From PTSP Flow Thru**					**335,350**	
43	Amort of costs						

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

Form 4797 Test 2 (consolidated)	Sales of Business Property	2005
Name: **Hide 'N Such, Inc.**		
EIN: **11-0000002**		

	Line Description	Line Amount / Info	Write-in / Literal / Attachments
1	Gross proceeds from sales or exchange		
Part I	**Sales or Exchanges of Property Used in a Trade or Business**		
2(a)	Description of property	**Partnership**	
2(b)	Date acquired		
2(c)	Date sold		
2(d)	Gross sales price		
2(e)	Depreciation allowed		
2(f)	Cost or other basis		
2(g)	Gain or (loss)	**220,747**	
2(a)	Description of property	**Equipment**	
2(b)	Date acquired	**Various**	
2(c)	Date sold	**Various**	
2(d)	Gross sales price	**1,290,306**	
2(e)	Depreciation allowed	**1,323,664**	
2(f)	Cost or other basis	**2,424,775**	
2(g)	Gain or (loss)	**189,195**	
3	Gain fm F4684		
4	Sec 1231 gain fm F6252		
5	Sec 1231 gain fm F8824		
6	Gain fm casualty or theft		
7	Combine lines 2 to 6	**409,942**	
8	Nonrecaptured net sec 1231 loss		
9	Subtract line 8 from line 7		
Part II	**Ordinary Gains and Losses**		
10(a)	Description of property		
10(b)	Date acquired		
10(c)	Date sold		
10(d)	Gross sales price		
10(e)	Depreciation allowed		
10(f)	Cost or other basis		
10(g)	Gain or loss		
11	Loss fm line 7		
12	Gain fm line 7		
13	Gain fm line 31	**530,308**	
14	Net gain F4684		
15	Ordinary gain F6252		
16	Ordinary gain F8824		
17	Combine lines 10 to16	**530,308**	
18a	Part of loss F4684		
18b	Redetermined gain or (loss) on line 17		
Part III	**Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255**		
19(a)A	Description of property	**Equipment**	
19(b)A	Date acquired	**Various**	

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

Form 4797 Test 2 Hide 'N Such, Inc. (Parent)	Sales of Business Property		2005
Name: **Hide 'N Such, Inc.**			
EIN: **11-0000002**			
	Line Description	**Line Amount / Info**	**Write-in / Literal / Attachments**
1	Gross proceeds from sales or exchange		
Part I	**Sales or Exchanges of Property Used in a Trade or Business**		
2(a)	Description of property	**Partnership**	
2(b)	Date acquired		
2(c)	Date sold		
2(d)	Gross sales price		
2(e)	Depreciation allowed		
2(f)	Cost or other basis		
2(g)	Gain or (loss)	**103,882**	
2(a)	Description of property		
2(b)	Date acquired		
2(c)	Date sold		
2(d)	Gross sales price		
2(e)	Depreciation allowed		
2(f)	Cost or other basis		
2(g)	Gain or (loss)		
3	Gain fm F4684		
4	Sec 1231 gain fm F6252		
5	Sec 1231 gain fm F8824		
6	Gain fm casualty or theft		
7	Combine lines 2 to 6	**103,882**	
8	Nonrecaptured net sec 1231 loss		
9	Subtract line 8 from line 7		
Part II	**Ordinary Gains and Losses**		
10(a)	Description of property		
10(b)	Date acquired		
10(c)	Date sold		
10(d)	Gross sales price		
10(e)	Depreciation allowed		
10(f)	Cost or other basis		
10(g)	Gain or loss		
11	Loss fm line 7		
12	Gain fm line 7		
13	Gain fm line 31	**528,161**	
14	Net gain F4684		
15	Ordinary gain F6252		
16	Ordinary gain F8824		
17	Combine lines 10 to16	**528,161**	
18a	Part of loss F4684		
18b	Redetermined gain or (loss) on line 17		
Part III	**Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255**		
19(a)A	Description of property	**Equipment**	

Form 4797 Test 2 Hide 'N Such, Inc. (Parent)	Sales of Business Property		2005
19(b)A	Date acquired	**Various**	
19(c)A	Date sold	**various**	
20	Gross sales price	**708,077**	
21	Cost or other basis	**3,408,615**	
22	Depreciation allowed	**3,228,699**	
23	Adjusted basis	**179,916**	
24	Total gain	**528,161**	
25a	Depreciation allowed	**3,228,699**	
25b	Smaller of lines 24 and 25a	**528,161**	
26a	Additional depreciation after 1975		
26b	Applicable %		
26c	Subtract line 26a from line 24		
26d	Additional depreciation after 1969		
26e	Smaller of lines 26c and 26c		
26f	Sec 291 amount		
26g	Add lines 26b,26e and 26f		
27a	Soil, water, land		
27b	Line 27 multiplied by applicable %		
27c	Smaller of lines 24 and 27b		
28a	Intangible drilling		
28b	Smaller of lines 24 and 28a		
29a	Applicable % of payment excluded		
29b	Smaller of lines 24 and 29a		
30	Total gain all property	**528,161**	
31	Add property columns A – D	**528,161**	
32	Subtract line 31 from line 30	**528,161**	
Part IV	**Recapture Amounts Under Sections 179 and 280F(b)(2)**		
33(a)	Sec 179 expense ded – Sec 179		
33(b)	Sec 179 expense ded – Sec 280F(b)		
34(a)	Recomputed deprc – Sec 179		
34(b)	Recomputed deprc-Sec280F(b)		
35(a)	Recapture amount – Sec 179		
35(b)	Recapture amount – Sec 280F(b)		

Form 4797 Test 2 The Greek Playhouse	Sales of Business Property	2005
Name: **The Greek Playhouse**		
EIN: **11-0000012**		

	Line Description	Line Amount / Info	Write-in / Literal / Attachments
1	Gross proceeds from sales or exchange		
Part I	**Sales or Exchanges of Property Used in a Trade or Business**		
2(a)	Description of property	**Partnership**	
2(b)	Date acquired		
2(c)	Date sold		
2(d)	Gross sales price		
2(e)	Depreciation allowed		
2(f)	Cost or other basis		
2(g)	Gain or (loss)	**2,147**	
2(a)	Description of property		
2(b)	Date acquired		
2(c)	Date sold		
2(d)	Gross sales price		
2(e)	Depreciation allowed		
2(f)	Cost or other basis		
2(g)	Gain or (loss)		
3	Gain fm F4684		
4	Sec 1231 gain fm F6252		
5	Sec 1231 gain fm F8824		
6	Gain fm casualty or theft		
7	Combine lines 2 to 6	**2,147**	
8	Nonrecaptured net sec 1231 loss	**2,147**	
9	Subtract line 8 from line 7	**0**	
Part II	**Ordinary Gains and Losses**		
10(a)	Description of property		
10(b)	Date acquired		
10(c)	Date sold		
10(d)	Gross sales price		
10(e)	Depreciation allowed		
10(f)	Cost or other basis		
10(g)	Gain or loss		
11	Loss fm line 7		
12	Gain fm line 7	**2,147**	
13	Gain fm line 31		
14	Net gain F4684		
15	Ordinary gain F6252		
16	Ordinary gain F8824		
17	Combine lines 10 to16	**2,147**	
18a	Part of loss F4684		
18b	Redetermined gain or (loss) on line 17		
Part III	**Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255**		
19(a)A	Description of property		
19(b)A	Date acquired		

Form 4797 Test 2 The Greek Playhouse	Sales of Business Property		2005
19(c)A	Date sold		
20	Gross sales price		
21	Cost or other basis		
22	Depreciation allowed		
23	Adjusted basis		
24	Total gain		
25a	Depreciation allowed		
25b	Smaller of lines 24 and 25a		
26a	Additional depreciation after 1975		
26b	Applicable %		
26c	Subtract line 26a from line 24		
26d	Additional depreciation after 1969		
26e	Smaller of lines 26c and 26c		
26f	Sec 291 amount		
26g	Add lines 26b,26e and 26f		
27a	Soil, water, land		
27b	Line 27 multiplied by applicable %		
27c	Smaller of lines 24 and 27b		
28a	Intangible drilling		
28b	Smaller of lines 24 and 28a		
29a	Applicable % of payment excluded		
29b	Smaller of lines 24 and 29a		
30	Total gain all property		
31	Add property columns A – D		
32	Subtract line 31 from line 30		
Part IV	**Recapture Amounts Under Sections 179 and 280F(b)(2)**		
33(a)	Sec 179 expense ded – Sec 179		
33(b)	Sec 179 expense ded – Sec 280F(b)		
34(a)	Recomputed deprc – Sec 179		
34(b)	Recomputed deprc-Sec280F(b)		
35(a)	Recapture amount – Sec 179		
35(b)	Recapture amount – Sec 280F(b)		

Form 5471 Test 2	Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2005
Annual Accounting Period beginning	**01/01** , 2005, ending **12/31** , 2005		
Part I	**Reporting Corporation**		
	Name and Address: **Hide 'N Such Foods, Inc, 32 Any Street, Anytown, TX 73323**		
	Line Description	**Line Amount / Info**	**Write-in / Literal**
A	EIN	**11-0000002**	
B	Category of filer checkboxes	**Box 4 and 5 Checked**	
C	Total % of frgn corp stock	**100**	
	Filer's tax year beginning **01/01** , 2005, ending **12/31** , 2005		
D(1)	Name		
D(2)	Address		
D(3)	Identifying Number		
D(4)	Check applicable boxes		
1a	Name/address of foreign corporation	**Foreign Corp. #1 64 Any Street, Anytown, Uruguay**	
1b	EIN, if any		
1c	Cnty whose laws incorp	**Uruguay**	
1d	Date of Incorporation	**06/05/89**	
1e	Principal place of business	**Uruguay**	
1f	Principal business act code	**111900**	
1g	Principal business activity	**Crop Production**	
1h	Functional currency	**Uruguayan Peso**	
2a	U.S. name, address, EIN		
2b(i)	Taxable income or (loss)		
2b(ii)	U.S. income tax paid		
2c	Frgn corp name, address	**None**	
2d	Name, add of person w/ bks	**Uruguay Accounting Department 64 Any Street Anytown, TX 71232**	
Sch A	**Stock of the Foreign Corporation**		
(a)	Desc of each class of stock	**Common**	
(b)(i)	Beg of annual acct period	**5,000**	
(b)(ii)	End of annual acct period	**5,000**	
(a)	Desc of each class of stock		
(b)(i)	Beg of annual acct period		
(b)(ii)	End of annual acct period		
Sch B	**U.S. Shareholders of Foreign Corporation**		
(a)	Name, add, EIN of shrholdr	**Hide 'N Such Foods, Inc 32 Any Street, Anytown, TX 73323 11-0000002**	
(b)	Desc of each class of stock	**Common**	
(c)	Number shares held at beg	**5,000**	
(d)	Number shares held at end	**5,000**	
(e)	Pro rata share of subpart F	**100%**	
(a)	Name, add, EIN of shrholdr		
(b)	Desc of each class of stock		
(c)	Number shares held at beg		

Form 5471 Test 2	Information Return of U.S. Persons With Respect to Certain Foreign Corporations			2005
(d)	Number shares held at end			
(e)	Pro rata share of subpart F			
Sch C	**Income Statement**			
		Func Curr	**US Dollars**	
1a	Gross receipt or sales			
1b	Returns and allowances			
1c	Subtract line 1b fm line 1a			
2	Cost of goods sold			
3	Gross profit			
4	Dividends			
5	Interest	**30,219,984**	**3,357,776**	
6	Gross,rents,royalties,lic fees			
7	Net gain or (loss)			
8	Other income			
9	Total income	**30,219,984**	**3,357,776**	
10	Compensation of officers			
11	Rents, royalties, license fees			
12	Interest			
13	Deprec not deduc elsewhere			
14	Depletion			
15	Taxes			
16	Other deductions	**13,040,415**	**1,448,935**	**See Attachment 11**
17	Total deductions	**13,040,415**	**1,448,935**	
18	Net income or (loss)	**17,179,569**	**1,908,841**	
19	Extraordinary items & pr pd adj			
20	Provision for incm,war profits			
21	Current year net income (loss)			
Sch E	**Income, War Profits, and Excess Profits Taxes Paid or Accrued**			
1(a)	Country or U.S. possession		.	
1(b)	Amount of tax in frgn currency			
1(c)	Amount of tax conver rate			
1(d)	Amount of tax in U.S. dollars			
2(a)	Country or U.S. possession			
2(b)	Amount of tax in frgn currency			
2(c)	Amount of tax conver rate			
2(d)	Amount of tax in U.S. dollars			
8	Total			
Sch F	**Balance Sheet**			
	Assets	**(a) Beginning of annual acct period**	**(b) End of annual acct period**	
1	Cash	**650,000**	**2,299,236**	
2a	Trade notes and accts recvble		**460,000**	
2b	Less allowances for bad debts			
3	Inventories			
4	Other current assets			
5	Loan to shareholders			
6	Investment in subsidiaries			
7	Other investments			
8a	Bldgs & other deprec assets			
8b	Less accumulated deprec			

Form 5471 Test 2	Information Return of U.S. Persons With Respect to Certain Foreign Corporations			2005
9a	Depletable assets			
9b	Less accumulated deprec			
10	Land			
11a	Intangible assets-Goodwill			
11b	Intangible assets-Org costs			
11c	Intangible assets-Patents,etc			
11d	Intangible assets-Less accum			
12	Other assets	17,793,000	17,793,000	See Attachment 12
13	Total assets	18,443,000	20,552,236	
	Liabilities			
14	Accounts payable	0	200,395	
15	Other current liabilities			
16	Loans fm shareholders			
17	Other liabilities			
18a	Capital stock – Preferred			
18b	Capital stock – Common	17,650,000	17,650,000	
19	Paid-in or capital surplus			
20	Retained earnings	793,000	2,701,841	
21	Less cost of treasury stock			
22	Total liabilities & shrhldr equi	18,443,000	20,552,236	
Sch G	**Other Information**			
	Line Description	**Line Amount / Info**	**Write-in / Literal**	
1	Frgn corp owned > 10% int chckbx	No		
2	Frgn corp owned int in stock chckbx	No		
3	Frgn corp owned frgn entities disre	No		
Sch H	**Current Earnings and Profits**			
1	Current year net income	17,179,569		
		Net Additions	**Net Subtractions**	**Write-in / Literal**
2a	Capital gains or losses			
2b	Depreciation and amortization			
2c	Depletion			
2d	Investment or incentive allw			
2e	Charges to statutory reserves			
2f	Inventory adjustments			
2g	Taxes			
2h	Other			
3	Total net additions			
4	Total net subtraction			
5a	Current earnings & profits	17,179,569		
5b	DASTM gain or (loss)			
5c	Combine lines 5a and 5b	17,179,569		
5d	Current E&P in U.S. dollars	1,908,841		
Sch I	**Summary of Shareholder's Income**			
	Line Description	**Line Amount / Info**	**Write-in / Literal**	
1	Subpart F income	1,908,841		
2	Earnings invested in US prop			

Form 5471 Test 2	Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2005
3	Prev excld subpart F incm		
4	Prev excld export trade incm		
5	Factoring income		
6	Total of lines 1 through 5	**1,908,841**	
7	Dividends received		
8	Exchange gain or (loss)		
	Incm of frgn corp blk’d chckbx	**No**	
	Frgn corp incmn unblk’d chckbx	**No**	

Sch J (F5471) Test 2	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation		
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
	Name of person filing Form 5471	**Hide 'N Such, Inc.**	
	Identifying number	**11-0000002**	
	Name of foreign corporation	**Foreign Corporation #1**	
1(a)	Balance Beginning of Yr – Post-1986 Undistributed Earnings	**7,137,000**	
1(b)	Balance Beginning of Yr – Pre-1987 E&P Not Previous Taxed		
1(c)(i)	Balance Beginning of Yr – Earnings Invested US Property		
1(c)(ii)	Balance Beginning of Yr – Earnings Invested Excess Passive		
1(c)(iii)	Balance Beginning of Yr – Subpart F Income	**7,137,000**	
1(d)	Balance Beginning of Yr – Total Sec 964(a) E&P	**14,274,000**	
2a(a)	CY E&P – Post 1986 Undist Earn	**17,179,569**	
2b(a)	CY deficit in E&P – Post-1986 Undistributed Earnings		
3(a)	Total E&P not previously taxed – Post-1986 Undistributed Earnings	**24,316,569**	
3(b)	Total E&P not previously taxed – Pre-1987 not previously taxed		
4(a)	Sec 951(a), 959(c) – Post-1986 Undistributed Earnings	**24,316,569**	
4(b)	Sec 951(a), 959(c) – Pre-1987 E&P Not Previous Taxed		
4(c)(i)	Sec 951(a), 959(c) – Earnings Invested US Property		
4(c)(ii)	Sec 951(a), 959(c) – Earnings Invested Excess Passive		
4(c)(iii)	Sec 951(a), 959(c) – Subpart F Income	**24,316,569**	
5a(c)(i)	Actual dist nonpreviously taxed – Earnings Invested US Property		
5a(c)(ii)	Actual dist nonpreviously taxed – Earnings Invested Excess Passive		
5a(c)(iii)	Actual dist nonpreviously taxed – Subpart F Income		
5b(a)	Actual dist previously taxed – Post-1986 Undistributed Earnings		
5b(b)	Actual dist previously taxed – Pre-1987 E&P Not Previous Taxed		
6a(c)(i)	Balance of previously taxed E&P – Earnings Invested US Property		
6a(c)(ii)	Balance of previously taxed E&P – Earnings Invested Excess Passive		
6a(c)	Balance of previously taxed E&P –	**31,453,569**	

Sch J (F5471) Test 2		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	
(iii)	Subpart F Income		
6b(a)	Balance of E&P not prev taxed – Post-1986 Undistributed Earnings		
6b(b)	Balance of E&P not prev taxed – Pre-1987 E&P Not Previous Taxed		
7(a)	Balance At end of Yr – Post-1986 Undistributed Earnings		
7(b)	Balance At end of Yr – Pre-1987 E&P Not Previous Taxed		
7(c)(i)	Balance At end of Yr – Earnings Invested US Property		
7(c)(ii)	Balance At end of Yr – Earnings Invested Excess Passive		
7(c) (iii)	Balance At end of Yr – Subpart F Income	**31,453,569**	
7(d)	Balance At end of Yr – Total Sec 964(a) E&P	**31,453,569**	

Schedule M (5471) Test 2	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons	TY 2005

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

Identifying number: **11-0000002**

Name of foreign corporation: **Foreign Corporation #1**

Relevant functional currency and exchange rate used throughout this schedule: **US 0.1111**

	(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any dom corp or partnership	(d) Any other foreign corp	(e)10% or more (other than U.S. person)	(f) 10% or more corp controlling frgn corp
1	Sales of stock in trade					
2	Sales of prop rights					
3	Compensation rec'd					
4	Commissions received					
5	Rents, royalties, & lic					
6	Dividends received					
7	Interest received					
8	Premiums received					
9	Add lines 1 through 8					
10	Purchases of stock					
11	Purch of tangible prop					
12	Purch of prop rights					
13	Compensation paid	**1,448,935**				
14	Commissions paid					
15	Rents, royalties, & lic					
16	Dividends paid					
17	Interest paid					
18	Add lines 10 thru 17	**1,448,935**				
19	Amounts borrowed					
20	Amounts loaned					

Form 5471 Test 2	Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2005
Annual Accounting Period beginning	**01/01** , 2005, ending **12/31** , 2005		
Part I	**Reporting Corporation**		
	Name and Address: **Hide 'N Such Foods, Inc, 32 Any Street, Anytown, TX 73323**		
	Line Description	**Line Amount / Info**	**Write-in / Literal**
A	EIN	**11-0000002**	
B	Category of filer checkboxes	**Box 4 and 5 Checked**	
C	Total % of frgn corp stock	**100**	
	Filer's tax year beginning **01/01** , 2005, ending **12/31** , 2005		
D(1)	Name		
D(2)	Address		
D(3)	Identifying Number		
D(4)	Check applicable boxes		
1a	Name/address of frgn corp	**Foreign Corp. #2 65 Any Street, Anytown, Uruguay**	
1b	EIN, if any		
1c	Cnty whose laws incorp	**United Kingdom**	
1d	Date of Incorporation	**05/13/73**	
1e	Principal place of business	**United Kingdom**	
1f	Principal business act code	**522110**	
1g	Principal business activity	**Financing**	
1h	Functional currency	**British Pound**	
2a	U.S. name, address, EIN		
2b(i)	Taxable income or (loss)		
2b(ii)	U.S. income tax paid		
2c	Frgn corp name, address		
2d	Name, add of person w/ bks		
Sch A	**Stock of the Foreign Corporation**		
(a)	Desc of each class of stock	**Common**	
(b)(i)	Beg of annual acct period	**1000**	
(b)(ii)	End of annual acct period	**1000**	
(a)	Desc of each class of stock	**Common**	
(b)(i)	Beg of annual acct period	**24,998,400**	
(b)(ii)	End of annual acct period	**24,998,400**	
Sch B	**U.S. Shareholders of Foreign Corporation**		
(a)	Name, add, EIN of shrholdr	**Hide 'N Such Foods, Inc 32 Any Street, Anytown, TX 73323 11-0000002**	
(b)	Desc of each class of stock	**Common**	
(c)	Number shares held at beg	**1000**	
(d)	Number shares held at end	**1000**	
(b)	Desc of each class of stock	**Common**	
(c)	Number shares held at beg	**24,998,400**	
(d)	Number shares held at end	**24,998,400**	
(e)	Pro rata share of subpart F	**100%**	
Sch C	**Income Statement**		
		Func Curr / **US Dollars**	
1a	Gross receipt or sales		

Form 5471 Test 2	Information Return of U.S. Persons With Respect to Certain Foreign Corporations			2005
1b	Returns and allowances			
1c	Subtract line 1b fm line 1a			
2	Cost of goods sold			
3	Gross profit			
4	Dividends			
5	Interest	2,766,400	395,200	
6	Gross,rents,royalties,lic fees			
7	Net gain or (loss)			
8	Other income			
9	Total income	2,766,400	395,200	
10	Compensation of officers			
11	Rents, royalties, license fees			
12	Interest			
13	Deprec not deduc elsewhere			
14	Depletion			
15	Taxes			
16	Other deductions			
17	Total deductions			
18	Net income or (loss)	2,766,400	395,200	
19	Extraordinary items & pr pd adj			
20	Provision for incm,war profits			
21	Current year net income (loss)	2,766,400	395,200	
Sch E	**Income, War Profits, and Excess Profits Taxes Paid or Accrued**			
1(a)	Country or U.S. possession		.	
1(b)	Amount of tax in frgn currency			
1(c)	Amount of tax conver rate			
1(d)	Amount of tax in U.S. dollars			
2(a)	Country or U.S. possession			
2(b)	Amount of tax in frgn currency			
2(c)	Amount of tax conver rate			
2(d)	Amount of tax in U.S. dollars			
8	Total			
Sch F	**Balance Sheet**			
	Assets	**(a) Beginning of annual acct period**	**(b) End of annual acct period**	
1	Cash		395,200	
2a	Trade notes and accts recvble			
2b	Less allowances for bad debts			
3	Inventories			
4	Other current assets			
5	Loan to shareholders			
6	Investment in subsidiaries			
7	Other investments			
8a	Bldgs & other deprec assets			
8b	Less accumulated deprec			
9a	Depletable assets			
9b	Less accumulated deprec			
10	Land			
11a	Intangible assets-Goodwill			
11b	Intangible assets-Org costs			

Form 5471 Test 2	Information Return of U.S. Persons With Respect to Certain Foreign Corporations			2005
11c	Intangible assets-Patents,etc			
11d	Intangible assets-Less accum			
12	Other assets	4,000,000	4,000,000	See Attachment 13
13	Total assets	4,000,000	4,395,200	
	Liabilities			
14	Accounts payable	195,846	195,846	
15	Other current liabilities			
16	Loans fm shareholders			
17	Other liabilities			
18a	Capital stock – Preferred			
18b	Capital stock – Common	2,500,156	2,500,156	
19	Paid-in or capital surplus			
20	Retained earnings	1,303,998	1,699,198	
21	Less cost of treasury stock			
22	Total liabilities & shrhldr equi	4,000,000	4,395,200	
Sch G	**Other Information**			
	Line Description	**Line Amount / Info**	**Write-in / Literal / Attachments**	
1	Frgn corp owned > 10% int chckbx	No		
2	Frgn corp owned int in stock chckbx	No		
3	Frgn corp owned frgn entities disre	No		
Sch H	**Current Earnings and Profits**			
1	Current year net income	2,766,400		
		Net Additions	**Net Subtractions**	**Write-in / Literal**
2a	Capital gains or losses			
2b	Depreciation and amortization			
2c	Depletion			
2d	Investment or incentive allw			
2e	Charges to statutory reserves			
2f	Inventory adjustments			
2g	Taxes			
2h	Other			
3	Total net additions			
4	Total net subtraction			
5a	Current earnings & profits	2,766,400		
5b	DASTM gain or (loss)			
5c	Combine lines 5a and 5b	2,766,400		
5d	Current E&P in U.S. dollars	395,200		
Sch I	**Summary of Shareholder's Income**			
	Line Description	**Line Amount / Info**	**Write-in / Literal / Attachments**	
1	Subpart F income	395,200		
2	Earnings invested in US prop			
3	Prev excld subpart F incm			
4	Prev excld export trade incm			
5	Factoring income			
6	Total of lines 1 through 5	395,200		
7	Dividends received			

Form 5471 Test 2		Information Return of U.S. Persons With Respect to Certain Foreign Corporations	2005
8	Exchange gain or (loss)		
	Incm of frgn corp blk’d chckbx	**No**	
	Frgn corp incmn unblk’d chckbx	**No**	

Sch J (F5471) Test 2	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation		
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
	Name of person filing Form 5471	**Hide 'N Such, Inc.**	
	Identifying number	**11-0000002**	
	Name of foreign corporation	**Foreign Corporation #2**	
1(a)	Balance Beginning of Yr – Post-1986 Undistributed Earnings	**9,127,986**	
1(b)	Balance Beginning of Yr – Pre-1987 E&P Not Previous Taxed		
1(c)(i)	Balance Beginning of Yr – Earnings Invested US Property		
1(c)(ii)	Balance Beginning of Yr – Earnings Invested Excess Passive		
1(c) (iii)	Balance Beginning of Yr – Subpart F Income		
1(d)	Balance Beginning of Yr – Total Sec 964(a) E&P	**9,127,986**	
2a(a)	CY E&P – Post 1986 Undist Earn	**2,766,400**	
2b(a)	CY deficit in E&P – Post-1986 Undistributed Earnings		
3(a)	Total E&P not previously taxed – Post-1986 Undistributed Earnings	**11,894,386**	
3(b)	Total E&P not previously taxed – Pre-1987 not previously taxed		
4(a)	Sec 951(a), 959(c) – Post-1986 Undistributed Earnings	**2,766,400**	
4(b)	Sec 951(a), 959(c) – Pre-1987 E&P Not Previous Taxed		
4(c)(i)	Sec 951(a), 959(c) – Earnings Invested US Property		
4(c)(ii)	Sec 951(a), 959(c) – Earnings Invested Excess Passive		
4(c) (iii)	Sec 951(a), 959(c) – Subpart F Income	**2,766,400**	
5a(c) (i)	Actual dist nonpreviously taxed – Earnings Invested US Property		
5a(c) (ii)	Actual dist nonpreviously taxed – Earnings Invested Excess Passive		
5a(c) (iii)	Actual dist nonpreviously taxed – Subpart F Income		
5b(a)	Actual dist previously taxed – Post-1986 Undistributed Earnings		
5b(b)	Actual dist previously taxed – Pre-1987 E&P Not Previous Taxed		
6a(c) (i)	Balance of previously taxed E&P – Earnings Invested US Property		
6a(c) (ii)	Balance of previously taxed E&P – Earnings Invested Excess Passive		
6a(c)	Balance of previously taxed E&P –	**2,766,400**	

Sch J (F5471) Test 2		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	
(iii)	Subpart F Income		
6b(a)	Balance of E&P not prev taxed – Post-1986 Undistributed Earnings	**9,127,986**	
6b(b)	Balance of E&P not prev taxed – Pre-1987 E&P Not Previous Taxed		
7(a)	Balance At end of Yr – Post-1986 Undistributed Earnings	**9,127,986**	
7(b)	Balance At end of Yr – Pre-1987 E&P Not Previous Taxed		
7(c)(i)	Balance At end of Yr – Earnings Invested US Property		
7(c)(ii)	Balance At end of Yr – Earnings Invested Excess Passive		
7(c) (iii)	Balance At end of Yr – Subpart F Income	**2,766,400**	
7(d)	Balance At end of Yr – Total Sec 964(a) E&P	**11,894,386**	

Form 5471 Test 2	Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2005
Annual Accounting Period beginning	01/01 , 2005, ending 12/31 , 2005		
Part I	**Reporting Corporation**		
	Name and Address: **Hide 'N Such, Inc., 32 Any Street, Anytown, TX 73323**		
	Line Description	**Line Amount / Info**	**Write-in / Literal**
A	EIN	**11-0000002**	
B	Category of filer checkboxes	**Box 3, 4 and 5 Checked**	**Attachment 23**
C	Total % of frgn corp stock	**100**	
	Filer's tax year beginning	**01/01** , 2005, ending **12/31** , 2005	
D(1)	Name		
D(2)	Address		
D(3)	Identifying Number		
D(4)	Check applicable boxes		
1a	Name/address of frgn corp	**Foreign Corp. #3 66 Any Street, Anytown, Uruguay**	
1b	EIN, if any		
1c	Cnty whose laws incorp	**Canada**	
1d	Date of Incorporation	**9/30/2004**	
1e	Principal place of business	**Canada**	
1f	Principal business act code	**522110**	
1g	Principal business activity	**Financing**	
1h	Functional currency	**Canadian Dollar**	
2a	U.S. name, address, EIN		
2b(i)	Taxable income or (loss)		
2b(ii)	U.S. income tax paid		
2c	Frgn corp name, address		
2d	Name, add of person w/ bks		
Sch A	**Stock of the Foreign Corporation**		
(a)	Desc of each class of stock	**Common**	
(b)(i)	Beg of annual acct period	**0**	
(b)(ii)	End of annual acct period	**1,000**	
Sch B	**U.S. Shareholders of Foreign Corporation**		
(a)	Name, add, EIN of shrholdr	**Hide 'N Such Foods, Inc 32 Any Street, Anytown, TX 73323 11-0000002**	
(b)	Desc of each class of stock	**Common**	
(c)	Number shares held at beg	**0**	
(d)	Number shares held at end	**640**	
(e)	Pro rata share of subpart F	**64%**	
(a)	Name, add, EIN of shrholdr	**Shareholder Company #1 67 Anystreet Anytown, TX 73323 11-0000048**	
(b)	Desc of each class of stock	**Common**	
(c)	Number shares held at beg	**0**	
(d)	Number shares held at end	**360**	
(e)	Pro rata share of subpart F	**36%**	
Sch C	**Income Statement**		

Form 5471 Test 2	Information Return of U.S. Persons With Respect to Certain Foreign Corporations			2005
		Func Curr	US Dollars	
1a	Gross receipt or sales			
1b	Returns and allowances			
1c	Subtract line 1b fm line 1a			
2	Cost of goods sold			
3	Gross profit			
4	Dividends			
5	Interest			
6	Gross,rents,royalties,lic fees			
7	Net gain or (loss)			
8	Other income			
9	Total income			
10	Compensation of officers	114,663	80,264	
11	Rents, royalties, license fees	35,714	25,000	
12	Interest			
13	Deprec not deduc elsewhere			
14	Depletion			
15	Taxes			
16	Other deductions			
17	Total deductions	150,377	105,264	
18	Net income or (loss)	(150,377)	(105,264)	
19	Extraordinary items & pr pd adj			
20	Provision for incm,war profits			
21	Current year net income (loss)	(150,377)	(105,264)	
Sch E	Income, War Profits, and Excess Profits Taxes Paid or Accrued			
1(a)	Country or U.S. possession			
1(b)	Amount of tax in frgn currency			
1(c)	Amount of tax conver rate			
1(d)	Amount of tax in U.S. dollars			
2(a)	Country or U.S. possession			
2(b)	Amount of tax in frgn currency			
2(c)	Amount of tax conver rate			
2(d)	Amount of tax in U.S. dollars			
8	Total			
Sch F	Balance Sheet			
	Assets	(a) Beginning of annual acct period	(b) End of annual acct period	
1	Cash		498	
2a	Trade notes and accts recvble			
2b	Less allowances for bad debts			
3	Inventories			
4	Other current assets			
5	Loan to shareholders			
6	Investment in subsidiaries			
7	Other investments			
8a	Bldgs & other deprec assets			
8b	Less accumulated deprec			
9a	Depletable assets			
9b	Less accumulated deprec			

Form 5471 Test 2	Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2005
10	Land		
11a	Intangible assets-Goodwill		
11b	Intangible assets-Org costs		
11c	Intangible assets-Patents,etc		
11d	Intangible assets-Less accum		
12	Other assets		
13	Total assets	498	
	Liabilities		
14	Accounts payable	297	
15	Other current liabilities		
16	Loans fm shareholders	105,165	
17	Other liabilities		
18a	Capital stock – Preferred		
18b	Capital stock – Common	300	
19	Paid-in or capital surplus		
20	Retained earnings		
21	Less cost of treasury stock	(105,264)	
22	Total liabilities & shrhldr equi	498	

Sch G	Other Information		
	Line Description	**Line Amount / Info**	**Write-in / Literal / Attachments**
1	Frgn corp owned > 10% int chckbx	No	
2	Frgn corp owned int in stock chckbx	No	
3	Frgn corp owned frgn entities disre	No	

Sch H	Current Earnings and Profits			
1	Current year net income	(150,377)		
		Net Additions	**Net Subtractions**	**Write-in / Literal**
2a	Capital gains or losses			
2b	Depreciation and amortization			
2c	Depletion			
2d	Investment or incentive allw			
2e	Charges to statutory reserves			
2f	Inventory adjustments			
2g	Taxes			
2h	Other			
3	Total net additions			
4	Total net subtraction			
5a	Current earnings & profits	(150,377)		
5b	DASTM gain or (loss)			
5c	Combine lines 5a and 5b	(150,377)		
5d	Current E&P in U.S. dollars	(150,377)		

Sch I	Summary of Shareholder's Income		
	Line Description	**Line Amount / Info**	**Write-in / Literal / Attachments**
1	Subpart F income		
2	Earnings invested in US prop		
3	Prev excld subpart F incm		
4	Prev excld export trade incm		

Form 5471 Test 2		Information Return of U.S. Persons With Respect to Certain Foreign Corporations	2005
5	Factoring income		
6	Total of lines 1 through 5		
7	Dividends received		
8	Exchange gain or (loss)		
	Incm of frgn corp blk’d chckbx	**No**	
	Frgn corp incmn unblk’d chckbx	**No**	

Sch J (F5471) Test 2	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation		
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
	Name of person filing Form 5471	**Hide 'N Such, Inc.**	
	Identifying number	**11-0000002**	
	Name of foreign corporation	**Foreign Corporation #3**	
1(a)	Balance Beginning of Yr – Post-1986 Undistributed Earnings		
1(b)	Balance Beginning of Yr – Pre-1987 E&P Not Previous Taxed		
1(c)(i)	Balance Beginning of Yr – Earnings Invested US Property		
1(c)(ii)	Balance Beginning of Yr – Earnings Invested Excess Passive		
1(c)(iii)	Balance Beginning of Yr – Subpart F Income		
1(d)	Balance Beginning of Yr – Total Sec 964(a) E&P		
2a(a)	CY E&P – Post 1986 Undist Earn		
2b(a)	CY deficit in E&P – Post-1986 Undistributed Earnings	**150,377**	
3(a)	Total E&P not previously taxed – Post-1986 Undistributed Earnings	**(150,377)**	
3(b)	Total E&P not previously taxed – Pre-1987 not previously taxed		
4(a)	Sec 951(a), 959(c) – Post-1986 Undistributed Earnings		
4(b)	Sec 951(a), 959(c) – Pre-1987 E&P Not Previous Taxed		
4(c)(i)	Sec 951(a), 959(c) – Earnings Invested US Property		
4(c)(ii)	Sec 951(a), 959(c) – Earnings Invested Excess Passive		
4(c)(iii)	Sec 951(a), 959(c) – Subpart F Income		
5a(c)(i)	Actual dist nonpreviously taxed – Earnings Invested US Property		
5a(c)(ii)	Actual dist nonpreviously taxed – Earnings Invested Excess Passive		
5a(c)(iii)	Actual dist nonpreviously taxed – Subpart F Income		
5b(a)	Actual dist previously taxed – Post-1986 Undistributed Earnings		
5b(b)	Actual dist previously taxed – Pre-1987 E&P Not Previous Taxed		
6a(c)(i)	Balance of previously taxed E&P – Earnings Invested US Property		
6a(c)(ii)	Balance of previously taxed E&P – Earnings Invested Excess Passive		
6a(c)	Balance of previously taxed E&P –		

Sch J (F5471) Test 2		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	
(iii)	Subpart F Income		
6b(a)	Balance of E&P not prev taxed – Post-1986 Undistributed Earnings	**(150,377)**	
6b(b)	Balance of E&P not prev taxed – Pre-1987 E&P Not Previous Taxed		
7(a)	Balance At end of Yr – Post-1986 Undistributed Earnings	**(150,377)**	
7(b)	Balance At end of Yr – Pre-1987 E&P Not Previous Taxed		
7(c)(i)	Balance At end of Yr – Earnings Invested US Property		
7(c)(ii)	Balance At end of Yr – Earnings Invested Excess Passive		
7(c) (iii)	Balance At end of Yr – Subpart F Income		
7(d)	Balance At end of Yr – Total Sec 964(a) E&P	**(150,377)**	

Schedule M (5471) Test 2	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons	TY 2005

Name of person filing Form 5471: **Hide 'N Such, Inc**.

