

For the year Jan 1–Dec. 31, 2016, or other tax year beginning \_\_\_\_\_, 2016, ending \_\_\_\_\_, 20 See separate instructions

Your first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Your social security number \_\_\_\_\_

If a joint return, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street) If you have a P O box, see instructions \_\_\_\_\_ Apt no \_\_\_\_\_ ▲ Make sure the SSN(s) above and on line 6c are correct

City, town or post office, state, and ZIP code If you have a foreign address, also complete spaces below (see instructions) \_\_\_\_\_ **Presidential Election Campaign**

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_ Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  You  Spouse

**Filing Status**

1  Single

2  Married filing jointly (even if only one had income)

3  Married filing separately Enter spouse's SSN above and full name here. ▶

4  Head of household (with qualifying person) (See instructions ) if the qualifying person is a child but not your dependent, enter this child's name here ▶

5  Qualifying widow(er) with dependent child

**Exemptions**

6a  Yourself. If someone can claim you as a dependent, do not check box 6a

b  Spouse

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here

d Total number of exemptions claimed \_\_\_\_\_

**Boxes checked on 6a and 6b**  
**No. of children on 6c who**  
 • lived with you \_\_\_\_\_  
 • did not live with you due to divorce or separation (see instructions) \_\_\_\_\_  
**Dependents on 6c not entered above**  
**Add numbers on lines above**  

**Income**

7	Wages, salaries, tips, etc Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss) Attach Schedule C or C-EZ	12	
13	Capital gain or (loss) Attach Schedule D if required If not required, check here <input type="checkbox"/>	13	
14	Other gains or (losses) Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount	15b	
16a	Pensions and annuities	16a	
b	Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss) Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount	20b	
21	Other income List type and amount	21	
22	Combine the amounts in the far right column for lines 7 through 21 This is your total income ▶	22	

**Adjusted Gross Income**

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	

<b>Tax and Credits</b>	38	Amount from line 37 (adjusted gross income)	38	
	39a	Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind } Total boxes checked ▶ 39a <input type="checkbox"/>		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>		

**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions

• All others

Single or Married filing separately, \$6,300

Married filing jointly or Qualifying widow(er), \$12,600

Head of household, \$9,300

40	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	<b>Exemptions.</b> If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42	
43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	<b>Tax</b> (see instructions) Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	
45	<b>Alternative minimum tax</b> (see instructions) Attach Form 6251	45	
46	Excess advance premium tax credit repayment Attach Form 8962	46	
47	Add lines 44, 45, and 46 ▶	47	
48	Foreign tax credit Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit Attach Form 8880	51	
52	Child tax credit Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your <b>total credits</b>	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	

**Other Taxes**

57	Self-employment tax Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form. a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment Attach Form 5405 if required	60b	
61	Health care. individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	61	
62	Taxes from. a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions, enter code(s)	62	
63	Add lines 56 through 62. This is your <b>total tax</b> ▶	63	

**Payments**

If you have a qualifying child, attach Schedule EIC

64	Federal income tax withheld from Forms W-2 and 1099	64	
65	2016 estimated tax payments and amount applied from 2015 return	65	
66a	<b>Earned income credit (EIC)</b>	66a	
b	Nontaxable combat pay election <input type="checkbox"/> 66b		
67	Additional child tax credit Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels Attach Form 4136	72	
73	Credits from Form a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your <b>total payments</b> ▶	74	

**Refund**

Direct deposit? See instructions

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you <b>overpaid</b>	75	
76a	Amount of line 75 you want <b>refunded to you</b> . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	76a	
b	Routing number		
d	Account number		
c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
77	Amount of line 75 you want <b>applied to your 2017 estimated tax</b> ▶	77	

**Amount You Owe**

78	<b>Amount you owe.</b> Subtract line 74 from line 63. For details on how to pay, see instructions ▶	78	
79	Estimated tax penalty (see instructions)	79	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)?  Yes. Complete below.  No

Designee's name ▶ Phone no ▶ Personal identification number (PIN) ▶

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature If a joint return, both must sign	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst) <input type="checkbox"/>

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no	

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business  
(Sole Proprietorship)**

► **Information about Schedule C and its separate instructions is at [www.irs.gov/schedulec](http://www.irs.gov/schedulec).**  
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No 1545-0074

**2016**  
Attachment  
Sequence No **09**

Name of proprietor	Social security number (SSN)
<b>A</b> Principal business or profession, including product or service (see instructions)	<b>B</b> Enter code from instructions ▶
<b>C</b> Business name. If no separate business name, leave blank	<b>D</b> Employer ID number (EIN), (see instr) 
<b>E</b> Business address (including suite or room no) ▶ City, town or post office, state, and ZIP code	
<b>F</b> Accounting method (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶	
<b>G</b> Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>H</b> If you started or acquired this business during 2016, check here <input type="checkbox"/>	
<b>I</b> Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>J</b> If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No	

