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ACCOUNTING OR ENGAGEMENT PRODUCTS  
IN THE CS PROFESSIONAL SUITE®

# Tax Code Diagrams for Chart of Accounts Setup

version 2019.x.x

CS PROFESSIONAL SUITE®

CS Support: 800-968-0600  
CS Sales: 800-968-8900  
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# Introduction

Tax code assignments\* can be made in your CS Professional Suite® software to associate the balances from specific general ledger accounts for tax reporting, as follows:

Account balances from:	Transfer to:
Accounting CS™ (v.2010.1.0 or higher)	UltraTax CS® (v.09.5 or higher) GoSystem® Tax RS Lacerte® ProSystem fx® ProSeries®
Workpapers CS™ (v.2012.1.0 or higher)	UltraTax CS (v.11.5 or higher) GoSystem Tax RS Lacerte ProSystem fx ProSeries
Engagement CS® in Creative Solutions Accounting™ (CSA)	UltraTax CS GoSystem Tax RS Lacerte ProSystem fx ProSeries

\* For Engagement CS and UltraTax CS, the actual tax code assignments can be made either in the accounting software or in the tax software.

The tax code assignments that you make during Chart of Accounts setup enable your tax software to carry the general ledger balances to the proper lines on the appropriate tax forms.

This document displays the latest forms and input screens available in UltraTax CS along with the applicable tax codes, and it notes tax codes that are relevant only to GoSystem Tax RS for certain forms.

**See also:** [Tax Code Listing for Chart of Accounts Setup \(PDF\)](#)

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## Additional information

- The options that are available in the drop-down list for the **Tax Code** field in the Setup > Chart of Accounts screen are based on the client's entity type (as specified in Accounting CS or Workpapers CS on the Accounting Information tab of the Setup > Clients screen or in Engagement CS on the Trial Balance tab of either the File > Client Properties dialog or the File > New Client dialog).
- You do **not** need to update existing tax code assignments in response to tax form changes from year to year because UltraTax CS or GoSystem Tax RS can handle such changes automatically.
- Accounting CS and Workpapers CS also enable users to create custom tax codes. For details, open your application, choose Help > Help & How-To, and search on **Custom tax codes**.
- For additional details, open your application, choose Help > Help & How-To, and search on **Tax codes**.

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## Tax Codes – 1040 Individual

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## Schedule 1

<b>SCHEDULE 1</b> <b>(Form 1040 or 1040-SR)</b> <small>Department of the Treasury Internal Revenue Service</small>	<b>Additional Income and Adjustments to Income</b> ▶ Attach to Form 1040 or 1040-SR. ▶ Go to <a href="http://www.irs.gov/Form1040">www.irs.gov/Form1040</a> for instructions and the latest information.	<small>OMB No. 1545-0074</small> <div style="font-size: 24pt; font-weight: bold;">2019</div> <small>Attachment Sequence No. 01</small>
Name(s) shown on Form 1040 or 1040-SR		Your social security number
At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? <div style="float: right; text-align: right;">           Yes      No         </div>		
<b>Part I Additional Income</b>		
1	Taxable refunds, credits, or offsets of state and local income taxes	1
2a	Alimony received	2
b	Date of original divorce or separation agreement (see instructions) ▶	
3	Business income or (loss). Attach Schedule C	3
4	Other gains or (losses). Attach Form 4797	4
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5
6	Farm income or (loss). Attach Schedule F	6
7	Unemployment compensation	7
8	Other income. List type and amount ▶	8
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9
<b>Part II Adjustments to Income</b>		
10	Educator expenses	10
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11
12	Health savings account deduction. Attach Form 8889	12
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13
14	Deductible part of self-employment tax. Attach Schedule SE	14
15	Self-employed SEP, SIMPLE, and qualified plans	15
16	Self-employed health insurance deduction	16
17	Penalty on early withdrawal of savings	17
18a	Alimony paid	18a
b	Recipient's SSN ▶	
c	Date of original divorce or separation agreement (see instructions) ▶	
19	IRA deduction	19
20	Student loan interest deduction	20
21	Reserved for future use	21
22	Add lines 20 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 8a	22