Identifying number: **11-0000002**

Name of foreign corporation: **Foreign Corporation #3**

Relevant functional currency and exchange rate used throughout this schedule: **US 0.7000**

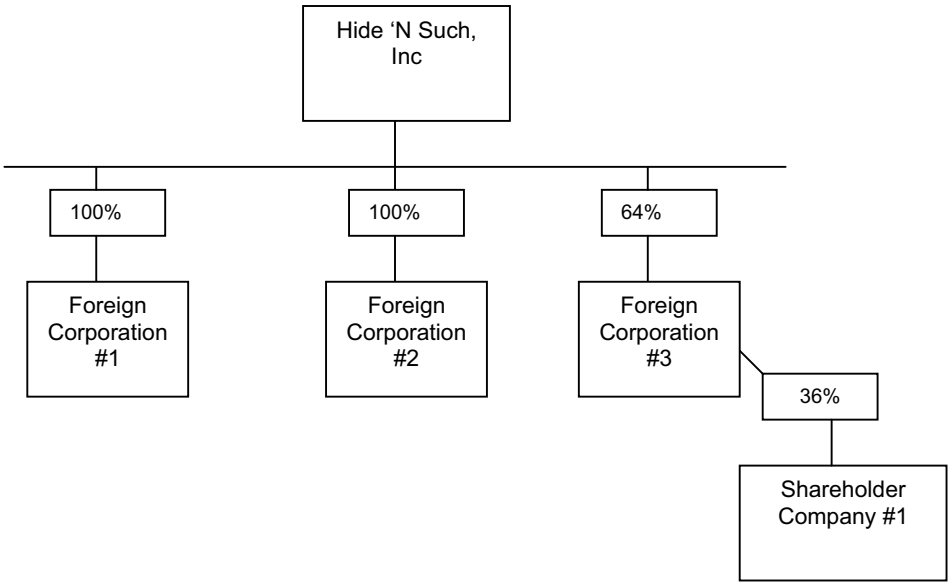
	(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any dom corp or partnership	(d) Any other foreign corp	(e)10% or more (other than U.S. person)	(f) 10% or more corp controlling frgn corp
1	Sales of stock in trade					
2	Sales of prop rights					
3	Compensation rec'd					
4	Commissions received					
5	Rents, royalties, & lic					
6	Dividends received					
7	Interest received					
8	Premiums received					
9	Add lines 1 through 8					
10	Purchases of stock					
11	Purch of tangible prop					
12	Purch of prop rights					
13	Compensation paid					
14	Commissions paid					
15	Rents, royalties, & lic					
16	Dividends paid					
17	Interest paid					
18	Add lines 10 thru 17					
19	Amounts borrowed	**105,165**				
20	Amounts loaned					

Sch O (F5471) Test 2	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock		
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
	Name of person filing: **Hide 'N Such, Inc.**		
	EIN	**11-0000002**	
	Name of foreign corporation	**Foreign Corporation #3**	
Part I	**To Be Completed by U.S. Officers and Directors**		
(a)	Name of shareholder		
(b)	Address of shareholder		
(c)	Identifying number		
(d)	Date of original 10% acquisition		
(e)	Date of additional 10% acquisition		
Part II	**Sec A - To Be Completed by U.S. Shareholders**		
(a)	Name, address, ID number	**Hide 'N Such, Inc. 32 Any Street Anytown, TX 71232 11-0000002**	
(b)(1)	Type of return	**1120**	
(b)(2)	Date return filed	**09/15/2005**	
(b)(3)	IRS Center where filed	**OSPC**	
(c)	Date shareholder last filed		
Part II	**Sec B – U.S. Persons Who Are Officers or Directors of the Foreign Corporation**		
(a)	Name of officer or director		
(b)	Address		
(c)	Social security number		
(d)	Officer or Director checkbox		
Part II	**Sec C – Acquisition of Stock**		
(a)	Name of shareholder(s)	**Hide 'N Such, Inc.**	
(b)	Class of stock acquired	**Common**	
(c)	Date of acquisition	**10/16/2005**	
(d)	Method of acquisition	**Stock Purchase**	
(e)(1)	Number share acquired - Directly	**640**	
(e)(2)	Number share acquired -Indirectly		
(e)(3)	Number share acquired -Constrvly		
(f)	Amount paid or value given	**192**	
(g)	Name, address of person fm whom shares acquired	**Sue Doe, 68 Any Street, Anytown, TX 71232**	
Part II	**Sec D – Disposition of Stock**		
(a)	Name of shareholder(s)		
(b)	Class of stock		
(c)	Date of disposition		
(d)	Method of disposition		
(e)(1)	Num share disposed-Directly		
(e)(2)	Num share disposed-Indirectly		
(e)(3)	Num share disposed-Constrly		
(f)	Amount received		
(g)	Name, address of person to whom disposition made		

Sch O (F5471) Test 2	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock		
Part II Sec E – Organization or Reorganization of Foreign Corporation			
(a)	Name, address of transferor		
(b)	Identifying number		
(c)	Date of transfer		
(d)(1)	Description of assets		
(d)(2)	Fair market value		
(d)(3)	Adjusted basis		
	Line Description	**Line Amount / Info**	**Write-in / Literal**
(e)	Description of assets transferred		
Part II Sec F – Additional Information			
(a)	Filed return last 3yrs		
(b)	Date of reorganization last 4 yrs		
(c)	Member of group constituting a chain of ownership		

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

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



Form 8827	Credit for Prior Year Minimum Tax		2005
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
	Name	**Hide ‘N Such, Inc.**	
	EIN	**11-0000002**	
1	Alternative minimum tax (AMT) for 2004	**9,485,794**	
2	Minimum tax credit carryforward from 2004	**5,390,162**	
3	2004 unallowed nonconventional source fuel credit and unallowed qualified electric vehicle credit		
4	Add lines 1,2, and 3	**14,875,956**	
5	Corporation's 2005 reg income tax liability minus allowable tax credits	**29,116,352**	
6	Is corporation a "small corporation "exempt from AMT for 2005?	**17,799,010**	
7	Subtract line 6 from line 5. If zero or less, enter 0	**11,317,342**	
8	Minimum tax credit	**11,317,342**	
9	Minimum tax credit carryforward to 2006	**3,558,614**	

TEST SCENARIO 3

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

ATTACHMENTS:
ItemizedOtherCostsSchedule
AnyoneOwned50PctOfCorpVotingStockStatement
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedIncomeNotRecordedOnBooksSchedule
ItemizedOtherDecreasesSchedule

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

HEADER INFO:

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

Preparer Firm Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: **EFIN**: Self-select
Type: ERO
Practioner PIN: N/A
EFIN: N/A
PIN: N/A
PIN Entered by: N/A

Signature Option: Binary Attachment 8453 Signature Document

Return Type: 1120

Filer: **EIN: 11-0000003**
Name: Anywhere Telecommunications, Inc.
Name Control: ANYW
Address: 33 Any Street
Anytown, ND 58204

Officer: **Name**: Susan Swan
Title: Chief Executive Officer
Taxpayer PIN: N/A
Phone: 301-555-1212
Email Address:
DateSigned: 02/10/06

Preparer: **Name:** Johnny Appleseed

SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address:
Date Prepared: 02/03/06
Self Employed: Yes

IRS PAYMENT: **N/A**

DIRECT DEPOSIT: N/A

Details for attachments to Form 1120

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

Allocation of Cost of Goods Sold	2,877
Cost of Service	105,665
Total	108,542

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

Name: Counselor #1
Employer ID: 11-0000014

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

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

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

Income From Partnerships	1,044,688

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

Prior Period Adjustment	1,058,746
Total	1,058,746

Form 1120 Test 3	U.S. Corporation Income Tax		2005
Calendar Year 2005 or tax year beginning **02/01** , 2005, ending **01/31** , 2006			
A	Check if: 1,2,3,4		
B	Employer EIN	**11-0000003**	
Name and Address: **Anywhere Telecommunications, Inc, 33 Any Street, Anytown, ND 58204**			
C	Date of incorporated	**07/31/1984**	
D	Total assets	**3,079,878**	
E	Check applicable boxes		
	Line Description	**Line Amount**	**Write-in / Literal / Attachments**
1a	Gross Receipts or sales	**473,225**	
1b	Less returns and allowances		
1c	Balance	**473,225**	
2	Cost of goods sold (Sch A, line 8)	**108,542**	
3	Gross profit. Subtract line 2 from line 1c	**364,683**	
4	Dividends		
5	Interest		
6	Gross rents		
7	Gross royalties	**104,683**	
8	Capital gain net income	**1,791,022**	
9	Net gain or (loss) F4797		
10	Other Income		
11	Total income. Add lines 3 through 10	**2,260,388**	
12	Compensation of officers		
13	Salaries and wages (less employment credits)	**103,602**	
14	Repairs and maintenance	**1,373**	
15	Bad debts		
16	Rents	**18,085**	
17	Taxes and licenses		
18	Interest		
19	Charitable contributions		
20a	Depreciation (attach Form 4562)	**42,040**	
20b	Less depreciation claimed on Sch A		
20c	Total depreciation	**42,040**	
21	Depletion		
22	Advertising		
23	Pension, profit-sharing, etc., plans	**22,028**	
24	Employee benefit programs		
25	Domestic production act.		
26	Other deductions (attach schedule)		
27	Total deductions (add lines 12 – 26	**187,128**	
28	Taxable income before net operating loss deduction	**2,073,260**	
29a	Less NOL deduction		
29b	Less special deductions		
29c	Total NOL deduction		
30	Taxable income	**2,073,260**	
31	Total tax	**704,908**	
32a	Payments:		
32b	2005 estimated tax payment	**800,000**	

Form 1120 Test 3	U.S. Corporation Income Tax		2005
32c	Less 2005 refund applied for		
32d	Balance	800,000	
	Line Description	**Line Amount**	**Write-in / Literal / Attachments**
32e	Tax deposited w/ F7004		
32f (1)	Credit from F2439		
32f (2)	Credit from F4136		
32f	Total Credits		
32g	Total Payments	800,000	
33	Estimated tax penalty		
34	Tax Due.		
35	Overpayment	95,092	
36	Credit to 2006 estimated tax	95,092	
36	Refund		
	May IRS discuss?	**Yes**	
	Preparer's SSN or PTIN:	**999-06-0007**	
	Preparer Firm's name/address:	**Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621**	
	Preparer's EIN:	**11-0000011**	
	Preparer's Phone no.:	**512-555-1212**	
Schedule A	**Cost of Goods Sold**		
1	Inventory at beginning of year		
2	Purchases		
3	Cost of labor		
4	Additional section 263A cost		
5	Other costs	108,542	**See Attachment 1**
6	Total	108,542	
7	Inventory at the end of year		
8	Cost of goods sold	108,542	
9a (i)	Cost as described in Reg 1.471-3		
9a (ii)	Lower of cost or market	Checked	
9a (iii)	Other		
9b	Check if writedown		
9c	Check if the LIFO…		
9d	If the LIFO inventory …		
9e	Sec 263A rules apply	No	
9f	Change in determining quantities, cost, valuations?	No	
Schedule C	**Dividends and Special Deductions**		
1	Dividends fm < 20% domestic corp		
2	Dividends fm > 20% domestic corp		
3	Dividends fm debt-financing		
4	Dividends fm certain preferred stock < 20%		

Form 1120 Test 3	U.S. Corporation Income Tax		2005
5	Dividends fm certain preferred stock > 20%		
6	Dividends fm < 20% foreign corp		
7	Dividends fm > 20% foreign corp		
	Line Description	**Line Amount**	**Write-in / Literal / Attachments**
8	Dividends fm wholly own		
9	Total		
10	Dividends fm domestic corp		
11	Dividends fm affiliated group member		
12	Dividends fm control group		
13	Dividends fm foreign corp		
14	Income fm control foreign corp		
15	Foreign dividends gross-up		
16	IC-DISC and former DIS		
17	Other dividends		
18	Deduction for dividends		
19	Total dividends		
20	Total special dividends		
Schedule E Compensation of Officers			
1(a)	Name of officer		
1(b)	SSN		
1(c)	% of time devoted to bus		
1(d)	% of common stock own		
1(e)	% of preferred stock own		
1(f)	Amount of compensation		
2	Total compensation		
3	Comp claimed on Sch A		
4	Subtract line 3 fm line 2		
Schedule J Tax Computation			
1	Check if cntrl group mbr		
2a(1)	Corp's share of brackets		
2a(2)	Corp's share of brackets		
2a(3)	Corp's share of brackets		
2b (1)	Corp share of additional 5% tax		
2b (2)	Corp share of additional 3% tax		
3	Income tax – check PSC	**704,908**	
4	Alternative minimum tax	**0**	
5	Add lines 3 and 4	**704,908**	
6a	Foreign tax cr – F1118		
6b	Possessions tax cr		
6c	Credit from 8907; 8834		
6d	General business credit		
6d	F3800 or Form(s)?		
6e	Credit from prior year		
6f	Bond credit from 8860; 8912		
7	Total credits		
8	Subtract line 7 fm ln 5	**704,908**	
9	Personal holding com tx		
10	Other taxes – check if..		
11	Total tax	**704,908**	

Form 1120 Test 3	U.S. Corporation Income Tax	2005

Schedule K Other Information

1(a)	Cash		
1(b)	Accrual	Checked	
1(c)	Other		
2(a)	Business activity code	624100	
2(b)	Business Activity	Family Services	
2(c)	Product or Service	Family Services	
3	Corp own 50% or more?	No	
4	Sub in affiliated group?	No	
5	Indiv own 50% or more?	Yes	See Attachment 2
	Line Description	**Line Amount**	**Write-in / Literal / Attachments**
5	Percentage owned	100	
6	Corp paid dividends?	No	
7	Foreign owned > 25%	No	
7a	Percentage owned		
7b	Owner's country		
7c	Number of F5472 attach		
8	Issued pub offrd debt ins		
9	Tax-exempt interest rcvd	1,064,615	
10	Number of shareholders		
11	Has NOL forego cybk pd		
12	Avail NOL cybk fm pr yr		
13	Total receipts less than $250,000?	No	

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year		Write-in / Literal / Attachments
	Assets	(a)	(b)	(c)	(d)	
1	Cash		1,714,930		1,723,702	
2a	Trade notes	1,765,346		1,050,698		
2b	Less allowance	(2,000)	1,763,346	(2,000)	1,048,698	
3	Inventories					
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets					
7	Loans to shareholders					
8	Mortgage & real estate loan					
9	Other investments					
10a	Bldgs & other deprec assets	320,264		446,364		
10b	Less accumu-lated deprec	(115,865)	204,399	(138,886)	307,478	
11a	Depletable assts					
11b	Less accumu-lated depletion					

Form 1120 Test 3	U.S. Corporation Income Tax				2005
12	Land				
13a	Intangible assets	1,964,222		1,964,222	
13b	Less accum amortization	1,964,222		1,964,222	
14	Other assets				
15	Total assets		3,682,675		3,079,878	
	Liabilities	(a)	(b)	(c)	(d)	
16	Accounts payable		1,723,680		991,540	
17	Mortgages, notes, bonds payable < 1yr					
18	Other current liabilities		1,319,804		1,256,547	See Attachment 3
19	Loans from shareholders					
20	Mortgages, notes, bonds payable > 1yr					
21	Other liabilities					
22a	Cap stock-Pref					
22b	Cap stock Common	25,000	25,000	25,000	25,000	
23	Additional paid –in capital					
24	Retained earn-ings-Appropria					
25	Retained earn-ings- Unappro		614,191		806,791	
26	Adjustments to shareholders equity					
27	Less cost of treasury stock					
28	Total liabilities & shareholders equity		3,682,675		3,079,878	

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

	Line Description	Line Amount	Write-in / Literal / Attachments
1	Net Income	1,251,346	
2	Fed income tax per bks	862,950	
3	Excess of capital loss		
4	Income taxed not recrd	1,044,688	See Attachment 4
5	Expenses recorded on books		
5a	Depreciation		
5b	Charitable contribution		
5c	Travel & entertainment		
5	Line 5 total		
6	Add lines 1 – 5	3,158,984	
7	Tax-exempt interest	1,064,615	
7	Income recorded on books (itemize)		

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

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

Form 4562 Test 3	Depreciation and Amortization	2005	
Name: **Anywhere Telecommunications, Inc.**			
Business or Activity: **Family Services**			
EIN: **11-0000003**			
	Line Description	**Line Amount/Info**	**Write-in /Literal / Attachments**
Part I	**Election to Expense Certain Property Under Section 179**		
1	Maximum amount		
2	Total cost of section 179 prop		
3	Threshold cost of section 179 prop		
4	Reduction in limitation		
5	Dollar limitation for TY		
6(a)	Description of Property		
6(b)	Cost		
6(c)	Elected cost		
7	Listed property		
8	Total elected cost of sec 179 prop		
9	Tentative deduction		
10	Carryover of disallowed deduction		
11	Business income limitation		
12	Section 179 expense deduction		
13	Carryover of disallowed deduction		
Part II	**Special Depreciation Allowance and Other Depreciation**		
14	Special depreciation allowed	**29,527**	
15	Property subject to sec 168(f)(1) electio		
16	Other depreciation		
Part III	**MACRS Depreciation**		
17	MACRS deductions	**5,623**	
18	Sec 168(i)(4) election		

Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

	(a)Classification of property	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Deprc deduct	Write-in / Literal
19a	3-year property							
19b	5-year property		**68,895**	**5**	**HY**	**SL**	**6,890**	
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							

Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

20a	Class life							
20b	12-year							
20c	40-year							

Part IV	**Summary**		
21	Listed property		
22	Total	**42,040**	

Form 4562 Test 3	Depreciation and Amortization	2005
23	Assets for CY	
Part V Listed Property		
Section A – Depreciation and Other Information		
24a	Evidence?	
24b	Evidence written?	
25	Special depreciation allowance	
26(a)	Type of property	
26(b)	Date in service	
26(c)	Business investment %	
26(d)	Cost or other basis	
26(e)	Basis for depreciation	
26(f)	Recovery period	
26(g)	Method/Convention	
26(h)	Depreciation deduction	
26(i)	Election Sec 179 cost	
27(a)	Type of property	
27(b)	Date in service	
27(c)	Business investment %	
27(d)	Cost or other basis	
27(e)	Basis for depreciation	
27(f)	Recovery period	
27(g)	Method/Convention	
27(h)	Depreciation deduction	
27(i)	Election Sec 179 cost	
28	Add column (h), lines 25 - 27	
29	Add column (i), line 26	
Section B – Information on Use of Vehicles		
30(a)	Total bus/invest miles driven	
31(a)	Total commuting miles driven	
32(a)	Tot other personal miles driven	
33(a)	Total miles driven	
34	Vehicle available for personal use?	
35	Vehicle used > 5% ?	
36	Another vehicle avail for personal use?	
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees		
37	Maint written policy prohibits commu?	
38	Maint written policy prohibits pers use	
39	Vehicles treated as personal use?	
40	Provide > 5 vehicle?	
41	Qualified auto demonstration use?	

Part VI Amortization

	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Method	Write-in / Literal / Attachments
42	Amort of costs during 2004 TY						
43	Amort of costs before 2004 TY						
44	Total						

Form 4626 Test 3	Alternative Minimum Tax – Corporations		2005
Name: **Anywhere Telecommunications, Inc.**			
EIN: **11-0000003**			
	Line Description	**Line Amount**	**Write-in / Literal / Attachment**
1a	Taxable Income before NOL	**2,073,260**	
2a	Depreciation of post-1986 prop	**51,349**	
2b	Amortization of certified pollution control facilities		
2c	Amortization of mining explora- tion and development costs		
2d	Amortization of circulation ex- penses (PHCs only)		
2e	Adjusted gain or loss		
2f	Long-term contracts	**435,679**	
2g	Merchant marine capital con- struction funds		
2h	Section 833(b) deduction		
2i	Tax shelter farm activities		
2j	Passive activities (CHC and PSC only)		
2k	Loss limitations		
2l	Depletion		
2m	Tax-exempt interest income		
2n	Intangible drilling costs		
2o	Other adjustments and preferences		
3	Pre-adjustment AMTI	**2,560,288**	
4a	ACE from line 10 of ACE worksheet	**2,452,755**	
4b	Subtract line 3 from line 4a	**(107,533)**	
4c	Multiply line 4b by 75% (.75)	**80,650**	
4d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year	**104,256**	
4e	ACE adjustment	**(80,650)**	
5	Combine lines 3 and 4e	**2,479,638**	
6	Alternative tax net operating loss deduction		
7	Alternative minimum taxable income	**2,479,638**	
8a	Subtract $150,000 from line 7		
8b	Multiply line 8a by 25% (.25)		
8c	Exemption – Subtract line 8b from $40,000. If zero or less, enter -0-	**0**	
9	Subtract line 8c from line 7	**2,479,638**	
10	Multiply line 9 by 20% (.20)	**495,928**	
11	Alternative minimum tax foreign tax credit (AMTFTC)		
12	Tentative minimum tax	**495,928**	
13	Regular tax liability	**704,908**	
14	Alternative minimum tax	**0**	

Form 4797 Test 3	Sales of Business Property		2005
Name: **Anywhere Telecommunications, Inc.**			
EIN: **11-0000003**			
	Line Description	**Line Amount**	**Write-in / Literal / Attachment**
1	Gross proceeds fm sales or exchg		
Part I	**Sales or Exchanges of Property Used in a Trade or Business**		
2(a)	Description of property	**Furniture & Equipmnt**	
2(b)	Date acquired	**06/15/95**	
2(c)	Date sold	**11/07/05**	
2(d)	Gross sales price		
2(e)	Depreciation allowed	**597,269**	
2(f)	Cost or other basis	**982,910**	
2(g)	Gain or (loss)	**(385,641)**	
2(a)	Description of property	**Ptnrshp Flow Thru**	
2(b)	Date acquired	**From Schedule K-1 F1120S**	
2(c)	Date sold	**12/31/05**	
2(d)	Gross sales price	**(2,176,663)**	
2(e)	Depreciation allowed		
2(f)	Cost or other basis		
2(g)	Gain or (loss)	**(2,176,663)**	
2(a)	Description of property	**Ptnrshp #2 Flow Thru**	
2(b)	Date acquired	**From Schedule K-1 F1120S**	
2(c)	Date sold	**12/31/05**	
2(d)	Gross sales price	**4,353,326**	
2(e)	Depreciation allowed		
2(f)	Cost or other basis		
2(g)	Gain or (loss)	**4,353,326**	
3	Gain fm F4684		
4	Sec 1231 gain fm F6252		
5	Sec 1231 gain fm F8824		
6	Gain fm casualty or theft		
7	Combine lines 2 to 6	**1,791,022**	
8	Nonrecaptured net sec 1231 loss		
9	Subtract line 8 from line 7		
Part II	**Ordinary Gains and Losses**		
10(a)	Description of property		
10(b)	Date acquired		
10(c)	Date sold		
10(d)	Gross sales price		
10(e)	Depreciation allowed		
10(f)	Cost or other basis		
10(g)	Gain or loss		
11	Loss fm line 7		
12	Gain fm line 7		
13	Gain fm line 31		
14	Net gain F4684		
15	Ordinary gain F6252		

Form 4797 Test 3	Sales of Business Property		2005
	Line Description	**Line Amount**	**Write-in / Literal / Attachment**
16	Ordinary gain F8824		
17	Combine lines 10 to16		
18a	Part of loss F4684		
18b	Redetermined gain or (loss) on line 17		
Part III	**Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255**		
19(a)	Description of property		
19(b)	Date acquired		
19(c)	Date sold		
20	Gross sales price		
21	Cost or other basis		
22	Depreciation allowed		
23	Adjusted basis		
24	Total gain		
25a	Depreciation allowed		
25b	Smaller of lines 24 and 25a		
26a	Additional depreciation after 1975		
26b	Applicable %		
26c	Subtract line 26a from line 24		
26d	Additional depreciation after 1969		
26e	Smaller of lines 26c and 26c		
26f	Sec 291 amount		
26g	Add lines 26b,26e and 26f		
27a	Soil, water, land		
27b	Line 27 multiplied by applicable %		
27c	Smaller of lines 24 and 27b		
28a	Intangible drilling		
28b	Smaller of lines 24 and 28a		
29a	Applicable % of payment excluded		
29b	Smaller of lines 24 and 29a		
30	Total gain all property		
31	Add property columns A – D		
32	Subtract line 31 from line 30		
Part IV	**Recapture Amounts Under Sections 179 and 280F(b)(2)**		
33(a)	Sec 179 expn ded – Sec 179		
33(b)	Sec 179 expn ded – Sec 280F(b)		
34(a)	Recomputed deprc – Sec 179		
34(b)	Recomputed deprc-Sec280F(b)		
35(a)	Recapture amount – Sec 179		
35(b)	Recapture amount – Sec 280F(b)		

Form 6198 Test 3	At-Risk Limitations		2005
Name(s) shown on return: **Telecommunications, Inc.**			
Identifying number: **11-0000003**			
Description of activity: **Partnership Flow Thru Somewhere Communications**			
	Line Description	**Line Amount**	**Write-in / Literal Attachment**
Part I Current Year Profit (Loss) Form the Activity, Including Prior Year Nondeductible Amounts			
1	Ordinary income (loss)		
2	Gain (loss) from the sale or other disposition		
2a	Schedule D		
2b	Form 4797	**(2,176,663)**	
2c	Other form or schedule		
3	Other income and gains from the activity		
4	Other deductions and losses from the activity	( )	
5	Current year profit (loss) from the activity	**(2,176,663)**	
Part II Simplified Computation of Amount At Risk			
6	Adjusted basis	**1,843,261**	
7	Increases for the tax year	**987,252**	
8	Add lines 6 and 7	**2,830,513**	
9	Decreases for the tax year	**570,435**	
10a	Subtract line 9 from line 8	**2,260,078**	
10b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III)	**2,260,078**	
Part III Detailed Computation of Amount At Risk			
11	Investment in the activity at the effective date		
12	Increases at effective date		
13	Add lines 11 and 12		
14	Decreases at effective date		
15a	Amount at risk at effective date		
15b	Amount at risk from 2004 Form 6198, line 19b		
16a	Increases since effective date		
16b	Increases since the end of your 2004 tax year		
17	Add line 15 and 16		
18a	Decreases since effective date		
18b	Decreases since the end of your 2004 tax year		
19a	Subtract line 18 from line 17		
19b	If line 19a is more than zero, enter amount here and go to line 20. Otherwise, enter 0.		
Part IV Deductible Loss			
20	Amount at risk. Enter larger of line 10b or 19b	**2,260,078**	
21	Deductible loss. Enter smaller of line 5 or line 20	**(2,176,663)**	

Form 8275	Disclosure Statement		2005
Name(s) as shown on return: **Anywhere Telecommunications, Inc.**			
EIN: **11-0000003**			
Part I General Information			
	Line Description	**Line Amount / Information**	**Write-In / Literal / Attachment**
1(a)	Rev. Rul., Rev.Proc., etc.	**IRC Section 404(a)(6)**	
1(b)	Item or Group of Items	**Pension Prft Shr Pln**	
1(c)	Detailed Description of Items	**Contributions to 401(K) plan**	
1(d)	Form or Schedule	**1120**	
1(e)	Line No.	**24**	
1(f)	Amount	**14,225**	
2(a)	Rev. Rul., Rev.Proc., etc.		
2(b)	Item or Group of Items		
2(c)	Detailed Description of Items		
2(d)	Form or Schedule		
2(e)	Line No.		
2(f)	Amount		
3(a)	Rev. Rul., Rev.Proc., etc.		
3(b)	Item or Group of Items		
3(c)	Detailed Description of Items		
3d)	Form or Schedule		
3(e)	Line No.		
3(f)	Amount		
Part II Detailed Explanation			
1	**Amendments to Anywhere Telecommunications 401(K) plan during the year allow contributions that are made after the close of a tax year that are not on account of that tax year to be deducted as if actually in that year pursuant to IRC Section 404(a)(6)**		
2			
3			
Part III Information About Pass-Through Entity			
1	Name, address, and Zip code of pass-through entity		
2	Identifying number of pass-through entity		
3	Tax year of pass-through entity		
4	Internal Revenue Service Center where pass-through entity filed its return		
Part IV Explanations (continued from Parts I and/or II)			

Form 8453-C Test 3	US Corporation Income Tax Declaration for an IRS e-file Return		2005
Name: **Anywhere Telecommunications, Inc.**			
EIN: **11-0000003**			
Part I Tax Return Information			
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
1	Total Income (Form 1120, line 11)	**2,260,388**	
2	Taxable Income (Form 1120, line 30)	**2,073,260**	
3	Total tax (Form 1120, line 31)	**704,908**	
4	Tax due (Form 1120, line 34)	**0**	
5	Overpayment (Form 1120, line 35)	**95,092**	
Part II Declaration of Officer			
6a	Consent for direct deposit		
6b	Do not want direct deposit	**Checked**	
6c	Authorization for EFW		
Signature: John Doe 03/15/06 President			
Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer			
ERO's Signature: Jane Smith 03/15/06			
	Check if also paid preparer	**Checked**	
	Check if self-employed	**Checked**	
	ERO's SSN or PTIN	**999-06-0007**	
	Firm's name	**Electronic Tax Filers, Inc.**	
	Firm's address	**100 Efile Drive, Anytown, TX 78621**	
	Firm's EIN	**11-0000011**	
	Firm's phone no.	**512-555-1212**	
Paid Preparer's Signature: Bob White 03/10/05			
	Check if self-employed		
	Preparer's SSN or PTIN		
	Firm' name		
	Firm's address		
	Firm's EIN		
	Firm's phone no.		

TEST SCENARIO 4

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

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

BINARY ATTACHMENTS: None

HEADER INFO:

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

Preparer Firm Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: **EFIN**: Self-select
Type: ERO
Practioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Signature Option: PIN Number

Return Type: 1120

Filer: **EIN: 11-0000004**
Name: Mail Order Trinkets, Inc..
Name Control: MAIL
Address: 34 Any Street
Anytown, IL 60615

Officer: **Name**:D.A. Terminator
Title: Chief Executive Officer
Taxpayer PIN: N/A
Phone: 888-555-1212
Email Address:
DateSigned: 02/15/06

Preparer: **Name:** Johnny Appleseed

SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address:
Date Prepared: 01/20/06
Self Employed: Yes

IRS PAYMENT: **N/A**

Details for attachments to Forms 1120, 4562 and 5472s

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

Miscellaneous Income	169,701
Total	169,701

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

Operation Costs	8,202
Administration Costs	147,903
Total	156,105

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

Cost of Sales	313,197
Manufacturing Costs	109,192
Total	422,389

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

Name: Souvenir Holdings, S.A.

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

	Beginning	**Ending**
Advance Payment on Novelty Sales	103,040	0
Total	103,040	0

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

	Beginning	Ending
Novelty Reserves	7,174	6,895
Total	7,174	6,895

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

1.08	Line 18b Euro

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

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

Form 1120 Test 4	U.S. Corporation Income Tax		2005
Calendar Year 2005 or tax year beginning **02/01** , 2005, ending **01/31** , 2006			
A	Check if: 1,2,3,4		
B	Employer EIN	**11-0000004**	
Name and Address: **Mail Order Trinkets, Inc, 34 Any Street, Anytown, IL 60615**			
C	Date of incorporated	**05/27/1981**	
D	Total assets	**657,951**	
E	Check applicable boxes		
	Line Description	**Line Amount**	**Write-in / Literal / Attachment**
1a	Gross Receipts or sales	**452,446**	
1b	Less returns and allowances		
1c	Balance	**452,446**	
2	Cost of goods sold (Sch A, line 8)	**612,475**	
3	Gross profit. Subtract line 2 from line 1c	**(160,029)**	
4	Dividends		
5	Interest		
6	Gross rents		
7	Gross royalties		
8	Capital gain net income		
9	Net gain or (loss) F4797		
10	Other Income	**169,701**	**See Attachment 1**
11	Total income. Add lines 3 through 10	**9,672**	
12	Compensation of officers		
13	Salaries and wages (less employment credits)		
14	Repairs and maintenance		
15	Bad debts		
16	Rents		
17	Taxes and licenses		
18	Interest	**17,344**	
19	Charitable contributions		
20a	Depreciation (attach Form 4562)	**59,253**	
20b	Less depreciation claimed on Sch A		
20c	Total depreciation	**59,253**	
21	Depletion		
22	Advertising		
23	Pension, profit-sharing, etc., plans		
24	Employee benefit programs		
25	Domestic production act.		
26	Other deductions (attach schedule)	**156,105**	**See Attachment 2**
27	Total deductions (add lines 12 – 26	**232,702**	

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

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

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

1(a)	Cash		
1(b)	Accrual	Checked	
1(c)	Other		
2(a)	Business activity code	453220	
2(b)	Business Activity	Gifts Novelties	
2(c)	Product or Service	Gifts Novelties	
Form 1120 Test 4	**U.S. Corporation Income Tax**		**2005**
3	Corp own 50% or more?	No	
4	Sub in affiliated group?	No	
5	Indiv own 50% or more?	Yes	See Attachment 4
5	Percentage owned	100	
6	Corp paid dividends?	No	
7	Foreign owned > 25%	Yes	
7a	Percentage owned	100	
7b	Owner's country	Italy	
7c	Number of F5472 attach	2	
8	Issued pub offrd debt ins		
9	Tax-exempt interest rcvd		
10	Number of shareholders	1	
11	Has NOL forego cybk pd		
12	Avail NOL cybk fm pr yr		
13	Total receipts less than $250,000?	No	

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year		Write-in / Literal
	Assets	(a)	(b)	(c)	(d)	
1	Cash		13,138		44,156	
2a	Trade notes	43,652		52,128		
2b	Less allowance		43,652		52,128	
3	Inventories		325,426		292,150	
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		103,040		0	See Attachment 5
7	Loans to shareholders		1,150		79,517	
8	Mortgage & real estate loan					
9	Other investments					
10a	Bldgs & other deprec assets	394,416		394,416		
10b	Less accumu-lated deprec	(394,416)		(394,416)		
11a	Depletable assts					
11b	Less accumu-lated depletion					
12	Land		183,105		183,105	
13a	Intangible assets					

13b	Less accum amortization					
14	Other assets		7,174		6,895	See Attachment 6
15	Total assets		676,685		657,951	

Form 1120 Test 4	U.S. Corporation Income Tax					2005
	Liabilities	**(a)**	**(b)**	**(c)**	**(d)**	
16	Accounts payable		369,078		329,011	
17	Mortgages, notes, bonds payable < 1yr					
18	Other current liabilities					
19	Loans from shareholders				265,297	
20	Mortgages, notes, bonds payable > 1yr		220,187		140,000	
21	Other liabilities					
22a	Cap stock-Pref					
22b	Cap stock Common		300,000	300,000	300,000	
23	Additional paid –in capital		1,733,316		1,733,316	
24	Retained earn-ings- Appropria					
25	Retained earn-ings- Unappro		(1,945,896)		(2,109,673)	
26	Adjustments to shareholders equity					
27	Less cost of treasury stock					
28	Total liabilities & shareholders equity		676,685		657,951	

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

	Line Description	Line Amount	Write-in / Literal / Attachment
1	Net Income	(163,777)	
2	Fed income tax per bks		
3	Excess of capital loss		
4	Income taxed not recrd		
5	Expenses recorded on books		
5a	Depreciation		
5b	Charitable contribution		
5c	Travel & entertainment		
5	Line 5 total		
6	Add lines 1 – 5	(163,777)	
7	Tax-exempt interest		
7	Income recorded on books (itemize)		
7	Line 7 total		

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

Form 4562 Test 4	Depreciation and Amortization	2005
Name: **Mail Order Trinkets, Inc.**		
Business or Activity: **Mail Order Sales**		
EIN: **11-0000004**		

	Line Description	Line Amount	Write-in / Literal / Attachments
Part I	**Election to Expense Certain Property Under Section 179**		
1	Maximum amount		
2	Total cost of section 179 prop		
3	Threshold cost of section 179 prop		
4	Reduction in limitation		
5	Dollar limitation for TY		
6(a)	Description of Property		
6(b)	Cost		
6(c)	Elected cost		
7	Listed property		
8	Total elected cost of sec 179 prop		
9	Tentative deduction		
10	Carryover of disallowed deduction		
11	Business income limitation		
12	Section 179 expense deduction		
13	Carryover of disallowed deduction		
Part II	**Special Depreciation Allowance and Other Depreciation**		
14	Special depreciation allowed		
15	Property subject to sec 168(f)(1) electio		
16	Other depreciation		
Part III	**MACRS Depreciation**		
17	MACRS deductions	**59,253**	
18	Sec 168(i)(4) election		

Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

	(a)Classification of property	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attachments
19a	3-year property							
19b	5-year property							
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
	(a)Classification of property	**(b)Month & Year**	**(c) Basis for deprec**	**(d)Recovery period**	**(e)Convention**	**(f)Method**	**(g)Deprc deduct**	**Write-in / Literal / Attachments**
19i	Nonresidential real property							

Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

20a	Class life							

Form 4562 Test 4	Depreciation and Amortization	2005
20b	12-year	
20c	40-year	
Part IV Summary		
21	Listed property	
22	Total	59,253
23	Assets for CY	
Part V Listed Property **Section A – Depreciation and Other Information**		
24a	Evidence?	
24b	Evidence written?	
25	Special depreciation allowance	
26(a)	Type of property	
26(b)	Date in service	
26(c)	Business investment %	
26(d)	Cost or other basis	
26(e)	Basis for depreciation	
26(f)	Recovery period	
26(g)	Method/Convention	
26(h)	Depreciation deduction	
26(i)	Election Sec 179 cost	
27(a)	Type of property	
27(b)	Date in service	
27(c)	Business investment %	
27(d)	Cost or other basis	
27(e)	Basis for depreciation	
27(f)	Recovery period	
27(g)	Method/Convention	
27(h)	Depreciation deduction	
27(i)	Election Sec 179 cost	
28	Add column (h), lines 25 - 27	
29	Add column (i), line 26	
Section B – Information on Use of Vehicles		
30(a)	Total bus/invest miles driven	
31(a)	Total commuting miles driven	
32(a)	Tot other personal miles driven	
33(a)	Total miles driven	
34	Vehicle available for personal use?	
35	Vehicle used > 5% ?	
36	Another vehicle avail for personal use?	
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees		
37	Maint written policy prohibits commu?	
38	Maint written policy prohibits pers use	
39	Vehicles treated as personal use?	
40	Provide > 5 vehicle?	
41	Qualified auto demonstration use?	