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	<b>1</b>		
<b>2</b> Returns and allowances	<b>2</b>		
<b>3</b> Subtract line 2 from line 1	<b>3</b>		
<b>4</b> Cost of goods sold (from line 42)	<b>4</b>		
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>		
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>		
<b>7</b> <b>Gross income.</b> Add lines 5 and 6	<b>7</b>		

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b> Advertising	<b>8</b>		<b>18</b> Office expense (see instructions)	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>		<b>19</b> Pension and profit-sharing plans	<b>19</b>	
<b>10</b> Commissions and fees	<b>10</b>		<b>20</b> Rent or lease (see instructions)	<b>20a</b>	
<b>11</b> <b>Contract labor (see instructions)</b>	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20b</b>	
<b>12</b> Depletion	<b>12</b>		<b>b</b> Other business property	<b>21</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>		<b>21</b> Repairs and maintenance	<b>22</b>	
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b> Supplies (not included in Part III)	<b>23</b>	
<b>15</b> Insurance (other than health)	<b>15</b>		<b>23</b> Taxes and licenses	<b>24a</b>	
<b>16</b> Interest:			<b>24</b> Travel, meals, and entertainment	<b>24b</b>	
<b>a</b> Mortgage (paid to banks, etc)	<b>16a</b>		<b>a</b> Travel	<b>25</b>	
<b>b</b> Other	<b>16b</b>		<b>b</b> Deductible meals and entertainment (see instructions)	<b>26</b>	
<b>17</b> Legal and professional services	<b>17</b>		<b>25</b> Utilities	<b>27a</b>	
			<b>26</b> <b>Wages (less employment credits)</b>	<b>27b</b>	
			<b>27a</b> Other expenses (from line 48)		
			<b>b</b> <b>Reserved for future use</b>		
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a				<b>28</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7				<b>29</b>	
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____ Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.				<b>30</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32				<b>31</b>	
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions) • If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited					

**32a**  All investment is at risk  
**32b**  Some investment is not at risk



**U.S. Return of Partnership Income**

OMB No 1545-0123

For calendar year 2016, or tax year beginning \_\_\_\_\_, 2016, ending \_\_\_\_\_, 20

**2016**

► Information about Form 1065 and its separate instructions is at [www.irs.gov/form1065](http://www.irs.gov/form1065).

A Principal business activity	Type or Print	Name of partnership	D Employer identification number
B Principal product or service		Number, street, and room or suite no. If a P O box, see the instructions	E Date business started
C Business code number		City or town, state or province, country, and ZIP or foreign postal code	F Total assets (see the instructions) \$ _____

- G Check applicable boxes (1)  Initial return (2)  Final return (3)  Name change (4)  Address change (5)  Amended return (6)  Technical termination - also check (1) or (2)
- H Check accounting method. (1)  Cash (2)  Accrual (3)  Other (specify) ► \_\_\_\_\_
- I Number of Schedules K-1 Attach one for each person who was a partner at any time during the tax year ► \_\_\_\_\_
- J Check if Schedules C and M-3 are attached

**Caution.** Include *only* trade or business income and expenses on lines 1a through 22 below See the instructions for more information

Income	1a	Gross receipts or sales	1a			
	b	Returns and allowances	1b			
	c	Balance. Subtract line 1b from line 1a			1c	
	2	Cost of goods sold (attach Form 1125-A)			2	
	3	Gross profit Subtract line 2 from line 1c			3	
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4	
	5	Net farm profit (loss) (attach Schedule F (Form 1040))			5	
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6	
7	Other income (loss) (attach statement)			7		
8	<b>Total income (loss).</b> Combine lines 3 through 7			8		
Deductions (see the instructions for limitations)	9	Salaries and wages (other than to partners) (less employment credits)			9	
	10	Guaranteed payments to partners			10	
	11	Repairs and maintenance			11	
	12	Bad debts			12	
	13	Rent			13	
	14	Taxes and licenses			14	
	15	Interest			15	
	16a	Depreciation (if required, attach Form 4562)	16a			
	b	Less depreciation reported on Form 1125-A and elsewhere on return	16b		16c	
	17	Depletion (Do not deduct oil and gas depletion.)			17	
	18	Retirement plans, etc			18	
19	Employee benefit programs			19		
20	Other deductions (attach statement)			20		
21	<b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20.			21		
22	<b>Ordinary business income (loss).</b> Subtract line 21 from line 8			22		

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge

► Signature of general partner or limited liability company member manager Date

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ►			Firm's EIN ►	
Firm's address ►			Phone no	