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040 or 1040-SR) 2019

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## Schedule C, Page 1

<b>SCHEDULE C</b> <b>(Form 1040 or 1040-SR)</b>		<b>Profit or Loss From Business</b> <b>(Sole Proprietorship)</b>		OMB No. 1545-0074 <div style="font-size: 24pt; font-weight: bold;">2019</div> Attachment Sequence No. <b>09</b>
Department of the Treasury Internal Revenue Service (99)		Go to <a href="http://www.irs.gov/ScheduleC">www.irs.gov/ScheduleC</a> for instructions and the latest information. Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.		
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 2019? If "No," see instructions for limit on losses				
<b>H</b> If you started or acquired this business during 2019, check here				
<b>I</b> Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions)				
<b>J</b> If "Yes," did you or will you file required Forms 1099?				
<b>Part I Income</b>				
<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				
<b>2</b> Returns and allowances				
<b>3</b> Subtract line 2 from line 1				
<b>4</b> Cost of goods sold (from line 42)				
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3				
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				
<b>7</b> <b>Gross income.</b> Add lines 5 and 6				
<b>Part II Expenses.</b> Enter expenses for business use of your home <b>only</b> on line 30.				
<b>8</b> Advertising				
<b>9</b> Car and truck expenses (see instructions)				
<b>10</b> Commissions and fees				
<b>11</b> Contract labor (see instructions)				
<b>12</b> Depletion				
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)				
<b>14</b> Employee benefit programs (other than on line 19)				
<b>15</b> Insurance (other than health)				
<b>16</b> Interest (see instructions):				
<b>a</b> Mortgage (paid to banks, etc.)				
<b>b</b> Other				
<b>17</b> Legal and professional services				
<b>18</b> Office expense (see instructions)				
<b>19</b> Pension and profit-sharing plans				
<b>20</b> Rent or lease (see instructions):				
<b>a</b> Vehicles, machinery, and equipment				
<b>b</b> Other business property				
<b>21</b> Repairs and maintenance				
<b>22</b> Supplies (not included in Part III)				
<b>23</b> Taxes and licenses				
<b>24</b> Travel and meals:				
<b>a</b> Travel				
<b>b</b> Deductible meals (see instructions)				
<b>25</b> Utilities				
<b>26</b> Wages (less employment credits)				
<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>29</b> Tentative profit or (loss). Subtract line 28 from line 7				
<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>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29.				
• If a profit, enter on both <b>Schedule 1 (Form 1040 or 1040-SR), line 3</b> (or <b>Form 1040-NR, 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>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>Schedule 1 (Form 1040 or 1040-SR), line 3</b> (or <b>Form 1040-NR, 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.				
<b>32a</b> <input type="checkbox"/> All investment is at risk.				
<b>32b</b> <input type="checkbox"/> Some investment is not at risk.				
For Paperwork Reduction Act Notice, see the separate instructions.				

Schedule C (Form 1040 or 1040-SR) 2019

### Tax Code Diagrams for Chart of Accounts Setup

## Schedule E

<b>SCHEDULE E</b> (Form 1040 or 1040-SR)		<b>Supplemental Income and Loss</b> (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.) ▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041. ▶ Go to <a href="http://www.irs.gov/ScheduleE">www.irs.gov/ScheduleE</a> for instructions and the latest information.		OMB No. 1545-0074 <div style="font-size: 24pt; font-weight: bold;">2019</div> Attachment Sequence No. <b>13</b>	
Department of the Treasury Internal Revenue Service (99)				Name(s) shown on return	
				Your social security number	

  

**Part I Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

<b>A</b>	Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) .....	<b>Yes</b>	<b>No</b>
<b>B</b>	If "Yes," did you or will you file required Forms 1099? .....	<b>Yes</b>	<b>No</b>

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)		
<b>A</b>			
<b>B</b>			
<b>C</b>			

1b	Type of Property (from list below)	2	Fair Rental Days	Personal Use Days	QJV
<b>A</b>	.....	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	<b>A</b>		
<b>B</b>	.....		<b>B</b>		
<b>C</b>	.....		<b>C</b>		

**Type of Property:**

1 Single Family Residence	3 Vacation/Short-Term Rental	5 Land	7 Self-Rental
2 Multi-Family Residence	4 Commercial	6 Royalties	8 Other (describe)