Part VI Amortization

	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal / Attachments
42							
43	Amort of costs						

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

Form 5472 Test 4	Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business		
Tax year beginning **02/01** , 2005, ending **01/31** , 2006			
Part I	**Reporting Corporation**		
	Line Description	**Line Amount / Info**	**Write-in / Literal / Attachment**
1a	Name and Address: **Mail Order Trinkets, Inc., 34 Any Street, Anytown, IL 60615**		
1b	EIN: **11-0000004**		
1c	Total assets	**657,951**	
1d	Prin bus acitivity	**Mail Order Sales**	
1e	Bus activity code	**453220**	
1f	Total value of gross payments	**1,150**	
1g	Total Forms 5472	**2**	
1h	Total value gross payment all F5472	**760,962**	
1i	Consolidated filing		
1j	Country of Incorp	**US**	
1k	Country whose laws rpt corp files	**US**	
1l	Country where bus conducted	**US**	
2	Frgn owned 50%		
Part II	**25% Foreign Shareholder**		
1a	Name and Address of direct 25%: **Souvenir Holdings, S.A.; P.O. Box 123, Anytown, Italy**		
1b	U.S. ID number		
1c	Cntry bus conduct	**IT**	
1d	Cntry of citz org	**IT**	
1e	Cnty laws 25%	**IT**	
2a	Name and Address of direct 25%:		
2b	U.S. ID number		
2c	Cntry bus conduct		
2d	Cntry of citz org		
2e	Cnty laws 25%		
3a	Name and Address of indirect 25%:		
3b	U.S. ID number		
3c	Cntry bus conduct		
3d	Cntry of citz org		
3e	Cnty laws 25%		
4a	Name and Address of indirect 25%:		
4b	U.S. ID number		
4c	Cntry bus conduct		
4d	Cntry of citz org		
4e	Cnty laws 25%		
Part III	**Related Party**		
	Foreign person	**Checked**	
	US Person		
1a	Name and Address: **Souvenir Holdings, S.A..; P.O. Box 123, Anytown, Italy**		
1b	U.S. ID number		
1c	Prin bus acitivity	**Manufacturing**	
1d	Bus activity code	**339900**	
1e	Related to reporting corporation		
	Related to 25% foreign shareholder		
	25% foreign shareholder	**Checked**	
1f	Cntry bus conduct	**IT**	

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

Form 5472 Test 4	Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business		
Tax year beginning **02/01** , 2005, ending **01/31** , 2006			
Part I	**Reporting Corporation**		
	Line Description	**Line Amount / Info**	**Write-in / Literal / Attachment**
1a	Name and Address: **Mail Order Trinkets, Inc., 34 Any Street, Anytown, IL 60615**		
1b	EIN: **11-0000004**		
1c	Total assets	**657,951**	
1d	Prin bus acitivity	**Mail Order Sales**	
1e	Bus activity code	**453220**	
1f	Total value of gross payments	**759,812**	
1g	Total Forms 5472	**2**	
1h	Total value gross payment all F5472	**760,962**	
1i	Consolidated filing		
1j	Country of Incorp	**US**	
1k	Country whose laws rpt corp files	**US**	
1l	Country where bus conducted	**US**	
2	Frgn owned 50%		
Part II	**25% Foreign Shareholder**		
1a	Name and Address of direct 25%: **Souvenir Holdings, S.A.; P.O. Box 123, Anytown, Italy**		
1b	U.S. ID number		
1c	Cntry bus conduct	**IT**	
1d	Cntry of citz org	**IT**	
1e	Cnty laws 25%	**IT**	
2a	Name and Address of direct 25%:		
2b	U.S. ID number		
2c	Cntry bus conduct		
2d	Cntry of citz org		
2e	Cnty laws 25%		
3a	Name and Address of indirect 25%:		
3b	U.S. ID number		
3c	Cntry bus conduct		
3d	Cntry of citz org		
3e	Cnty laws 25%		
4a	Name and Address of indirect 25%:		
4b	U.S. ID number		
4c	Cntry bus conduct		
4d	Cntry of citz org		
4e	Cnty laws 25%		
Part III	**Related Party**		
	Foreign person	**Checked**	
	US Person		
1a	Name and Address: **Novelty Sales; P.O. Box 234, Anytown, Italy**		
1b	U.S. ID number		
1c	Prin bus acitivity	**Sales**	
1d	Bus activity code	**453220**	
1e	Related to reporting corporation		
	Related to 25% foreign shareholder	**Checked**	
	25% foreign shareholder	**Checked**	
1f	Cntry bus conduct	**SP**	
1g	Country whose laws rel corp files	**SP**	

Form 5472 Test 4	Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business		
Part IV	**Monetary Transactions Between Reporting Corporations**		
	Estimates used checkbox		
	Exchange Rate Schedule		**See Attachment 8**
	Line Description	**Line Amount / Info**	**Write-in / Literal / Attachment**
1	Sales of stock	**401,406**	
2	Sales of tangible property		
3	Rents & Royalties		
4	Sales, leases,etc		
5	Technical, mgnrl		
6	Commission rcvd		
7a	Amts borr beg bal		
7b	Amts borr end bal	**265,297**	
8	Interest received		
9	Premiums rcvd		
10	Other amnts rcvd		
11	Total	**666,703**	
12	Prchs of stock		
13	Prchs of tan prop		
14	Rents, royal paid		
15	Prchs, leases, etc		
16	Technical, mgnrl		
17	Commission paid		
18a	Amts loan beg bal		
18b	Amts loan end bal	**78,367**	
19	Interest paid	**14,742**	
20	Premiums paid		
21	Other amnts paid		
22	Total	**93,109**	
Part V	**Nonmonetary and Less-Than Full Consideration Transactions**		
	Describe trans- actions checkbox		
Part VI	**Additional Information**		
1	Corp import goods	**No**	
2a	Basis valued grtr		
2b	Attach statement		
2c	Documents used		

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

Form 8886 Test 4	Reportable Transaction Disclosure Statement		
Name: **Mail Order Trinkets, Inc.**			
EIN: **11-0000004**			
Address: **34 Any Street, Anytown, IL 60615**			
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachment**
1a	Name reportable transaction		
1b	Tax shelter regs no:		
2a	Listed transaction		
2b	Confidential transaction	**Checked**	
2c	Contract protect		
2d	Loss transaction		
2e	Significant tax-book difference		
2f	Brief asset period		
3	Identify listed transaction		
4	Number of transact	**1**	
5	Entity name EIN		
6(a)	Fee Paid to Name	**Confidential**	
6(b)	Fee Paid to Address	**55 Another Street, Suite A, Anytown, IL 60615**	
7	Facts	**Testers, enter this statement here for your test returns: "For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information."**	
8	Expected tax benefits	**Testers, enter this statement here for your test returns: "For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information."**	
9	Estimated tax benefits	**Testers, enter this statement here for your test returns: "For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information."**	

TEST SCENARIO 5

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

ATTACHMENTS:
ItemizedOtherIncomeSchedule
Owned50PercentVotingStockOfDomesticCorpStatement
AnyoneOwned50PctOfCorpVotingStockStatement
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherDeductionsSchedule2
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentSchedule
ItemizedOtherCurrentLiabilitiesStmt
OtherLiabilitiesStatement
EarningsAndProfitsOtherAdjStmt
OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule
Post1986UndistributedEarningsSchedule
Category3FilerStatement

BINARY ATTACHMENTS: Organizational Chart for Form 5471 Sch O

HEADER INFO:

Tax Period: Calendar Year 2005

Preparer Firm Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: **EFIN**: Self-select
Type: ERO
Practioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Signature Option: PIN Number

Return Type: 1120

Filer: **EIN: 11-0000005**
Name: International Finance Incorporated
Name Control: INTE
Address: 35 Any Street
Anytown, NY 10006

Officer:
Name: Poppy Seed
Title: Chief Executive Officer
Taxpayer PIN: N/A
Phone: 888-555-1212
Email Address:
DateSigned: 03/15/06

Preparer:
Name: Johnny Appleseed
SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address:
Date Prepared:02/15/06
Self Employed: Yes

IRS PAYMENT: **N/A**

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

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

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

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

Name: ABC Energy Corporation
Employer Identification Number: 11-0000015
Percentage Owned: 100.00
Net Taxable Income: 18,940,307

Attachment 3, **Form 1120**, Sch K, Line 5, Additional Information
(AnyoneOwned50PctOfCorpVotingStockStatement)

Same as Sch K, Line 3 above

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

	Beginning	**Ending**
Prepaid Expenses & Special Deposits	35,726	35,536
TOTAL	35,726	35,536

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

	Beginning	Ending
Investments in Subsidiaries	139,197,191	250,072,971
TOTAL	139,197,191	250,072,971

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

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

Attachment 7, Form M-3, Part III, Line 35, Other Expense/Deduction Items With Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)

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

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

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

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

	Beginning	Ending
Miscellaneous	255,108	243,012
TOTAL	255,108	243,012

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

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

Attachment 11, Form 5471, Sch F, Line 15, Other current liabilities (ItemizedOtherCurrentLiabilitiesSchedule)

Other accrued liabilities	4,001,670	5,080,202
TOTAL	4,001,670	5,080,202

Attachment 12, **Form 5471**, Sch F, Line 17, Other liabilities (ItemizedOtherLiabilitiesSchedule)

Deferred Federal Income Taxes	2,016,428	1,247,422
TOTAL	2,016,428	1,247,422

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

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

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

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

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

Amount of indebtedness	DEF has no indebtedness with any related party
Type of indebtedness	New acquisition DEF International Finance
Name	Foreign Finance Corporation
Address	75 Any Street, Birmingham, England 126375
Identifying Number	none
Number of shares	1,000

Form 1120 Test 5	U.S. Corporation Income Tax		2005
Calendar Year **2005** or tax year beginning , 2005, ending , 2006			
A	Check if: 1,2,3,4	**4 is checked**	
B	Employer EIN	**11-0000005**	
Name and Address: **International Finance Incorporated, 31 Any Street, Anytown, NY 10006**			
C	Date of incorporated	**08/01/1985**	
D	Total assets	**250,306,361**	
E	Check applicable boxes		
	Line Description	**Line Amount**	**Write-in / Literal / Attachment**
1a	Gross Receipts or sales		
1b	Less returns and allowances		
1c	Balance		
2	Cost of goods sold (Sch A, line 8)		
3	Gross profit. Subtract line 2 from line 1c		
4	Dividends	**9,503,893**	
5	Interest		
6	Gross rents		
7	Gross royalties		
8	Capital gain net income		
9	Net gain or (loss) F4797		
10	Other Income		
11	Total income. Add lines 3 through 10	**9,503,893**	
12	Compensation of officers		
13	Salaries and wages (less employment credits)		
14	Repairs and maintenance		
15	Bad debts		
16	Rents		
17	Taxes and licenses		
18	Interest		
19	Charitable contributions		
20a	Depreciation (attach Form 4562)		
20b	Less depreciation claimed on Sch A		
20c	Total depreciation		
21	Depletion		
22	Advertising		
23	Pension, profit-sharing, etc., plans		
24	Employee benefit programs		
25	Domestic production act.		
26	Other deductions (attach schedule)	**120,387**	**See Attachment 1**
27	Total deductions (add lines 12 – 26	**120,387**	
28	Taxable income bfr net operating loss deduction	**9,383,506**	
29a	Less NOL deduction		
29b	Less special deductions		
29c	Total NOL deduction		
30	Taxable income	**9,383,506**	
31	Total tax	**3,075,110**	
32a	Payments: a 2004 overp		
32b	2005 estimated tax pymt	**1,678,103**	
32c	Less 2005 refund app for		

Form 1120 Test 5	U.S. Corporation Income Tax		2005
32d	Balance		
32e	Tax deposited w/ F7004		
32f (1)	Credit from F2439		
32f (2)	Credit from F4136		
32f	Balance		
32g	Total Credits	1,678,103	
33	Estimated tax penalty		
34	Tax Due.	1,397,007	
35	Overpayment		
36	Credit to 2006 est tax		
36	Refund		
	May IRS discuss?	**Yes**	
	Preparer's SSN or PTIN:	**999-06-0007**	
	Preparer Firm's name/address:	**Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 71232**	
	Preparer's EIN:	**11-0000011**	
	Preparer's Phone no.:	**512-555-1212**	
Schedule A Cost of Goods Sold			
1	Inventory at beginning of year		
2	Purchases		
3	Cost of labor		
4	Additional section 263A cost		
5	Other costs		
6	Total		
7	Inventory at the end of year		
8	Cost of goods sold		
9a (i)	Cost		
9a (ii)	Lower of cost or market		
9a (iii)	Other		
9b	Check if writedown		
9c	Check if the LIFO…		
9d	If the LIFO inventory …		
9e	Sec 263A rules apply		
9f	Change in determining quantities, cost, valuations?		
	Line Description	**Line Amount**	**Write-in / Literal**
Schedule C Dividends and Special Deductions			
1	Dividends fm < 20% dom		
2	Dividends fm > 20% dom		
3	Dividends fm debt-financ		
4	Dividends fm certain preferred stock < 20%		
5	Dividends fm certain preferred stock > 20%		
6	Dividends fm < 20% frgn		

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

Form 1120 Test 5	U.S. Corporation Income Tax		2005
2(b)	Business Activity	International Finance	
2(c)	Product or Service	International Finance	
3	Corp own 50% or more?	Yes	Attachment 2
4	Sub in affiliated group?	Yes	ABC Finance (ABCF) 11-0000021
5	Indiv own 50% or more?	Yes	Attachment 3
5	Percentage owned		
6	Corp paid dividends?	No	
7	Foreign owned > 25%	No	
7a	Percentage owned		
7b	Owner's country		
7c	Number of F5472 attach		
8	Issued pub offrd debt ins		
9	Tax-exempt interest rcvd		
10	Number of shareholders		
11	Has NOL forego cybk pd		
12	Avail NOL cybk fm pr yr		
13	Total receipts less than $250,000?	No	

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year		Write-in / Literal
	Assets	(a)	(b)	(c)	(d)	
1	Cash		250,328		197,664	
2a	Trade notes					
2b	Less allowance					
3	Inventories					
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		35,726		35,726	See Attachment 4
7	Loans to shareholders		5,000		0	
8	Mortgage & real estate loan					
9	Other investments		139,197,191		250,072,971	See Attachment 5
10a	Bldgs & other deprec assets					
10b	Less accumu-lated deprec					
11a	Depletable assts					
11b	Less accumu-lated depletion					
12	Land					
13a	Intangible assets					
13b	Less accum amortization					
14	Other assets					

Form 1120 Test 5	U.S. Corporation Income Tax				2005
15	Total assets		139,488,245		250,306,361	
	Liabilities					
16	Accounts payable					
17	Mortgages, notes, bonds payable < 1yr					
18	Other current liabilities					
19	Loans from shareholders					
20	Mortgages, notes, bonds payable > 1yr					
21	Other liabilities					
22a	Cap stock-Pref					
22b	Cap stock Common	5,000	5,000	5,000	5,000	
23	Additional paid –in capital		139,231,622		249,913,859	
24	Retained earn-ings- Appropria					
25	Retained earn-ings- Unappro		251,623		387,502	
26	Adjustments to shareholders equity					
27	Less cost of treasury stock					
28	Total liabilities & shareholders equity		139,488,245		250,306,361	

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

	Line Description	Line Amount	Write-in / Literal
1	Net Income		
2	Fed income tax per bks		
3	Excess of capital loss		
4	Income taxed not recrd		
5	Expenses recorded on books		
5a	Depreciation		
5b	Charitable contribution		
5c	Travel & entertainment		
5	Line 5 total		
6	Add lines 1 – 5		
7	Tax-exempt interest		
7	Income recorded on books (itemize)		
7	Line 7 total		
8	Deductions not charged against book (itemize)		
8a	Depreciation		
8b	Charitable contribution		
8	Line 8 total		
9	Add lines 7 & 8		

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

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

Form Schedule M-3 (1120) Test 5	Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More	2005

Name: **International Finance Incorporated**

EIN: **11-0000005**

Part I Financial Information and Net Income (Loss) Reconciliation

	Line Description	Line Amount / Information	Write-in / Literal
1a	Filed SEC F10-K income stmt?	No	
1b	Certified audit income stmt?	No	
1c	Income stmt for period?	Yes	
2a	Income statement period	01/01/2005 12/31/2005	
2b	Income statement restated?	No	
2c	Income stmt restated for 5 prds?	No	
3a	Voting stock publicly traded?	No	
3b	Symbol of pub trd'd stock		
3c	9-digit CUSIP of pub trd'd stk		
4	Worldwide consol net incm		
5a	Net income nonincludible frgn		
5b	Net loss nonincludible frgn		
6a	Net income nonincludible US		
6b	Net loss fnonincludible US		
7a	Net income nonincludible Oth		
7b	Net loss nonincludible Oth		
8	Adj to eliminations of transact		
9	Adj to reconcile incm stmt		
10	Other adj to reconcile		
11	Net income (loss) per stmt	135,879	

Schedule M-3 (Form 1120) 2005 Page 2

Name: **International Finance Incorporated**

EIN: **11-0000005**

Consolidated Return checkbox		
Name of Subsidiary:		
EIN:		

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return

		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	Incm (loss) fm equ mthd frgn					
2	Gross frgn div					
3	Subpart F,QEF		9,388,611		9,388,611	
4	Sec 78 grossup			115,282	115,282	
5	Gross frgn dist					
6	Incm (loss) fm equ mthd US					
7	US div not elim					
8	Minority interest					
9	Incm (loss) US					
10	Incm (loss) frgn					
11	Incm (loss) oth pass-thru entity					

Form Schedule M-3 (1120) Test 5		Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More				2005
12	Reportable transact items					
13	Interest incm					
14	Total accrual to cash adj					
15	Hedging trans					
16	Mark-Mkt incm					
17	Cost of gds sold					
18	Sale vs lease					
19	Sec 481(a) adj					
20	Unearned/ deferred revenue					
21	Incm recogn					
22	Org issue disc					
23a	Incm stmt gain/ loss on sale					
23b	Gross cap gain					
23c	Gross cap loss					
23d	Net gain/loss					
23e	Abandonment					
23f	Worthless stck					
23g	Oth gain/loss					
24	Disallw cap loss					
25	Util of cap loss					
26	Oth incm (loss)	**512,526**	**(512,526)**			**See Attachment 6**
27	Tot incm (loss)	**512,526**	**8,876,085**	**115,282**	**9,503,893**	
28	Tot expns/ded	**(256,260)**	**256,250**		**0**	
29	Oth incm (loss) w/ no diff	**(120,387)**			**(120,387)**	
30	Reconciliation tot	**135,878**	**9,132,335**	**115,282**	**9,383,506**	

Name: **International Finance Incorporated**

EIN: **11-0000005**

Consolidated Return checkbox	
Name of Subsidiary:	
EIN:	

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

1	US curr incm tax expense					
2	US defer incmn tax expns					
3	State local curr incm tax expns					
4	State local defer incm tax expns					
5	Frgn curr incm tax expense					
6	Frgn deferred incm tax expns					
7	Frgn w/hld tax					

Form Schedule M-3 (1120) Test 5		Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More				2005
8	Interest expns					
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
9	Stock opt expns					
10	Oth equ comp					
11	Meals Entrtmnt					
12	Fines penalties					
13	Judgements					
14	Parachute pymnt					
15	Comp sec 162m					
16	Pension profit-sh					
17	Oth post-retrmnt					
18	Deferred comp					
19	Charitable contri-bution cash tang					
20	Charitable contri-bution intang prop					
21	Charitable con-tribution limitita					
22	Domestic prod					
23	CY acquis or reorg inv banking					
24	CY acquis or reorg legal/acct					
25	CY acquis oth costs					
26	Amort of gdwill					
27	Amort of acquis					
28	Other amortizat					
29	Sec 198 environ					
30	Depletion					
31	Depreciation					
32	Bad debt expns					
33	Corp-own life ins					
34	Purch vs lease					
35	Other expns/ded	256,260	(256,260)		0	See Attachment 7
36	Total expense/ deduction items	256,260	(256,260)		0	

Form 926 Test 5	Return by a U.S. Transferor of Property to a Foreign Corporation		TY 2005
Part I U.S. Transferor Information			
	Line Description	**Line Amount / Information**	**Write-in / Literal**
	Name of transferor: **International Finance Incorporated**		
	Identifying number: **11-0000005**		
1a	Transferor controlled by 5 or fewer domestic corps?	**Yes**	
1b	Transferor remain in existence after transfer? If not, list controlling shareholder(s) and ID(s):	**Yes**	
	Controlling shareholder		
	Identifying number		
	Controlling shareholder		
	Identifying number		
	Controlling shareholder		
	Identifying number		
	Controlling shareholder		
	Identifying number		
1c	If member of affiliated group, was it the parent corporation?	**No**	
	Name of parent corporation	**ABC Finance**	
	EIN of parent corporation	**11-0000021**	
2	If transferor partner in a partnership that was transferor but not treated as such, list name and EIN		
	Name of partnership		
	EIN of partnership		
Part II Transferee Foreign Corporation Information			
3	Name of transferee (foreign corp)	**Foreign Finance Corporation**	
4	Identifying number, if any		
5	Address (including country)	**75 Any Street Birmingham England 126375**	
6	Country of incorporation or organization	**United Kingdom**	
7	Foreign law characterization	**Corporation**	
8	Is the transferee foreign corporation a controlled foreign corp?	**Yes**	
Part III Information Regarding Transfer of Property			
9	Date of transfer	**03/15/2005**	
10	Type of nonrecognition transaction	**351**	
11	Description of property transferred:	**Transferor: International Finance Incorporated, 35 Any Street, Anytown, NY 10006 Transferee: Foreign Finance Corporation, 75 Any Street, Birmingham England 126375 Transferor transferred U.S. $5,000 cash to transferee on March 16, 2005**	
12	Transfer result from a change in classification?	**No**	
13	Transferor required to recognize income under Temp Regulations sections 1.367(a)-4T through 1.367(a)-6T	**No**	

Form 926 Test 5	Return by a U.S. Transferor of Property to a Foreign Corporation		TY 2005
14a	Intangible property transferred as a result of the transaction?	**No**	
14b	If yes, describe the nature of the rights to the intangible property:		

Form 1118 Test 5	Foreign Tax Credit – Corporations		2005
For calendar year **2005**, or other tax year beginning , and ending			
Name of corporation: **International Finance Incorporated**			
EIN: **11-0000005**			
	Line Description	**Line Amount / Information**	**Write-in / Literals**
	Categories of income	Passive Income Checkbox	
Schedule A Income or (Loss) Before Adjustments			
A1	Frgn country	**UK**	
A2a	Deemed Dividends - Exclude gross-up	**9,388,611**	
A2b	Deemed Dividends -Gross-up Sec 78	**115,282**	
A3a	Other Dividends -Exclude gross-up		
A3b	Other Dividends -Gross –up Sec 78		
A4	Interest		
A5	Gross Rents, Royalties		
A6	Gross income fm PS		
A7	Other		
A8	Total (2a – 7)	**9,503,893**	
Totals	Add lines A through F		
	Total column 2a	**9,388,611**	
	Total column 2b	**115,282**	
	Total column 3a		
	Total column 3b		
	Total column 4		
	Total column 5		
	Total column 6		
	Total column 7		
	Total column 8	**9,503,893**	
A9a	Depreciation, Depletion, Amr		
A9b	Other Expenses		
A9c	Expenses related to Grs Incm		
A9d	Other definitely allocable ded	**120,387**	
A9e	Total Definitely allocable ded	**120,387**	
A10	Apportioned share of deduct		
A11	Total Deductions (9e & 10)	**120,387**	
A12	Total income or (loss) bfr Adj	**9,383,506**	
Totals	Add lines A through F		
	Total column 9a		
	Total column 9b		
	Total column 9c		
	Total column 9d	**120,387**	
	Total column 9e	**120,387**	
	Total column 10		
	Total column 11	**120,387**	
	Total column 12	**9,383,506**	
Schedule B Part I – Foreign Taxes Paid, Accrued, and Deemed Paid			
A1	Cr is claimed for taxes chkbx	**Accrued is Checked – 12/05**	
A2a	Dividends		
A2b	Interest		

Form 1118 Test 5	Foreign Tax Credit – Corporations		2005
A2c	Rents, Royalties, Lic Fees		
A2d	Section 863(b) Income		
A2e	Foreign Branch Income		
A2f	Services Income		
A2g	Other		
A2h	Total Foreign Taxes Paid		
A3	Tax Deemed Paid	**115,282**	
Totals	Add lines A through F		
	Total column 2a		
	Total column 2b		
	Total column 2c		
	Total column 2d		
	Total column 2e		
	Total column 2f		
	Total column 2g		
	Total column h		
	Total column 3	**115,282**	
Schedule B Part II – Separate Foreign Tax Credit			
1	Total foreign taxes paid		
2	Total taxes deem paid	**115,282**	
3	Reductions of taxes paid		
4	Total carryover of foreign tax		
5	Total foreign taxes	**115,282**	
6	Sch J Part I, Line 11 amount	**9,383,506**	
7a	Total taxable income all scrs	**9,383,506**	
7b	Adjustments to line 7a		
7c	Subtract line 7b from 7a	**9,383,506**	
8	Divide line 6 by line 7	**1.000000**	
9	Total U.S. income tax against	**3,190,392**	
10	Credit limitation	**3,190,392**	
11	Separate foreign tax credit	**115,282**	
Schedule B Part III – Summary of Separate Tax Credits			
	Line Description	**Line Amount / Information**	**Write-in / Literals**
1	Cr for tax on passive income	**115,282**	
2	Cr for tax on high w/holding tx		
3	Cr for tax on fnan srvc incm		
4	Cr for tax on shipping income		
5	Cr for tax on DISC dividends		
6	Cr for tax on certain FSC distr		
7	Cr for tax on gen limitati incm		
8	Cr for tax on income re-srce		
9	Total		
10	Reduction in cr for intrnl boyct		
11	Total foreign tax credit		
Schedule C Part I – Dividends and Deemed Inclusions From Post-1986 Undistributed Earnings			
	Line Description	**Line Amount / Information**	**Write-in / Literals**
1	Name of Foreign Corp	**Foreign Finance Corp.**	
2	Tax Year End	**12/31**	
3	Country of Incorporation	**UK**	
4	Post-1986 Undistributed Earn	**34,432,628**	**See Attachment 14**
5	Opening Balance in Post-86	**0**	
6a	Taxes Paid		
6b	Taxes Deemed Paid	**277,263**	

Form 1118 Test 5	Foreign Tax Credit – Corporations		2005
7	Post-1986 Foreign Income Tx	**277,263**	
8a	Functional Currency	**14,316,654**	
8b	U.S. Dollars	**9,679,489**	
9	Divide Col 8a by Col 4	**.4158**	
10	Tax Deemed Paid	**115,282**	
Total	Total column 10	**115,282**	
Schedule C Part II – Dividends Paid Out of Pre-1987 Accumulated Profits			
	Line Description	**Line Amount / Information**	**Write-in / Literals**
1	Name of Foreign Corp		
2	Tax Year End		
3	Country of Incorporation		
4	Accumulated Profits for TY		
5	Foreign Taxes Paid		
6a	Functional Currency		
6b	U.S. Dollars		
7	Divide Col 6a by Col 4		
8a	Functional Currency		
8b	U.S. Dollars		
Total	Total column 8b		
Schedule C Part III – Deemed Inclusions From Pre-1987 Earnings and Profits			
	Line Description	**Line Amount / Information**	**Write-in / Literals**
1	Name of Foreign Corp		
2	Tax Year End		
3	Country of Incorporation		
4	E&P for TY Indicated		
5	Foreign Taxes Paid		
6a	Functional Currency		
6b	U.S. Dollars		
7	Divide Col 6a by Col 4		
8	Tax Deemed Paid		
8b	U.S. Dollars		
Total	Total column 8		
Schedule D Part I, Sec A – Tax Deemed Paid by First-Tier Foreign Corporations			
	Line Description	**Line Amount / Information**	**Write-in / Literals**
1	Name of Foreign Corp		
2	Tax Year End		
3	Country of Incorporation		
4	Post-1986 Undistributed Earn		
5	Opening Balance in Post-86		
6a	Taxes Paid		
6b	Taxes Deemed Paid		
7	Post-1986 Foreign Income Tx		
8a	2nd Tier Corp–Func currency		
8b	1st Tier Corp-Func currency		
9	Divide Col 8a by Col 4		
10	Tax Deemed Paid		
Schedule D Part I, Sec B – Dividends Paid Out of Pre-1987 Accumulated Profits			
	Line Description	**Line Amount / Information**	**Write-in / Literals**
1	Name of Foreign Corp		
2	Tax Year End		
3	Country of Incorporation		
4	Accumulated Profits for TY		
5	Foreign Taxes Paid		

Form 1118 Test 5	Foreign Tax Credit – Corporations		2005
6a	2nd Tier Corp–Func currency		
6b	1st Tier Corp-Func currency		
7	Divide Col 6a by Col 4		
8a	Functional Currency		
8b	U.S. Dollars		
Schedule D Part II, Sec A – Tax Deemed Paid by Second-Tier Foreign Corporations			
	Line Description	**Line Amount / Information**	**Write-in / Literals**
1	Name of Foreign Corp		
2	Tax Year End		
3	Country of Incorporation		
4	Post-1986 Undistributed Earn		
5	Opening Balance in Post-86		
6a	Taxes Paid		
6b	Taxes Deemed Paid		
7	Post-1986 Foreign Income Tx		
8a	3rd Tier Corp–Func currency		
8b	2nd Tier Corp-Func currency		
9	Divide Col 8a by Col 4		
10	Tax Deemed Paid		
Schedule D Part II, Sec B – Dividends Paid Out of Pre-1987 Accumulated Profits			
	Line Description	**Line Amount / Information**	**Write-in / Literals**
1	Name of Foreign Corp		
2	Tax Year End		
3	Country of Incorporation		
4	Accumulated Profits for TY		
5	Foreign Taxes Paid		
6a	3rd Tier Corp–Func currency		
6b	2nd Tier Corp-Func currency		
7	Divide Col 6a by Col 4		
8a	Functional Currency		
8b	U.S. Dollars		
Schedule E Part I – Tax Deemed Paid by Third-Tier Foreign Corporations			
	Line Description	**Line Amount / Information**	**Write-in / Literals**
1	Name of Foreign Corp		
2	Tax Year End		
3	Country of Incorporation		
4	Post-1986 Undistributed Earn		
5	Opening Balance in Post-86		
6a	Taxes Paid		
6b	Taxes Deemed Paid		
7	Post-1986 Foreign Income Tx		
8a	4th Tier Corp–Func currency		
8b	3rd Tier Corp-Func currency		
9	Divide Col 8a by Col 4		
10	Tax Deemed Paid		
Schedule E Part II – Tax Deemed Paid by Fourth-Tier Foreign Corporation			
	Line Description	**Line Amount / Information**	**Write-in / Literals**
1	Name of Foreign Corp		
2	Tax Year End		
3	Country of Incorporation		
4	Post-1986 Undistributed Earn		
5	Opening Balance in Post-86		
6a	Taxes Paid		

Form 1118 Test 5	Foreign Tax Credit – Corporations		2005
6b	Taxes Deemed Paid		
7	Post-1986 Foreign Income Tx		
8a	5th Tier Corp–Func currency		
8b	4th Tier Corp-Func currency		
9	Divide Col 8a by Col 4		
10	Tax Deemed Paid		
Schedule E Part III – Tax Deemed Paid by Fifth-Tier Foreign Corporation			
	Line Description	**Line Amount / Information**	**Write-in / Literals**
1	Name of Foreign Corp		
2	Tax Year End		
3	Country of Incorporation		
4	Post-1986 Undistributed Earn		
5	Opening Balance in Post-86		
6a	Taxes Paid		
6b	Taxes Deemed Paid		
7	Post-1986 Foreign Income Tx		
8a	6th Tier Corp–Func currency		
8b	5th Tier Corp-Func currency		
9	Divide Col 8a by Col 4		
10	Tax Deemed Paid		
Schedule F Gross Income and Definitely Allocable Deductions for Foreign Branches			
	Line Description	**Line Amount / Information**	**Write-in / Literals**
A1	Name of Foreign Cntry or US		
A2	Gross Income		
A3	Definitely Allocable Deduction		
B1	Name of Foreign Cntry or US		
B2	Gross Income		
B3	Definitely Allocable Deduction		
Totals	Add lines A through F		
	Total column 2		
	Total column 3		
Schedule G Reductions of Taxes Paid, Accrued, or Deemed Paid			
	Line Description	**Line Amount / Information**	**Write-in / Literals**
A	Reduction under Sec 901(e)		
B	Reduction of Oil,Gas Extract		
C	Reduction due to Intl Boycott		
D	Reduction for Sec 6038(c)		
E	Other Reduction of Taxes		
	Total – Lines A through E		
Schedule H Part I – Research and Development Deductions			
	Line Description	**Line Amount / Information**	**Write-in / Literals**
Col (a)	Product line #1 SIC Code		
Col (b)	Gross Income Method Chkbx		
1(a)(i)	Totals – Gross Sales		
1(a)(ii)	Totals – R&D Deductions		
1(a)(v)	Totals – Total R&D Deduction		
1(b)(vi)	Totals – Gross Income		
1(b)(vii)	Totals – Total R&D Deduction		
1(c)	Totals – Total R&D Deduction Not Definitely Allocable		
2(a)(i)	Total to be App – Gross Sales		
2(a)(ii)	Total to be App – R&D Deductions		

Form 1118 Test 5	Foreign Tax Credit – Corporations		2005
2(a)(v)	Total to be App – Total R&D Deduction		
2(b) (vi)	Tot to be App – Gross Income		
2(b) (vii)	Tot to be App – Total R&D Deduction		
2(c)	Tot to be App – Total R&D Deduction Not Definitely Allocable		
3a(a)(i)	Gen limit Incm – Gross Sales		
3a(a) (ii)	Gen limit Incm – R&D Deductions		
3a(a) (v)	Gen limit Incm – Total R&D Deduction		
3a(b) (vi)	Gen limit Incm – Gross Income		
3a(b) (vii)	Gen limit Incm – Total R&D Deduction		
3a(c)	Gen limit Incm – Total R&D Deduction Not Definitely Allocable		
3b(a)(i)	Passive Income – Gross Sales		
3b(a) (ii)	Passive Income – R&D Deductions		
3b(a) (v)	Passive Income – Total R&D Deduction		
3b(b) (vi)	Passive Income – Gross Income		
3b(b) (vii)	Passive Income – Total R&D Deduction		
3b(c)	Passive Income – Total R&D Deduction Not Definitely Allocable		
3c(a)(i)	High w/hold Intr – Gross Sales		
3c(a) (ii)	High w/hold Intr – R&D Deductions		
3c(a) (v)	High w/hold Intr – Total R&D Deduction		
3c(b) (vi)	High w/hold Intr – Gross Income		
3c(b) (vii)	High w/hold Intr – Total R&D Deduction		
3c(c)	High w/hold Intr – Total R&D Deduction Not Definitely Allocable		
3d(a)(i)	Financial Srvc Incm – Gross Sales		
3d(a) (ii)	Financial Srvc Incm – R&D Deduction		
3d(a) (v)	Financial Srvc Incm – Total R&D Deduction		
3d(b) (vi)	Financial Srvc Incm – Gross Income		