**Schedule B Other Information**

<b>1</b> What type of entity is filing this return? Check the applicable box	<b>Yes</b>	<b>No</b>																									
<table style="width:100%; border:none;"> <tr> <td style="width:50%;"><b>a</b> <input type="checkbox"/> Domestic general partnership</td> <td style="width:50%;"><b>b</b> <input type="checkbox"/> Domestic limited partnership</td> </tr> <tr> <td><b>c</b> <input type="checkbox"/> Domestic limited liability company</td> <td><b>d</b> <input type="checkbox"/> Domestic limited liability partnership</td> </tr> <tr> <td><b>e</b> <input type="checkbox"/> Foreign partnership</td> <td><b>f</b> <input type="checkbox"/> Other ►</td> </tr> </table>	<b>a</b> <input type="checkbox"/> Domestic general partnership	<b>b</b> <input type="checkbox"/> Domestic limited partnership	<b>c</b> <input type="checkbox"/> Domestic limited liability company	<b>d</b> <input type="checkbox"/> Domestic limited liability partnership	<b>e</b> <input type="checkbox"/> Foreign partnership	<b>f</b> <input type="checkbox"/> Other ►																					
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<b>e</b> <input type="checkbox"/> Foreign partnership	<b>f</b> <input type="checkbox"/> Other ►																										
<b>2</b> At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?																											
<b>3</b> At the end of the tax year:																											
<b>a</b> Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership.																											
<b>b</b> Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership.																											
<b>4</b> At the end of the tax year, did the partnership:																											
<b>a</b> Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below																											
<table style="width:100%; border:none;"> <thead> <tr> <th style="width:45%;">(i) Name of Corporation</th> <th style="width:15%;">(ii) Employer Identification Number (if any)</th> <th style="width:15%;">(iii) Country of Incorporation</th> <th style="width:25%;">(iv) Percentage Owned in Voting Stock</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock																							
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<b>b</b> Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below																											
<table style="width:100%; border:none;"> <thead> <tr> <th style="width:40%;">(i) Name of Entity</th> <th style="width:10%;">(ii) Employer Identification Number (if any)</th> <th style="width:10%;">(iii) Type of Entity</th> <th style="width:10%;">(iv) Country of Organization</th> <th style="width:30%;">(v) Maximum Percentage Owned in Profit, Loss, or Capital</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital																						
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<b>5</b> Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details.	<b>Yes</b>	<b>No</b>																									
<b>6</b> Does the partnership satisfy <b>all four</b> of the following conditions?																											
<b>a</b> The partnership's total receipts for the tax year were less than \$250,000.																											
<b>b</b> The partnership's total assets at the end of the tax year were less than \$1 million.																											
<b>c</b> Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.																											
<b>d</b> The partnership is not filing and is not required to file Schedule M-3. If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2, Item F on page 1 of Form 1065; or Item L on Schedule K-1.																											
<b>7</b> Is this partnership a publicly traded partnership as defined in section 469(k)(2)?																											
<b>8</b> During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?																											
<b>9</b> Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?																											
<b>10</b> At any time during calendar year 2016, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country. ►																											



**Schedule B** Other Information *(continued)*

	Yes	No
<b>11</b> At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts See instructions . . . . .	-	-
<b>12a</b> Is the partnership making, or had it previously made (and not revoked), a section 754 election? . . . . . See instructions for details regarding a section 754 election	-	-
<b>b</b> Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions . . . . .	-	-
<b>c</b> Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment See instructions	-	-
<b>13</b> Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) . . . . . <input type="checkbox"/>	-	-
<b>14</b> At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property? . . . . .	-	-
<b>15</b> If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶	-	-
<b>16</b> Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶	-	-
<b>17</b> Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶	-	-
<b>18a</b> Did you make any payments in 2016 that would require you to file Form(s) 1099? See instructions . . . . .	-	-
<b>b</b> If "Yes," did you or will you file required Form(s) 1099? . . . . .	-	-
<b>19</b> Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶	-	-
<b>20</b> Enter the number of partners that are foreign governments under section 892 ▶	-	-
<b>21</b> During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)? . . . . .	-	-
<b>22</b> Was the partnership a specified domestic entity required to file Form 8938 for the tax year (See the Instructions for Form 8938)? . . . . .	-	-

**Designation of Tax Matters Partner** (see instructions)

Enter below the general partner or member-manager designated as the tax matters partner (TMP) for the tax year of this return.