Income:	Properties:	A	B	C
<b>3</b> Rents received .....	<b>3</b>	503, 525		
<b>4</b> Royalties received .....	<b>4</b>	504		
<b>Expenses:</b>				
<b>5</b> Advertising .....	<b>5</b>	505		
<b>6</b> Auto and travel (see instructions) .....	<b>6</b>	506 Auto; 521 Travel		
<b>7</b> Cleaning and maintenance .....	<b>7</b>	507		
<b>8</b> Commissions .....	<b>8</b>	508		
<b>9</b> Insurance .....	<b>9</b>	509		
<b>10</b> Legal and other professional fees .....	<b>10</b>	510		
<b>11</b> Management fees .....	<b>11</b>	511		
<b>12</b> Mortgage interest paid to banks, etc. (see instructions) .....	<b>12</b>	512		
<b>13</b> Other interest .....	<b>13</b>	513 Other Interest; 519 Other Mortgage Interest; 522 Qualified Mtg Insurance		
<b>14</b> Repairs .....	<b>14</b>	514		
<b>15</b> Supplies .....	<b>15</b>	515		
<b>16</b> Taxes .....	<b>16</b>	516		
<b>17</b> Utilities .....	<b>17</b>	517		
<b>18</b> Depreciation expense or depletion .....	<b>18</b>	520 Depreciation 580 Depletion		
<b>19</b> Other (list) ▶ .....	<b>19</b>	518		
<b>20</b> Total expenses. Add lines 5 through 19 .....	<b>20</b>			
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 .....	<b>21</b>			
<b>22</b> Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) .....	<b>22</b>			
<b>23a</b> Total of all amounts reported on line 3 for all rental properties .....	<b>23a</b>			
<b>b</b> Total of all amounts reported on line 4 for all royalty properties .....	<b>23b</b>			
<b>c</b> Total of all amounts reported on line 12 for all properties .....	<b>23c</b>			
<b>d</b> Total of all amounts reported on line 18 for all properties .....	<b>23d</b>			
<b>e</b> Total of all amounts reported on line 20 for all properties .....	<b>23e</b>			
<b>24</b> Income. Add positive amounts shown on line 21. Do not include any losses .....	<b>24</b>			
<b>25</b> Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here .....	<b>25</b>			
<b>26</b> Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 .....	<b>26</b>			

**For Paperwork Reduction Act Notice, see the separate instructions.**

Schedule E (Form 1040 or 1040-SR) 2019

## Schedule F, Page 1

<b>SCHEDULE F</b> (Form 1040 or 1040-SR)		<b>Profit or Loss From Farming</b>		OMB No. 1545-0074 <b>2019</b> Attachment Sequence No. <b>14</b>	
Department of the Treasury Internal Revenue Service (99)		Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065. Go to <a href="http://www.irs.gov/ScheduleF">www.irs.gov/ScheduleF</a> for instructions and the latest information.			
Name of proprietor			Social security number (SSN)		
<b>A</b> Principal crop or activity		<b>B</b> Enter code from Part IV		<b>C</b> Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	
				<b>D</b> Employer ID number (EIN) (see instr.)	
<b>E</b> Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on passive losses					
Yes <input type="checkbox"/> No <input type="checkbox"/>					
<b>F</b> Did you make any payments in 2019 that would require you to file Form(s) 1099? See instructions					
Yes <input type="checkbox"/> No <input type="checkbox"/>					
<b>G</b> If "Yes," did you or will you file required Form(s) 1099?					
Yes <input type="checkbox"/> No <input type="checkbox"/>					
<b>Part I Farm Income – Cash Method.</b> Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)					
1a Sales of livestock and other resale items (see instructions)		1a		600, 601	
b Cost or other basis of livestock or other items reported on line 1a		1b		602	
c Subtract line 1b from line 1a		1c			
2 Sales of livestock, produce, grains, and other products you raised		2		603, 604	
3a Cooperative distributions (Form(s) 1099-PATR)		3a		605	
4a Agricultural program payments (see instructions)		4a		606	
5a Commodity Credit Corporation (CCC) loans reported under election		5a		607	
b CCC loans forfeited		5b		687	
6 Crop insurance proceeds and federal crop disaster payments (see instructions):		6a		608	
a Amount received in 2019		6a		608	
c If election to defer to 2020 is attached, check here <input type="checkbox"/>		6d		Amount deferred from 2018	
7 Custom hire (machine work) income		7		609, 659	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		8		610, 611	
9 <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions		9			
<b>Part II Farm Expenses – Cash and Accrual Method.</b> Do not include personal or living expenses. See instructions.					
10 Car and truck expenses (see instructions). Also attach Form 4562		10		612	
11 Chemicals		11		613	
12 Conservation expenses (see instructions)		12		614	
13 Custom hire (machine work)		13		615	
14 Depreciation and section 179 expense (see instructions)		14		616	
15 Employee benefit programs other than on line 23		15		617	
16 Feed		16		618	
17 Fertilizers and lime		17		619	
18 Freight and trucking		18		620	
19 Gasoline, fuel, and oil		19		621	
20 Insurance (other than health)		20		622	
21 Interest (see instructions):		21a		623	
a Mortgage (paid to banks, etc.)		21a		623	
b Other		21b		683	
22 Labor hired (less employment credits)		22		624	
23 Pension and profit-sharing plans		23		625	
24 Rent or lease (see instructions):		24a		626	
a Vehicles, machinery, equipment		24a		626	
b Other (land, animals, etc.)		24b		686	
25 Repairs and maintenance		25		627	
26 Seeds and plants		26		628	
27 Storage and warehousing		27		629	
28 Supplies		28		630	
29 Taxes		29		631	
30 Utilities		30		632	
31 Veterinary, breeding, and medicine		31		633	
32 Other expenses (specify):		32a		634	
a		32a		634	
b		32b			
c		32c			
d		32d			
e		32e			
f		32f		685	
33 <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions		33			
34 <b>Net farm profit or (loss).</b> Subtract line 33 from line 9		34			
If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.					
<b>35</b> Reserved for future use.					
<b>36</b> Check the box that describes your investment in this activity and see instructions for where to report your loss:					
a <input type="checkbox"/> All investment is at risk. b <input type="checkbox"/> Some investment is not at risk.					
For Paperwork Reduction Act Notice, see the separate instructions.					
Schedule F (Form 1040 or 1040-SR) 2019					