Form 1118 Test 5	Foreign Tax Credit – Corporations		2005
3d(b) (vii)	Financial Srvc Incm – Total R&D Deduction		
3d(c)	Financial Srvc Incm – Total R&D Deduction Not Definitely Allocable		
3e(a)(i)	Shipping Incm – Gross Sales		
3e(a) (ii)	Shipping Incm – R&D Deduction		
3e(a) (v)	Shipping Incm – Total R&D Deduction		
3e(b) (vi)	Shipping Incm – Gross Income		
3e(b) (vii)	Shipping Incm – Total R&D Deduction		
3e(c)	Shipping Incm – Total R&D Deduction Not Definitely Allocable		
3f(a)(i)	Frgn Trd Incm – Gross Sales		
3f(a) (ii)	Frgn Trd Incm – R&D Deduction		
3f(a) (v)	Frgn Trd Incm – Total R&D Deduction		
3f(b) (vi)	Frgn Trd Incm – Gross Income		
3f(b) (vii)	Frgn Trd Incm – Total R&D Deduction		
3f(c)	Frgn Trd Incm – Total R&D Deduction Not Definitely Allocable		
3g(a)(i)	Sec 901j incm – Gross Sales		
3g(a) (ii)	Sec 901j incm – R&D Deduction		
3g(a) (v)	Sec 901j incm – Total R&D Deduction		
3g(b) (vi)	Sec 901j incm – Gross Income		
3g(b) (vii)	Sec 901j incm – Total R&D Deduction		
3g(c)	Sec 901j incm – Total R&D Deduction Not Definitely Allocable		
3h(a)(i)	Treaty resource Incm – Gross Sales		
3h(a) (ii)	Treaty resource Incm – R&D Deduction		
3h(a) (v)	Treaty resource Incm – Total R&D Deduction		
3h(b) (vi)	Treaty resource Incm – Gross Income		
3h(b) (vii)	Treaty resource Incm – Total R&D Deduction		
3h(c)	Treaty resource Incm – Total R&D Deduction Not Definitely Allocable		

Form 1118 Test 5	Foreign Tax Credit – Corporations		2005
4(a)(i)	Total foreign – Gross Sales		
4(a)(ii)	Total foreign – R&D Deduction		
4(a)(v)	Total foreign – Total R&D Deduction		
4(b) (vi)	Total foreign – Gross Income		
4(b) (vii)	Total foreign – Total R&D Deduction		
4(c)	Total foreign – Total R&D Deduction Not Definitely Allocable		
Schedule H Part II – Interest Deductions, All Other Deductions, and Total Deductions			
	Line Description	**Line Amount / Information**	**Write-in / Literals**
Col (a)	Avg Value of Assets checkbox		
1a(i)	Totals – Nonfinancial Corp		
1a(ii)	Totals – Financial Corp		
1a(b) (iii)	Totals – Interest Deductions Nonfinancial Corp		
1a(b) (iv)	Totals – Interest Deductions Financial Corp		
1a(c)	Totals - All Other Deductions Not Definitely Allocable		
1a(d)	Totals - Totals		
1b(i)	Temp Regs 1.861-10T(e) – Nonfinancial Corp		
1b(ii)	Temp Regs 1.861-10T(e) – Financial Corp		
1b(b) (iii)	Temp Regs 1.861-10T(e) – Interest Deductions Nonfinancial Corp		
1b(b) (iv)	Temp Regs 1.861-10T(e) – Interest Deductions Financial Corp		
1b(c)	Temp Regs 1.861-10T(e) - All Other Deductions Not Definitely Allocable		
1b(d)	Temp Regs 1.861-10T(e) - Totals		
1c(i)	Temp Regs 1.861-10T – Nonfinancial Corp		
1c(ii)	Temp Regs 1.861-10T – Financial Corp		
1c(b) (iii)	Temp Regs 1.861-10T – Interest Deductions Nonfinancial Corp		
1c(b) (iv)	Temp Regs 1.861-10T – Interest Deductions Financial Corp		
1c(c)	Temp Regs 1.861-10T - All Other Deductions Not Definitely Allocable		
1c(d)	Temp Regs 1.861-10T - Totals		

Form 1118 Test 5	Foreign Tax Credit – Corporations		2005
1d(i)	Assets excl fm apprmnt forumula – Nonfinancial Corp		
1d(ii)	Assets excl fm apprmnt forumula – Financial Corp		
1d(b)(iii)	Assets excl fm apprmnt forumula – Interest Deductions Nonfinancial Corp		
1d(b)(iv)	Assets excl fm apprmnt forumula – Interest Deductions Financial Corp		
1d(c)	Assets excl fm apprmnt forumula - All Other Deductions Not Definitely Allocable		
1d(d)	Assets excl fm apprmnt forumula - Totals		
2a(i)	Total to be apportioned – Nonfinancial Corp		
2a(ii)	Total to be apportioned – Financial Corp		
2a(b)(iii)	Total to be apportioned – Interest Deductions Nonfinancial Corp		
2a(b)(iv)	Total to be apportioned – Interest Deductions Financial Corp		
2a(c)	Total to be apportioned - All Other Deductions Not Definitely Allocable		
2a(d)	Total to be apportioned - Totals		
3a(i)	Gen Limt – Nonfinancial Corp		
3a(ii)	Gen Limt – Financial Corp		
3a(b)(iii)	Gen Limt – Interest Deductions Nonfinancial Corp		
3a(b)(iv)	Gen Limt – Interest Deductions Financial Corp		
3a(c)	Gen Limt - All Other Deductions Not Definitely Allocable		
3a(d)	Gen Limt - Totals		
3b(i)	Passive Income – Nonfinancial Corp		
3b(ii)	Passive Income – Financial Corp		
3b(b)(iii)	Passive Income – Interest Deductions Nonfinancial Corp		
3b(b)(iv)	Passive Income – Interest Deductions Financial Corp		
3b(c)	Passive Income - All Other Deductions Not Definitely Allocable		
3b(d)	Passive Income - Totals		

Form 1118 Test 5	Foreign Tax Credit – Corporations		2005
3c(i)	High w/holding tax int – Nonfinancial Corp		
3c(ii)	High w/holding tax int – Financial Corp		
3c(b) (iii)	High w/holding tax int – Interest Deductions Nonfinancial Corp		
3c(b) (iv)	High w/holding tax int – Interest Deductions Financial Corp		
3c(c)	High w/holding tax int - All Other Deductions Not Definitely Allocable		
3c(d)	High w/holding tax int - Totals		
3d(i)	Finan srvcs incm – Nonfinancial Corp		
3d(ii)	Finan srvcs incm – Financial Corp		
3d(b) (iii)	Finan srvcs incm – Interest Deductions Nonfinancial Corp		
3d(b) (iv)	Finan srvcs incm – Interest Deductions Financial Corp		
3d(c)	Finan srvcs incm - All Other Deductions Not Definitely Allocable		
3d(d)	Finan srvcs incm - Totals		
3e(i)	Shipping Incm – Nonfinancial Corp		
3e(ii)	Shipping Incm – Financial Corp		
3e(b) (iii)	Shipping Incm – Interest Deductions Nonfinancial Corp		
3e(b) (iv)	Shipping Incm – Interest Deductions Financial Corp		
3e(c)	Shipping Incm - All Other Deductions Not Definitely Allocable		
3e(d)	Shipping Incm - Totals		
3f(i)	Frgn trade income – Nonfinancial Corp		
3f(ii)	Frgn trade income – Financial Corp		
3f(b) (iii)	Frgn trade income – Interest Deductions Nonfinancial Corp		
3f(b) (iv)	Frgn trade income – Interest Deductions Financial Corp		
3f(c)	Frgn trade income - All Other Deductions Not Definitely Allocable		
3f(d)	Frgn trade income - Totals		
3g(i)	FSC or fmr FSC – Nonfinancial Corp		
3g(ii)	FSC or fmr FSC – Financial Corp		

Form 1118 Test 5	Foreign Tax Credit – Corporations		2005
3g(b) (iii)	FSC or fmr FSC – Interest Deductions Nonfinancial Corp		
3g(b) (iv)	FSC or fmr FSC – Interest Deductions Financial Corp		
3g(c)	FSC or fmr FSC - All Other Deductions Not Definitely Allocable		
3g(d)	FSC or fmr FSC - Totals		
3h(i)	DISC or fmr DISC – Nonfinancial Corp		
3h(ii)	DISC or fmr DISC – Financial Corp		
3h(b) (iii)	DISC or fmr DISC – Interest Deductions Nonfinancial Corp		
3h(b) (iv)	DISC or fmr DISC – Interest Deductions Financial Corp		
3h(c)	DISC or fmr DISC - All Other Deductions Not Definitely Allocable		
3h(d)	DISC or fmr DISC - Totals		
3i(i)	Sec 901j incm – Nonfinancial Corp		
3i(ii)	Sec 901j incm – Financial Corp		
3i(b) (iii)	Sec 901j incm – Interest Deductions Nonfinancial Corp		
3i(b) (iv)	Sec 901j incm – Interest Deductions Financial Corp		
3i(c)	Sec 901j incm - All Other Deductions Not Definitely Allocable		
3i(d)	Sec 901j incm - Totals		
3j(i)	Treaty resource Incm – Nonfinancial Corp		
3j(ii)	Treaty resource Incm – Financial Corp		
3j(b) (iii)	Treaty resource Incm – Interest Deductions Nonfinancial Corp		
3j(b) (iv)	Treaty resource Incm – Interest Deductions Financial Corp		
3j(c)	Treaty resource Incm - All Other Deductions Not Definitely Allocable		
3j(d)	Treaty resource Incm - Totals		
4(i)	Total Frgn– Nonfinancial Corp		
4(ii)	Total Frgn – Financial Corp		
4(b) (iii)	Total Frgn – Interest Deductions Nonfinancial Corp		
4(b) (iv)	Total Frgn – Interest Deductions Financial Corp		
4(c)	Total Frgn - All Other Deds Not Def Allcbl		

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

Schedule J (1118) Test 5	Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign Loss Account Balances	

For calendar year 2005, or other tax year beginning , and ending

Name of corporation: **International Finance Incorporated**

EIN: **11-0000005**

Part I Adjustments to Separate Limitation Income or (Losses) in Determining Numerators of Lim Fractions

	Line Description	Line Amount / Information	Write-in / Literals
1(i)	Incm before adj – Gen limitation		
1(ii)	Incm before adj – Passive incm	9,383,506	
1(iii)	Incm before adj – High w/hold int		
1(iv)	Incm before adj – Financial srvcs		
1(v)	Incm before adj – Shipping incm		
1(vi)	Incm before adj – DISC dividends		
1(vii)	Incm before adj – Frgn trd incm		
1(viii)	Incm before adj – FSC distribution		
1(ix)	Incm before adj – Other income		
2a(i)	Gen limit incm – Gen limitation		
2a(ii)	Gen limit incm – Passive incm		
2a(iii)	Gen limit incm – High w/hold int		
2a(iv)	Gen limit incm – Financial srvcs		
2a(v)	Gen limit incm – Shipping incm		
2a(vi)	Gen limit incm – DISC dividends		
2a(vii)	Gen limit incm – Frgn trd incm		
2a(viii)	Gen limit incm – FSC distribution		
2a(ix)	Gen limit incm – Other income		
2b(i)	Passive incm – Gen limitation		
2b(ii)	Passive incm – Passive incm		
2b(iii)	Passive incm – High w/hold int		
2b(iv)	Passive incm – Financial srvcs		
2b(v)	Passive incm – Shipping incm		
2b(vi)	Passive incm – DISC dividends		
2b(vii)	Passive incm – Frgn trd incm		
2b(viii)	Passive incm – FSC distribution		
2b(ix)	Passive incm – Other income		
2c(i)	High w/hld incm – Gen limitation		
2c(ii)	High w/hld incm – Passive incm		
2c(iii)	High w/hld incm – High w/hold int		
2c(iv)	High w/hld incm – Financial srvcs		
2c(v)	High w/hld incm – Shipping incm		
2c(vi)	High w/hld incm – DISC dividends		
2c(vii)	High w/hld incm – Frgn trd incm		
2c(viii)	High w/hld incm – FSC distribution		
2c(ix)	High w/hld incm – Other income		
2d(i)	Fin srvcs incm – Gen limitation		
2d(ii)	Fin srvcs incm – Passive incm		
2d(iii)	Fin srvcs incm – High w/hold int		
2d(iv)	Fin srvcs incm – Financial srvcs		
2d(v)	Fin srvcs incm – Shipping incm		

Schedule J (1118) Test 5	Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign Loss Account Balances		
2d(vi)	Fin srvcs incm – DISC dividends		
2d(vii)	Fin srvcs incm – Frgn trd incm		
2d(viii)	Fin srvcs incm – FSC distribution		
2d(ix)	Fin srvcs incm – Other income		
2e(i)	Shipping incm – Gen limitation		
2e(ii)	Shipping incm – Passive incm		
2e(iii)	Shipping incm – High w/hold int		
2e(iv)	Shipping incm – Financial srvcs		
2e(v)	Shipping incm – Shipping incm		
2e(vi)	Shipping incm – DISC dividends		
2e(vii)	Shipping incm – Frgn trd incm		
2e(viii)	Shipping incm – FSC distribution		
2e(ix)	Shipping incm – Other income		
2f(i)	DISC dividends – Gen limitation		
2f(ii)	DISC dividends – Passive incm		
2f(iii)	DISC dividends – High w/hold int		
2f(iv)	DISC dividends – Financial srvcs		
2f(v)	DISC dividends – Shipping incm		
2f(vi)	DISC dividends – DISC dividends		
2f(vii)	DISC dividends – Frgn trd incm		
2f(viii)	DISC dividends – FSC distribution		
2f(ix)	DISC dividends – Other income		
2g(i)	Frgn trd incm – Gen limitation		
2g(ii)	Frgn trd incm – Passive incm		
2g(iii)	Frgn trd incm – High w/hold int		
2g(iv)	Frgn trd incm – Financial srvcs		
2g(v)	Frgn trd incm – Shipping incm		
2g(vi)	Frgn trd incm – DISC dividends		
2g(vii)	Frgn trd incm – Frgn trd incm		
2g(viii)	Frgn trd incm – FSC distribution		
2g(ix)	Frgn trd incm – Other income		
2h(i)	FSC distribution – Gen limitation		
2h(ii)	FSC distribution – Passive incm		
2h(iii)	FSC distribution – High w/hold int		
2h(iv)	FSC distribution – Financial srvcs		
2h(v)	FSC distribution – Shipping incm		
2h(vi)	FSC distribution – DISC dividends		
2h(vii)	FSC distribution – Frgn trd incm		
2h(viii)	FSC distribution – FSC distribution		
2h(ix)	FSC distribution – Other income		
2i(i)	Other income – Gen limitation		
2i(ii)	Other income – Passive incm		
2i(iii)	Other income – High w/hold int		
2i(iv)	Other income – Financial srvcs		
2i(v)	Other income – Shipping incm		
2i(vi)	Other income – DISC dividends		
2i(vii)	Other income – Frgn trd incm		
2i(viii)	Other income – FSC distribution		

Schedule J (1118) Test 5	Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign Loss Account Balances		
2i(ix)	Other income – Other income		
3(i)	Subtotal – Gen limitation		
3(ii)	Subtotal – Passive incm	**9,383,506**	
3(iii)	Subtotal – High w/hold int		
3(iv)	Subtotal – Financial srvcs		
3(v)	Subtotal – Shipping incm		
3(vi)	Subtotal – DISC dividends		
3(vii)	Subtotal – Frgn trd incm		
3(viii)	Subtotal – FSC distribution		
3(ix)	Subtotal – Other income		
4(i)	Overall frgn loss – Gen limitation		
4(ii)	Overall frgn loss – Passive incm		
4(iii)	Overall frgn loss – High w/hold int		
4(iv)	Overall frgn loss – Financial srvcs		
4(v)	Overall frgn loss – Shipping incm		
4(vi)	Overall frgn loss – DISC dividends		
4(vii)	Overall frgn loss – Frgn trd incm		
4(viii)	Overall frgn loss – FSC distribution		
4(ix)	Overall frgn loss – Other income		
5(i)	Recpt frgn loss – Gen limitation		
5(ii)	Recpt frgn loss – Passive incm		
5(iii)	Recpt frgn loss – High w/hold int		
5(iv)	Recpt frgn loss – Financial srvcs		
5(v)	Recpt frgn loss – Shipping incm		
5(vi)	Recpt frgn loss – DISC dividends		
5(vii)	Recpt frgn loss – Frgn trd incm		
5(viii)	Recpt frgn loss – FSC distribution		
5(ix)	Recpt frgn loss – Other income		
6(i)	Subtotal (ln 6)– Gen limitation		
6(ii)	Subtotal (ln 6)– Passive incm		
6(iii)	Subtotal (ln 6)– High w/hold int		
6(iv)	Subtotal (ln 6)– Financial srvcs		
6(v)	Subtotal (ln 6)– Shipping incm		
6(vi)	Subtotal (ln 6)– DISC dividends		
6(vii)	Subtotal (ln 6)– Frgn trd incm		
6(viii)	Subtotal (ln 6)– FSC distribution		
6(ix)	Subtotal (ln 6)– Other income		
7a(i)	Gen limit incm – Gen limitation		
7a(ii)	Gen limit incm – Passive incm		
7a(iii)	Gen limit incm – High w/hold int		
7a(iv)	Gen limit incm – Financial srvcs		
7a(v)	Gen limit incm – Shipping incm		
7a(vi)	Gen limit incm – DISC dividends		
7a(vii)	Gen limit incm – Frgn trd incm		
7a(viii)	Gen limit incm – FSC distribution		
7a(ix)	Gen limit incm – Other income		
7b(i)	Passive incm – Gen limitation		
7b(ii)	Passive incm – Passive incm		

Schedule J (1118) Test 5	Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign Loss Account Balances		
7b(iii)	Passive incm – High w/hold int		
7b(iv)	Passive incm – Financial srvcs		
7b(v)	Passive incm – Shipping incm		
7b(vi)	Passive incm – DISC dividends		
7b(vii)	Passive incm – Frgn trd incm		
7b(viii)	Passive incm – FSC distribution		
7b(ix)	Passive incm – Other income		
7c(i)	High w/hld incm – Gen limitation		
7c(ii)	High w/hld incm – Passive incm		
7c(iii)	High w/hld incm – High w/hold int		
7c(iv)	High w/hld incm – Financial srvcs		
7c(v)	High w/hld incm – Shipping incm		
7c(vi)	High w/hld incm – DISC dividends		
7c(vii)	High w/hld incm – Frgn trd incm		
7c(viii)	High w/hld incm – FSC distribution		
7c(ix)	High w/hld incm – Other income		
7d(i)	Fin srvcs incm – Gen limitation		
7d(ii)	Fin srvcs incm – Passive incm		
7d(iii)	Fin srvcs incm – High w/hold int		
7d(iv)	Fin srvcs incm – Financial srvcs		
7d(v)	Fin srvcs incm – Shipping incm		
7d(vi)	Fin srvcs incm – DISC dividends		
7d(vii)	Fin srvcs incm – Frgn trd incm		
7d(viii)	Fin srvcs incm – FSC distribution		
7d(ix)	Fin srvcs incm – Other income		
7e(i)	Shipping incm – Gen limitation		
7e(ii)	Shipping incm – Passive incm		
7e(iii)	Shipping incm – High w/hold int		
7e(iv)	Shipping incm – Financial srvcs		
7e(v)	Shipping incm – Shipping incm		
7e(vi)	Shipping incm – DISC dividends		
7e(vii)	Shipping incm – Frgn trd incm		
7e(viii)	Shipping incm – FSC distribution		
7e(ix)	Shipping incm – Other income		
7f(i)	DISC dividends – Gen limitation		
7f(ii)	DISC dividends – Passive incm		
7f(iii)	DISC dividends – High w/hold int		
7f(iv)	DISC dividends – Financial srvcs		
7f(v)	DISC dividends – Shipping incm		
7f(vi)	DISC dividends – DISC dividends		
7f(vii)	DISC dividends – Frgn trd incm		
7f(viii)	DISC dividends – FSC distribution		
7f(ix)	DISC dividends – Other income		
7g(i)	Frgn trd incm – Gen limitation		
7g(ii)	Frgn trd incm – Passive incm		
7g(iii)	Frgn trd incm – High w/hold int		
7g(iv)	Frgn trd incm – Financial srvcs		
7g(v)	Frgn trd incm – Shipping incm		

Schedule J (1118) Test 5	Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign Loss Account Balances		
7g(vi)	Frgn trd incm – DISC dividends		
7g(vii)	Frgn trd incm – Frgn trd incm		
7g(viii)	Frgn trd incm – FSC distribution		
7g(ix)	Frgn trd incm – Other income		
7h(i)	FSC distribution – Gen limitation		
7h(ii)	FSC distribution – Passive incm		
7h(iii)	FSC distribution – High w/hold int		
7h(iv)	FSC distribution – Financial srvcs		
7h(v)	FSC distribution – Shipping incm		
7h(vi)	FSC distribution – DISC dividends		
7h(vii)	FSC distribution – Frgn trd incm		
7h(viii)	FSC distribution – FSC distribution		
7h(ix)	FSC distribution – Other income		
7i(i)	Other income – Gen limitation		
7i(ii)	Other income – Passive incm		
7i(iii)	Other income – High w/hold int		
7i(iv)	Other income – Financial srvcs		
7i(v)	Other income – Shipping incm		
7i(vi)	Other income – DISC dividends		
7i(vii)	Other income – Frgn trd incm		
7i(viii)	Other income – FSC distribution		
7i(ix)	Other income – Other income		
8(i)	Subtotal (ln 8)– Gen limitation		
8(ii)	Subtotal (ln 8) – Passive incm	**9,383,506**	
8(iii)	Subtotal (ln 8)– High w/hold int		
8(iv)	Subtotal (ln 8)– Financial srvcs		
8(v)	Subtotal (ln 8)– Shipping incm		
8(vi)	Subtotal (ln 8)– DISC dividends		
8(vii)	Subtotal (ln 8) – Frgn trd incm		
8(viii)	Subtotal (ln 8)– FSC distribution		
8(ix)	Subtotal (ln 8) – Other income		
9(i)	Subtotal (ln 9)– Gen limitation		
9(ii)	Subtotal (ln 9) – Passive incm	**9,383,506**	
9(iii)	Subtotal (ln 9)– High w/hold int		
9(iv)	Subtotal (ln 9)– Financial srvcs		
9(v)	Subtotal (ln 9)– Shipping incm		
9(vi)	Subtotal (ln 9)– DISC dividends		
9(vii)	Subtotal (ln 9) – Frgn trd incm		
9(viii)	Subtotal (ln 9)– FSC distribution		
9(ix)	Subtotal (ln 9) – Other income		
10(i)	Allocation CY – Gen limitation		
10(ii)	Allocation CY – Passive incm		
10(iii)	Allocation CY – High w/hold int		
10(iv)	Allocation CY – Financial srvcs		
10(v)	Allocation CY – Shipping incm		
10(vi)	Allocation CY – DISC dividends		
10(vii)	Allocation CY – Frgn trd incm		
10(viii)	Allocation CY – FSC distribution		

Schedule J (1118) Test 5	Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign Loss Account Balances		
10(ix)	Allocation CY – Other income		
11(i)	Num Limit Frac – Gen limitation		
11(ii)	Num Limit Frac – Passive incm	**9,383,506**	
11(iii)	Num Limit Frac – High w/hold int		
11(iv)	Num Limit Frac – Financial srvcs		
11(v)	Num Limit Frac – Shipping incm		
11(vi)	Num Limit Frac – DISC dividends		
11(vii)	Num Limit Frac – Frgn trd incm		
11(viii)	Num Limit Frac – FSC distribution		
11(ix)	Num Limit Frac – Other income		
Part II	**Year-End Balances of Future Separate Limitation Income That Must Be Recharacterized**		
a(i)	Gen limit incm – Gen limitation		
a(ii)	Gen limit incm – Passive incm		
a(iii)	Gen limit incm – High w/hold int		
a(iv)	Gen limit incm – Financial srvcs		
a(v)	Gen limit incm – Shipping incm		
a(vi)	Gen limit incm – DISC dividends		
a(vii)	Gen limit incm – Frgn trd incm		
a(viii)	Gen limit incm – FSC distribution		
a(ix)	Gen limit incm – Other income		
b(i)	Passive incm – Gen limitation		
b(ii)	Passive incm – Passive incm		
b(iii)	Passive incm – High w/hold int		
b(iv)	Passive incm – Financial srvcs		
b(v)	Passive incm – Shipping incm		
b(vi)	Passive incm – DISC dividends		
b(vii)	Passive incm – Frgn trd incm		
b(viii)	Passive incm – FSC distribution		
b(ix)	Passive incm – Other income		
c(i)	High w/hld incm – Gen limitation		
c(ii)	High w/hld incm – Passive incm		
c(iii)	High w/hld incm – High w/hold int		
c(iv)	High w/hld incm – Financial srvcs		
c(v)	High w/hld incm – Shipping incm		
c(vi)	High w/hld incm – DISC dividends		
c(vii)	High w/hld incm – Frgn trd incm		
c(viii)	High w/hld incm – FSC distribution		
c(ix)	High w/hld incm – Other income		
d(i)	Fin srvcs incm – Gen limitation		
d(ii)	Fin srvcs incm – Passive incm		
d(iii)	Fin srvcs incm – High w/hold int		
d(iv)	Fin srvcs incm – Financial srvcs		
d(v)	Fin srvcs incm – Shipping incm		
d(vi)	Fin srvcs incm – DISC dividends		
d(vii)	Fin srvcs incm – Frgn trd incm		
d(viii)	Fin srvcs incm – FSC distribution		
d(ix)	Fin srvcs incm – Other income		
e(i)	Shipping incm – Gen limitation		

Schedule J (1118) Test 5	Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign Loss Account Balances		
e(ii)	Shipping incm – Passive incm		
e(iii)	Shipping incm – High w/hold int		
e(iv)	Shipping incm – Financial srvcs		
e(v)	Shipping incm – Shipping incm		
e(vi)	Shipping incm – DISC dividends		
e(vii)	Shipping incm – Frgn trd incm		
e(viii)	Shipping incm – FSC distribution		
e(ix)	Shipping incm – Other income		
f(i)	DISC dividends – Gen limitation		
f(ii)	DISC dividends – Passive incm		
f(iii)	DISC dividends – High w/hold int		
f(iv)	DISC dividends – Financial srvcs		
f(v)	DISC dividends – Shipping incm		
f(vi)	DISC dividends – DISC dividends		
f(vii)	DISC dividends – Frgn trd incm		
f(viii)	DISC dividends – FSC distribution		
f(ix)	DISC dividends – Other income		
g(i)	Frgn trd incm – Gen limitation		
g(ii)	Frgn trd incm – Passive incm		
g(iii)	Frgn trd incm – High w/hold int		
g(iv)	Frgn trd incm – Financial srvcs		
g(v)	Frgn trd incm – Shipping incm		
g(vi)	Frgn trd incm – DISC dividends		
g(vii)	Frgn trd incm – Frgn trd incm		
g(viii)	Frgn trd incm – FSC distribution		
g(ix)	Frgn trd incm – Other income		
h(i)	FSC distribution – Gen limitation		
h(ii)	FSC distribution – Passive incm		
h(iii)	FSC distribution – High w/hold int		
h(iv)	FSC distribution – Financial srvcs		
h(v)	FSC distribution – Shipping incm		
h(vi)	FSC distribution – DISC dividends		
h(vii)	FSC distribution – Frgn trd incm		
h(viii)	FSC distribution – FSC distribution		
h(ix)	FSC distribution – Other income		
i(i)	Other income – Gen limitation		
i(ii)	Other income – Passive incm		
i(iii)	Other income – High w/hold int		
i(iv)	Other income – Financial srvcs		
i(v)	Other income – Shipping incm		
i(vi)	Other income – DISC dividends		
i(vii)	Other income – Frgn trd incm		
i(viii)	Other income – FSC distribution		
i(ix)	Other income – Other income		
Part III	**Overall Foreign Loss Account Balances (section 904(f)(1))**		
1(i)	Begn balance – Gen limitation		
1(ii)	Begn balance – Passive incm		
1(iii)	Begn balance – High w/hold int		

Schedule J (1118) Test 5	Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign Loss Account Balances		
1(iv)	Begn balance – Financial srvcs		
1(v)	Begn balance – Shipping incm		
1(vi)	Begn balance – DISC dividends		
1(vii)	Begn balance – Frgn trd incm		
1(viii)	Begn balance – FSC distribution		
1(ix)	Begn balance – Other income		
2(i)	CY additions – Gen limitation		
2(ii)	CY additions – Passive incm		
2(iii)	CY additions – High w/hold int		
2(iv)	CY additions – Financial srvcs		
2(v)	CY additions – Shipping incm		
2(vi)	CY additions – DISC dividends		
2(vii)	CY additions – Frgn trd incm		
2(viii)	CY additions – FSC distribution		
2(ix)	CY additions – Other income		
3(i)	CY reductions – Gen limitation		
3(ii)	CY reductions – Passive incm		
3(iii)	CY reductions – High w/hold int		
3(iv)	CY reductions – Financial srvcs		
3(v)	CY reductions – Shipping incm		
3(vi)	CY reductions – DISC dividends		
3(vii)	CY reductions – Frgn trd incm		
3(viii)	CY reductions – FSC distribution		
3(ix)	CY reductions – Other income		
4(i)	Subtotal (ln 4) – Gen limitation		
4(ii)	Subtotal (ln 4) – Passive incm		
4(iii)	Subtotal (ln 4) – High w/hold int		
4(iv)	Subtotal (ln 4) – Financial srvcs		
4(v)	Subtotal (ln 4) – Shipping incm		
4(vi)	Subtotal (ln 4) – DISC dividends		
4(vii)	Subtotal (ln 4) – Frgn trd incm		
4(viii)	Subtotal (ln 4) – FSC distribution		
4(ix)	Subtotal (ln 4) – Other income		
5(i)	CY recapture – Gen limitation		
5(ii)	CY recapture – Passive incm		
5(iii)	CY recapture – High w/hold int		
5(iv)	CY recapture – Financial srvcs		
5(v)	CY recapture – Shipping incm		
5(vi)	CY recapture – DISC dividends		
5(vii)	CY recapture – Frgn trd incm		
5(viii)	CY recapture – FSC distribution		
5(ix)	CY recapture – Other income		
6(i)	Ending balance – Gen limitation		
6(ii)	Ending balance – Passive incm		
6(iii)	Ending balance – High w/hold int		
6(iv)	Ending balance – Financial srvcs		
6(v)	Ending balance – Shipping incm		
6(vi)	Ending balance – DISC dividends		

Schedule J (1118) Test 5	Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign Loss Account Balances		
6(vii)	Ending balance – Frgn trd incm		
6(viii)	Ending balance – FSC distribution		
6(ix)	Ending balance – Other income		

Form 5471 Test 5	Information Return of U.S. Persons With Respect to Certain Foreign Corporations		
Annual Accounting Period beginning	01/01 , 2005, ending	12/31 , 2005	
Part I	**Reporting Corporation**		
	Name and Address: **International Finance Incorporated 35 Any Street, Anytown, NY 10006**		
	Line Description	**Line Amount / Info**	**Write-in / Literal**
A	EIN	**11-0000005**	
B	Category of filer checkboxes	**Box 4 and 5 Checked**	
C	Total % of frgn corp stock	**100**	
	Filer's tax year beginning	**01/01** , 2005, ending **12/31** , 2005	
D(1)	Name		
D(2)	Address		
D(3)	Identifying Number		
D(4)	Check applicable boxes		
1a	Name/address of frgn corp	**Foreign Finance Corporation 75 Any Street, Birmingham England 126375**	
1b	EIN, if any		
1c	Cnty whose laws incorp	**UK**	
1d	Date of Incorporation	**01/01/90**	
1e	Principal place of business	**United Kingdom**	
1f	Principal business act code	**523900**	
1g	Principal business activity	**Other Financial Investment**	
1h	Functional currency	**British Pound**	
2a	U.S. name, address, EIN		
2b(i)	Taxable income or (loss)		
2b(ii)	U.S. income tax paid		
2c	Frgn corp name, address	**Samual Addams 75 Any Street, Birmingham England 126375**	
2d	Name, add of person w/ bks		
Sch A	**Stock of the Foreign Corporation**		
(a)	Desc of each class of stock	**Common**	
(b)(i)	Beg of annual acct period	**1,000**	
(b)(ii)	End of annual acct period	**1,000**	
(a)	Desc of each class of stock	**Preferred**	
(b)(i)	Beg of annual acct period	**258,280**	
(b)(ii)	End of annual acct period	**258,280**	
Sch B	**U.S. Shareholders of Foreign Corporation**		
(a)	Name, add, EIN of shrholdr	**International Finance Incorporated 35 Any Street, Anytown, NY 10006 11-0000005**	
(b)	Desc of each class of stock	**Common**	
(c)	Number shares held at beg	**1,000**	
(d)	Number shares held at end	**1,000**	
(e)	Pro rata share of subpart F	**100**	
(a)	Name, add, EIN of shrholdr	**International Finance Incorporated 35 Any Street, Anytown, NY 10006 11-0000005**	

Form 5471 Test 5	Information Return of U.S. Persons With Respect to Certain Foreign Corporations			
(b)	Desc of each class of stock	Class B Preferred		
(c)	Number shares held at beg	258,280		
(d)	Number shares held at end	258,280		
(e)	Pro rata share of subpart F	100		
Sch C	**Income Statement**			
		Func Curr	US Dollars	
1a	Gross receipt or sales			
1b	Returns and allowances			
1c	Subtract line 1b fm line 1a			
2	Cost of goods sold			
3	Gross profit			
4	Dividends			
5	Interest	8,224,411	5,560,524	
6	Gross,rents,royalties,lic fees	14,988,962	10,134,037	
7	Net gain or (loss)			
8	Other income			
9	Total income	23,213,373	15,694,561	
10	Compensation of officers			
11	Rents, royalties, license fees	2,588,175	1,749,865	
12	Interest	36,977	25,000	
13	Deprec not deduc elsewhere			
14	Depletion			
15	Taxes	121	82	
16	Other deductions	556,318	376,127	See Attachment 8
17	Total deductions	3,181,591	2,151,074	
18	Net income or (loss)	20,031,782	13,543,487	
19	Extraordinary items & pr pd adj			
20	Provision for incm,war profits	7,818,965	5,286,402	
21	Current year net income (loss)	12,212,817	8,257,085	
Sch E	**Income, War Profits, and Excess Profits Taxes Paid or Accrued**			
1(a)	Country or U.S. possession	U.S.		
1(b)	Amount of tax in frgn currency			
1(c)	Amount of tax conver rate			
1(d)	Amount of tax in U.S. dollars			
2(a)	Country or U.S. possession	United Kingdom		
2(b)	Amount of tax in frgn currency	7,969,922		
2(c)	Amount of tax conver rate	0.6761		
2(d)	Amount of tax in U.S. dollars	5,388,464		
8	Total	5,388,464		
Sch F	**Balance Sheet**			
	Assets	(a) Beginning of annual acct period	(b) End of annual acct period	
1	Cash	8,557,500	3,281,502	
2a	Trade notes and accts recvble	855,858	15,006,554	
2b	Less allowances for bad debts			
3	Inventories			
4	Other current assets	255,108	243,012	See Attachment 9
5	Loan to shareholders	46,001,741		
6	Investment in subsidiaries			
7	Other investments	57,437	36,820,277	See Attachment 10

Form 5471 Test 5	Information Return of U.S. Persons With Respect to Certain Foreign Corporations			
8a	Bldgs & other deprec assets			
8b	Less accumulated deprec			
9a	Depletable assets			
9b	Less accumulated deprec			
10	Land			
11a	Intangible assets-Goodwill			
11b	Intangible assets-Org costs			
11c	Intangible assets-Patents,etc	11,727,492	21,085,517	
11d	Intangible assets-Less accum			
12	Other assets			
13	Total assets	67,455,136	76,436,862	
	Liabilities			
14	Accounts payable		68,312	
15	Other current liabilities	4,001,670	5,080,202	See Attachment 11
16	Loans fm shareholders			
17	Other liabilities	2,016,428	1,247,422	See Attachment 12
18a	Capital stock – Preferred	76,727,110	76,727,110	
18b	Capital stock – Common	1,000,000	1,000,000	
19	Paid-in or capital surplus			
20	Retained earnings	(16,290,072)	(7,686,184)	
21	Less cost of treasury stock			
22	Total liabilities & shrhldr equi	67,455,136	76,436,862	
Sch G	**Other Information**			
	Line Description	**Line Amount / Info**	**Write-in / Literal**	
1	Frgn corp owned > 10% int chckbx	No		
2	Frgn corp owned int in stock chckbx	No		
3	Frgn corp owned frgn entities disre	No		
Sch H	**Current Earnings and Profits**			
1	Current year net income	12,212,817		
		Net Additions	**Net Subtractions**	**Write-in / Literal**
2a	Capital gains or losses			
2b	Depreciation and amortization			
2c	Depletion			
2d	Investment or incentive allw	355,647		
2e	Charges to statutory reserves			
2f	Inventory adjustments			
2g	Taxes		113,140	
2h	Other	1,946,284	515,184	See Attachment 13
3	Total net additions	2,301,931		
4	Total net subtraction		628,324	
5a	Current earnings & profits	13,886,424		
5b	DASTM gain or (loss)			
5c	Combine lines 5a and 5b	13,886,424		
5d	Current E&P in U.S. dollars	9,388,611		
	Exchange Rate Used	.6761		
Sch I	**Summary of Shareholder's Income**			