Name of designated TMP ▶	Identifying number of TMP ▶
If the TMP is an entity, name of TMP representative ▶	Phone number of TMP ▶
Address of designated TMP ▶	

<b>A Check if:</b> 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co (attach Sch PH) <input type="checkbox"/> 3 Personal service corp (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>	<b>TYPE OR PRINT</b>	Name _____ Number, street, and room or suite no. If a P O box, see instructions _____ City or town, state, or province, country, and ZIP or foreign postal code _____	<b>B Employer identification number</b> _____  <b>C Date incorporated</b> _____  <b>D Total assets (see instructions)</b> \$ _____
E Check if (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change			

<b>Income</b>	1a	Gross receipts or sales				
	1b	Returns and allowances				
		c	Balance Subtract line 1b from line 1a			1c
	2	Cost of goods sold (attach Form 1125-A)				2
	3	Gross profit Subtract line 2 from line 1c				3
	4	Dividends (Schedule C, line 19)				4
	5	Interest				5
	6	Gross rents				6
	7	Gross royalties				7
	8	Capital gain net income (attach Schedule D (Form 1120))				8
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)				9
10	Other income (see instructions—attach statement)				10	
11	<b>Total income.</b> Add lines 3 through 10				11	
<b>Deductions (See instructions for limitations on deductions.)</b>	12	Compensation of officers (see instructions—attach Form 1125-E)			12	
	13	Salaries and wages (less employment credits)			13	
	14	Repairs and maintenance				14
	15	Bad debts				15
	16	Rents				16
	17	Taxes and licenses				17
	18	Interest				18
	19	Charitable contributions				19
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)				20
	21	Depletion				21
	22	Advertising				22
	23	Pension, profit-sharing, etc., plans				23
	24	Employee benefit programs				24
	25	Domestic production activities deduction (attach Form 8903)				25
	26	Other deductions (attach statement)				26
	27	<b>Total deductions.</b> Add lines 12 through 26				27
	28	Taxable income before net operating loss deduction and special deductions Subtract line 27 from line 11				28
<b>Tax, Refundable Credits, and Payments</b>	29a	Net operating loss deduction (see instructions)			29a	
	b	Special deductions (Schedule C, line 20)			29b	
	c	Add lines 29a and 29b				29c
30	<b>Taxable income.</b> Subtract line 29c from line 28 (see instructions)				30	
31	Total tax (Schedule J, Part I, line 11)				31	
32	Total payments and refundable credits (Schedule J, Part II, line 21)				32	
33	Estimated tax penalty (see instructions) Check if Form 2220 is attached <input type="checkbox"/>				33	
34	<b>Amount owed.</b> If line 32 is smaller than the total of lines 31 and 33, enter amount owed				34	
35	<b>Overpayment.</b> If line 32 is larger than the total of lines 31 and 33, enter amount overpaid				35	
36	Enter amount from line 35 you want <b>Credited to 2016 estimated tax</b> ▶ <span style="float: right;">Refunded ▶</span>				36	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer	Date	Title
----------------------	------	-------

May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No
--

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's address ▶		Firm's EIN ▶	
Firm's address ▶			Phone no	



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

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.  
 ▶ Go to [www.irs.gov/Form1120S](http://www.irs.gov/Form1120S) for instructions and the latest information.

For calendar year 2017 or tax year beginning \_\_\_\_\_, 2017, ending \_\_\_\_\_, 20

<b>A</b> S election effective date	<b>TYPE OR PRINT</b>	Name	<b>D</b> Employer identification number
<b>B</b> Business activity code number (see instructions)		Number, street, and room or suite no. If a P O box, see instructions	<b>E</b> Date incorporated
<b>C</b> Check if Sch M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code	<b>F</b> Total assets (see instructions) \$ _____

**G** Is the corporation electing to be an S corporation beginning with this tax year?  Yes  No If "Yes," attach Form 2553 if not already filed  
**H** Check if: (1)  Final return (2)  Name change (3)  Address change (4)  Amended return (5)  S election termination or revocation  
**I** Enter the number of shareholders who were shareholders during any part of the tax year \_\_\_\_\_ ▶

**Caution:** Include **only** trade or business income and expenses on lines 1a through 21 See the instructions for more information