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## Schedule F, Page 2

Schedule F (Form 1040 or 1040-SR) 2019

Page **2****Part III Farm Income – Accrual Method** (see instructions).

<b>37</b>	Sales of livestock, produce, grains, and other products (see instructions)	<b>37</b>	637, 638
<b>38a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>38a</b>	605
		<b>38b</b>	Taxable amount
<b>39a</b>	Agricultural program payments	<b>39a</b>	606
		<b>39b</b>	Taxable amount
<b>40</b>	Commodity Credit Corporation (CCC) loans:		
<b>a</b>	CCC loans reported under election	<b>40a</b>	607
<b>b</b>	CCC loans forfeited	<b>40b</b>	687
		<b>40c</b>	Taxable amount
<b>41</b>	Crop insurance proceeds	<b>41</b>	608
<b>42</b>	Custom hire (machine work) income	<b>42</b>	609, 659
<b>43</b>	Other income (see instructions)	<b>43</b>	610, 611
<b>44</b>	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)	<b>44</b>	
<b>45</b>	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	<b>45</b>	
<b>46</b>	Cost of livestock, produce, grains, and other products purchased during the year	<b>46</b>	647
<b>47</b>	Add lines 45 and 46	<b>47</b>	
<b>48</b>	Inventory of livestock, produce, grains, and other products at end of year	<b>48</b>	649
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	<b>49</b>	
<b>50</b>	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9	<b>50</b>	

\* If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

**Part IV Principal Agricultural Activity Codes**

**CAUTION** Do not file Schedule F (Form 1040 or 1040-SR) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead, file Schedule C (Form 1040 or 1040-SR).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, file Schedule C (Form 1040 or 1040-SR).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

**Crop Production**

111100 Oilseed and grain farming  
111210 Vegetable and melon farming

111300 Fruit and tree nut farming  
111400 Greenhouse, nursery, and floriculture production  
111900 Other crop farming

**Animal Production**

112111 Beef cattle ranching and farming  
112112 Cattle feedlots  
112120 Dairy cattle and milk production  
112210 Hog and pig farming  
112300 Poultry and egg production  
112400 Sheep and goat farming  
112510 Aquaculture  
112900 Other animal production