Form 5471 Test 5	Information Return of U.S. Persons With Respect to Certain Foreign Corporations		
	Line Description	**Line Amount / Info**	**Write-in / Literal**
1	Subpart F income	**9,388,611**	
2	Earnings invested in US prop		
3	Prev excld subpart F incm		
4	Prev excld export trade incm		
5	Factoring income		
6	Total of lines 1 through 5	**9,388,611**	
7	Dividends received		
8	Exchange gain or (loss)		
	Incm of frgn corp blk'd chckbx	**No**	
	Frgn corp incmn unblk'd chckbx	**No**	

Sch J (F5471) Test 5	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation		
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
	Name of person filing Form 5471	**International Finance Corporation**	
	Identifying number	**11-0000005**	
	Name of foreign corporation	**Foreign Finance Corporation**	
1(a)	Balance Beginning of Yr – Post-1986 Undistributed Earnings	**20,546,204**	
1(b)	Balance Beginning of Yr – Pre-1987 E&P Not Previous Taxed	**69,100,775**	
1(c)(i)	Balance Beginning of Yr – Earnings Invested US Property		
1(c)(ii)	Balance Beginning of Yr – Earnings Invested Excess Passive		
1(c) (iii)	Balance Beginning of Yr – Subpart F Income	**430,230**	
1(d)	Balance Beginning of Yr – Total Sec 964(a) E&P	**90,077,209**	
2a(a)	CY E&P – Post 1986 Undist Earn	**13,886,424**	
2b(a)	CY deficit in E&P – Post-1986 Undistributed Earnings		
3(a)	Total E&P not previously taxed – Post-1986 Undistributed Earnings	**34,432,628**	
3(b)	Total E&P not previously taxed – Pre-1987 not previously taxed	**69,100,775**	
4(a)	Sec 951(a), 959(c) – Post-1986 Undistributed Earnings	**13,886,424**	
4(b)	Sec 951(a), 959(c) – Pre-1987 E&P Not Previous Taxed		
4(c)(i)	Sec 951(a), 959(c) – Earnings Invested US Property		
4(c)(ii)	Sec 951(a), 959(c) – Earnings Invested Excess Passive		
4(c) (iii)	Sec 951(a), 959(c) – Subpart F Income	**13,886,424**	
5a(c) (i)	Actual dist nonpreviously taxed – Earnings Invested US Property		
5a(c) (ii)	Actual dist nonpreviously taxed – Earnings Invested Excess Passive		
5a(c) (iii)	Actual dist nonpreviously taxed – Subpart F Income		
5b(a)	Actual dist previously taxed – Post-1986 Undistributed Earnings		
5b(b)	Actual dist previously taxed – Pre-1987 E&P Not Previous Taxed		
6a(c) (i)	Balance of previously taxed E&P – Earnings Invested US Property		
6a(c) (ii)	Balance of previously taxed E&P – Earnings Invested Excess Passive		
6a(c)	Balance of previously taxed E&P –	**14,316,654**	

Sch J (F5471) Test 5		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	
(iii)	Subpart F Income		
6b(a)	Balance of E&P not prev taxed – Post-1986 Undistributed Earnings	**20,546,204**	
6b(b)	Balance of E&P not prev taxed – Pre-1987 E&P Not Previous Taxed	**69,100,775**	
7(a)	Balance At end of Yr – Post-1986 Undistributed Earnings	**20,546,204**	
7(b)	Balance At end of Yr – Pre-1987 E&P Not Previous Taxed	**69,100,575**	
7(c)(i)	Balance At end of Yr – Earnings Invested US Property		
7(c)(ii)	Balance At end of Yr – Earnings Invested Excess Passive		
7(c) (iii)	Balance At end of Yr – Subpart F Income	**14,316,654**	
7(d)	Balance At end of Yr – Total Sec 964(a) E&P	**103,963,633**	

Schedule M (5471) Test 5	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons		TY 2005
Name of person filing Form 5471: **International Finance Incorporated**			
Identifying number: **11-0000005**			
Name of foreign corporation: **Foreign Finance Corporation**			
Relevant functional currency and exchange rate used throughout this schedule			
	Line Description	**Line Amount**	**Write-in / Literal**
1(a)	Sales of stock in trade (inventory)		
1(b)	U.S. person filing this return		
1©	Any domestic corporation or partnership		
1(d)	Any foreign corporation or partnership		
1(e)	10% or more of U.S. shareholder		
1(f)	10% or more U.S. shareholder of any corp		
2(a)	Sales of property rights		
2(b)	U.S. person filing this return		
2©	Any domestic corporation or partnership		
2(d)	Any foreign corporation or partnership		
2(e)	10% or more of U.S. shareholder		
2(f)	10% or more U.S. shareholder of any corp		
3(a)	Compensation received		
3(b)	U.S. person filing this return		
3©	Any domestic corporation or partnership		
3(d)	Any foreign corporation or partnership		
3(e)	10% or more of U.S. shareholder		
3(f)	10% or more U.S. shareholder of any corp		
4(a)	Commissions received		
4(b)	U.S. person filing this return		
4©	Any domestic corporation or partnership		
4(d)	Any foreign corporation or partnership		
4(e)	10% or more of U.S. shareholder		
4(f)	10% or more U.S. shareholder of any corp		
5(a)	Rents, royalties and license fees received		
5(b)	U.S. person filing this return		
5©	Any domestic corporation or partnership		
5(d)	Any foreign corporation or partnership	**10,134,038**	
5(e)	10% or more of U.S. shareholder		
5(f)	10% or more U.S. shareholder of any corp		
6(a)	Dividends received		
6(b)	U.S. person filing this return		
6©	Any domestic corporation or partnership		
6(d)	Any foreign corporation or partnership		
6(e)	10% or more of U.S. shareholder		
6(f)	10% or more U.S. shareholder of any corp		
7(a)	Interest received		
7(b)	U.S. person filing this return		
7©	Any domestic corporation or partnership		
7(d)	Any foreign corporation or partnership	**5,560,524**	
7(e)	10% or more of U.S. shareholder		
7(f)	10% or more U.S. shareholder of any corp		
8(a)	Premiums received for insurance or reinsurance		
8(b)	U.S. person filing this return		

Schedule M (5471) Test 5	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons		TY 2005
	Line Description	**Line Amount**	**Write-in / Literal**
8©	Any domestic corporation or partnership		
8(d)	Any foreign corporation or partnership		
8(e)	10% or more of U.S. shareholder		
8(f)	10% or more U.S. shareholder of any corp		
9(a)	Add lines 1 through 8		
9(b)	U.S. person filing this return		
9©	Any domestic corporation or partnership		
9(d)	Any foreign corporation or partnership	**15,694,562**	
9(e)	10% or more of U.S. shareholder		
9(f)	10% or more U.S. shareholder of any corp		
10(a)	Add lines 1 through 8		
10(b)	U.S. person filing this return		
10(c)	Any domestic corporation or partnership		
10(d)	Any foreign corporation or partnership		
10(e)	10% or more of U.S. shareholder		
10(f)	10% or more U.S. shareholder of any corp		
11(a)	Purchases of tangible property other than stock		
11(b)	U.S. person filing this return		
11(c)	Any domestic corporation or partnership		
11(d)	Any foreign corporation or partnership		
11(e)	10% or more of U.S. shareholder		
11(f)	10% or more U.S. shareholder of any corp		
12(a)	Purchases of property rights (patents, trademks)		
12(b)	U.S. person filing this return		
12(c)	Any domestic corporation or partnership		
12(d)	Any foreign corporation or partnership		
12(e)	10% or more of U.S. shareholder		
12(f)	10% or more U.S. shareholder of any corp		
13(a)	Compensation paid for technical managerial….		
13(b)	U.S. person filing this return		
13(c)	Any domestic corporation or partnership		
13(d)	Any foreign corporation or partnership		
13(e)	10% or more of U.S. shareholder		
13(f)	10% or more U.S. shareholder of any corp		
14(a)	Commissions paid		
14(b)	U.S. person filing this return		
14(c)	Any domestic corporation or partnership		
14(d)	Any foreign corporation or partnership		
14(e)	10% or more of U.S. shareholder		
14(f)	10% or more U.S. shareholder of any corp		
15(a)	Rents, royalties and license fees paid		
15(b)	U.S. person filing this return		
15(c)	Any domestic corporation or partnership		
15(d)	Any foreign corporation or partnership		
15(e)	10% or more of U.S. shareholder		
15(f)	10% or more U.S. shareholder of any corp		
16(a)	Dividends paid		
16(b)	U.S. person filing this return		

Schedule M (5471) Test 5	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons		TY 2005
16(c)	Any domestic corporation or partnership		
16(d)	Any foreign corporation or partnership		
16(e)	10% or more of U.S. shareholder		
16(f)	10% or more U.S. shareholder of any corp		
	Line Description	**Line Amount**	**Write-in / Literal**
17(a)	Interest paid		
17(b)	U.S. person filing this return		
17(c)	Any domestic corporation or partnership		
17(d)	Any foreign corporation or partnership		
17(e)	10% or more of U.S. shareholder		
17(f)	10% or more U.S. shareholder of any corp		
18(a)	Add lines 10 through 17		
18(b)	U.S. person filing this return		
18(c)	Any domestic corporation or partnership		
18(d)	Any foreign corporation or partnership		
18(e)	10% or more of U.S. shareholder		
18(f)	10% or more U.S. shareholder of any corp		
19(a)	Amounts borrowed (enter the max loan bal)		
19(b)	U.S. person filing this return		
19(c)	Any domestic corporation or partnership		
19(d)	Any foreign corporation or partnership		
19(e)	10% or more of U.S. shareholder		
19(f)	10% or more U.S. shareholder of any corp		
20(a)	Amounts loaned (enter the max loan bal)		
20(b)	U.S. person filing this return		
20(c)	Any domestic corporation or partnership		
20(d)	Any foreign corporation or partnership		
20(e)	10% or more of U.S. shareholder		
20(f)	10% or more U.S. shareholder of any corp		

Sch O (F5471)Test 5	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock		
	Line Description	**Line Amount / Info**	**Write-in / Literal**
	Name of person filing: **International Finance Incorporated**		
	EIN:	**11-0000005**	
	Name of frgn corp	**Foreign Finance Corp.**	
Part I	**To Be Completed by U.S. Officers and Directors**		
(a)	Name of shareholder	**International Finance Incorporated**	
(b)	Address of shareholder	**35 Any Street Anytown, NY 10006**	
(c)	Identifying number	**11-0000005**	
(d)	Date of orig 10% acquisition	**1-1-1990**	
(e)	Date of addl 10% acquisition		
Part II	**Sec A - To Be Completed by U.S. Shareholders**		
(a)	Name, address, ID number	**International Finance Incorporated**	
(b)(1)	Type of return	**35 Any Street Anytown, NY 10006**	
(b)(2)	Date return filed	**9-15-2006**	
(b)(3)	IRS Center where filed	**Ogden**	
(c)	Date shareholder last filed		
Part II	**Sec B – U.S. Persons Who Are Officers or Directors of the Foreign Corporation**		
(a)	Name of officer or director		
(b)	Address		
(c)	Social security number		
(d)	Officer or Director checkbox		
Part II	**Sec C – Acquisition of Stock**		
(a)	Name of shareholder(s)	**Foreign Finance Corporation**	
(b)	Class of stock acquired	**Common**	
(c)	Date of acquisition	**12/31/2005**	
(d)	Method of acquisition	**Purchase**	
(e)(1)	Num shr aquired-Directly	**1,000**	
(e)(2)	Num shr aquired-Indirectly		
(e)(3)	Num shr aquired-Constrvly		
(f)	Amount paid or value given	**$9,000,000**	
(g)	Name, address of person fm whom shares aquired		
Part II	**Sec D – Disposition of Stock**		
(a)	Name of shareholder(s)		
(b)	Class of stock		
(c)	Date of disposition		
(d)	Method of disposition		
(e)(1)	Num shr disposed-Directly		
(e)(2)	Num shr disposed-Indirectly		
(e)(3)	Num shr disposed-Constrly		
(f)	Amount received		
(g)	Name, address of person to whom disposition made		
Part II	**Sec E – Organization or Reorganization of Foreign Corporation**		

Sch O (F5471)Test 5	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock		
(a)	Name,address of transferor		
(b)	Identifying number		
(c)	Date of transfer		
(d)(1)	Description of assets		
(d)(2)	Fair market value		
(d)(3)	Adjusted basis		
	Line Description	**Line Amount / Info**	**Write-in / Literal**
(e)	Desc of assets transfered		
Part II Sec F – Additional Information			
(a)	Filed return last 3yrs		
(b)	Date of reorg last 4 yrs		
(c)	Member of group consti-tuting a chain of ownership		

Form 8832 Test 5	Entity Classification Election		2005
Name of entity: **DEF International Finance**			
EIN: **11-0000017**			
Number, street and room or suite no: **Helmstraat 100**			
City or town, state, and ZIP code: **Maastricht Netherlands**			
	Line Description	**Line Amount / Information**	**Write-in / Literal**
1	**Type of election**		
1a	Initial classification by a newly-formed entity	**Checked**	
1b	Change in current classification		
2	**Form of entity**		
2a	Classified as association taxable as a corporation		
2b	Classified as a partnership		
2c	Disregarded as a separate entity		
2d	Foreign eligible entity to be classified as corporation		
2e	Foreign eligible entity to be classified as partnership		
2f	Foreign eligible entity to be disregarded as a separate entity	**Checked**	
3	**Disregarded entity information**		
3a	Name of owner	**International Finance Incorporated**	
3b	Identifying number of owner	**11-0000005**	
3c	Country of organization of entity electing to be disregarded	**Netherlands**	
4	Effective beginning (mo, day, yr)	**12/31/2005**	
5	Name and title of contact person	**Sam Brown Tax Administrator**	
6	Phone number of contact person	**512 555 5550**	

Form 8858 Test 5	Information Return of U.S. Persons With Respect To Foreign Disregarded Entities	2005
Name of person	**Sam Shade**	
Filer's Identification No.	**999-06-0010**	
Number, street	**35 Any Street**	
City or town, state, and ZIP code	**Anytown, NY 10006**	
Filer's tax year beginning **01/01** , 20 **05** , and ending **12/31** , 20 **05**		

	Line Description	Entry	Write-in / Literal
1a	Name and address of foreign disregarded entity	**DEF International Finance Helmstraat 100 Maastricht, Netherlands**	
1b	U.S. identifying number, if any	**11-0000017**	
1c	Country(ies) under whose laws organized and entity type	**Netherlands Foreign Entity**	
1d	Date(s) of organization	**12/30/2005**	
1e	Effective date as foreign disregarded entity	**12/31/2005**	
1f	Treaty and article number		
1g	Country in which principal business activity is conducted	**Netherlands**	
1h	Principal business activity		
1i	Functional currency		
2a	Name, address, and id number of branch office or agent in the U.S.		
2b	Name and address with custody of books and records		
3a	Tax owner name and address		
3b	Annual accounting period covered by the return		
3c	U.S. identifying number		
3d	Country under whose laws organized		
3e	Functional currency		
4a	Direct owner name and address		
4b	Country under whose laws organized		
4c	U.S. identifying number		
4d	Functional currency		
5	Attach an organizational chart		
Schedule C Income Statement			
1	Gross receipts or sales (net of returns and allowances)		
2	Cost of goods sold		
3	Gross profit (subtract line 2 from line 1)		
4	Other income		
5	Total income (add lines 3 and 4)		
6	Total deductions		
7	Other adjustments		
8	Net income (loss) per books		
Schedule C-1 Section 987 Gain or Loss Information			
1a	Remittances - Amount stated in functional currency of foreign disregarded entity		
1b	Remittances - Amount stated in functional currency of recipient		

Form 8858 Test 5	Information Return of U.S. Persons With Respect To Foreign Disregarded Entities		2005
2a	Section 987 gain (loss) of recipient - Amount stated in functional currency of foreign disregarded entity		
2b	Section 987 gain (loss) of recipient - Amount stated in functional currency of foreign disregarded entity		
Schedule F Balance Sheet			
	Line Description	**Line Amount**	**Write-in / Literal**
1a	Cash and other current assets - Beg of annual accounting period		
1b	Cash and other current assets - End of annual accounting period		
2a	Other assets - Beg of annual accounting period		
2b	Other assets - End of annual accounting period		
3a	Total assets - Beg of annual accounting period		
3b	Total assets - End of annual accounting period		
4a	Liabilities - Beg of annual accounting period		
4b	Liabilities - End of annual accounting period		
5a	Owner's equity - Beginning of annual accounting period		
5b	Owner's equity - End of annual accounting period		
6a	Total liabilities and owner's equity - Beg of annual accounting period		
6b	Total liabilities and owner's equity - End of annual accounting period		
Schedule G Other Information			
1	Own any interest in any trust?		
2	Own at least 10% interest?		
3	Owner claim a loss as a result of the election?		
4	Separate unit?		
5	Any intracompany transactions?		
Schedule H Current Earnings and Profits or Taxable Income			
1	Current year net income or (loss) per foreign books of account		
2	Total net additions		
3	Total net subtractions		
4	Current earnings and profits		
5	DASTM gain or loss		
6	Combine lines 4 and 5		
7	Current earnings and profits (or taxable income)		

TEST SCENARIO 6

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

ATTACHMENTS:
ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionsSchedule3
ItemizedOtherCostsSchedule
ItemizedIncomeNotRecordedOnBooksSchedule2
DetailedAnalysisOfAllInventoriesStatement
AdjNotIncludedInIncomeOverThreeYearExplnStatement
PoolingMethodStatement
CostSystemUsedStatement
OverallMethodOfAccountingAttachment
TradeOrBusinessStatement
CharitableContributionSchedule
ComputationOfSection481aAdjustmentStatement
InventoryMethodUsedForPriorTaxYearExplnStatement
OpngAndClsGoodsComparisonStmt

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

HEADER INFO:

Tax Period: Calendar Year 2005

Preparer Firm Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: **EFIN**: Self-select
Type: ERO
Practioner PIN: N/A
EFIN: N/At
PIN: N/A
PIN Entered by: N/A

Signature Option: Binary Attachment 8453 Signature Document

Return Type: 1120S

Filer: **EIN: 11-0000006**
Name: Great Atoms, Inc.
Name Control: GREA
Address: 36 Any Street
Anytown, CA 90062

Officer: **Name**: Carmen Sandiego
Title: President
Taxpayer PIN: N/A
Phone: 202-555-1212

Email Address:
DateSigned: 01/25/06

Preparer:
Name: Johnny Appleseed
SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address:
Date Prepared: 01/20/06
Self Employed: Yes

IRS PAYMENT: **N/A**

Details for attachments to Forms 1120S, 970, 3115

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

Sec 481 Adj – Bad Debts	17,050
Miscellaneous Income	208,906
Total to Form 1120S, Page 1, Line 5	225,956

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

Amortization	630,000
Insurance	2,371,517
Professional Services	1,189,883
Telephone Expenses	1,607,747
Franchise Fees	948,372
Total	6,747,519

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

Operating Supplies & Expenses	6,928,400
Permits & Local Taxes	108,989
Equipment Rentals	577,403
Cost of Construction	6,080,530
Total	13,695,322

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

Name: **Great Atoms, Inc.**
Category: **Cash Contribution (50%)**
Description: **It is expected that the taxpayer filing this form will provide the appropriate information.**
Amount: **49,328**

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

Sec 481 Adj – Bad Debts	17,050
Miscellaneous Sales	899,703
Excess Book Over Tax Basis of Assets Sold	2,357,857
Total	3,274,610

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

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

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

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

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

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

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

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

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

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

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

Item being changed: **Bad Debts**
Present Method of item being changed: **Reserved Method**
Proposed Method of item being changed: **Specific Charge Off**
Present Overall Method Of Accounting: **Accrual**

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

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

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

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

Form 1120S Test 6	U.S. Income Tax Return for an S Corporation		2005
Calendar Year **2005** or tax year beginning , 2005, ending , 20			
A	Effective date of S Election	**01/01/1990**	
B	Business code	**325100**	
Name and Address: **Great Atoms, Inc. 36 Any Street, Anytown, CA 90062**			
C	EIN	**11-0000006**	
D	Date of incorporated	**01/21/1957**	
E	Total assets	**102,917,810**	
F	Check applicable boxes		
G	Number of Shareholders	**5**	
	Line Description	**Line Amount / Info**	**Write-in Literal/Attachments**
1a	Gross Receipts or sales	**123,250,069**	
1b	Less returns and allowances	**427,323**	
1c	Balance	**122,822,746**	
2	Cost of goods sold (Sch A, line 8)	**83,725,543**	
3	Gross profit. Subtract line 2 from line 1c	**39,097,212**	
4	Net gain (loss)	**(644,400)**	
5	Other Income (loss)	**225,956**	See Attachment 1
6	Total income (loss). Add lines 3 through 5	**38,678,768**	
7	Compensation of officers	**1,379,661**	
8	Salaries and wages (less employment credits)	**4,138,983**	
9	Repairs and maintenance	**408,830**	
10	Bad debts		
11	Rents	**1,121,010**	
12	Taxes and licenses	**3,976,166**	
13	Interest	**11,561**	
14a	Depreciation (attach Form 4562)	**2,534,924**	
14b	Depreciation claimed on Sch A		
14c	Subtract line 14b from 14a	**2,534,924**	
15	Depletion (Do not deduct oil and gas depletion)		
16	Advertising	**1,915,658**	
17	Pension, profit-sharing, etc., plans	**31,558**	
18	Employee benefit programs	**3,396,180**	
19	Other deductions (attach schedule)	**6,747,519**	See Attachment 2
20	Total deductions (add amounts shown far right for lines 7 - 19	**25,662,050**	
21	Ordinary business income (loss) Subtract line 20 from line 6	**13,016,718**	
22a	Tax: Excess net passive income tax		
22b	Tax from Schedule D		
22c	Add lines 22a and 22b		
23a	Payments:		
23b	Tax deposit with Form 7004		
23c	Credit for Federal tax paid on fuels		
23d	Add lines 23a through 23c		
24	Estimated tax penalty		
25	Tax Due.		
26	Overpayment		
27	Refund		
	Line Description	**Line Amount / Info**	**Write-in Literal/Attachments**

Form 1120S Test 6	U.S. Income Tax Return for an S Corporation		2005
	May IRS discuss?	**Yes**	
	Preparer's SSN or PTIN:	**999-06-0007**	
	Preparer Firm's name/address:	**Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621**	
	Preparer's EIN:	**11-0000011**	
	Preparer's Phone no.:	**512-555-1212**	
Schedule A	**Cost of Goods Sold**		
1	Inventory at beginning of year	**39,600,315**	
2	Purchases	**56,278,059**	
3	Cost of labor	**18,692,812**	
4	Additional section 263A cost		
5	Other costs	**13,695,322**	See Attachment 3
6	Total	**128,266,508**	
7	Inventory at the end of year	**44,540,974**	
8	Cost of goods sold	**83,725,534**	
9a (i)	Cost as described in Regulations section 1.471-3	**Checked**	
9a (ii)	Lower of cost or market		
9a (iii)	Other		
9b	Writedown of sub goods		
9c	LIFO adopted this TY		
9d	% LIFO closing inventory	**50%**	
9e	Rules of Sec 263A apply?	**Yes**	
9f	Change in determining quantities, cost, valuations?	**No**	
Schedule B	**Other Information**		
1(a)	Cash		
1(b)	Accrual	**Checked**	
1(c)	Other		
2(a)	Business Activity	**Manufacturing**	
2(b)	Product or Service	**Chemicals**	
3	Corp own 50% or more?	**No**	
4	Member of controlled grp	**No**	
5	Required to file F8264		
6	Issued publicly offered debt instruments		
7	C corp before elected		
8	Accumulated earnings and profits at close of yr	**Checked**	
9	Total receipts less than $250,000?	**No**	
Schedule K	**Shareholders' Shares of Income, Deductions, Credits, etc.**		
1	Ordinary business income (loss)	**13,016,718**	
2	Net rental real estate income (loss)	**(63,239)**	
3a	Other gross rental income (loss)		
3b	Expenses from other rental activities		
3c	Other net rental income (loss)		
4	Interest income		
	Line Description	**Line Amount / Info**	**Write-in Literal/Attachments**
5a	Ordinary dividends		

Form 1120S Test 6	U.S. Income Tax Return for an S Corporation		2005
5b	Qualified dividends		
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	**(123,302)**	
10	Other income (loss)		
11	Section 179 deduction	**23,450**	
12a	Contributions	**49,328**	See Attachment 12
12b	Investment interest expense		
12c	Section 59(e)(2) expenses – Type		
12c (2)	Section 59(e)(2) expenses – Amount		
12d	Other deductions -Type		
12d	Other deductions		
13a	Low-income housing credit (section 42(j)(5)		
13b	Low-income housing credit (other)		
13c	Qualified rehabilitation expenses		
13d	Other rental real estate credits		
13e	Other rental credits		
13f	Credit for alcohol used as fuel		
13g	Other credits and credit recapture		
14a	Name of country or U.S. possession		
14b	Gross income from all sources		
14c	Gross income sourced at shareholder level		
14d	Passive		
14e	Listed categories		
14f	General limitation		
14g	Interest expense		
14h	Other		
14i	Passive		
14j	Listed categories		
14k	General limitation		
14l	Foreign taxes paid		
14m	Foreign taxes accrued		
14n	Reduction in taxes available for credit		
15a	Post-1986 depreciation adjustment		
15b	Adjusted gain or loss		
15c	Depletion		
15d	Oil, gas, and geothermal properties-gross income		
15e	Oil, gas, and geothermal properties-deductions		
15f	Other AMT items		
16a	Tax-exempt interest income	**10,042**	
16b	Other tax-exempt interest income		
16c	Nondeductible expenses		
	Line Description	**Line Amount / Info**	**Write-in Literal/Attachments**
16d	Property distributions	**3,500,000**	
16e	Repayment of loans from shareholders		

Form 1120S Test 6	U.S. Income Tax Return for an S Corporation		2005
17a	Investment income		
17b	Investment expenses		
17c	Dividend distributions paid from accum E&P		
17d	Other items and amounts		
17e	Income/loss reconciliation	12,757,399	

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year		Write-in / Literal
		(a)	(b)	(c)	(d)	
1	Cash		7,967,869		2,988,371	
2a	Trade notes	12,545,220		13,712,530		
2b	Less allowance	110,105	12,435,115	110,105	13,602,425	
3	Inventories		39,600,315		44,540,974	
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets					
7	Loans to shareholders					
8	Mortgage & real estate loan		532,131			
9	Other investments					
10a	Bldgs & other deprec assets	57,625,009		59,452,163		
10b	Less accumu-lated depletion	53,905,621	3,719,388	55,070,021	4,382,142	
11a	Depetable assests					
11b	Less accumu-lated depletion					
12	Land		30,000,000		34,011,629	
13a	Intangible assets	5,783,422		6,394,211		
13b	Less accum amortization	2,381,474	3,401,948	3,001,942	3,392,269	
14	Other assets					
15	Total assets		97,656,766		102,917,810	
16	Accounts payable		32,156,766		30,917,810	
17	Mortgages, notes, bonds payable < 1yr		2,009,157		3,010,207	
18	Other current liabilities					
19	Loans from shareholders					
20	Mortgages, notes, bonds payable > 1yr		23,990,843		21,989,793	
21	Other liabilities					
22	Capital stock		901,957		901,957	
23	Additional paid		1,599,021		2,099,284	

Form 1120S Test 6	U.S. Income Tax Return for an S Corporation				2005
	–in capital				
24	Retained earnings		36,999,022		43,998,759
25	Adjustments to shareholders equity				
26	Less cost of treasury stock				
27	Total liabilities & shareholders equity		97,656,766		102,917,810

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

	Line Description	Line Amount / Info	Write-in Literal/Attachments
1	Net Income	9,032,701	
2	Income included on Sch K	3,274,610	Attachment 13
3	Expenses recorded on books	2,314,861	
3a	Depreciation	2,314,861	
3b	Travel & entertainment		
4	Add lines 1 – 3	14,622,172	
5	Income recorded on books	10,042	
5a	Tax-exempt interest	10,042	
6	Deductions included on Sch K	1,854,731	
6a	Depreciation	1,854,731	
7	Add lines 5 & 6	1,864,773	
8	Income (loss)(Sch K-1)	12,757,399	

Schedule M-2 Analysis Accumulated Adjustments Account, Other Adjustments Account

		(a)Accumulated adjustments account	(b) Other adjustments account	(c)Shareholder undistributed taxable income	Write-in / Literal
1	Balance at beginning of tax year	36,542,106			
2	Ordinary income	13,016,718			
3	Other additions		10,042		
4	Loss from Pg 1, Ln 21				
5	Other reductions	(259,319)			
6	Combine lines 1 – 5	49,299,505	10,042		
7	Distributions other than dividends distributions	3,500,000			
8	Balance at end of TY	45,799,505	10,042		

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

Form 3115 Test 6	Application for Change in Accounting Method		
Part III	**Information For Advance Consent Request**		
	Line Description	**Line Amount / Information**	**Write-in/ Literal/Attachment**
18	Chg desc in rev procedure		
19	Explanation of legal basis		
20	Copy of docs reltd to chg		
21	Statement of reasons for chg		
22	All mbrs use proposed chg		
23a	Amount of user fee attached		
23b	Qlfy for reduced user fee		
Part IV	**Section 481(a) Adjustment**		
24	Chg require cut-off mthd	**No**	
25	Sec 481(a) adjustment	**17,050**	**See Attachment 11**
26	Sec 481(a) adj increase	**Yes**	
27	Affiliated Sec 481 adj trans	**No**	
Sch A Part I	**Change in Overall Method**		
1a	Income accrued not rcvd		
1b	Income rcvd before earned		
1c	Expenses accrued not paid		
1d	Prepaid expns prev deduct		
1e	Supplies previous deducted		
1f	Inventory previous deducted		
1g	Other amounts		
1h	Net section 481(a) adj		
2	Sec 461 recurr item except		
3	Copies of profit/loss stmt		
Part II	**Change to the Cash Method For Advance Consent Request**		
1	Desc of inventory items		
2	Req'd to use accrual mthd		
Sch B	**Change in Reporting Advance Payments**		
1a	Sample copy of srvc agrmnt		
1b	Oblig to provide parts incid		
1c	Contingent servc contracts		
1d	Desc of mthd used on cntrt		
1e	Mthd use for gross receipts		
2a	Sample copy of adv pymnt		
2b	Entire adv pymnt is for goods		
2c	Mthd used > gross receipts		
Sch C Part I	**General LIFO Information**		
1a	Valuing method		
1b	Pooling		
1c	Pricing dollar-value pools		
1d	Determining CY cost of gds		
2	If not same as F970, stmt		
3	Chg not req for all LIFO invn		
4	Chg not req for all LIFO pools		
5	LIFO valued other than cost		
6	If chg to IPIC mthd, F970		
Part II	**Change in Pooling Inventories**		
1	If chg to pooling mthd, stmt		
2a	Desc of products produced		
2b	Desc of materials used		
2c	NBU pools not prcd at 1 fac		
	Line Description	**Line Amount / Information**	**Write-in/ Literal/Attachment**

Form 3115 Test 6	Application for Change in Accounting Method			
2d	Desc of natural bus division			
2e	Invntry purchased not proc			
2f	All items valued under LIFO			
2g	NBU itemd sold to rel party			
3	Engaged in manufacturing			
4	Engaged in wholesaling			
Sch D Part I	**Change in Reporting Income From Long-Term Contracts**			
1	Mthd for long-term contract			
2a	Sec 460 long-term contract			
2b	If "Yes", do contracts qualify for sec 460 exception			
2c	If line 2b is "Yes", req to use% of completion mthd			
2d	If line 2c is "No", req to use exempt-contr % of complet			
3a	Sec 460 long-term contract			
3b	If "Yes", expln proposed mthd			
3c	Desc manufacturing activities			
4a	Use cost-to-cost mthd			
4b	If line 4a is "No", simplified			
5	Cost-plus long-term contrts			
Part II	**Change in Valuing Inventories Including Cost Allocation Changes**			
1	Desc of invnty goods chg			
2	Desc of invnty gds not chg			
3	Sec 263A compliance			
4a	ID method checkboxes			
4b	Value at end of yr prec chg			
5a	Copies of F970			
5b	Mthd req'd by Reg sec 1.472			
5c	Sec 10.01(4) statement			
Part III	**Section A Allocation and Capitalization Methods**			
1	Mthd alloc direct/indirect costs			
2	Mthd alloc mixed serv costs			
3	Mthd cap addl sec 263A costs			
Part III	**Section B Direct and Indirect Costs Required To Be Allocated**			
		Present Method	**Proposed Method**	**Write-in/Literal**
1	Direct material			
2	Direct labor			
3	Indirect labor			
4	Officer's compensation			
5	Pension and oth reltd costs			
6	Employee benefits			
7	Indirect materials and suppl			
8	Purchasing costs			
9	Handling, processing costs			
10	Offsite storage & wh costs			
11	Depreciation, amortization			
12	Depletion			
13	Rent			
14	Taxes other than state, local			
15	Insurance			
16	Utilities			
		Present Method	**Proposed Method**	**Write-in/Literal**
17	Maintenance and repairs			

Form 3115 Test 6	Application for Change in Accounting Method			
18	Engineering and design cost			
19	Rework labor, scrap			
20	Tools and equipment			
21	Quality control and inspect			
22	Bidding expenses			
23	Licensing and franchise cost			
24	Capitalizable service costs			
25	Administrative costs			
26	Research and experimental			
27	Interest			
28	Other costs			
Part III	**Section C Other Costs Not Required To Be Allocated**			
1	Marketing, selling, advertis			
2	Research and experimental			
3	Bidding expenses			
4	General and administrative			
5	Income taxes			
6	Cost of strikes			
7	Warranty and prod liability			
8	Section 179 costs			
9	On-site storage			
10	Depreciation, amortization			
11	Other costs			
Sch E	**Change in Depreciation or Amortization**			
	Line Description	**Line Amount / Information**	**Write-in/ Literal/Attachment**	
1	Deprec under Reg Sec 1.67			
2	Deprec req under Code sec			
3	Deprec election made			
4a	Property being change stmt			
4b	Lived in property bfr renting			
4c	Public utility property			
5	Prop treated under pres mthd			
6	Proposed chg to deprec prop			
7a	Code sec prop is deprec			
7b	Sec 168 asset class			
7c	Facts to support asset class			
7d	Deprec/amortization mthd			
7e	Useful life, recvry period			
7f	Applicable convention			

Form 4562 Test 6	Depreciation and Amortization	2005

Name: **Great Atoms, Inc.**

Business or Activity: **Chemical Manufacturing**

EIN: **11-0000006**

	Line Description	Line Amount	Write-in / Literal / Attachments
Part I	**Election to Expense Certain Property Under Section 179**		
1	Maximum amount		
2	Total cost of section 179 prop		
3	Threshold cost of section 179 prop		
4	Reduction in limitation	0	
5	Dollar limitation for TY	102,000	
6(a)	Description of Property	Furniture & Fixtures	
6(b)	Cost	129,560	
6(c)	Elected cost	23,450	
7	Listed property		
8	Total elected cost of sec 179 prop	23,450	
9	Tentative deduction	23,450	
10	Carryover of disallowed deduction		
11	Business income limitation	100,000	
12	Section 179 expense deduction	23,450	
13	Carryover of disallowed deduction		
Part II	**Special Depreciation Allowance and Other Depreciation**		
14	Special depreciation allowed	217,735	
15	Property subject to sec 168(f)(1) electio		
16	Other depreciation		
Part III	**MACRS Depreciation**		
17	MACRS deductions	2,273,642	
18	Sec 168(i)(4) election		

Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

	(a)Classification of property	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attachments
19a	3-year property							
19b	5-year property		217,735	5	HY	200DB	43,547	
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
	(a)Classification of property	**(b)Month & Year**	**(c) Basis for deprec**	**(d)Recovery period**	**(e)Convention**	**(f)Method**	**(g)Deprc deduct**	**Write-in / Literal / Attachments**
19i	Nonresidential real property							

Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

20a	Class life							
20b	12-year							
20c	40-year							

Form 4562 Test 6	Depreciation and Amortization	2005

Part IV Summary

	Line Description	Line Amount	Write-in / Literal / Attachments
21	Listed property		
22	Total	2,534,924	
23	Assets for CY	89,913	

Part V Listed Property
Section A – Depreciation and Other Information

24a	Evidence?		
24b	Evidence written?		
25	Special depreciation allowance		
26(a)	Type of property		
26(b)	Date in service		
26(c)	Business investment %		
26(d)	Cost or other basis		
26(e)	Basis for depreciation		
26(f)	Recovery period		
26(g)	Method/Convention		
26(h)	Depreciation deduction		
26(i)	Election Sec 179 cost		
27(a)	Type of property		
27(b)	Date in service		
27(c)	Business investment %		
27(d)	Cost or other basis		
27(e)	Basis for depreciation		
27(f)	Recovery period		
27(g)	Method/Convention		
27(h)	Depreciation deduction		
27(i)	Election Sec 179 cost		
28	Add column (h), lines 25 - 27		
29	Add column (i), line 26		

Section B – Information on Use of Vehicles

30(a)	Total bus/invest miles driven		
31(a)	Total commuting miles driven		
32(a)	Tot other personal miles driven		
33(a)	Total miles driven		
34	Vehicle available for personal use?		
35	Vehicle used > 5% ?		
36	Another vehicle avail for personal use?		