<b>Income</b>	<b>1a</b>	Gross receipts or sales . . . . .	<b>1a</b>			
	<b>b</b>	Returns and allowances . . . . .	<b>1b</b>			
	<b>c</b>	Balance Subtract line 1b from line 1a . . . . .	<b>1c</b>			
	<b>2</b>	Cost of goods sold (attach Form 1125-A) . . . . .	<b>2</b>			
	<b>3</b>	Gross profit. Subtract line 2 from line 1c . . . . .	<b>3</b>			
	<b>4</b>	Net gain (loss) from Form 4797, line 17 (attach Form 4797) . . . . .	<b>4</b>			
	<b>5</b>	Other income (loss) (see instructions—attach statement) . . . . .	<b>5</b>			
	<b>6</b>	<b>Total income (loss).</b> Add lines 3 through 5 . . . . . ▶	<b>6</b>			
<b>Deductions</b> <small>(see instructions for limitations)</small>	<b>7</b>	Compensation of officers (see instructions—attach Form 1125-E) . . . . .	<b>7</b>			
	<b>8</b>	Salaries and wages (less employment credits) . . . . .	<b>8</b>			
	<b>9</b>	Repairs and maintenance . . . . .	<b>9</b>			
	<b>10</b>	Bad debts . . . . .	<b>10</b>			
	<b>11</b>	Rents . . . . .	<b>11</b>			
	<b>12</b>	Taxes and licenses . . . . .	<b>12</b>			
	<b>13</b>	Interest . . . . .	<b>13</b>			
	<b>14</b>	Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562) . . . . .	<b>14</b>			
	<b>15</b>	Depletion ( <b>Do not deduct oil and gas depletion.</b> ) . . . . .	<b>15</b>			
	<b>16</b>	Advertising . . . . .	<b>16</b>			
	<b>17</b>	Pension, profit-sharing, etc., plans . . . . .	<b>17</b>			
	<b>18</b>	Employee benefit programs . . . . .	<b>18</b>			
	<b>19</b>	Other deductions (attach statement) . . . . .	<b>19</b>			
	<b>20</b>	<b>Total deductions.</b> Add lines 7 through 19 . . . . . ▶	<b>20</b>			
	<b>21</b>	<b>Ordinary business income (loss).</b> Subtract line 20 from line 6 . . . . .	<b>21</b>			
<b>Tax and Payments</b>	<b>22a</b>	Excess net passive income or LIFO recapture tax (see instructions) . . . . .	<b>22a</b>			
	<b>b</b>	Tax from Schedule D (Form 1120S) . . . . .	<b>22b</b>			
	<b>c</b>	Add lines 22a and 22b (see instructions for additional taxes) . . . . .	<b>22c</b>			
	<b>23a</b>	2017 estimated tax payments and 2016 overpayment credited to 2017 . . . . .	<b>23a</b>			
	<b>b</b>	Tax deposited with Form 7004 . . . . .	<b>23b</b>			
	<b>c</b>	Credit for federal tax paid on fuels (attach Form 4136) . . . . .	<b>23c</b>			
	<b>d</b>	Add lines 23a through 23c . . . . .	<b>23d</b>			
	<b>24</b>	Estimated tax penalty (see instructions) Check if Form 2220 is attached . . . . . ▶ <input type="checkbox"/>	<b>24</b>			
<b>25</b>	<b>Amount owed.</b> If line 23d is smaller than the total of lines 22c and 24, enter amount owed . . . . .	<b>25</b>				
<b>26</b>	<b>Overpayment.</b> If line 23d is larger than the total of lines 22c and 24, enter amount overpaid . . . . .	<b>26</b>				
<b>27</b>	Enter amount from line 26 <b>Credited to 2018 estimated tax</b> ▶ <b>Refunded</b> ▶	<b>27</b>				

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

**Sign Here** Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no

**Schedule B Other Information** (see instructions)

- |  |  | Yes | No |
|--|--|-----|----|
| <b>1</b> Check accounting method. a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual<br>c <input type="checkbox"/> Other (specify) ▶ _____   |  |     |    |
| <b>2</b> See the instructions and enter the.<br>a Business activity ▶ _____ b Product or service ▶ _____   |  |     |    |
| <b>3</b> At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation  |  |     |    |
| <b>4</b> At the end of the tax year, did the corporation.<br>a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below |  |     |    |

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

- |  |  | Yes | No |
|--|--|-----|----|
| <b>b</b> Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below |  |     |    |

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

- |   |  |  |  |
|---|--|--|--|
| <b>5 a</b> At the end of the tax year, did the corporation have any outstanding shares of restricted stock?<br>If "Yes," complete lines (i) and (ii) below<br>(i) Total shares of restricted stock . . . . . ▶ _____<br>(ii) Total shares of non-restricted stock . . . . . ▶ _____ |  |  |  |
|---|--|--|--|

- |   |  |  |  |
|---|--|--|--|
| <b>b</b> At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments?<br>If "Yes," complete lines (i) and (ii) below.<br>(i) Total shares of stock outstanding at the end of the tax year ▶ _____<br>(ii) Total shares of stock outstanding if all instruments were executed ▶ _____ |  |  |  |
|---|--|--|--|

**6** Has this corporation filed, or is it required to file, **Form 8918**, Material Advisor Disclosure Statement, to provide information on any reportable transaction? . . . . .

**7** Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . .   
If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

**8** If the corporation. (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) . . . . . ▶ \$ \_\_\_\_\_

**9** Enter the accumulated earnings and profits of the corporation at the end of the tax year \$ \_\_\_\_\_

**10** Does the corporation satisfy **both** of the following conditions?

a The corporation's total receipts (see instructions) for the tax year were less than \$250,000 . . . . .

b The corporation's total assets at the end of the tax year were less than \$250,000 . . . . .