**Forestry and Logging**

113000 Forestry and logging (including forest nurseries and timber tracts)

Schedule F (Form 1040 or 1040-SR) 2019

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## Form 4835

Form <b>4835</b> Department of the Treasury Internal Revenue Service (99)	<b>Farm Rental Income and Expenses</b> (Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor)) (Income not subject to self-employment tax) ▶ Attach to Form 1040, Form 1040-SR, or Form 1040-NR. ▶ Go to <a href="http://www.irs.gov/Form4835">www.irs.gov/Form4835</a> for the latest information.	OMB No. 1545-0074 <div style="font-size: 24pt; font-weight: bold;">2019</div> Attachment Sequence No. <b>37</b>
Name(s) shown on tax return		Your social security number
		Employer ID number (EIN), if any
<b>A</b> Did you actively participate in the operation of this farm during 2019? See instructions.		Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>Part I Gross Farm Rental Income – Based on Production.</b> Include amounts converted to cash or the equivalent.		
<b>1</b> Income from production of livestock, produce, grains, and other crops	<b>1</b>	701
<b>2a</b> Cooperative distributions (Form(s) 1099-PATR)	<b>2a</b>	702
<b>3a</b> Agricultural program payments (see instructions)	<b>3a</b>	703
<b>4</b> Commodity Credit Corporation (CCC) loans (see instructions):		
<b>a</b> CCC loans reported under election	<b>4a</b>	704
<b>b</b> CCC loans forfeited	<b>4b</b>	784
<b>5</b> Crop insurance proceeds and federal crop disaster payments (see instructions):		
<b>a</b> Amount received in 2019	<b>5a</b>	705
<b>c</b> If election to defer to 2020 is attached, check here <input type="checkbox"/>		
<b>5d</b> Amount deferred from 2018	<b>5d</b>	785
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	706
<b>7</b> Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040 or 1040-SR), line 42.	<b>7</b>	
<b>Part II Expenses – Farm Rental Property.</b> Do not include personal or living expenses.		
<b>8</b> Car and truck expenses (see Schedule F (Form 1040 or 1040-SR) instructions). Also attach Form 4562	<b>8</b>	708
<b>9</b> Chemicals	<b>9</b>	709
<b>10</b> Conservation expenses (see instructions)	<b>10</b>	710
<b>11</b> Custom hire (machine work)	<b>11</b>	711
<b>12</b> Depreciation and section 179 expense deduction not claimed elsewhere	<b>12</b>	712
<b>13</b> Employee benefit programs other than on line 21 (see Schedule F (Form 1040 or 1040-SR) instructions)	<b>13</b>	713
<b>14</b> Feed	<b>14</b>	714
<b>15</b> Fertilizers and lime	<b>15</b>	715
<b>16</b> Freight and trucking	<b>16</b>	716
<b>17</b> Gasoline, fuel, and oil	<b>17</b>	717
<b>18</b> Insurance (other than health)	<b>18</b>	718
<b>19</b> Interest (see instructions):		
<b>a</b> Mortgage (paid to banks, etc.)	<b>19a</b>	719
<b>b</b> Other	<b>19b</b>	789
<b>20</b> Labor hired (less employment credits) (see Schedule F (Form 1040 or 1040-SR) instructions)	<b>20</b>	720
<b>21</b> Pension and profit-sharing plans	<b>21</b>	721
<b>22</b> Rent or lease:		
<b>a</b> Vehicles, machinery, and equipment (see instructions)	<b>22a</b>	722
<b>b</b> Other (land, animals, etc.)	<b>22b</b>	782
<b>23</b> Repairs and maintenance	<b>23</b>	723
<b>24</b> Seeds and plants	<b>24</b>	724
<b>25</b> Storage and warehousing	<b>25</b>	725
<b>26</b> Supplies	<b>26</b>	726
<b>27</b> Taxes	<b>27</b>	727
<b>28</b> Utilities	<b>28</b>	728
<b>29</b> Veterinary, breeding, and medicine	<b>29</b>	729
<b>30</b> Other expenses (specify):		
<b>a</b>	<b>30a</b>	730
<b>b</b>	<b>30b</b>	
<b>c</b>	<b>30c</b>	
<b>d</b>	<b>30d</b>	
<b>e</b>	<b>30e</b>	
<b>f</b>	<b>30f</b>	
<b>g</b>	<b>30g</b>	781
<b>31</b> Total expenses. Add lines 8 through 30g. See instructions.	<b>31</b>	
<b>32</b> Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040 or 1040-SR), line 40. If the result is a loss, you must go to line 34. See instructions.	<b>32</b>	
<b>33</b> Reserved for future use	<b>33</b>	
<b>34</b> If line 32 is a loss, check the box that describes your investment in this activity. See instructions.		
<b>c</b> You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040 or 1040-SR), line 40. See instructions.	<b>34a</b>	All investment is at risk.
	<b>34b</b>	Some investment is not at risk.
	<b>34c</b>	
For Paperwork Reduction Act Notice, see your tax return instructions.		