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

37	Maint written policy prohibits commu?		
38	Maint written policy prohibits pers use		
39	Vehicles treated as personal use?		
40	Provide > 5 vehicle?		
41	Qualified auto demonstration use?		

Part VI Amortization

	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal / Attachments
42	Debt Issue Costs	1/1/05	520,000	167	5 yr	130,000	

	Line Description	Line Amount	Write-in / Literal / Attachments

Form 4562 Test 6	Depreciation and Amortization		2005
43	Amortization of costs before 2005 TY	**500,000**	
44	Total	**630,000**	

Form 4797 Test 6	Sales of Business Property		2005
Name: **Great Atoms, Inc**			
EIN: **11-0000006**			
	Line Description	**Line Amount**	**Write-in / Literal/ Attachments**
1	Gross proceeds fm sales or exchange		
Part I	**Sales or Exchanges of Property Used in a Trade or Business**		
2(a)	Description of property	**Equipment**	
2(b)	Date acquired	**Various**	
2(c)	Date sold	**Various**	
2(d)	Gross sales price		
2(e)	Depreciation allowed	**500,000**	
2(f)	Cost or other basis	**600,000**	
2(g)	Gain or (loss)	**(100,000)**	
2(a)	Description of property	**Land Improvement**	
2(b)	Date acquired	**Various**	
2(c)	Date sold	**Various**	
2(d)	Gross sales price	**368,002**	
2(e)	Depreciation allowed	**122,999**	
2(f)	Cost or other basis	**514,303**	
2(g)	Gain or (loss)	**(23,302)**	
3	Gain fm F4684		
4	Sec 1231 gain fm F6252		
5	Sec 1231 gain fm F8824		
6	Gain fm casualty or theft		
7	Combine lines 2 to 6	**(123,302)**	
8	Nonrecaptured net sec 1231 loss		
9	Subtract line 8 from line 7		
Part II	**Ordinary Gains and Losses**		
10(a)	Description of property	**Equipment A**	
10(b)	Date acquired	**02/01/05**	
10(c)	Date sold	**05/31/05**	
10(d)	Gross sales price	**37,323**	
10(e)	Depreciation allowed		
10(f)	Cost or other basis	**23,070**	
10(g)	Gain or loss	**14,253**	
10(a)	Description of property	**Equipment B**	
10(b)	Date acquired	**Various**	
10(c)	Date sold	**06/08/05**	
10(d)	Gross sales price	**4,026,711**	
10(e)	Depreciation allowed		
10(f)	Cost or other basis	**4,650,811**	
10(g)	Gain or loss	**(624,100)**	
10(a)	Description of property	**Equipment C**	
10(b)	Date acquired	**02/01/05**	
10(c)	Date sold	**11/30/05**	
10(d)	Gross sales price	**35,691**	
10(e)	Depreciation allowed		
10(f)	Cost or other basis	**70,244**	
10(g)	Gain or loss	**(34,553)**	
11	Loss fm line 7		
12	Gain fm line 7		
13	Gain fm line 31		

Form 4797 Test 6	Sales of Business Property		2005
	Line Description	**Line Amount**	**Write-in / Literal/ Attachments**
14	Net gain F4684		
15	Ordinary gain F6252		
16	Ordinary gain F8824		
17	Combine lines 10 to16	**(644,400)**	
18a	Part of loss F4684		
18b	Redetermined gain or (loss) on line 17		
Part III	**Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255**		
19(a)	Description of property		
19(b)	Date acquired		
19(c)	Date sold		
20	Gross sales price		
21	Cost or other basis		
22	Depreciation allowed		
23	Adjusted basis		
24	Total gain		
25a	Depreciation allowed		
25b	Smaller of lines 24 and 25a		
26a	Additional depreciation after 1975		
26b	Applicable %		
26c	Subtract line 26a from line 24		
26d	Additional depreciation after 1969		
26e	Smaller of lines 26c and 26c		
26f	Sec 291 amount		
26g	Add lines 26b,26e and 26f		
27a	Soil, water, land		
27b	Line 27 multiplied by applicable %		
27c	Smaller of lines 24 and 27b		
28a	Intangible drilling		
28b	Smaller of lines 24 and 28a		
29a	Applicable % of payment excluded		
29b	Smaller of lines 24 and 29a		
30	Total gain all property		
31	Add property columns A – D		
32	Subtract line 31 from line 30		
Part IV	**Recapture Amounts Under Sections 179 and 280F(b)(2)**		
33(a)	Sec 179 expn ded – Sec 179		
33(b)	Sec 179 expn ded – Sec 280F(b)		
34(a)	Recomputed deprc – Sec 179		
34(b)	Recomputed deprc- Sec280F(b)		
35(a)	Recapture amount – Sec 179		
35(b)	Recapture amount – Sec 280F(b)		

Form 8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation		2005
Name: **Great Atoms, Inc.**			
EIN: **11-0000006**			
	Line Description	**Line Amount / Information**	**Write-in / Literal/Attachment**
1A	Kind & location of ea property		
2A	Gross rents		
3A	Advertising		
4A	Auto and travel		
5A	Cleaning and maintenance		
6A	Commissions		
7A	Insurance		
8A	Legal and other prof fees		
9A	Interest		
10A	Repairs		
11A	Taxes		
12A	Utilities		
13A	Wages and salaries		
14A	Depreciation		
15A	Other		
16A	Total expense for ea property		
17	Total gross rents		
18	Total expenses		
19	Net gain (loss) fm F4797)		
20a	Net income (loss) fm rental real estate activities	**(63,239)**	
20b(1)	Name	**Big Expectations**	
20b(2)	EIN	**11-0000023**	
21	Net rental real estate incm	**(63,239)**	

Form 970 Test 6	Application to Use LIFO Inventory Method		
	Name of filer:	**Great Atoms, Inc**	
	Filer's ID number:	**11-0000006**	
	Name of applicant:		
Part I	**Statement of Election under Section 472**		
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachment**
1	Elects to use LIFO method	**December 31, 2005 Raw Materials**	See Attachment 4
2	Id & describe inventory method used		See Attachment 5
3a	Already using LIFO method?	**No**	
3b	If "Yes" attach statement		
4a	Ever used LIFO inventory method	**No**	
4b	If "Yes" attach statement		
5	Not use LIFO for following goods	**WIP & Finished Goods**	
Part II	**LIFO Inventory Requirements**		
6a	Value closing inventory of goods	**Yes**	
6b	If "No" attach statement		
6c	If "Yes" account for Sec 472 adjustment	**No**	See Attachment 6
7a	Treat gds as acquired for unit cost	**Yes**	
7b	If "No" attach statement		
8a	Issue credit statement to shareholder	**No**	
8b	If "Yes" attach statement		
9a	Determine beginning/end inventory	**Yes**	
9b	If "No" attach statement		
10	Agree to sec 1.472-4 adjustment	**Yes**	
Part III	**Specific Goods (Unit) Method**		
11	Regulations sec 1.472-4 statement		See Attachment 7
12	Method used to determine cost of goods checkbox		
Part IV	**Dollar-Value Method**		
13	Method of defining items checkbox		
14a	Acquire gds below market price		
14b	If "Yes" attach statement		
15	Method of pooling checkbox		
16	Method used to compute LIFO value		
17	CY cost of goods method checkbox		
Part V	**Inventory Price Index Computation (IPIC) Method**		
18	Method used to compute LIFO value checkbox		
19	BLS price index table checkbox		
20	Use 10 percent method?		
21	Represent month for BLS price index		
Part VI	**Other Information**		
22	Method of determining cost of inventory		See Attachment 8
23	Received IRS consent to change?	**Yes**	

Sch K-1 (Form 1120S) Test 6	Shareholder's Share of Income, Deductions, Credits, etc.		2005
Tax year beginning **January 1, 2005** ending **December 31, 2005**			
	Final K-1		
	Amended K		
Part I Information About the Corporation			
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
A	Corporation's employer identification number	**11-0000006**	
B	Corporation's name, address, city, state, and Zip code	**Great Atoms, Inc 36 Any Street Anytown, CA 90062**	
C	IRS Center where corporation filed return	**OSPC**	
D	Tax shelter registration number, if any		
E	Check if Form 8271 is attached		
Part II Information About the Shareholder			
F	Shareholder's Identification number	**999-06-0001**	
G	Shareholder's name, address, city, state and ZIP code	**Mak A. Desision 45 Any Street, Anytown, NY 10005**	**MAKA**
H	Shareholder's percentage of stock ownership for tax year	**54.066**	
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items			
1	Ordinary business income (loss)	**7,037,619**	
2	Net rental real estate income (loss)	**(34,190)**	
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends		
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	**(66,665)**	
10	Other income (loss)		
11	Section 179 deduction	**12,678**	
12	Other deductions	**A 26,670**	
13	Credits & credit recapture		
14	Foreign transactions		
15	Alternative minimum tax (AMT) items		
16	Items affecting shareholder basis	**A 5,429**	
		D 1,892,310	
17	Other Information		

Sch K-1 (Form 1120S) Test 6	Shareholder's Share of Income, Deductions, Credits, etc.		2005
Tax year beginning **January 1, 2005** ending **December 31, 2005**			
	Final K-1		
	Amended K		
Part I Information About the Corporation			
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
A	Corporation's employer identification number	**11-0000006**	
B	Corporation's name, address, city, state, and Zip code	**Great Atoms, Inc 36 Any Street Anytown, CA 90062**	
C	IRS Center where corporation filed return	**OSPC**	
D	Tax shelter registration number, if any		
E	Check if Form 8271 is attached		
Part II Information About the Shareholder			
F	Shareholder's Identification number	**999-06-0005**	
G	Shareholder's name, address, city, state and ZIP code	**Issa Salesbury 49 Any Street, Anytown, PA 19561**	**ISSA**
H	Shareholder's percentage of stock ownership for tax year	**2.310**	
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items			
1	Ordinary business income (loss)	**300,778**	
2	Net rental real estate income (loss)	**(1,462)**	
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends		
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	**(2,849)**	
10	Other income (loss)		
11	Section 179 deduction	**542**	
12	Other deductions	**A 1,140**	
13	Credits & credit recapture		
14	Foreign transactions		
15	Alternative minimum tax (AMT) items		
16	Items affecting shareholder basis	**A 232**	
		D 80,875	
17	Other Information		

Sch K-1 (Form 1120S) Test 6	Shareholder's Share of Income, Deductions, Credits, etc.		2005
Tax year beginning **January 1, 2005** ending **December 31, 2005**			
	Final K-1		
	Amended K		
Part I Information About the Corporation			
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
A	Corporation's employer identification number	**11-0000006**	
B	Corporation's name, address, city, state, and Zip code	**Great Atoms, Inc 36 Any Street Anytown, CA 90062**	
C	IRS Center where corporation filed return	**OSPC**	
D	Tax shelter registration number, if any		
E	Check if Form 8271 is attached		
Part II Information About the Shareholder			
F	Shareholder's Identification number	**999-06-0003**	
G	Shareholder's name, address, city, state and ZIP code	**Chema E. Calverton 47 Any Street, Anytown, IA 52018**	**CHEM**
H	Shareholder's percentage of stock ownership for tax year	**39.001**	
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items			
1	Ordinary business income (loss)	**5,076,748**	
2	Net rental real estate income (loss)	**(24,664)**	
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends		
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	**(48,090)**	
10	Other income (loss)		
11	Section 179 deduction	**9,146**	
12	Other deductions	**A 19,238**	
13	Credits & credit recapture		
14	Foreign transactions		
15	Alternative minimum tax (AMT) items		
16	Items affecting shareholder basis	**A 3,917**	
		D 1,368,061	
17	Other Information		

Sch K-1 (Form 1120S) Test 6	Shareholder's Share of Income, Deductions, Credits, etc.		2005
Tax year beginning **January 1, 2005** ending **December 31, 2005**			
	Final K-1		
	Amended K		
Part I Information About the Corporation			
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
A	Corporation's employer identification number	**11-0000006**	
B	Corporation's name, address, city, state, and Zip code	**Great Atoms, Inc 36 Any Street Anytown, CA 90062**	
C	IRS Center where corporation filed return	**OSPC**	
D	Tax shelter registration number, if any		
E	Check if Form 8271 is attached		
Part II Information About the Shareholder			
F	Shareholder's Identification number	**999-06-0002**	
G	Shareholder's name, address, city, state and ZIP code	**Brook E Bookends 46 Any Street, Anytown, NY 10005**	**BROO**
H	Shareholder's percentage of stock ownership for tax year	**2.310**	
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items			
1	Ordinary business income (loss)	**300,779**	
2	Net rental real estate income (loss)	**(1,462)**	
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends		
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	**(2,849)**	
10	Other income (loss)		
11	Section 179 deduction	**542**	
12	Other deductions	**A 1,140**	
13	Credits & credit recapture		
14	Foreign transactions		
15	Alternative minimum tax (AMT) items		
16	Items affecting shareholder basis	**A 232**	
		D 80,875	
17	Other Information		

Sch K-1 (Form 1120S) Test 6	Shareholder's Share of Income, Deductions, Credits, etc.		2005
Tax year beginning **January 1, 2005** ending **December 31, 2005**			
	Final K-1		
	Amended K		
Part I Information About the Corporation			
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
A	Corporation's employer identification number	**11-0000006**	
B	Corporation's name, address, city, state, and Zip code	**Great Atoms, Inc 36 Any Street Anytown, CA 90062**	
C	IRS Center where corporation filed return	**OSPC**	
D	Tax shelter registration number, if any		
E	Check if Form 8271 is attached		
Part II Information About the Shareholder			
F	Shareholder's Identification number	**999-06-0004**	
G	Shareholder's name, address, city, state and ZIP code	**Bill D. Hobbit 48 Any Street, Anytown, IA 52019**	**BILL**
H	Shareholder's percentage of stock ownership for tax year	**2.310**	
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items			
1	Ordinary business income (loss)	**300,779**	
2	Net rental real estate income (loss)	**(1,461)**	
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends		
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	**(2,849)**	
10	Other income (loss)		
11	Section 179 deduction	**542**	
12	Other deductions	**A 1,140**	
13	Credits & credit recapture		
14	Foreign transactions		
15	Alternative minimum tax (AMT) items		
16	Items affecting shareholder basis	**A 232**	
		D 80,875	
17	Other Information		

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

TEST SCENARIO 7

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

ATTACHMENTS:
ToWhomDieselFuelSoldStatement
ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionSch3
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule
CharitableContributionSchedule

BINARY ATTACHMENTS: None

HEADER INFO:

Tax Period: Calendar Year 2005

Preparer Firm Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: **EFIN**: Self-select
Type: ERO
Practioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Signature Option: PIN Number

Return Type: 1120

Filer: **EIN: 11-0000007**
Name: WorkNDayNNight, Inc.
Name Control: WORK
Address: 37 Any Street
Anytown, TX 28041 0280

Officer: **Name**: Khiry U Farr
Title: Chief Executive Officer
Taxpayer PIN: N/A
Phone: 301-555-1212
Email Address:
DateSigned: 01/25/06

Preparer: **Name:** Johnny Appleseed

SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address:
Date Prepared: 01/20/06
Self Employed: Yes

IRS PAYMENT: **N/A**

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

Miscellaneous Income	370,800
Total	370,800

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

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

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

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

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

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

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

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

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

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

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

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

Name of Farmer: Robert N. Fuel
TIN: 001-06-0019
Number of gallons brought: 25,500

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

Name: **WorkNDayNNight, Inc.**
Category: **Cash Contribution (50%)**
Description: **It is expected that the taxpayer filing this form will provide the appropriate information.**
Amount: **80,000**

Form 1120S Test 7	U.S. Income Tax Return for an S Corporation		2005
Calendar Year **2005** or tax year beginning , 2004, ending , 2005			
A	Effective date of S Election	**01/01/1990**	
B	Business code	**233110**	
Name and Address: **WorkNDayNNight, Inc., 37 Any Street, Anytown, NC 28041 0280**			
C	EIN	**11-0000007**	
D	Date of incorporated	**01/21/1957**	
E	Total assets	**226,948,154**	
F	Check applicable boxes		
G	Number of Shareholders	**2**	
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
1a	Gross Receipts or sales	**75,500,000**	
1b	Less returns and allowances		
1c	Balance	**75,500,000**	
2	Cost of goods sold (Sch A, line 8)	**37,100,000**	
3	Gross profit. Subtract line 2 from line 1c	**38,400,000**	
4	Net gain (loss)		
5	Other Income (loss)	**370,800**	See Attachment 1
6	Total income (loss). Add lines 3 through 5	**38,770,800**	
7	Compensation of officers	**4,400,000**	
8	Salaries and wages (less employment credits)	**9,900,000**	
9	Repairs and maintenance	**6,700,000**	
10	Bad debts		
11	Rents	**1,300,000**	
12	Taxes and licenses	**4,300,000**	
13	Interest	**15,500**	
14a	Depreciation (attach Form 4562)	**2,952,903**	
14b	Depreciation claimed on Sch A	**2,702,391**	
14c	Subtract line 14b from 14a	**250,512**	
15	Depletion (Do not deduct oil and gas depletion)		
16	Advertising	**1,400,000**	
17	Pension, profit-sharing, etc., plans	**1,100,000**	
18	Employee benefit programs	**1,200,000**	
19	Other deductions (attach schedule)	**8,550,800**	See Attachment 2
20	Total deductions (add amounts shown far right for lines 7 - 19	**39,116,812**	
21	Ordinary business income (loss) Subtract line 20 from line 6	**(346,012)**	
22a	Tax: Excess net passive income tax		
22b	Tax from Schedule D		
22c	Add lines 22a and 22b		
23a	Payments:		
23b	Tax deposit with Form 7004		

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

Form 1120S Test 7	U.S. Income Tax Return for an S Corporation		2005
1	Ordinary business income (loss)	(346,012)	
2	Net rental real estate income (loss)	(11,839)	
3a	Other gross rental income (loss)		
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
3b	Expenses from other rental activities		
3c	Other net rental income (loss)		
4	Interest income	1,400,000	
5a	Ordinary dividends		
5b	Qualified dividends		
6	Royalties		
7	Net short-term capital gain (loss)	(45,000)	
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)		
11	Section 179 deduction		
12a	Contributions	80,000	See Attachment 8
12b	Investment interest expense		
12c	Section 59(e)(2) expenses – Type		
12c (2)	Section 59(e)(2) expenses – Amount		
12d	Other deductions -Type		
12d	Other deductions		
13a	Low-income housing credit (section 42(j)(5)		
13b	Low-income housing credit (other)		
13c	Qualified rehabilitation expenses		
13d	Other rental real estate credits		
13e	Other rental credits		
13f	Credit for alcohol used as fuel		
13g	Other credits and credit recapture		
14a	Name of country or U.S. possession		
14b	Gross income from all sources		
14c	Gross income sourced at shareholder level		
14d	Passive		
14e	Listed categories		
14f	General limitation		
14g	Interest expense		
14h	Other		
14i	Passive		

Form 1120S Test 7	U.S. Income Tax Return for an S Corporation		2005
14j	Listed categories		
14k	General limitation		
14l	Foreign taxes paid		
14m	Foreign taxes accrued		
14n	Reduction in taxes available for credit		
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
15a	Post-1986 depreciation adjustment		
15b	Adjusted gain or loss		
15c	Depletion		
15d	Oil, gas, and geothermal properties-gross income		
15e	Oil, gas, and geothermal properties-deductions		
15f	Other AMT items		
16a	Tax-exempt interest income	12,000	
16b	Other tax-exempt interest income		
16c	Nondeductible expenses		
16d	Property distributions		
16e	Repayment of loans from shareholders		
17a	Investment income	1,400,000	
17b	Investment expenses		
17c	Dividend distributions paid from accum E&P		
17d	Other items and amounts		
17e	Income/loss reconciliation	917,149	

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year		Write-in / Literal / Attachment
		(a)	(b)	(c)	(d)	
1	Cash		8,001,957		3,001,119	
2a	Trade notes					
2b	Less allowance		7,256,300		8,436,127	
3	Inventories		34,000,000		93,900,000	
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		5,072,210		1,105,717	Attachment 4
7	Loans to shareholders					
8	Mortgage & real estate loan		600,000			
9	Other investments		19,500,000		21,000,000	Attachment 5
10a	Bldgs & other deprec assets	12,435,688		18,621,843		
11b	Less accumu-lated depletion					
12	Land		31,998,043		32,498,881	

Form 1120S Test 7	U.S. Income Tax Return for an S Corporation				2005
13a	Intangible assets				
13b	Less accum amortization				
14	Other assets		51,708,200		58,394,283	Attachment 6
15	Total assets		161,208,274		226,948,154	
16	Accounts payable		5,000,000		4,000,000	
17	Mortgages, notes, bonds payable < 1yr		3,000,000		4,000,000	
18	Other current liabilities					
19	Loans from shareholders					
20	Mortgages, notes, bonds payable > 1yr		28,500,000		26,394,000	
21	Other liabilities					
22	Capital stock		4,000,000		4,000,000	
23	Additional paid –in capital		12,727,864		75,348,154	
24	Retained earnings		126,000,000		140,000,000	
25	Adjustments to shareholders equity					
26	Less cost of treasury stock		(18,019,590)		(26,794,000)	
27	Total liabilities & shareholders equity		161,208,274		226,948,154	

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

	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1	Net Income	3,443,001	
2	Income included on Sch K		
3	Expenses recorded on books		
3a	Depreciation		
3b	Travel & entertainment		
4	Add lines 1 – 3	3,443,001	
5	Income recorded on books	12,000	
5a	Tax-exempt interest	12,000	
6	Deductions included on Sch K	2,513,852	
6a	Depreciation	2,513,852	
7	Add lines 5 & 6	2,525,852	
8	Income (loss)	917,149	

Schedule M-2 Analysis Accumulated Adjustments Account, Other Adjustments Account

		(a)Accumulated adjustments account	(b) Other adjustments account	(c)Shareholder undistributed taxable income	Write-in / Literal / Attachment
1	Balance at beginning of tax year	65,593,014	55,142		
2	Ordinary income				
3	Other additions	1,400,000	12,000		

Form 1120S Test 7	U.S. Income Tax Return for an S Corporation				2005
4	Loss from Pg 1, Ln 21	**(346,012)**			
5	Other reductions	**(136,839)**			
6	Combine lines 1 – 5	**66,510,163**	**67,142**		
7	Distributions other than dividends distributions				
8	Balance at end of TY	**66,510,163**	**67,142**		

Sch D (1120) Test 7	Capital Gains and Losses		2005
Name: **WorkNDayNNight, Inc.**			
EIN: **11-0000007**			
Part I	**Short-Term Capital Gains & Losses**		
	Line Description	**Line Amount/ Information**	**Write-in / Literal / Attachments**
1(a)	Description of Property	**6000 sh. USAFILE**	
1(b)	Date acquired	**01/01/2005**	
1(c)	Date sold	**12/31/2005**	
1(d)	Sales price	**5,000,000**	
1(e)	Cost or other basis	**5,045,000**	
1(f)	Gain or loss	**(45,000)**	
2	Short-term capital gain from installment sales		
3	Short-term capital gain from like-kind exchanges		
4	Combine lines 1 – 3		
5	Tax on short-term capital gain		
6	Net short-term capital gain	**(45,000)**	
Part II	**Long-Term Capital Gains & Losses**		
7(a)	Description of property		
7(b)	Date acquired		
7(c)	Date sold		
7(d)	Sales price		
7(e)	Cost or other basis		
7(f)	Gain or loss		
8	Long-term capital gain from installment sales		
9	Long-term capital gain from like-kind exchanges		
10	Capital gain distributions		
11	Combine lines 7 - 10		
12	Tax on long-term capital gain		
13	Net long-term capital gain		
Part III	**Built-in Gains Tax**		
14	Excess of recognized built-in gains		
15	Taxable income		
16	Net recognized built-in gain		
17	Section1374(b)(2) deductible		
18	Subtract line 17 from line 16		
19	Enter 35% of line 18		
20	Section 1374(b) (3) business credit		
21	Tax		

Form 4136 Test	Credit for Federal Tax Paid on Fuels					TY 2005	
Name: **WorkNDayNNight, Inc.**							
Taxpayer identification number: **11-0000007**							
	Line Description			**Line Amount / Information**		**Write-in / Literal/ Attachments**	
		(a) Type of use	**(b) Rate**	**(c) Gallons**	**(d) Amount of credit**	**(e) CRN**	**Write-in / Literal**
1a	Off-hwy bus use			**88,910**			
1b	Use of gas on a farm				**16,359**		
1c	Other non-tax use						
2a	Use in com aviation						
2b	Other non-tax use						
3	Visible evid of dye chbx						
3a	Nontaxable use						
3b	Use in trains						
3c	Use in trains						
3d	Use in buses						
3e	Use on a farm						
4a	Nontaxable use						
4b	Use in buses						
4c	Use on a farm						
5a	Use in com aviation						
5b	Other non-tax use						
5c	Other non-tax uses						
6	UV Reg No	**UV123456789**					See Attch 7
6	Visible evid of dye chbx						
6a	Use on farm			**25,500**			
6b	Use by a state govt				**6,222**		
6c	Use in buses						
7	UV Reg No						
7	UP Reg No						
7a	Use on farm						
7b	Use by a state govt						
7c	Sales fm blk'd pump						

Form 4136 Test		Credit for Federal Tax Paid on Fuels				TY 2005	
7d	Use in buses						
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN	Write-in / Literal
8a	Use in comm. Aviation						
8b	Other nontaxable use						
8c	Use on a farm						
8d	Use by state/local govt						
9a	Use by nonprofit educational org						
9b	Use by state/local govt						
10a	Use by nonprofit educational org						
10b	Use by state/local govt						
11a	Use in cert buses						
11b	Use in qual buses						
11c	Other nontaxable use						
12a	Alcohol mix cont ethanol						
12b	Alcohol mix cont alcohol						
13a	Biodiesel						
13b	Agri-biodiesel						
14a	Use in comm aviation						
14b	Other nontaxable use						
15	Total income tax credit claimed				22,581		

Form 4562 Test 7	Depreciation and Amortization	2005
Name: **WorkNDayNNight, Inc.**		
Business or Activity: **Engineering**		
EIN: **11-0000007**		

	Line Description	Line Amount	Write-in / Literal / Attachments
Part I	**Election to Expense Certain Property Under Section 179**		
1	Maximum amount		
2	Total cost of section 179 prop		
3	Threshold cost of section 179 prop		
4	Reduction in limitation		
5	Dollar limitation for TY		
6(a)	Description of Property		
6(b)	Cost		
6(c)	Elected cost		
7	Listed property		
8	Total elected cost of sec 179 prop		
9	Tentative deduction		
10	Carryover of disallowed deduction		
11	Business income limitation		
12	Section 179 expense deduction		
13	Carryover of disallowed deduction		
Part II	**Special Depreciation Allowance and Other Depreciation**		
14	Special depreciation allowed	**2,826,935**	
15	Property subject to sec 168(f)(1) electio		
16	Other depreciation		
Part III	**MACRS Depreciation**		
17	MACRS deductions	**23,922**	
18	Sec 168(i)(4) election		

Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

	(a)Classification of property	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Deprc deduct	Write-in / Literal
19a	3-year property		**1,885**	**3**	**MQ**	**200DB**	**786**	
19b	5-year property							
19c	7-year property		**2,600,050**	**7**	**MQ**	**200DB**	**92,822**	
19d	10-year property							
19e	15-year property		**225,000**	**15**	**MQ**	**150DB**	**8,438**	
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							

Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

20a	Class life							
20b	12-year							
20c	40-year							

Part IV	**Summary**		
21	Listed property		
22	Total	**2,952,903**	
23	Assets for CY		
Part V	**Listed Property**		

Form 4562 Test 7	Depreciation and Amortization	2005

Section A – Depreciation and Other Information			
24a	Evidence?		
24b	Evidence written?		
25	Special depreciation allowance		
26(a)	Type of property		
26(b)	Date in service		
26(c)	Business investment %		
26(d)	Cost or other basis		
26(e)	Basis for depreciation		
26(f)	Recovery period		
26(g)	Method/Convention		
26(h)	Depreciation deduction		
26(i)	Election Sec 179 cost		
27(a)	Type of property		
27(b)	Date in service		
27(c)	Business investment %		
27(d)	Cost or other basis		
27(e)	Basis for depreciation		
27(f)	Recovery period		
27(g)	Method/Convention		
27(h)	Depreciation deduction		
27(i)	Election Sec 179 cost		
28	Add column (h), lines 25 - 27		
29	Add column (i), line 26		
Section B – Information on Use of Vehicles			
30(a)	Total bus/invest miles driven		
31(a)	Total commuting miles driven		
32(a)	Tot other personal miles driven		
33(a)	Total miles driven		
34	Vehicle available for personal use?		
35	Vehicle used > 5% ?		
36	Another vehicle available for personal use?		
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees			
37	Maint written policy prohibits commu?		
38	Maint written policy prohibits personal use		
39	Vehicles treated as personal use?		
40	Provide > 5 vehicle?		
41	Qualified auto demonstration use?		

Part VI Amortization

	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Method	Write-in / Literal
42	Amort of costs during 2004 TY						
43	Amort of costs before 2004 TY						
44	Total						

Form 8825 Test	Rental Real Estate Income and Expenses of a Partnership or an S Corporation		2005
Name: **WorkNDayNNight, Inc.**			
EIN: **11-0000007**			
	Line Description	**Line Amount / Information**	**Write-in / Literal**
1A	Kind & location of each property	**WorkNDayNNight, Anytown, NC 28041-0280**	
2A	Gross rents	**199,750**	
3A	Advertising	**1,495**	
4A	Auto and travel		
5A	Cleaning and maintenance	**3,875**	
6A	Commissions		
7A	Insurance	**4,450**	
8A	Legal and other professional fees	**40,928**	
9A	Interest	**73,660**	
10A	Repairs	**1,815**	
11A	Taxes	**11,631**	
12A	Utilities	**7,895**	
13A	Wages and salaries	**62,500**	
14A	Depreciation		
15A	Other (list)		
15A		**2,215**	**Telephone**
15A		**975**	**Office Furniture**
15A		**150**	**Bank Ch**
16A	Total expense for each property	**211,589**	
17	Total gross rents	**199,750**	
18	Total expenses	**(211,589)**	
19	Net gain (loss) fm F4797)		
20a	Net income (loss) from rental real estate activities		
20b(1)	Name		
20b(2)	EIN		
21	Net rental real estate income	**(11,839)**	

Sch K-1 (Form 1120S) Test 7	Shareholder's Share of Income, Deductions, Credits, etc.			2005
Tax year beginning **January 1, 2005** ending **December 31, 2005**				
	Final K-1			
	Amended K			
Part I Information About the Corporation				
A	Corporation's employer identification number		**11-0000007**	
B	Corporation's name, address, city, state, and Zip code		**WorkNDayNNight, Inc. 37 Any Street, Anytown, NC 2801410280**	
C	IRS Center where corporation filed return		**OSPC**	
D	Tax shelter registration number, if any			
E	Check if Form 8271 is attached			
Part II Information About the Shareholder				
F	Shareholder's Identification number		**999-06-0008**	
G	Shareholder's name, address, city, state and ZIP code		**Ben Exempt BENE 51 Any Street Anytown, WI 53201**	
H	Shareholder's percentage of stock ownership for tax year		**43.563**	
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items				
	Line Description		**Line Amount / Info**	**Write-in / Literal / Attachments**
1	Ordinary business income (loss)		**(150,730)**	
2	Net rental real estate income (loss)		**(5,158)**	
3	Other net rental income (loss)			
4	Interest income		**609,882**	
5a	Ordinary dividends			
5b	Qualified dividends			
6	Royalties			
7	Net short-term capital gain (loss)		**(19,603)**	
8a	Net long-term capital gain (loss)			
8b	Collectibles (28%) gain (loss)			
8c	Unrecaptured section 1250 gain			
9	Net section 1231 gain (loss)			
10	Other income (loss)			
11	Section 179 deduction			
12	Other deductions	**A**	**34,850**	
13	Credits & credit recapture			
14	Foreign transactions			
15	Alternative minimum tax (AMT) items			
16	Items affecting shareholder basis	**A**	**5,228**	
17	Other Information	**A**	**609,882**	

Sch K-1 (Form 1120S) Test 7	Shareholder's Share of Income, Deductions, Credits, etc.			2005
Tax year beginning **January 1, 2005** ending **December 31, 2005**				
	Final K-1			
	Amended K			
Part I Information About the Corporation				
A	Corporation's employer identification number		**11-0000007**	
B	Corporation's name, address, city, state, and Zip code		**WorkNDayNNight, Inc. 37 Any Street, Anytown, NC 2801410280**	
C	IRS Center where corporation filed return		**OSPC**	
D	Tax shelter registration number, if any			
E	Check if Form 8271 is attached			
Part II Information About the Shareholder				
F	Shareholder's Identification number		**9999-06-0006**	
G	Shareholder's name, address, city, state and ZIP code		**Carrie Ortiz CARR 50 Any Street, Anytown, TX 78701**	
H	Shareholder's percentage of stock ownership for tax year		**56.437**	
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items				
	Line Description		**Line Amount / Information**	**Write-in / Literal / Attachments**
1	Ordinary business income (loss)		**(195,282)**	
2	Net rental real estate income (loss)		**(6,681)**	
3	Other net rental income (loss)			
4	Interest income		**790,118**	
5a	Ordinary dividends			
5b	Qualified dividends			
6	Royalties			
7	Net short-term capital gain (loss)		**(25,397)**	
8a	Net long-term capital gain (loss)			
8b	Collectibles (28%) gain (loss)			
8c	Unrecaptured section 1250 gain			
9	Net section 1231 gain (loss)			
10	Other income (loss)			
11	Section 179 deduction			
12	Other deductions	**A**	**45,150**	
13	Credits & credit recapture			
14	Foreign transactions			
15	Alternative minimum tax (AMT) items			
16	Items affecting shareholder basis	**A**	**6,772**	
17	Other Information	**A**	**790,118**	

TEST SCENARIO 8

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

ATTACHMENTS:
ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionsSchedule3 (2)
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedIncomeNotRecordedOnBooksSchedule2
ItemizedExpenseRecordedOnBooksSchedule2
ItemizedDeductionNotChargedAgainstBooksSchedule2
FairMarketValueStatement
CharitableContributionSchedule
ItemizedOtherCreditsSchedule

BINARY ATTACHMENTS: None

HEADER INFO:

Tax Period: Calendar Year 2005

Preparer Firm Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: **EFIN**: Self-select
Type: ERO
Practioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Signature Option: PIN Number

Return Type: 1120

Filer: **EIN: 11-0000008**
Name: Goldplated Detailing Service, Inc.
Name Control: GOLD
Address: 38 Any Street
Anytown, MI 49261

Officer: **Name**: Buff Ann Shine
Title: Chief Executive Officer
Taxpayer PIN: N/A
Phone: 800-555-1212

Email Address:
DateSigned: 01/25/06

Preparer:
Name: Johnny Appleseed
SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address:
Date Prepared: 01/20/06
Self Employed: Yes

IRS PAYMENT: **N/A**

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

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

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

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

Telephone & Telegraph	300,000
Warehouse Fees	400,000
Professional Services	500,000
Commissions	200,000
Travel Expenses	300,000
Freight	300,000
Total	2,000,000

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

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

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

Name: **Goldplated Detailing Service, Inc.**
Category: **Cash Contribution (50%)**
Description: **It is expected that the taxpayer filing this form will provide the appropriate information.**
Amount: **5,931**

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

Description	Category	Amount
Deductions from Investment Fees	Portfolio (Other)	188,732
Deductions from Portfolio Management	Portfolio (Other)	188,733
Total		377,465

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

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

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

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

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

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

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

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

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

OID on Treasury Strips	7,217
Miscellaneous	939,146
Total	946,363

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

Pension Profit Sharing Plan Adj	500
Accrued Expenses	444,860
Total	445,360

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

Prior RAR Adjustments	1,368,088
Total	1,368,088

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

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

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

Form 1120S Test 8	U.S. Income Tax Return for an S Corporation		2005
	income (loss) Subtract line 20 from line 6		
22a	Tax: Excess net passive income tax		
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
22b	Tax from Schedule D		
22c	Add lines 22a and 22b		
23a	Payments:		
23b	Tax deposit with Form 7004		
23c	Credit for Federal tax paid on fuels		
23d	Add lines 23a through 23c		
24	Estimated tax penalty		
25	Tax Due.		
26	Overpayment		
27	Refund		
	May IRS discuss?	**Yes**	
	Preparer's SSN or PTIN:	**999-06-0007**	
	Preparer Firm's name/address:	**Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621**	
	Preparer's EIN:	**11-0000011**	
	Preparer's Phone no.:	**512-555-1212**	
Schedule A Cost of Goods Sold			
1	Inventory at beginning of year	**92,281**	
2	Purchases	**8,753,370**	
3	Cost of labor	**1,001,648**	
4	Additional section 263A cost		
5	Other costs	**698,745**	See Attachment 3
6	Total	**10,546,044**	
7	Inventory at the end of year	**145,372**	
8	Cost of goods sold	**10,400,672**	
9a (i)	Cost as described in Regulations section 1.471-3		
9a (ii)	Lower of cost or market	**Checked**	
9a (iii)	Other		
9b	Writedown of sub goods		
9c	LIFO adopted this TY		
9d	% LIFO closing inventory		
9e	Rules of Sec 263A apply?	**No**	
9f	Change in determining quantities, cost, valuations?	**No**	