If "Yes," the corporation is not required to complete Schedules L and M-1

**11** During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? . . . . .

If "Yes," enter the amount of principal reduction \$ \_\_\_\_\_

**12** During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions . . . . .

**13 a** Did the corporation make any payments in 2017 that would require it to file Form(s) 1099? . . . . .

b If "Yes," did the corporation file or will it file required Forms 1099? . . . . .

<b>Schedule K Shareholders' Pro Rata Share Items</b>		<b>Total amount</b>	
<b>Income (Loss)</b>	<b>1</b> Ordinary business income (loss) (page 1, line 21)	<b>1</b>	
	<b>2</b> Net rental real estate income (loss) (attach Form 8825)	<b>2</b>	
	<b>3a</b> Other gross rental income (loss)	<b>3a</b>	
	<b>b</b> Expenses from other rental activities (attach statement)	<b>3b</b>	
	<b>c</b> Other net rental income (loss). Subtract line 3b from line 3a	<b>3c</b>	
	<b>4</b> Interest income	<b>4</b>	
	<b>5</b> Dividends. <b>a</b> Ordinary dividends	<b>5a</b>	
	<b>b</b> Qualified dividends	<b>5b</b>	
	<b>6</b> Royalties	<b>6</b>	
	<b>7</b> Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	<b>7</b>	
<b>Income (Loss)</b>	<b>8a</b> Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	<b>8a</b>	
	<b>b</b> Collectibles (28%) gain (loss)	<b>8b</b>	
	<b>c</b> Unrecaptured section 1250 gain (attach statement)	<b>8c</b>	
	<b>9</b> Net section 1231 gain (loss) (attach Form 4797)	<b>9</b>	
	<b>10</b> Other income (loss) (see instructions) Type ▶	<b>10</b>	
<b>Deductions</b>	<b>11</b> Section 179 deduction (attach Form 4562)	<b>11</b>	
	<b>12a</b> Charitable contributions	<b>12a</b>	
	<b>b</b> Investment interest expense	<b>12b</b>	
	<b>c</b> Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	<b>12c(2)</b>	
<b>d</b> Other deductions (see instructions) Type ▶	<b>12d</b>		
<b>Credits</b>	<b>13a</b> Low-income housing credit (section 42(j)(5))	<b>13a</b>	
	<b>b</b> Low-income housing credit (other)	<b>13b</b>	
	<b>c</b> Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	<b>13c</b>	
	<b>d</b> Other rental real estate credits (see instructions) Type ▶	<b>13d</b>	
	<b>e</b> Other rental credits (see instructions) Type ▶	<b>13e</b>	
	<b>f</b> Biofuel producer credit (attach Form 6478)	<b>13f</b>	
	<b>g</b> Other credits (see instructions) Type ▶	<b>13g</b>	
<b>Foreign Transactions</b>	<b>14a</b> Name of country or U S possession ▶		
	<b>b</b> Gross income from all sources	<b>14b</b>	
	<b>c</b> Gross income sourced at shareholder level	<b>14c</b>	
	Foreign gross income sourced at corporate level		
	<b>d</b> Passive category	<b>14d</b>	
	<b>e</b> General category	<b>14e</b>	
	<b>f</b> Other (attach statement)	<b>14f</b>	
	Deductions allocated and apportioned at shareholder level		
	<b>g</b> Interest expense	<b>14g</b>	
	<b>h</b> Other	<b>14h</b>	
	Deductions allocated and apportioned at corporate level to foreign source income		
	<b>i</b> Passive category	<b>14i</b>	
	<b>j</b> General category	<b>14j</b>	
	<b>k</b> Other (attach statement)	<b>14k</b>	
Other information			
<b>l</b> Total foreign taxes (check one) ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	<b>14l</b>		
<b>m</b> Reduction in taxes available for credit (attach statement)	<b>14m</b>		
<b>n</b> Other foreign tax information (attach statement)			
<b>Alternative Minimum Tax (AMT) Items</b>	<b>15a</b> Post-1986 depreciation adjustment	<b>15a</b>	
	<b>b</b> Adjusted gain or loss	<b>15b</b>	
	<b>c</b> Depletion (other than oil and gas)	<b>15c</b>	
	<b>d</b> Oil, gas, and geothermal properties—gross income	<b>15d</b>	
	<b>e</b> Oil, gas, and geothermal properties—deductions	<b>15e</b>	
	<b>f</b> Other AMT items (attach statement)	<b>15f</b>	
<b>Items Affecting Shareholder Basis</b>	<b>16a</b> Tax-exempt interest income	<b>16a</b>	
	<b>b</b> Other tax-exempt income	<b>16b</b>	
	<b>c</b> Nondeductible expenses	<b>16c</b>	
	<b>d</b> Distributions (attach statement if required) (see instructions)	<b>16d</b>	
	<b>e</b> Repayment of loans from shareholders	<b>16e</b>	