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## Tax Codes – 1041 Fiduciary

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<i>Form 1041-A, Page 1</i> .....	18
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<i>Form 1041-QFT</i> .....	20
<i>Schedule C, Page 1</i> .....	21
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<i>Schedule F, Page 1</i> .....	24
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## Form 1041, Page 1

Department of the Treasury—Internal Revenue Service		<b>U.S. Income Tax Return for Estates and Trusts</b>		<b>2019</b>	OMB No. 1545-0092
<div style="display: flex; justify-content: space-between;"> <div> <b>Form 1041</b>  <small>Go to <a href="http://www.irs.gov/Form1041">www.irs.gov/Form1041</a> for instructions and the latest information.</small> </div> </div>					
<b>A</b> Check all that apply: <input type="checkbox"/> Decedent's estate <input type="checkbox"/> Simple trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Qualified disability trust <input type="checkbox"/> ESBT (S portion only) <input type="checkbox"/> Grantor type trust <input type="checkbox"/> Bankruptcy estate—Ch. 7 <input type="checkbox"/> Bankruptcy estate—Ch. 11 <input type="checkbox"/> Pooled income fund		<b>For calendar year 2019 or fiscal year beginning</b> _____, <b>and ending</b> _____ Name of estate or trust (If a grantor type trust, see the instructions.) <hr/> Name and title of fiduciary <hr/> Number, street, and room or suite no. (If a P.O. box, see the instructions.) <hr/> City or town, state or province, country, and ZIP or foreign postal code <hr/>		<b>C</b> Employer identification number _____ <b>D</b> Date entity created _____ <b>E</b> Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions. <input type="checkbox"/> Described in sec. 4947(a)(1). Check here if not a private foundation <input type="checkbox"/> <input type="checkbox"/> Described in sec. 4947(a)(2)	
<b>B</b> Number of Schedules K-1 attached (see instructions) <b>▶</b> _____		<b>F</b> Check applicable boxes: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Change in trust's name <input type="checkbox"/> Change in fiduciary <input type="checkbox"/> Change in fiduciary's name		<input type="checkbox"/> Net operating loss carryback <input type="checkbox"/> Change in fiduciary's address	
<b>G</b> Check here if the estate or filing trust made a section 645 election <input type="checkbox"/> Trust TIN <input type="text"/>					
<b>Income</b>	<b>1</b> Interest income			<b>1</b>	100
	<b>2a</b> Total ordinary dividends			<b>2a</b>	101
	<b>b</b> Qualified dividends allocable to (1) Beneficiaries (2) Estate or trust				
	<b>3</b> Business income or (loss). Attach Schedule C (Form 1040 or 1040-SR)			<b>3</b>	
	<b>4</b> Capital gain or (loss). Attach Schedule D (Form 1041)			<b>4</b>	
	<b>5</b> Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040 or 1040-SR)			<b>5</b>	
	<b>6</b> Farm income or (loss). Attach Schedule F (Form 1040 or 1040-SR)			<b>6</b>	
	<b>7</b> Ordinary gain or (loss). Attach Form 4797			<b>7</b>	
	<b>8</b> Other income. List type and amount			<b>8</b>	102
<b>9</b> Total income. Combine lines 1, 2a, and 3 through 8 <b>▶</b>			<b>9</b>		
<b>Deductions</b>	<b>10</b> Interest. Check if Form 4952 is attached <input type="checkbox"/>			<b>10</b>	200
	<b>11</b> Taxes			<b>11</b>	201
	Fiduciary fees. If only a portion is deductible under section 67(e), see instructions			<b>12</b>	202
	<b>13</b> Charitable deduction (from Schedule A, line 7)			<b>13</b>	
	<b>14</b> Attorney, accountant, and return preparer fees. If only a portion is deductible under section 67(e), see instructions			<b>14</b>	203
	<b>15a</b> Other deductions (attach schedule). See instructions for deductions allowable under section 67(e)			<b>15a</b>	204
	<b>b</b> Net operating loss deduction. See instructions			<b>15b</b>	
	<b>16</b> Add lines 10 through 15b <b>▶</b>			<b>16</b>	
	<b>17</b> Adjusted total income or (loss). Subtract line 16 from line 9			<b>17</b>	
	<b>18</b> Income distribution deduction (from Sch. B, line 15). Attach Schedules K-1 (Form 1041)			<b>18</b>	
<b>Tax and Payments</b>	<b>19</b> Estate tax deduction including certain generation-skipping taxes (attach computation)			<b>19</b>	
	<b>20</b> Qualified business income deduction. Attach Form 8995 or 8995-A			<b>20</b>	
	<b>21</b> Exemption			<b>21</b>	
	<b>22</b> Add lines 18 through 21 <b>▶</b>			<b>22</b>	
	<b>23</b> Taxable income. Subtract line 22 from line 17. If a loss, see instructions			<b>23</b>	
	<b>24</b> Total tax (from Schedule G, Part I, line 9)			<b>24</b>	
	<b>25</b> 2019 net 965 tax liability paid from Form 965-A, Part II, column (k), line 3			<b>25</b>	
	<b>26</b> Total payments (from Schedule G, Part II, line 17)			<b>26</b>	
	<b>27</b> Estimated tax penalty. See instructions			<b>27</b>	
	<b>28</b> Tax due. If line 26 is smaller than the total of lines 24, 25, and 27, enter amount owed			<b>28</b>	
<b>29</b> Overpayment. If line 26 is larger than the total of lines 24, 25, and 27, enter amount overpaid			<b>29</b>		
<b>30</b> Amount of line 29 to be: <b>a</b> Credited to 2020 <b>▶</b> ; <b>b</b> Refunded <b>▶</b>			<b>30</b>		
<b>Sign Here</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.					
Signature of fiduciary or officer representing fiduciary _____ Date _____ EIN of fiduciary if a financial institution _____		May the IRS discuss this return with the preparer shown below? See Instr. <input type="checkbox"/> Yes <input type="checkbox"/> No			
Print/Type preparer's name _____ Preparer's signature _____ Date _____		Check <input type="checkbox"/> if self-employed PTIN _____			
Paid Preparer Firm's name <b>▶</b> _____		Firm's EIN <b>▶</b> _____			
Use Only Firm's address <b>▶</b> _____		Phone no. _____			
For Paperwork Reduction Act Notice, see the separate instructions. <span style="float: right;">Form <b>1041</b> (2019)</span>					