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

Form 1120S Test 8	U.S. Income Tax Return for an S Corporation		2005
12e	Other deductions		
13a	Low-income housing credit (section 42(j)(5)		
13b	Low-income housing credit (other)		
13c	Qualified rehabilitation expenses		
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
13d	Other rental real estate credits		
13e	Other rental credits		
13f	Credit for alcohol used as fuel		
13g	Other credits and credit recapture	**500**	See Attachment 6
14a	Name of country or U.S. possession		
14b	Gross income from all sources		
14c	Gross income sourced at shareholder level		
14d	Passive		
14e	Listed categories		
14f	General limitation		
14g	Interest expense		
14h	Other		
14i	Passive		
14j	Listed categories		
14k	General limitation		
14l	Foreign taxes paid		
14m	Foreign taxes accrued		
14n	Reduction in taxes available for credit		
15a	Post-1986 depreciation adjustment	**(50,466)**	
15b	Adjusted gain or loss		
15c	Depletion		
15d	Oil, gas, and geothermal properties-gross income		
15e	Oil, gas, and geothermal properties-deductions		
15f	Other AMT items		
16a	Tax-exempt interest income		
16b	Other tax-exempt interest income		
16c	Nondeductible expenses	**18,005**	
16d	Property distributions	**5,500,000**	
16e	Repayment of loans from shareholders		
17a	Investment income	**3,271,368**	
17b	Investment expenses	**377,465**	
17c	Dividend distributions		

Form 1120S Test 8	U.S. Income Tax Return for an S Corporation			2005
	paid from accum E&P			
17d	Other items and amounts			
17e	Income/loss reconciliation	3,512,576		

Schedule L Balance Sheets per Books						
		Beginning of tax year		End of tax year		Write-in / Literal / Attachments
		(a)	(b)	(c)	(d)	
1	Cash		211,035		84,106	
		Beginning of tax year		End of tax year		Write-in / Literal / Attachments
		(a)	(b)	(c)	(d)	
2a	Trade notes	744,659		852,560		
2b	Less allowance		744,659		852,560	
3	Inventories		92,281		145,372	
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		856,007		4,419,811	Attachment 7
7	Loans to shareholders					
8	Mortgage & real estate loan					
9	Other investments		102,065,661		102,471,976	Attachment 8
10a	Bldgs & other deprec assets	3,235,804		3,410,332		
10b	Less accumu-lated deprc	2,039,227	1,196,577	2,261,506	1,148,826	
11a	Depletable asst					
11b	Less accumu-lated depletion					
12	Land					
13a	Intangible assets	80,000		80,000		
13b	Less accum amortization	39,000	41,000	42,000	38,000	
14	Other assets					
15	Total assets		105,207,220		109,160,651	
16	Accounts payable		442,820		418,547	
17	Mortgages, notes, bonds payable < 1yr					
18	Other current liabilities		465,978		854,509	Attachment 9
19	Loans from shareholders					
20	Mortgages,					

Form 1120S Test 8	U.S. Income Tax Return for an S Corporation				2005
	notes, bonds payable > 1yr				
21	Other liabilities				
22	Capital stock		8,866		8,866
23	Additional paid –in capital		848,000		848,000
24	Retained earnings		104,308,906		107,898,079
25	Adjustments to shareholders equity				
26	Less cost of treasury stock		(867,350)		(867,350)
27	Total liabilities & shareholders equity		105,207,220		109,160,651

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

	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1	Net Income	3,390,661	
2	Income included on Sch K	946,363	Attachment 10
3	Expenses recorded on books	543,640	Attachment 11
3a	Depreciation	80,275	
3b	Travel & entertainment	18,005	
4	Add lines 1 – 3	4,880,664	
5	Income recorded on books		
5a	Tax-exempt interest		
6	Deductions included on Sch K	1,368,088	Attachment 12
6a	Depreciation		
7	Add lines 5 and 6	1,368,088	
8	Income (loss) Sch K	3,512,576	

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account

		(a)Accumulated adjustments account	(b) Other adjustments account	(c)Shareholder undistributed taxable income	Write-in / Literal / Attachments
1	Balance at beginning of tax year	104,845,406			
2	Ordinary income				
3	Other additions	9,177,863			
4	Loss from pg 1, line 21	(5,022,379)			
5	Other reductions	(660,913)			
6	Combine lines 1 – 5	108,339,977			
7	Distributions other than dividends distributions	5,500,000			
8	Balance at end of TY	102,839,977			

Sch D (1120S) Test 8	Capital Gains and Losses and Built-in Gains		2005
Name: **Goldplated Detailing Service, Inc.**			
EIN: **11-0000008**			
Part I	**Short-Term Capital Gains & Losses**		**Write-in / Literals / Attachments**
1(a)	Description of Property	**1000 sh USAFILE**	
1(b)	Date acquired	**various**	
1(c)	Date sold	**various**	
1(d)	Sales price	**702,615**	
1(e)	Cost or other basis	**28,965**	
1(f)	Gain or loss	**673,650**	
1(a)	Description of Property	**5000 sh USACorp**	
1(b)	Date acquired	**various**	
1(c)	Date sold	**various**	
1(d)	Sales price	**565,424**	
1(e)	Cost or other basis	**590,375**	
1(f)	Gain or loss	**(24,951)**	
1(a)	Description of Property	**4500 sh USATAX**	
1(b)	Date acquired	**various**	
1(c)	Date sold	**various**	
1(d)	Sales price	**2,468,135**	
1(e)	Cost or other basis	**3,375,336**	
1(f)	Gain or loss	**(907,201)**	
1(a)	Description of Property	**5000 sh USAUSA**	
1(b)	Date acquired	**various**	
1(c)	Date sold	**various**	
1(d)	Sales price	**467,283**	
1(e)	Cost or other basis	**467,793**	
1(f)	Gain or loss	**(510)**	
2	Short-term capital gain from installment sales		
3	Short-term capital gain from like-kind exchanges		
4	Combine lines 1 – 3		
5	Tax on short-term capital gain		
6	Net short-term capital gain	**(259,012)**	
Part II	**Long-Term Capital Gains & Losses**		
7(a)	Description of property	**1000 sh FEDFILE**	
7(b)	Date acquired	**various**	
7(c)	Date sold	**various**	
7(d)	Sales price	**3,254,620**	
7(e)	Cost or other basis	**1,378,896**	
7(f)	Gain or loss	**1,875,724**	
7(a)	Description of Property	**5000 sh FEDCORP**	
7(b)	Date acquired	**various**	
7(c)	Date sold	**various**	
7(d)	Sales price	**877,431**	
7(e)	Cost or other basis	**964,060**	
7(f)	Gain or loss	**(86,629)**	
7(a)	Description of Property	**1050 sh FEDFILE**	
7(b)	Date acquired	**various**	

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

Form 4562 Test 8	Depreciation and Amortization	2005
Name: **Goldplated Detailing Service, Inc.**		
Business or Activity: **Car Washing**		
EIN: **11-0000008**		

	Line Description	Line Amount	Write-in / Literal / Attachments
Part I	**Election to Expense Certain Property Under Section 179**		
1	Maximum amount		
2	Total cost of section 179 prop		
3	Threshold cost of section 179 prop		
4	Reduction in limitation		
5	Dollar limitation for TY		
6(a)	Description of Property		
6(b)	Cost		
6(c)	Elected cost		
7	Listed property		
8	Total elected cost of sec 179 prop		
9	Tentative deduction		
10	Carryover of disallowed deduction		
11	Business income limitation		
12	Section 179 expense deduction		
13	Carryover of disallowed deduction		
Part II	**Special Depreciation Allowance and Other Depreciation**		
14	Special depreciation allowed		
15	Property subject to sec 168(f)(1) electio		
16	Other depreciation		
Part III	**MACRS Depreciation**		
17	MACRS deductions	**131,212**	
18	Sec 168(i)(4) election		

Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

	(a)Classification of property	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attachments
19a	3-year property							
19b	5-year property							
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
	(a)Classification of property	**(b)Month & Year**	**(c) Basis for deprec**	**(d)Recovery period**	**(e)Convention**	**(f)Method**	**(g)Deprc deduct**	**Write-in / Literal / Attachments**
19i	Nonresidential real property							

Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

20a	Class life		**222,205**	**9.5**	**HY**		**11,688**	

Form 4562 Test 8	Depreciation and Amortization	2005
20b	12-year	
20c	40-year	
Part IV Summary		
21	Listed property	
22	Total	142,900
23	Assets for CY	
Part V Listed Property **Section A – Depreciation and Other Information**		
24a	Evidence?	
24b	Evidence written?	
25	Special depreciation allowance	
26(a)	Type of property	
26(b)	Date in service	
26(c)	Business investment %	
26(d)	Cost or other basis	
26(e)	Basis for depreciation	
26(f)	Recovery period	
26(g)	Method/Convention	
26(h)	Depreciation deduction	
26(i)	Election Sec 179 cost	
27(a)	Type of property	
27(b)	Date in service	
27(c)	Business investment %	
27(d)	Cost or other basis	
27(e)	Basis for depreciation	
27(f)	Recovery period	
27(g)	Method/Convention	
27(h)	Depreciation deduction	
27(i)	Election Sec 179 cost	
28	Add column (h), lines 25 - 27	
29	Add column (i), line 26	
Section B – Information on Use of Vehicles		
30(a)	Total bus/invest miles driven	
31(a)	Total commuting miles driven	
32(a)	Tot other personal miles driven	
33(a)	Total miles driven	
34	Vehicle available for personal use?	
35	Vehicle used > 5% ?	
36	Another vehicle avail for personal use?	
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees		
37	Maint written policy prohibits commu?	
38	Maint written policy prohibits pers use	
39	Vehicles treated as personal use?	
40	Provide > 5 vehicle?	
41	Qualified auto demonstration use?	

Part VI Amortization

	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal / Attachments
42	Amort of costs during 2004 TY						

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

Form 4797 Test 8	Sales of Business Property	2005
Name: **Goldplated Detailing Service, Inc.**		
EIN: **11-0000008**		

	Line Description	Line Amount	Write-in / Literal / Attachments
1	Gross proceeds from sales or exchange		
Part I	**Sales or Exchanges of Property Used in a Trade or Business**		
2(a)	Description of property	**HD Vacuum Cleaner**	
2(b)	Date acquired	**03/30/01**	
2(c)	Date sold	**12/10/05**	
2(d)	Gross sales price	**4,000**	
2(e)	Depreciation allowed	**3,500**	
2(f)	Cost or other basis	**8,000**	
2(g)	Gain or (loss)	**(500)**	
3	Gain fm F4684		
4	Sec 1231 gain fm F6252		
5	Sec 1231 gain fm F8824		
6	Gain fm casualty or theft		
7	Combine lines 2 to 6	**(500)**	
8	Nonrecaptured net sec 1231 loss		
9	Subtract line 8 from line 7		
Part II	**Ordinary Gains and Losses**		
10(a)	Description of property		
10(b)	Date acquired		
10(c)	Date sold		
10(d)	Gross sales price		
10(e)	Depreciation allowed		
10(f)	Cost or other basis		
10(g)	Gain or loss		
11	Loss fm line 7		
12	Gain fm line 7		
13	Gain fm line 31		
14	Net gain F4684		
15	Ordinary gain F6252		
16	Ordinary gain F8824		
17	Combine lines 10 to16		
18a	Part of loss F4684		
18b	Redetermined gain or (loss) on line 17		
Part III	**Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255**		
19(a)	Description of property		
19(b)	Date acquired		
19(c)	Date sold		
20	Gross sales price		
21	Cost or other basis		
22	Depreciation allowed		
23	Adjusted basis		
24	Total gain		
25a	Depreciation allowed		
25b	Smaller of lines 24 and 25a		

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

Form 8082 Test 8	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)		
Name: **Goldplated Detailing Service, Inc.**			
Identifying number: **11-0000008**			
Part I General Information			
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
1	Check boxes that apply	**(a) Notice of inconsistent treatment**	
2	If TMP, req substituted return treatment	**"No" checkbox checked**	
3	Type of pass-thru entity checkboxes	**(a) Partnership checked**	
4	Identifying number of pass-thru entity	**11-0000024**	
5	Name, address, Zip of pass-thru entity	**Cleaner Solutions, 125 Any Street, Anytown, MI 49261**	
6	Tax shelter registration number		
7	IRS Center where pass-thru entity filed	**OSPC**	
8	Tax year of pass-thru entity	**1/1/2005 to 12/31/2005**	
9	Your tax year	**1/1/2005 to 12/31/2005**	

Part II Inconsistent or Administrative Adjustment Request (AAR) Items						
	(a) Desc of AAR items	**(b) Inconsis-tency in or AAR to correct**	**(c) Amount shown on Sch K-1**	**(d) Amount reporting**	**(e) Difference between (c) and (d)**	**Write-in / Literal / Attachments**
10	**Schedule K-1, Line 1**	**Amount of item checked**	**163,932**	**63, 932**	**100,000**	

Part III Explanation – Enter the Part II item number before each explanation
Part II, item 10 - It appears that a typographical error was made on the Schedule K-1 received from Cleaner Solutions. We know that the correct figure is $63,932 not $163,932 but the partnership has not filed an amended return.

Form 8283 Test 8	Noncash Charitable Contributions		
Name: **Goldplated Detailing Service, Inc.**			
Identifying number: **11-0000008**			
Section A Part I Information on Donated Property			
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
1(a)A	Name, address of donee organization	**Association for Cleaner Cars, 54 Any Street, Anytown, FL 32210**	
1(b)A	Description of donated property	**Industrial size brushless & waterless car waxer**	
1(c)A	Date of the contribution	**07/04/2005**	
1(d)A	Date acquired by donor	**07/1995**	
1(e)A	How acquired by donor	**Purchase**	
1(f)A	Donor's cost or adjusted basis	**5,000**	
1(g)A	Fair market value	**6,500**	
1(h)A	Method used to determine the FMV	**Industry Price**	See Attachment 13
Section A Part II Other Information			
2a	Enter letter fm Part I that IDs property		
2b	Total amount claimed as a deduction		
2c	Name, address of each organization contribution was made in a prior year		
2d	Place where tangible property located		
2e	Name of person w/ possession of prop		
3a	Restriction on donee's right to use prop		
3b	Gave right to income from property		
3c	Restriction limiting donated property		
Section B Part I Information on Donated Property			
4	Type of property checkboxes		
5(a)A	Description of donated property		
5(b)A	Tangible property – brief summary		
5(c)A	Appraised fair market value		
5(d)A	Date acquired by donor		
5(e)A	How acquired by donor		
5(f)A	Donor's cost or adjusted basis		
5(g)A	Bargain sales amount received		
5(h)A	Amount claimed as a deduction		
5(i)A	Average trading price of securities		
Section B Part II Taxpayer (Donor) Statement			
	Identifying letter and description		
Section B Part III Declaration of Appraiser			
	Business address		
	Identifying number		
Section B Part IV Donee Acknowledgment			
	Date charitable org received property		
	Org intend to use prop for unrelated use		
	Name of charitable organization (donee)		
	Address of charitable organization		
	EIN		

Form 8825 Test 8	Rental Real Estate Income and Expenses of a Partnership or an S Corporation	2005
Name: **Goldplated Detailing Service, Inc.**		
EIN: **11-0000008**		

	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1A	Kind & location of each property		
2A	Gross rents		
3A	Advertising		
4A	Auto and travel		
5A	Cleaning and maintenance		
6A	Commissions		
7A	Insurance		
8A	Legal and other professional fees		
9A	Interest		
10A	Repairs		
11A	Taxes		
12A	Utilities		
13A	Wages and salaries		
14A	Depreciation		
15A	Other		
16A	Total expense for each property		
17	Total gross rents		
18	Total expenses		
19	Net gain (loss) fm F4797)		
20a	Net income (loss) from rental real estate activities	**63,932**	
20b(1)	Name	**Cleaner Solutions**	
20b(2)	EIN	**11-0000024**	
21	Net rental real estate income	**63,932**	

Form 8881 Test 8	Credit for Small Employer Pension Plan Startup Costs		2005
Name: **Goldplated Detailing Service, Inc.**			
EIN: **11-0000008**			
	Line Description	**Line Amount**	**Write-in / Literal / Attachments**
Part I	**Current Year Credit**		
1	Qualified startup cost during TY	**1,000**	
2	Enter ½ of line 1	**500**	
3	F8881 credits from pass-thru entities	**0**	
4	Add lines 2 and 3	**500**	
5	Current year credit	**500**	
Part II	**Allowable Credit**		
6	Regular tax before credits		
7	Alternative minimum tax		
8	Add lines 6 and 7		
9a	Foreign tax credit		
9b	Credits fm F1040		
9c	Possessions tax credit		
9d	Credit for fuel nonconven source		
9e	Qualified electric vehicle credit		
9f	Add lines 9a through 9e		
10	Net income tax		
11	Net regular tax		
12	25% of excess line 11 >$25,000		
13	Tentative minimum tax		
14	Greater of line 12 or line 13		
15	Subtract line 14 from line 10		
16	Credit allowed for the current year		

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

Sch K-1 (Form 1120S) Test 8	Shareholder's Share of Income, Deductions, Credits, etc.		2005
Tax year beginning **January 1**, 2005 ending **December 31, 2005**			
	Final K-1		
	Amended K		
Part I Information About the Corporation			
	Line Description	**Line Amount**	**Write-in / Literal / Attachments**
A	Corporation's employer identification number	**11-0000008**	
B	Corporation's name, address, city, state, and Zip code	**Goldplated Detailing Service, Inc., 38 Any Street, Anytown, MI 49261**	
C	IRS Center where corporation filed return	**OSPC**	
D	Tax shelter registration number, if any		
E	Check if Form 8271 is attached		
Part II Information About the Shareholder			
F	Shareholder's Identification number	**999-06-0009**	
G	Shareholder's name, address, city, state and ZIP code	**Waxer A. Cleanowski 52 Any Street Anytown MO 64113**	**WAXE**
H	Shareholder's percentage of stock ownership for tax year	**50.000**	
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items			
	Line Description	**Line Amount**	**Write-in / Literal / Attachments**
1	Ordinary business income (loss)	**(2,511,189)**	
2	Net rental real estate income (loss)	**31,966**	
3	Other net rental income (loss)		
4	Interest income	**1,255,181**	
5a	Ordinary dividends	**380,503**	
5b	Qualified dividends	**380,503**	
6	Royalties		
7	Net short-term capital gain (loss)	**(129,506)**	
8a	Net long-term capital gain (loss)	**2,921,281**	
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	**(250)**	
10	Other income (loss)		
11	Section 179 deduction		
12	Other deductions	**A** **465**	
		C **2,500**	
		J **188,733**	
13	Credits & credit recapture	**U** **250**	
14	Foreign transactions		
15	Alternative minimum tax (AMT) items	**A** **(25,233)**	
16	Items affecting shareholder basis	**C** **9,003**	
		D **2,750,000**	
17	Other Information	**A** **1,635,684**	
		B **188,733**	

TEST SCENARIO 9

FORMS REQUIRED: 1120S, Sch N (1120), Sch K-1, 4562, 5471, Sch J (5471), Sch M (5471), 5472

ATTACHMENTS:
ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionSchedule2 (2)
ItemizedOtherDeductionsSchedule3
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedIncomeNotRecordedOnBooksSchedule2
ItemizedExpensesRecordedOnBooksSchedule2
ItemizedDeductionNotChargedAgainstBooksSchedule2
CharitableContributionSchedule
ItemizedOtherLiabilitiesSchedule

BINARY ATTACHMENTS: None

HEADER INFO:

Tax Period: Calendar Year 2005

Preparer Firm Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: **EFIN**: Self-select
Type: ERO
Practioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Signature Option: PIN Number

Return Type: 1120

Filer: **EIN: 11-0000009**
Name: Tree Fixr Upper, Inc..
Name Control: Tree
Address: 39 Any Street
Anytown, OK 74002

Officer: **Name**: Talbert Oaks
Title: President
Taxpayer PIN: N/A
Phone: 301-555-1212
Email Address:

DateSigned: 01/25/06

Preparer:
Name: Johnny Appleseed
SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address:
Date Prepared: 01/20/06
Self Employed: Yes

IRS PAYMENT: **N/A**

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

Miscellaneous Income	420,200
Total	420,200

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

Dues and Subscriptions	3,932,765
Communications	925,702
Employment Expenses	1,763,530
Utilities & Telephone	932,765
Travel	6,625,923
Professional Expenses	1,376,350
Workers Compensation	725,013
Supplies	914,685
Postage	212,652
Transportation	1,327,085
Miscellaneous	1,403,559
Total	20,140,029

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

Allocation of Cost of Goods Sold	70,480
Cost of Service	1,599,205,984
Total	1,599,276,464

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

Trade/Business	Description	Amount	Category	Code
Transportation	Deductions from ABC LLC	320,210	Deductions	P
Total		320,210		

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

	Beginning	Ending
Prepaids & Deposits	2,700,000	2,300,000
Total	2,700,000	2,300,000

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

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

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

	Beginning	Ending
Accrued Expenses	10,500,600	23,100,999
Total	10,500,600	23,100,999

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

	Beginning	Ending
Deferred Compensation		1,700,900
Total		1,700,900

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

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

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

Bonuses	1,960,100
Non-Deductible Expenses	491,410
Total	2,451,510

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

Professional Fees	980,050
Total	980,050

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

Name: **Tree Fixr Upper, Inc.**

Category: **Cash Contribution (50%)**
Description: **It is expected that the taxpayer filing this form will provide the appropriate information.**
Amount: **500,000**

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

Form 1120S Test 9	U.S. Income Tax Return for an S Corporation		2005
	Preparer Firm's name/address:	**Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621**	
	Preparer's EIN:	**11-0000011**	
	Preparer's Phone no.:	**512-555-1212**	
Schedule A	**Cost of Goods Sold**		
1	Inventory at beginning of year	**92,101,022**	
2	Purchases	**1,024,169**	
3	Cost of labor	**258,879,395**	
4	Additional section 263A cost		
5	Other costs	**1,599,276,464**	**See Attachment 3**
6	Total	**1,951,281,050**	
7	Inventory at the end of year	**91,180,300**	
8	Cost of goods sold	**1,860,100,750**	
9a (i)	Cost as described in Regulations section 1.471-3		
9a (ii)	Lower of cost or market	**Checked**	
9a (iii)	Other		
9b	Check if there was a		
9c	Check if the LIFO…		
9d	If the LIFO inventory …		
9e	Rules of Sec 263A apply?	**No**	
9f	Change in determining quantities, cost, valuations?	**No**	
Schedule B	**Other Information**		
1(a)	Cash		
1(b)	Accrual	**Checked**	
1(c)	Other		
2(a)	Business Activity	**Architecture**	
2(b)	Product or Service	**Commerical Landscaping**	
3	Corp own 50% or more?	**No**	
4	Member of controlled grp	**No**	
5	Required to file F8264		
6	Issued publicly offered debt instruments		
7	C corp before elected		
8	Accumulated earnings and profits at close of yr		
9	Total receipts less than $250,000?	**No**	
Schedule K	**Shareholders' Shares of Income, Deductions, Credits, etc.**		
1	Ordinary business income (loss)	**(17,490,947)**	
2	Net rental real estate income (loss)		
3a	Other gross rental income (loss)		
3b	Expenses from other rental activities		
3c	Other net rental income (loss)		
4	Interest income	**2,500,000**	
5a	Ordinary dividends		
5b	Qualified dividends	**2,480,000**	
6	Royalties		

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

Form 1120S Test 9	U.S. Income Tax Return for an S Corporation				2005
		Beginning of tax year		End of tax year		Write-in / Literal
		(a)	(b)	(c)	(d)	
1	Cash		61,000,300		125,954,114	
2a	Trade notes	88,799,978		310,294,485		
2b	Less allowance		88,799,978		310,294,485	
3	Inventories		92,101,022		91,180,300	
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		2,700,000		2,300,000	Attachment 5
7	Loans to shareholders					
8	Mortgage & real estate loan					
9	Other investments		1,180,400		600,484	Attachment 6
10a	Bldgs & other deprec assets	40,270,500		40,270,500		
10b	Less accumu-lated deprec	12,250,400	28,020,100	12,300,600	27,969,900	
11a	Depletable assts					
11b	Less accumu-lated depletion					
12	Land				2,200,900	
13a	Intangible assets					
13b	Less accum amortization					
14	Other assets					
15	Total assets		273,801,800		560,500,183	
16	Accounts payable		170,700,400		449,809,280	
17	Mortgages, notes, bonds payable < 1yr		200,800		500,000	
18	Other current liabilities		10,500,600		23,100,999	Attachment 7
19	Loans from shareholders					
20	Mortgages, notes, bonds payable > 1yr		18,660,600		18,300,300	
21	Other liabilities				1,700,900	
22	Capital stock		2,000,700		2,300,130	
23	Additional paid – in capital		3,005,550		6,120,200	
24	Retained earnings		68,733,150		58,668,374	
25	Adjustments to shareholders equity					
26	Less cost of treasury stock					

Form 1120S Test 9	U.S. Income Tax Return for an S Corporation				2005
27	Total liabilities & shareholders equity		273,801,800		560,500,183

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return			
1	Net Income	(14,802,757)	
2	Income included on Sch K	(200)	Attachment 10
3	Expenses recorded on books	2,451,510	
3a	Depreciation		
3b	Travel & entertainment		Attachment 11
4	Add lines 1 – 3	(12,351,447)	
5	Income recorded on books		
5a	Tax-exempt interest		
6	Deductions included on Sch K	980,050	2,513,852
6a	Depreciation		Attachment 12
7	Add lines 5 & 6	980,050	
8	Income (loss)	(13,331,497)	

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account					
		(a)Accumulated adjustments account	(b) Other adjustments account	(c)Shareholder undistributed taxable income	Write-in / Literal
1	Balance at beginning of tax year	8,922,686			
2	Ordinary income				
3	Other additions	4,980,000			
4	Loss from Pg 1, Ln 21	(17,490,947)			
5	Other reductions	(1,311,960)			
6	Combine lines 1 – 5	(4,900,221)			
7	Distributions other than dividends distributions				
8	Balance at end of TY	(4,900,221)			

Form Sch N (1120) Test 9	Foreign Operations of U.S. Corporations	2005
Name: **Tree Fixr Upper, Inc.**		
EIN: **11-0000009**		

	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1a	Owned foreign disregarded entity	**No**	
1b	Number F8858		
2	Number F8865		
3	Owned 10% interest in other foreign partnership	**No**	
4a	US Shareholder of CFC	**Yes**	
4b	Number F5471	**1**	
5	Distribution/grantor/ transferor foreign trust	**No**	
6a	Interest in financial account	**No**	
6b	Name of foreign country		
7a	Extraterritorial income exclusion	**No**	
7b	Number F8873		
7c	Line 52 totals all F8873		

Form 4562 Test 9	Depreciation and Amortization	2005
Name: **Tree Fixr Upper, Inc**		
Business or Activity: **Commercial Landscapers**		
EIN: **11-0000009**		

	Line Description	Line Amount / Information	Write-in / Literal / Attachments
Part I	**Election to Expense Certain Property Under Section 179**		
1	Maximum amount		
2	Total cost of section 179 prop		
3	Threshold cost of section 179 prop		
4	Reduction in limitation		
5	Dollar limitation for TY		
6(a)	Description of Property		
6(b)	Cost		
6(c)	Elected cost		
7	Listed property		
8	Total elected cost of sec 179 prop		
9	Tentative deduction		
10	Carryover of disallowed deduction		
11	Business income limitation		
12	Section 179 expense deduction		
13	Carryover of disallowed deduction		
Part II	**Special Depreciation Allowance and Other Depreciation**		
14	Special depreciation allowed		
15	Property subject to sec 168(f)(1) electio		
16	Other depreciation		
Part III	**MACRS Depreciation**		
17	MACRS deductions	**26,234**	
18	Sec 168(i)(4) election		

Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

	(a)Classification of property	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Deprc deduct	Write-in / Literal
19a	3-year property							
19b	5-year property							
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							

Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

20a	Class life							
20b	12-year							
20c	40-year							

Part IV	**Summary**		
21	Listed property		
22	Total	**26,234**	
23	Assets for CY		

Form 4562 Test 9	Depreciation and Amortization	2005
Part V Listed Property		
Section A – Depreciation and Other Information		
24a	Evidence?	
24b	Evidence written?	
25	Special depreciation allowance	
26(a)	Type of property	
26(b)	Date in service	
26(c)	Business investment %	
26(d)	Cost or other basis	
26(e)	Basis for depreciation	
26(f)	Recovery period	
26(g)	Method/Convention	
26(h)	Depreciation deduction	
26(i)	Election Sec 179 cost	
27(a)	Type of property	
27(b)	Date in service	
27(c)	Business investment %	
27(d)	Cost or other basis	
27(e)	Basis for depreciation	
27(f)	Recovery period	
27(g)	Method/Convention	
27(h)	Depreciation deduction	
27(i)	Election Sec 179 cost	
28	Add column (h), lines 25 - 27	
29	Add column (i), line 26	
Section B – Information on Use of Vehicles		
30(a)	Total bus/invest miles driven	
31(a)	Total commuting miles driven	
32(a)	Tot other personal miles driven	
33(a)	Total miles driven	
34	Vehicle available for personal use?	
35	Vehicle used > 5% ?	
36	Another vehicle avail for personal use?	
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees		
37	Maint written policy prohibits commu?	
38	Maint written policy prohibits pers use	
39	Vehicles treated as personal use?	
40	Provide > 5 vehicle?	
41	Qualified auto demonstration use?	

Part VI Amortization

	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Method	Write-in / Literal
42							
43	Amort of costs before 2004 TY						
44	Total						

Form 5471 Test 9	Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2005
Annual Accounting Period beginning 01/01 , 2005, ending 12/31 , 2005			
Part I	**Reporting Corporation**		
	Name and Address: **Tree Fixr Upper, Inc., 39 Any Street, Anytown, OK 74002**		
	Line Description	**Line Amount / Info**	**Write-in / Literal**
A	EIN	**11-0000009**	
B	Category of filer checkboxes	**4 and 5 checked**	
C	Total % of frgn corp stock		
	Filer's tax year beginning 01/01 , 2005, ending 12/31 , 2005		
D(1)	Name		
D(2)	Address		
D(3)	Identifying Number		
D(4)	Check applicable boxes		
1a	Name/address of frgn corp	**Foreign Corporation 54 Any Street Anytown, CA**	
1b	EIN, if any	**APPLD FOR**	
1c	Cnty whose laws incorp	**CA**	
1d	Date of Incorporation	**08/16/1978**	
1e	Principal place of business	**CA**	
1f	Principal business act code	**211110**	
1g	Principal business activity	**Landscaping Development**	
1h	Functional currency	**US**	
2a	U.S. name, address, EIN		
2b(i)	Taxable income or (loss)		
2b(ii)	U.S. income tax paid		
2c	Frgn corp name, address		
2d	Name, add of person w/ bks		
Sch A	**Stock of the Foreign Corporation**		
(a)	Desc of each class of stock	**Common**	
(b)(i)	Beg of annual acct period	**200**	
(b)(ii)	End of annual acct period	**200**	
Sch B	**U.S. Shareholders of Foreign Corporation**		
(a)	Name, add, EIN of shrholdr	**Tree Fixr Upper, Inc. 39 Any Street Anytown , OK 74002 11-0000009**	
(b)	Desc of each class of stock	**Common**	
(c)	Number shares held at beg	**200**	
(d)	Number shares held at end	**200**	
(e)	Pro rata share of subpart F	**1.00000**	
2c	Cntry bus conduct		
2d	Cntry of citz org		
2e	Cnty laws 25%		
Sch C	**Income Statement**	**Functional Currency**	**U.S. Dollars**
1a	Gross receipt or sales		
1b	Returns and allowances		
1c	Subtract line 1b fm line 1a		
2	Cost of goods sold		
3	Gross profit		
4	Dividends		
5	Interest		**700**

Form 5471 Test 9	Information Return of U.S. Persons With Respect to Certain Foreign Corporations	2005

6	Gross,rents,royalties,lic fees		
7	Net gain or (loss)		
8	Other income		
9	Total income		700
10	Compensation of officers		
11	Rents, royalties, license fees		
12	Interest		900
13	Deprec not deduc elsewhere		
14	Depletion		
15	Taxes		
16	Other deductions		
17	Total deductions		900
18	Net income or (loss)		(200)
19	Extraordinary items & pr pd adj		
20	Provision for incm,war profits		
21	Current year net income (loss)		(200)
Sch E	**Income, War Profits, and Excess Profits Taxes Paid or Accrued**		
1(a)	Country or U.S. possession		
1(b)	Amount of tax in frgn currency		
1(c)	Amount of tax conver rate		
1(d)	Amount of tax in U.S. dollars		
8(d)	Total		
Sch F	**Balance Sheet**		
		(a) Beginning of annual acct period	**(b) End of annual acct period**
1	Cash		
2a	Trade notes and accts recvble		
2b	Less allowances for bad debts		
3	Inventories		
4	Other current assets		
5	Loan to shareholders		
6	Investment in subsidiaries		
7	Other investments		
8a	Bldgs & other deprec assets	31,800	54,800
8b	Less accumulated deprec	(2,000)	(4,000)
9a	Depletable assets		
9b	Less accumulated deprec		
10	Land		
11a	Intangible assets-Goodwill		
11b	Intangible assets-Org costs		
11c	Intangible assets-Patents,etc		
11d	Intangible assets-Less accum		
12	Other assets		
13	Total assets	29,800	50,800
14	Accounts payable		
15	Other current liabilities		
16	Loans fm shareholders	269,000	270,000
17	Other liabilities		
18a	Capital stock – Preferred		
18b	Capital stock – Common	800	800
19	Paid-in or capital surplus		
20	Retained earnings	(240,000)	(220,000)

Form 5471 Test 9	Information Return of U.S. Persons With Respect to Certain Foreign Corporations			2005
21	Less cost of treasury stock			
22	Total liabilities & shrhldr equi	29,800	50,800	
Sch G	**Other Information**			
	Line Description	**Line Amount / Info**	**Write-in / Literal**	
1	Frgn corp owned > 10% int chckbx	No		
2	Frgn corp owned int in stock chckbx	No		
3	Frgn corp owned frgn entities disre	No		
Sch H	**Current Earnings and Profits**			
1	Current year net income	(200)		
		Net Additions	**Net Subtractions**	
2a	Capital gains or losses			
2b	Depreciation and amortization			
2c	Depletion			
2d	Investment or incentive allw			
2e	Charges to statutory reserves			
2f	Inventory adjustments			
2g	Taxes			
2h	Other			
3	Total net additions			
4	Total net subtraction			
5a	Current earnings & profits	(200)		
5b	DASTM gain or (loss)			
5c	Combine lines 5a and 5b	(200)		
5d	Current E&P in U.S. dollars			
Sch I	**Summary of Shareholder's Income**			
1	Subpart F income	(200)		
2	Earnings invested in US prop			
3	Prev excld subpart F incm			
4	Prev excld export trade incm			
5	Factoring income			
6	Total of lines 1 through 5	200)		
7	Dividends received			
8	Exchange gain or (loss)			
	Incm of frgn corp blk'd chckbx	No		
	Frgn corp incmn unblk'd chckbx	No		

Sch J (F5471)	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation		
Name of person filing: **Tree Fixr Upper, Inc.**			
Identifying number: **11-0000009**			
Name of foreign corporation: **Foreign Corporation**			
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
1(a)	Bal – Post-1986	**(28,000)**	
1(b)	Bal – Pre-1987 E&P		
1(c)(i)	Bal-Earnings invested US prop		
1(c)(ii)	Bal- Earnings invested ex pass		
1(c)(iii)	Bal – Subpart F income		
1(d)	Bal – Total Sec 964	**(28,000)**	
2a(a)	CY E&P – Post-1986		
2b(a)	CY deficit E&P – Post1986	**200**	
3(a)	Total current E&P – Post-1986	**(28,200)**	
3(b)	Total current E&P – Pre-1987		
4(a)	Sec 951a –Post-1986		
4(b)	Sec 951a – Pre-1987		
4(c)(i)	Sec 951a – Earn invested US property		
4(a)(ii)	Sec 951a – Earn invested excess passive assets		
4(a)(iii)	Sec 951a – Subpart F income		
5a(c)(i)	Act distributions previously tax – Earn invested US property		
5a(c)(ii)	Act distributions previously tax– Earn invested excess passive assets		
5a(c)(iii)	Act distributions previously tax – Subpart F income		
5b(c)(i)	Act distributions non previously tax – Earn invested US property		
5b(c)(ii)	Act distributions non prev tax– Earn investment excess passive assets		
5b(c)(iii)	Act distributions non previously tax – Subpart F income		
6a(c)(i)	Bal-Earn invested US prop		
6a(c)(ii)	Bal- Earn invested excess passive assets		
6a(c)(iii)	Bal – Subpart F income		
6b(a)	Bal – Post-1986	**(28,200)**	
6b(b)	Bal – Pre-1987 E&P		
7(a)	Bal end of yr – Post-1986	**(28,200)**	
7(b)	Bal end of yr – Pre-1987 E&P		
7(c)(i)	Bal end of yr -Earn invested US prop		
7(c)(ii)	Bal end of yr - Earn invested ex pass		
7(c)(iii)	Bal end of yr – Subpart F income		
7(d)	Bal end of yr – Total Sec 964	**(28,200)**	

Schedule M (5471) Test 9	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons	TY 2005

Name of person filing Form 5471: **Tree Fixr Upper, Inc**.