<b>Schedule K Shareholders' Pro Rata Share Items (continued)</b>		<b>Total amount</b>	
<b>Other Information</b>	<b>17a</b> Investment income . . . . .	<b>17a</b>	
	<b>b</b> Investment expenses . . . . .	<b>17b</b>	
	<b>c</b> Dividend distributions paid from accumulated earnings and profits . . . . .	<b>17c</b>	
	<b>d</b> Other items and amounts (attach statement)		
<b>Reconciliation</b>	<b>18</b> <b>Income/loss reconciliation.</b> Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l.	<b>18</b>	

<b>Schedule L Balance Sheets per Books</b>		<b>Beginning of tax year</b>		<b>End of tax year</b>	
<b>Assets</b>		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
<b>1</b> Cash . . . . .					
<b>2a</b> Trade notes and accounts receivable . . . . .					
<b>b</b> Less allowance for bad debts . . . . .	( )		( )		
<b>3</b> Inventories . . . . .					
<b>4</b> U.S. government obligations . . . . .					
<b>5</b> Tax-exempt securities (see instructions) . . . . .					
<b>6</b> Other current assets (attach statement) . . . . .					
<b>7</b> Loans to shareholders . . . . .					
<b>8</b> Mortgage and real estate loans . . . . .					
<b>9</b> Other investments (attach statement) . . . . .					
<b>10a</b> Buildings and other depreciable assets . . . . .					
<b>b</b> Less accumulated depreciation . . . . .	( )		( )		
<b>11a</b> Depletable assets . . . . .					
<b>b</b> Less accumulated depletion . . . . .	( )		( )		
<b>12</b> Land (net of any amortization) . . . . .					
<b>13a</b> Intangible assets (amortizable only) . . . . .					
<b>b</b> Less accumulated amortization . . . . .	( )		( )		
<b>14</b> Other assets (attach statement) . . . . .					
<b>15</b> Total assets . . . . .					
<b>Liabilities and Shareholders' Equity</b>					
<b>16</b> Accounts payable . . . . .					
<b>17</b> Mortgages, notes, bonds payable in less than 1 year . . . . .					
<b>18</b> Other current liabilities (attach statement) . . . . .					
<b>19</b> Loans from shareholders . . . . .					
<b>20</b> Mortgages, notes, bonds payable in 1 year or more . . . . .					
<b>21</b> Other liabilities (attach statement) . . . . .					
<b>22</b> Capital stock . . . . .					
<b>23</b> Additional paid-in capital . . . . .					
<b>24</b> Retained earnings . . . . .					
<b>25</b> Adjustments to shareholders' equity (attach statement) . . . . .					
<b>26</b> Less cost of treasury stock . . . . .		( )		( )	
<b>27</b> Total liabilities and shareholders' equity . . . . .					

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

Note: The corporation may be required to file Schedule M-3 (see instructions)

<p><b>1</b> Net income (loss) per books . . . . .</p> <p><b>2</b> Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) _____</p> <p><b>3</b> Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14i (itemize)</p> <p style="padding-left: 20px;"><b>a</b> Depreciation \$ _____</p> <p style="padding-left: 20px;"><b>b</b> Travel and entertainment \$ _____</p> <p>_____</p> <p><b>4</b> Add lines 1 through 3 . . . . .</p>		<p><b>5</b> Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize)</p> <p style="padding-left: 20px;"><b>a</b> Tax-exempt interest \$ _____</p> <p>_____</p> <p><b>6</b> Deductions included on Schedule K, lines 1 through 12 and 14i, not charged against book income this year (itemize)</p> <p style="padding-left: 20px;"><b>a</b> Depreciation \$ _____</p> <p>_____</p> <p><b>7</b> Add lines 5 and 6 . . . . .</p> <p><b>8</b> Income (loss) (Schedule K, line 18) Line 4 less line 7</p>	
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**Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)**

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
<b>1</b> Balance at beginning of tax year . . . . .			
<b>2</b> Ordinary income from page 1, line 21 . . . . .			
<b>3</b> Other additions . . . . .			
<b>4</b> Loss from page 1, line 21 . . . . .	( )		
<b>5</b> Other reductions . . . . .	( )	( )	
<b>6</b> Combine lines 1 through 5 . . . . .			
<b>7</b> Distributions other than dividend distributions . . . . .			
<b>8</b> Balance at end of tax year. Subtract line 7 from line 6			

Name	Employer identification number
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1 Inventory at beginning of year	1	
2 Purchases	2	
3 <b>Cost of labor</b>	3	
4 Additional section 263A costs (attach schedule)	4	
5 Other costs (attach schedule)	5	
6 <b>Total.</b> Add lines 1 through 5	6	
7 Inventory at end of year	7	
8 <b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions.	8	

- 9a** Check all methods used for valuing closing inventory.
- (i)  Cost
  - (ii)  Lower of cost or market
  - (iii)  Other (Specify method used and attach explanation) ▶ \_\_\_\_\_
- b** Check if there was a writedown of subnormal goods ▶
- c** Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶
- d** If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** | \_\_\_\_\_ |
- e** If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions  Yes  No
- f** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation  Yes  No

Section references are to the Internal Revenue Code unless otherwise noted

**General Instructions**

**Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities

**Who Must File**

Filers of Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold

**Inventories**

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items

**Exception for certain taxpayers.** If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the instructions for lines 2 and 7

For additional guidance on this method of accounting, see Pub 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

**Qualifying taxpayer.** A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of \$1 million or less for the 3 prior tax years, and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272

**Qualifying small business taxpayer.** A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year

ending on or after December 31, 2000, has average annual gross receipts of \$10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2002-28, 2002-18 I.R.B. 815

**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale
- The production of real property and tangible personal property by a corporation for use in its trade or business or in an activity engaged in for profit

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.



# 944 for 2017: Employer's ANNUAL Federal Tax Return

Department of the Treasury — Internal Revenue Service

OMB No 1545-2007

Employer identification number (EIN)   -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

**Who Must File Form 944**

You must file annual Form 944 instead of filing quarterly Forms 941 only if the IRS notified you in writing.

Go to [www.irs.gov/Form944](http://www.irs.gov/Form944) for instructions and the latest information

Read the separate instructions before you complete Form 944. Type or print within the boxes.

**Part 1:** Answer these questions for this year. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 1 and 2, unless you have employees who are subject to U.S. income tax withholding.

1 Wages, tips, and other compensation 1

2 Federal income tax withheld from wages, tips, and other compensation 2

3 If no wages, tips, and other compensation are subject to social security or Medicare tax 3  Check and go to line 5.

4 Taxable social security and Medicare wages and tips:

	Column 1		Column 2
4a Taxable social security wages	<input type="text"/>	x 0.124 =	<input type="text"/>
4b Taxable social security tips	<input type="text"/>	x 0.124 =	<input type="text"/>
4c Taxable Medicare wages & tips	<input type="text"/>	x 0.029 =	<input type="text"/>
4d Taxable wages & tips subject to Additional Medicare Tax withholding	<input type="text"/>	x 0.009 =	<input type="text"/>

4e Add Column 2 from lines 4a, 4b, 4c, and 4d 4e

5 Total taxes before adjustments. Add lines 2 and 4e 5

6 Current year's adjustments (see instructions) 6

7 Total taxes after adjustments. Combine lines 5 and 6 7

8 Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 8

9 Total taxes after adjustments and credits. Subtract line 8 from line 7 9

10 Total deposits for this year, including overpayment applied from a prior year and overpayments applied from Form 944-X, 944-X (SP), 941-X, or 941-X (PR) 10

11 Balance due. If line 9 is more than line 10, enter the difference and see instructions 11

12 Overpayment. If line 10 is more than line 9, enter the difference  Check one:  Apply to next return.  Send a refund.

▶ You MUST complete both pages of Form 944 and SIGN it.

Next

ne (not your trade name)

Employer identification number (EIN)

**Part 2: Tell us about your deposit schedule and tax liability for this year.**

13 Check one:  Line 9 is less than \$2,500. Go to Part 3.

Line 9 is \$2,500 or more. Enter your tax liability for each month. If you are a semiweekly depositor or you accumulate \$100,000 or more of liability on any day during a deposit period, you must complete Form 945-A instead of the boxes below.

	Jan.		Apr.		Jul.		Oct.
13a	<input type="text"/>	13d	<input type="text"/>	13g	<input type="text"/>	13j	<input type="text"/>
	Feb.		May.		Aug.		Nov.
13b	<input type="text"/>	13e	<input type="text"/>	13h	<input type="text"/>	13k	<input type="text"/>
	Mar.		Jun.		Sep.		Dec.
13c	<input type="text"/>	13f	<input type="text"/>	13i	<input type="text"/>	13l	<input type="text"/>
Total liability for year. Add lines 13a through 13l. Total must equal line 9.						13m	<input type="text"/>

**Part 3: Tell us about your business. If question 14 does NOT apply to your business, leave it blank.**

14 If your business has closed or you stopped paying wages...

Check here and enter the final date you paid wages.

**Part 4: May we speak with your third-party designee?**

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details

Yes. Designee's name and phone number

Select a 5-digit Personal Identification Number (PIN) to use when talking to IRS

No.

**Part 5: Sign Here. You MUST complete both pages of Form 944 and SIGN it.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge



Sign your name here

Print your name here

Print your title here

Date

Best daytime phone

**Paid Preparer Use Only**

Check if you are self-employed

Preparer's name

PTIN

Preparer's signature

Date

Firm's name (or yours if self-employed)

EIN

Address

Phone

City

State

ZIP code