Identifying number: **11-0000009**

Name of foreign corporation: **Foreign Corporation**

Relevant functional currency and exchange rate used throughout this schedule: **US**

	(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any dom corp or partnership	(d) Any other foreign corp	(e)10% or more (other than U.S. person)	(f) 10% or more corp controlling frgn corp
1	Sales of stock in trade					
2	Sales of prop rights					
3	Compensation rec'd					
4	Commissions received					
5	Rents, royalties, & lic					
6	Dividends received					
7	Interest received					
8	Premiums received					
9	Add lines 1 through 8					
10	Purchases of stock					
11	Purch of tangible prop					
12	Purch of prop rights					
13	Compensation paid					
14	Commissions paid					
15	Rents, royalties, & lic					
16	Dividends paid					
17	Interest paid					
18	Add lines 10 thru 17					
19	Amounts borrowed	270,000				
20	Amounts loaned					

Form 5472 Test 9	Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	2005

Tax year beginning **01/01** , 2005, ending **12/31** , 2005

	Line Description	Line Amount / Information	Write-in /Literal / Attachments
Part I	**Reporting Corporation**		
1a	Name and Address: **Tree Fixr Upper, Inc., 39 Any Street, Anytown, OK 74002**		
1b	EIN: **11-0000009**		
1c	Total assets	**560,500,183**	
1d	Principal business activity	**Landscape Development**	
1e	Business activity code		
1f	Total value of gross payments	**6,658,278**	
1g	Total Forms 5472	**1**	
1h	Total value gross payment all F5472	**6,658,278**	
1i	Consolidated filing		
1j	Country of Incorporation		
1k	Country under whose laws reporting corporation files		
1l	Country where bus conducted		
2	Foreign owned 50%		
Part II	**25% Foreign Shareholder**		
1a	Name and Address of direct 25%:		
1b	U.S. ID number		
1c	Country business conducted		
1d	Country of citizenship organiz		
1e	County laws 25%		
2a	Name and Address of direct 25%:		
2b	U.S. ID number		
2c	Country business conducted		
2d	Country of citizenship organiz		
2e	County laws 25%		
3a	Name and Address of indirect 25%:		
3b	U.S. ID number		
3c	Country business conducted		
3d	Country of citizenship organiz		
3e	County laws 25%		
4a	Name and Address of indirect 25%:		
4b	U.S. ID number		
4c	Country business conducted		
4d	Country of citizenship organiz		
4e	County laws 25%		
Part III	**Related Party**		
	Foreign person		
	US Person		
1a	Name and Address: **William W. Stain & Assoc., 55 Any Foreign Street, Quebec, CA**		
1b	U.S. ID number	**999-06-0012**	
1c	Principal business activity	**Landscaping and Development**	
1d	Business activity code	**541320**	
1e	Related to reporting corporation	**Checked**	
	Related to 25% foreign shareholder		

Form 5472 Test 9	Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business		2005
	Line Description	**Line Amount / Information**	**Write-in /Literal / Attachments**
	25% foreign shareholder		
1f	Country bus conduct	**CA**	
1g	Country whose laws rel corp files	**US**	
Part IV	**Monetary Transactions Between Reporting Corporations**		
	Estimates used checkbox		
1	Sales of stock	**8,090**	
2	Sales of tangible property		
3	Rents & Royalties		
4	Sales, leases,etc		
5	Technical, mgnrl		
6	Commission rcvd		
7a	Amts borr beg bal		
7b	Amts borr end bal		
8	Interest received		
9	Premiums rcvd		
10	Other amnts rcvd		
11	Total	**8,090**	
12	Prchs of stock		
13	Prchs of tan prop		
14	Rents, royal paid	**6,650,188**	
15	Prchs, leases, etc		
16	Technical, mgnrl		
17	Commission paid		
18a	Amts loan beg bal		
18b	Amts loan end bal		
19	Interest paid		
20	Premiums paid		
21	Other amnts paid		
22	Total	**6,650,188**	
Part V	**Nonmonetary and Less-Than Full Consideration Transactions**		
	Describe trans- actions checkbox		
Part VI	**Additional Information**		
1	Corp import goods	**No**	
2a	Basis valued grtr		
2b	Attach statement		
2c	Documents used		

Sch K-1 (Form 1120S) Test 9	Shareholder's Share of Income, Deductions, Credits, etc.			2005
Tax year beginning **January 1, 2005** ending **December 31, 2005**				
	Final K-1			
	Amended K			
Part I Information About the Corporation				
A	Corporation's employer identification number		**11-0000009**	
B	Corporation's name, address, city, state, and Zip code		**Tree Fixr Upper, Inc. 39 Any Street Anytown, OK 74002**	
C	IRS Center where corporation filed return		**OSPC**	
D	Tax shelter registration number, if any			
E	Check if Form 8271 is attached			
Part II Information About the Shareholder				
F	Shareholder's Identification number		**999-06-0014**	
G	Shareholder's name, address, city, state and ZIP code		**Rose B. Trim 57 Any Street, Anytown, PA 17201**	**ROSE**
H	Shareholder's percentage of stock ownership for tax year		**100.000**	
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items				
	Line Description		**Line Amount / Information**	**Write-in / Literal / Attachments**
1	Ordinary business income (loss)		**(17,490,947)**	
2	Net rental real estate income (loss)			
3	Other net rental income (loss)			
4	Interest income		**2,500,000**	
5a	Ordinary dividends		**2,480,000**	
5b	Qualified dividends		**2,480,000**	
6	Royalties			
7	Net short-term capital gain (loss)			
8a	Net long-term capital gain (loss)			
8b	Collectibles (28%) gain (loss)			
8c	Unrecaptured section 1250 gain			
9	Net section 1231 gain (loss)			
10	Other income (loss)			
11	Section 179 deduction			
12	Other deductions	**A**	**500,000**	
		R	**320,210**	
		G	**340**	
13	Credits & credit recapture			
14	Foreign transactions			
15	Alternative minimum tax (AMT) items	**A**	**168,150**	
		B	**(165,700)**	
16	Items affecting shareholder basis	**C**	**491,410**	
17	Other Information	**A**	**4,980,000**	

TEST SCENARIO 10

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

ATTACHMENTS:
ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionSchedule2(2)
ItemizedOtherCostsSchedule
ItemizedIncomeNotRecordedOnBooksSchedule2
ItemizedExpensesRecordedOnBooksSchedule2
ItemizedOtherCurrentAssetsSchedule(2)
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule(2)
ItemizedOtherCurrentLiabilitiesSchedule(2)
ItemizedOtherLiabilitiesSchedule(2)
CharitableContributionSchedule
ItemizedOtherIncreasesSchedule2

BINARY ATTACHMENTS: None

NO ENTRY FIELDS:

HEADER INFO:

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

Preparer Firm Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: **EFIN**: Self-select
Type: ERO
Practioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Signature Option: PIN Number

Return Type: 1120

Filer: **EIN: 11-0000010**
Name: Pack For You Incorporated
Name Control: PACK
Address: 40 Any Street
Anytown, IA 52544

Officer: **Name**: Hans Dolly
Title: Chief Executive Officer
Taxpayer PIN: N/A

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

Preparer:
Name: Johnny Appleseed
SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address:
Date Prepared: 01/20/06
Self Employed: Yes

IRS PAYMENT: **N/A**

Details for attachments to Forms 1120S, 8865

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

Miscellaneous Income	84,820,790
Total	84,820,790

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

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

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

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

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

Trade/Business	Description	Amount	Category	Code
Transporation	Deductions from ABC LLC	9,099,724	Deductions	P
Total		9,099,724		

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

	Beginning	Ending
Prepaids & Deposits	582,977,903	164,993,893
Total	582,977,903	164,993,893

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

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

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

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

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

	Beginning	Ending
Accrued Expenses	1,360,057,720	932,691,230
Total	1,360,057,720	932,691,230

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

	Beginning	Ending
Deferred Compensation	357,533,671	77,986,049
Total	357,533,671	77,986,049

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

Miscellaneous	7,979,829

Total	7,979,829

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

Translation Adjustment	2,647,716
Total	2,647,716

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

Interest Income	12,900
Total	12,900

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

	Beginning	**Ending**
Prepaids & Deposits	1,083,000	
Total	1,083,000	

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

	Beginning	**Ending**
Prepaid Commissions	2,262,195	3,868,628
Total	2,262,195	3,868,628

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

	Beginning	**Ending**
Accrued Expenses	3,704,000	3,892,000
Total	3,704,000	3,892,000

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

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

Attachment 15, Form 1120S, Sch K, Line 12a, Contributions (CharitableContributionSchedule)

Name: **Pack For You Incorporated**
Category: **Cash Contribution (50%)**
Description: **It is expected that the taxpayer filing this form will provide the appropriate information.**
Amount: **150,260**

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

Translation Adjustment	1,612,000
Total	1,612,000

Form 1120S Test 10	U.S. Income Tax Return for an S Corporation		2005
Calendar Year 2005 or tax year beginning **April 1** , 2005, ending **March 31** , **2006**			
A	Effective date of S Election	**05/29/1992**	
B	Business code	**488990**	
Name and Address: **Pack For You, 40 Any Street, Anytown, IA 52544**			
C	EIN	**11-0000010**	
D	Date of incorporated	**02/12/1989**	
E	Total assets	**930,600,500**	
F	Check applicable boxes		
G	Number of Shareholders	**1**	
	Line Description	**Line Amount / Information**	**Write-in / Literal / Attachments**
1a	Gross Receipts or sales	**710,300,800**	
1b	Less returns and allowances	**20,100,300**	
1c	Balance	**690,200,500**	
2	Cost of goods sold (Sch A, line 8)	**483,305,500**	
3	Gross profit. Subtract line 2 from line 1c	**206,895,000**	
4	Net gain (loss)	**(2,000)**	
5	Other Income (loss)	**84,820,790**	See Attachment 1
6	Total income (loss). Add lines 3 through 5	**291,713,790**	
7	Compensation of officers	**2,970,600**	
8	Salaries and wages (less employment credits)	**24,250,860**	
9	Repairs and maintenance	**24,696**	
10	Bad debts	**12,652**	
11	Rents	**1,050,744**	
12	Taxes and licenses	**7,742,830**	
13	Interest	**87,656,234**	
14a	Depreciation (attach Form 4562)	**108,746,403**	
14b	Depreciation claimed on Sch A	**97,613,964**	
14c	Subtract line 14b from 14a	**11,132,439**	
15	Depletion (Do not deduct oil and gas depletion)	**2,461,590**	
16	Advertising	**8,007,828**	
17	Pension, profit-sharing, etc., plans	**7,989,977**	
18	Employee benefit programs	**6,002,121**	
19	Other deductions (attach schedule)	**97,001,030**	See Attachment 2
20	Total deductions (add amounts shown far right for lines 7 - 19	**256,303,601**	
21	Ordinary business income (loss) Subtract line 20 from line 6	**35,410,189**	
22a	Tax: Excess net passive income tax		
22b	Tax from Schedule D		
22c	Add lines 22a and 22b		
23a	Payments:		
23b	Tax deposit with Form 7004		
23c	Credit for Federal tax paid on fuels		
23d	Add lines 23a through 23c		
24	Estimated tax penalty		
25	Tax Due.		
26	Overpayment		
27	Refund		
	May IRS discuss this return?	**Yes**	

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

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

Form 1120S Test 10	U.S. Income Tax Return for an S Corporation		2005
	E&P		
17d	Other items and amounts		
17e	Income/loss reconciliation	26,479,646	

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year		Write-in / Literal / Attachments
		(a)	(b)	(c)	(d)	
1	Cash		5,480,500		5,921,010	
2a	Trade notes	71,930,887		41,002,012		
2b	Less allowance	872,090	71,058,797	993,893	40,008,119	
3	Inventories		42,121,005		61,004,311	
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		582,977,903		164,993,893	Attachment 5
7	Loans to shareholders					
8	Mortgage & real estate loan					
9	Other investments		439,992,899		160,067,000	Attachment 6
10a	Bldgs & other deprec assets	334,387,346		528,834,349		
10b	Less accumulated deprec	82,253,997	252,133,349	108,128,046	420,706,303	
11a	Depletable assets					
11b	Less accumu-lated depletion					
12	Land		50,619,988		50,167,894	
13a	Intangible assets					
13b	Less accum amortization					
14	Other assets		164,183,276		27,731,970	Attachment 7
15	Total assets		1,608,567,717		930,600,500	
16	Accounts payable		54,918,743		68,013,537	
17	Mortgages, notes, bonds payable < 1yr					
18	Other current liabilities		1,360,057,720		932,691,230	Attachment 8
19	Loans from shareholders					
20	Mortgages, notes, bonds payable > 1yr					
		Beginning of tax year		End of tax year		Write-in / Literal / Attachments

Form 1120S Test 10	U.S. Income Tax Return for an S Corporation				2005
		(a)	(b)	(c)	(d)	
21	Other liabilities		357,533,671		77,986,049	Attachment 9
22	Capital stock		404,000		404,000	
23	Additional paid –in capital		2,123,100		2,123,100	
24	Retained earnings		(166,469,517)		(150,617,416)	
25	Adjustments to shareholders equity					
26	Less cost of treasury stock					
27	Total liabilities & shareholders equity		1,608,567,717		930,600,500	

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

1	Net Income	15,852,101	
2	Income included on Sch K	7,979,829	See Attachment 16
3	Expenses recorded on books		
3a	Depreciation		
3b	Travel & entertainment	2,647,716	See Attachment 17
4	Add lines 1 – 3	26,479,646	
5	Income recorded on books		
5a	Tax-exempt interest		
6	Deductions included on Sch K		
6a	Depreciation		
7	Add lines 5 & 6		
8	Income (loss)	26,479,646	

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account

		(a)Accumulated adjustments account	(b) Other adjustments account	(c)Shareholder undistributed taxable income	Write-in / Literal / Attachments
1	Balance at beginning of tax year	(156,210,894)			
2	Ordinary income	35,410,189			
3	Other additions	319,441			
4	Loss from Pg 1, Ln 21				
5	Other reductions	(9,249,984)			
6	Combine lines 1 – 5	(129,731,248)			
7	Distributions other than dividends distributions				
8	Balance at end of TY	(129,731,248)			

Form 4562 Test 10	Depreciation and Amortization		2005
Name: **Pack For You Incorporated**			
Business or Activity: **Moving Service**			
EIN: **11-0000010**			
	Line Description	**Line Amount**	**Write-in / Literal / Attachments**
Part I	**Election to Expense Certain Property Under Section 179**		
1	Maximum amount		
2	Total cost of section 179 prop		
3	Threshold cost of section 179 prop		
4	Reduction in limitation		
5	Dollar limitation for TY	**102,000**	
6(a)	Description of Property		
6(b)	Cost		
6(c)	Elected cost		
7	Listed property		
8	Total elected cost of sec 179 prop		
9	Tentative deduction		
10	Carryover of disallowed deduction		
11	Business income limitation		
12	Section 179 expense deduction		
13	Carryover of disallowed deduction		
Part II	**Special Depreciation Allowance and Other Depreciation**		
14	Special depreciation allowed	**83,850,681**	
15	Property subject to sec 168(f)(1) electio		
16	Other depreciation		
Part III	**MACRS Depreciation**		
17	MACRS deductions	**2,519,840**	
18	Sec 168(i)(4) election		

Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

	(a)Classification of property	(b)Month & Year	(c) Basis for deprec	(d)Recov - ery period	(e)Con- vention	(f)Method	(g)Deprc deduct	Write-in / Literal
19a	3-year property							
19b	5-year property		100,300,147	5	HY	200DB	20,060,029	
19c	7-year property		16,206,109	7	HY	200DB	2,315,853	
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							

Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

20a	Class life							
20b	12-year							
20c	40-year							

Part IV	**Summary**		
21	Listed property		
22	Total	**108,746,403**	
23	Assets for CY		
Part V	**Listed Property**		

Form 4562 Test 10	Depreciation and Amortization		2005
Section A – Depreciation and Other Information			
24a	Evidence?		
24b	Evidence written?		
	Line Description	**Line Amount**	**Write-in / Literal / Attachments**
25	Special depreciation allowance		
26(a)	Type of property		
26(b)	Date in service		
26(c)	Business investment %		
26(d)	Cost or other basis		
26(e)	Basis for depreciation		
26(f)	Recovery period		
26(g)	Method/Convention		
26(h)	Depreciation deduction		
26(i)	Election Sec 179 cost		
27(a)	Type of property		
27(b)	Date in service		
27(c)	Business investment %		
27(d)	Cost or other basis		
27(e)	Basis for depreciation		
27(f)	Recovery period		
27(g)	Method/Convention		
27(h)	Depreciation deduction		
27(i)	Election Sec 179 cost		
28	Add column (h), lines 25 - 27		
29	Add column (i), line 26		
Section B – Information on Use of Vehicles			
30(a)	Total bus/invest miles driven		
31(a)	Total commuting miles driven		
32(a)	Tot other personal miles driven		
33(a)	Total miles driven		
34	Vehicle available for personal use?		
35	Vehicle used > 5% ?		
36	Another vehicle avail for personal use?		
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees			
37	Maint written policy prohibits commu?		
38	Maint written policy prohibits pers use		
39	Vehicles treated as personal use?		
40	Provide > 5 vehicle?		
41	Qualified auto demonstration use?		

Part VI Amortization

	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal
42	Amort of costs during 2004 TY						
43	Amort of costs before 2004 TY						
44	Total						

Form 4797 Test 10	Sales of Business Property		2005
Name: **Pack For You Incorporated**			
EIN: **11-0000010**			
	Line Description	**Line Amount**	**Write-in / Literal / Attachments**
1	Gross receipts fm sales or exchg		
Part I	**Sales or Exchanges of Property Used in a Trade or Business**		
2(a)	Description of property		
2(b)	Date acquired		
2(c)	Date sold		
2(d)	Gross sales price		
2(e)	Depreciation allowed		
2(f)	Cost or other basis		
2(g)	Gain or (loss)		
3	Gain fm F4684		
4	Sec 1231 gain fm F6252		
5	Sec 1231 gain fm F8824		
6	Gain fm casualty or theft		
7	Combine lines 2 to 6		
8	Nonrecaptured net sec 1231 loss		
9	Subtract line 8 from line 7		
Part II	**Ordinary Gains and Losses**		
10(a)	Description of property	**HP Color Printer**	
10(b)	Date acquired	**04/01/05**	
10(c)	Date sold	**01/30/06**	
10(d)	Gross sales price	**13,000**	
10(e)	Depreciation allowed	**1,000**	
10(f)	Cost or other basis	**16,000**	
10(g)	Gain or loss	**(2,000)**	
11	Loss fm line 7		
12	Gain fm line 7		
13	Gain fm line 31		
14	Net gain F4684		
15	Ordinary gain F6252		
16	Ordinary gain F8824		
17	Combine lines 10 to16	**(2,000)**	
18a	Part of loss F4684		
18b	Redetermined gain or (loss) on line 17		
Part III	**Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255**		
19(a)	Description of property		
19(b)	Date acquired		
19(c)	Date sold		
20	Gross sales price		
21	Cost or other basis		
22	Depreciation allowed		
23	Adjusted basis		
24	Total gain		
25a	Depreciation allowed		
25b	Smaller of lines 24 and 25a		
26a	Additional depreciation after 1975		
26b	Applicable %		
26c	Subtract line 26a from line 24		

Form 4797 Test 10	Sales of Business Property		2005
26d	Additional depreciation after 1969		
	Line Description	**Line Amount**	**Write-in / Literal / Attachments**
26e	Smaller of lines 26c and 26c		
26f	Sec 291 amount		
26g	Add lines 26b,26e and 26f		
27a	Soil, water, land		
27b	Line 27 multiplied by applicable %		
27c	Smaller of lines 24 and 27b		
28a	Intangible drilling		
28b	Smaller of lines 24 and 28a		
29a	Applicable % of payment excluded		
29b	Smaller of lines 24 and 29a		
30	Total gain all property		
31	Add property columns A – D		
32	Subtract line 31 from line 30		
Part IV	**Recapture Amounts Under Sections 179 and 280F(b)(2)**		
33(a)	Sec 179 expn ded – Sec 179		
33(b)	Sec 179 expn ded – Sec 280F(b)		
34(a)	Recomputed deprc – Sec 179		
34(b)	Recomputed deprc- Sec280F(b)		
35(a)	Recapture amount – Sec 179		
35(b)	Recapture amount – Sec 280F(b)		

Form 8865 Test 10	Return of U.S. Persons with Respect to Certain Foreign Partnerships	2005

Tax year beginning **04/01** , 2005, ending **03/31** , **2006**

Name: **Pack For You Incorporated**

EIN: **11-0000010**

Address:

	Line Description	Line Amount / Information	Write-in / Literal / Attachments
A	Category of filer	**1 is checked**	
B	Filer's TY beginning and ending	**04/01/2004 03/31/2005**	
C	Filer's share of liabilities – Nonrecourse		
C	Filer's share of liabilities – Qualified nonrecourse	**4,800,000**	
C	Filer's share of liabilities - Other		
D	Name, Address, EIN		
E(1)	Name	**Ralph R. Lift**	
E(2)	Address	**56 Any Street, Anytown, VA 22195**	
E(3)	Identifying number	**999-06-0013**	
E(4)	Check applicable box	**Category 1 is checked**	
F1	Name and address of foreign partnership	**Hank R. Truck 1 Foreign Plaza AnyProvince, Japan**	
F2	EIN if any		
F3	Country under laws organized		
F4	Date of organization	**08/30/1966**	
F5	Principal place of business	**JA**	
F6	Principal business activity code	**488990**	
F7	Principal business activity	**Freight Company**	
F8a	Functional currency	**Japanese Yen**	
F8b	Exchange rate	**.7990**	
G1	Name, Address, EIN		
G2	Foreign partnership must file		
G3	Name, address of foreign agent		
G4	Name, address of person w/ custody of books and location		
G5	Special allocation made	**No is checked**	
G6	Number of F8858	**1**	
G7	How is partnership classified	**Partnership**	
G8	Owned separate units	**No is checked**	
G9	Meet both requirements	**No is checked**	

Preparer's SSN or PTIN: 999-06-007

Preparer Firm's name/address: Electronic Tax Filers, Inc

Preparer's EIN: 11-0000011

Preparer's Phone no.: 512-555-1212

Schedule A Constructive Ownership of Partnership Interest

	Check boxes that apply (a, b)	**Checkbox "a" is checked**	
	Name		
	Address		
	Identifying number		
	Foreign person		
	Direct partner		

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

Form 8865 Test 10	Return of U.S. Persons with Respect to Certain Foreign Partnerships	2005

6(a)	Description of property		
6(b)	Date acquired		
6(c)	Date sold		
6(d)	Sales price		
6(e)	Cost or other basis		
6(f)	Gain or loss		
7	Long-term capital gain fm F6252		
8	Long-term capital gain fm F8824		
9	Prntshp share of long-term gain		
10	Capital gain distribution		
11	Net long-term gain		

Schedule K Partners Distributive Share Items

	Line Description	Line Amount / Information	Write-in / Literal
1	Ordinary business income (loss)	(12,300,000)	
2	Net rental real estate income		
3a	Other gross rental income (loss)		
3b	Expenses fm other rent activities		
3c	Other net rental income (loss)		
4	Guaranteed payments		
5	Interest income	12,900	
6a	Ordinary dividends		
6b	Qualified dividends		
7	Royalties		
8	Net short-term capital gain		
9a	Net long-term capital gain		
9b	Collectibles		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain		
11	Other income		
12	Sec 179 deduction		
13a	Contributions		
13b	Investment income exp		
13c1	Sec 59(e) type		
13c2	Sec 59(e) amount		
13d	Other deductibles		
14a	Net earnings		
14b	Gross farm income		
14c	Gross non farm income		
15a	Low-income housing credit		
15b	Low-income other		
15c	Qualified rehab expenditures		
15d	Other rental real estate credit		
15e	Other rental credits		
15f	Other credits and recapture		
16a	Name of country		
16b	Gross income all sources		
16c	Gross income sources		
16d	Passive		
16e	Listed categories		
16f	General limitation		
16g	Interest expense		

Form 8865 Test 10	Return of U.S. Persons with Respect to Certain Foreign Partnerships	2005

16h	Other		
16i	Passive		
16j	Listed categories		
16k	General limitation		
16l	Total foreign tax		
16m	Reduction in taxes		
16n	Other foreign tax		
17a	Post-1986 depreciation		
17b	Adjusted gain/loss		
17c	Depletion		
17d	Oil, gas and geothermal - gross		
17e	Oil, gas and geothermal - ded		
17f	Other AMT items		
18a	Tax-exempt income		
18b	Other tax-exempt income		
18c	Nondeductible expense		
19a	Distribution of cash		
19b	Distribution of other property		
20a	Investment income		
20b	Investment expenses		
20c	Other items and amounts		

Schedule L Balance Sheets per Books (Not required if Q G9, page 1, is answered "Yes.")

		Beginning of tax year		End of tax year		Write-in / Literal
		(a)	(b)	(c)	(d)	
1	Cash		2,419,805		5,781,372	
2a	Trade notes					
2b	Less allowance					
3	Inventories					
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		1,083,000			Attachment 11
7	Mortgage & real estate loan					
8	Other investments					
9a	Bldgs & other deprec assets					
9b	Less accumu-lated deprec					
10a	Depletable assts					
10b	Less accumu-lated depletion					
11	Land					
12a	Intangible assets					
12b	Less accum amortization					

Form 8865 Test 10	Return of U.S. Persons with Respect to Certain Foreign Partnerships				2005
13	Other assets		2,262,195	3,868,628	Attach 12
14	Total assets		5,765,000	9,664,000	
15	Accounts payable				
16	Mortgages, notes, bonds payable < 1yr				
17	Other current liabilities		3,704,000	3,892,000	Attachment 13
18	All nonrecouse loans				
19	Mortgages, notes, bonds payable > 1yr				
20	Other liabilities		5,610,000	15,521,000	Attach14
21	Prnt Cap stock		(3,549,000)	(9,749,000)	
22	Total liabil/cap		5,765,000	9,664,000	

Schedule M Balance Sheets for Interest Allocation

	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1(a)	Total U.S. assets – Beginning	1,608,567,717	
1(b)	Total U.S. assets – End	930,600,500	
2(a)	Passive income cat – Beginning		
2(b)	Listed categories – End		
2(c)	Gen limitation income – Beginning	5,765,000	
2(c)	Gen limitation income – End	99,664,000	

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

1	Net Income	(7,812,000)	
2	Income included on Sch K		
3	Guaranteed payments		
4a	Depreciation		
4b	Travel & entertainment		
4	Expenses recorded on books		
5	Add lines 1 – 4		
6a	Tax-exempt interest		
6	Income recorded on books		
7a	Depreciation		
7	Deductions included on Sch K		
8	Add lines 6 & 7		
9	Income (loss)	(7,812,000)	

Schedule M-2 Analysis of Partners Capital Accounts

1	Balance at beg of year	(3,549,000)	
2a	Capital contrib. – Cash		
2b	Capital contrib. – Prop		
3	Net Income (loss) per book		
4	Other increases – itemized	1,612,000	See Attachment 18
5	Add lines 1 – 4	(1,937,000)	
6a	Distributions – Cash		
6b	Distributions – Property	7,812,000	
7	Other decreases – item		
8	Add lines 6 – 7	7,812,000	

Form 8865 Test 10	Return of U.S. Persons with Respect to Certain Foreign Partnerships	2005

9	Balance at end of year	(9,749,000)	

Schedule N Transactions Between Controlled Foreign Partnership and Partners

		(a)US person filing return	(b)Domestic corp contrl	(c)Foreign corp controlled	(d)10% direct interest	Write-in/Literal
1	Sales of invent					
2	Sales of property rights					
3	Comp rcvd for tech,mgmt srvs					
4	Comm rcvd					
5	Rents/royal rcvd					
6	Distribution rcvd					
7	Interest rcvd					
8	Other					
9	Add lines 1 - 9					
10	Prchs of invent					
11	Prch tangible property					
12	Prch prop rights					
13	Comp paid					
14	Comm paid					
15	Rent,royal paid					
16	Distribution pd					
17	Interest paid					
18	Other					
19	Add lines 10-18					
20	Amts borrowed	10,642,318				
21	Amts loaned					

Form Sch O (8865)	Transfer of Property to a Foreign Partnership	2005

Name of Transferor: **Pack For You Incorporated**

EIN: **11-0000010**

Name of Foreign Partnership: **Hank R. Truck**

Part I Transfer Reportable Under Section 6038B

Type of Property	**(a)** Date of transfer	**(b)** Number of items transferred	**(c)** Fair market value on date of transfer	**(d)** Cost or other basis	**(e)** Section 704(c) allocation method	**(f)** Gain recognized on transfer	**(g)** Percentage interest in partnership after transfer
Cash							
Marketable securities							
Inventory							
Tangible property	**08/10/2004**	**1**	**9,496**	**12,000**			**100**
Intangible property							
Other property							
Supplemental Information Required To Be Reported	**Caterpillar Heavy Duty Forklift**						

Part II Dispositions Reportable Under Section 6038B

	Line Description	**Line Amount**	**Write-in /Literal**	
(a)	Type of property			
(b)	Date of original transfer			
(c)	Date of disposition			
(d)	Manner of disposition			
(e)	Gain recognized by partnership			
(f)	Depreciation recapture recognized by partnership			
(g)	Gain allocated to partner			
(h)	Depreciation recapture allocated to partner			

Part III Any transfer reported under section 904(f)(3) or section 904(f)(5)(F)?

	Yes or No Checkbox	**No is checked**		

Sch K-1 (Form 8865) Test 10	Partner's Share of Income, Deductions, Credits, etc.		2005
Calendar year 2005, or tax year beginning **04/1, 2005** ending **03/31, 2006**			
	Final K-1		
	Amended K		
Part I Information About the Partnership			
	Line Description	**Line Amount**	**Write-in / Literal / Attachments**
A	Partnership's employer identification number	**11-0000022**	
B	Partnership's name, address, city, state, and Zip code	**Hank R. Truck 1 Foreign Plaza AnyProvince, Japan**	
Part II Information About the Partner			
C	Partner's identifying number	**11-0000010**	
D	Partner's name, address, city, state and ZIP code	**Pack & Move Incorporated 40 Any Street Anytown, IA 52544**	
E	Partner's share of profit, loss, capital and deductions: Beginning/Ending		
	Profit	**100%**	
	Loss	**100%**	
	Capital	**100%**	
	Deductions	**100%**	
F	Partner's capital account analysis		
	Beg capital acct		
	Capital contributed		
	Current year increase (decrease)		
	Withdrawals & Distributions		
	Ending capital account		
	Tax basis		
	GAAP		
	Section 704(b) book		
	Other (explain)		
Part III Partner's Share of Current Year Income, Deductions, Credits, or Other Items			
1	Ordinary business income (loss)	**(12,300,000)**	
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Guaranteed payments		
5	Interest income	**12,900**	
6a	Ordinary dividends		
6b	Qualified dividends		
7	Royalties		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)		
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)		
11	Other income (loss)		
12	Section 179 deduction		
13	Other deductions		
14	Self-employment earning (loss)		

Sch K-1 (Form 8865) Test 10	Partner's Share of Income, Deductions, Credits, etc.		2005
	Line Description	**Line Amount**	**Write-in / Literal / Attachments**
15	Credits & credit recapture		
16	Foreign transactions		
17	Alternative minimum tax (AMT) items		
18	Tax-exempt income and nondeductible expenses		
19	Distributions		
20	Other information		

Sch K-1 (Form 1120S) Test 10	Shareholder's Share of Income, Deductions, Credits, etc.		2005
Tax year beginning **January 1, 2005** ending **December 31, 2005**			
	Final K-1		
	Amended K		
Part I Information About the Corporation			
A	Corporation's employer identification number	**11-000010**	
B	Corporation's name, address, city, state, and Zip code	**Pack & Move Incorporated 40 Any Street, Anytown, IA 52544**	
C	IRS Center where corporation filed return	**OSPC**	
D	Tax shelter registration number, if any		
E	Check if Form 8271 is attached		
Part II Information About the Shareholder			
F	Shareholder's Identification number	**999-06-0006**	
G	Shareholder's name, address, city, state and ZIP code	**Ralph R. Lift 56 Any Street, Anytown, VA 22195**	**RALP**
H	Shareholder's percentage of stock ownership for tax year	**100.000**	
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items			
	Line Description	**Line Amount**	**Write-in / Literal / Attachments**
1	Ordinary business income (loss)	**35,410,189**	
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income	**319,441**	
5a	Ordinary dividends		
5b	Qualified dividends		
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)		
11	Section 179 deduction		
12	Other deductions	**A 150,260**	
		R 9,099,724	
13	Credits & credit recapture		
14	Foreign transactions		
15	Alternative minimum tax (AMT) items		
16	Items affecting shareholder basis		
17	Other Information	**A 319,441**	

TEST SCENARIO 1

FORMS REQUIRED: 7004

HEADER INFO:

Tax Period: 11/01/2005 – 10/31/2006

Preparer Firm Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621

PIN Entered by N/A

Return Type: 7004

Filer: **EIN: 11-0000030**
Name: RamcFile, Inc.
Name Control: RAMC
Address: 100 Main Street
Downtown, MD 20601

Officer: **Name**: Roger Rabbit
Title: Chief Executive Officer
Taxpayer PIN: N/A
Phone: 703-555-1212
Email Address:
DateSigned: 01/25/06

Tax Year: **200610**

Binary Attachment Count: 0

Form 7004 Test #1	Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns		TY 2005
Name: **RamcFile, Inc**			
Taxpayer identification number: **11-0000030**			
Number, street, and room: **101 Main Street**			
City or town, State, Zip code: **Downtown, MD 20601**			
	Line Description	**Line Amount / Information**	**Write-in / Literal**
1	Code for type of return for 6-mos ext	**25**	
2	Org does not have office in US checkbox		
3	Qualify under Sec 1.6081-5 checkbox		
4a	Calendar yr or other year beginning and ending	**November 1, 2005 October 31, 2006**	
4b	Short TY < 12 months check reason		
5	Corp and com parent of consolidated grp		
6	Tentative total tax	**1,000**	
7	Total payments and credits	**1,000**	
8	Balance due. Subtract line 7 from line 6	**0**	

TEST SCENARIO 2

FORMS REQUIRED: 7004

ATTACHMENTS: ConsolidatedGroupMembersSch

HEADER INFO:

Tax Period: 11/01/2005 – 10/31/2006

Preparer Firm Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621

PIN Entered by N/A

Return Type: 7004

Filer: **EIN: 11-0000031**
Name: ModeNTech, Inc
Name Control: MODE
Address: 301 New Street
Newtown, ND 58204

Tax Year: **200610**

Binary Attachment Count: 0

IRS PAYMENT:
RTN: 012345672
ACCT #: 1234000000
TYPE OF ACCOUNT: Checking
AMOUNT OF PAYMENT: 4,400
REQUESTED PAYMENT DATE: January 16, 2007
TAXPAYER DAYTIME PHONE NUMBER: 512-555-1111

Details for Form 7004

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

a. **Name:** Hottest Communications
Address: 100 Mail Avenue, Uptown, OH 45324
EIN: 11-0000043
b. **Name:** High-Tech Solutions
Address: 200 Main Street, Anytown, NC 27905
EIN: APPLIED FOR

Form 7004 Test #2	Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns		TY 2005
Name: **ModeNTech, Inc**			
Taxpayer identification number: **11-0000031**			
Number, street, and room: **301 New Street**			
City or town, State, Zip code: **Newtown, ND 58204**			
	Line Description	**Line Amount / Information**	**Write-in / Literal**
1	Code for type of return for 6-mos ext	**12**	
2	Org does not have office in US checkbox		
3	Qualify under Sec 1.6081-5 checkbox		
4a	Calendar yr or other year beginning and ending	**November 1, 2005** **October 31, 2006**	
4b	Short TY < 12 months check reason		
5	Corp and com parent of consolidated grp	**Checkbox checked**	Attachment 1
6	Tentative total tax	**5,000**	
7	Total payments and credits	**600**	
8	Balance due. Subtract line 7 from line 6	**4,400**	

TEST SCENARIO 3

FORMS REQUIRED: 7004

HEADER INFO:

Tax Period: 08/01/2005 – 07/31/2006

Return Type: 7004

Filer: **EIN: 11-0000033**
Name: FOREIGNCO Group
Name Control: FORE
Address: 2 Rue Street
Paris City, France

Tax Year: **200607**

Binary Attachment Count: 0

IRS PAYMENT: None

Form 7004 Test #3	Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns		TY 2005
Name: **FOREIGNCO Group**			
Taxpayer identification number: **11-0000033**			
Number, street, and room: **2 Rue Street**			
City or town, State, Zip code: **Paris City, France**			
	Line Description	**Line Amount / Information**	**Write-in / Literal**
1	Code for type of return for 6-mos ext	**15**	
2	Org does not have office in US checkbox		
3	Qualify under Sec 1.6081-5 checkbox	**Checkbox checked**	
4a	Calendar yr or other year beginning and ending	**August 1, 2005** **July 31, 2006**	
4b	Short TY < 12 months check reason		
5	Corp and com parent of consolidated grp		
6	Tentative total tax	**10,000**	
7	Total payments and credits	**9,000**	
8	Balance due. Subtract line 7 from line 6	**1,000**	