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Form 1041, Page 2

Form 1041 (2019)

Page **2**

**Schedule A Charitable Deduction.** Don't complete for a simple trust or a pooled income fund.

1	Amounts paid or permanently set aside for charitable purposes from gross income. See instructions	1	206, 207
2	Tax-exempt income allocable to charitable contributions. See instructions	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	208
5	Add lines 3 and 4	5	
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes. See instructions	6	
7	<b>Charitable deduction.</b> Subtract line 6 from line 5. Enter here and on page 1, line 13	7	

**Schedule B Income Distribution Deduction**

1	Adjusted total income. See instructions	1	
2	Adjusted tax-exempt interest	2	
3	Total net gain from Schedule D (Form 1041), line 19, column (1). See instructions	3	
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4	
5	Capital gains for the tax year included on Schedule A, line 1. See instructions	5	
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	6	
7	Distributable net income. Combine lines 1-6. If zero or less, enter -0-	7	
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	
9	Income required to be distributed currently	9	
10	Other amounts paid, credited, or otherwise required to be distributed	10	
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11	
12	Enter the amount of tax-exempt income included on line 11	12	
13	Tentative income distribution deduction. Subtract line 12 from line 11	13	
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	
15	<b>Income distribution deduction.</b> Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	

**Schedule G Tax Computation and Payments** (see instructions)

**Part I — Tax Computation**

1	<b>Tax:</b>		
a	Tax on taxable income. See instructions	1a	
b	Tax on lump-sum distributions. Attach Form 4972	1b	
c	Alternative minimum tax (from Schedule I (Form 1041), line 54)	1c	
d	<b>Total.</b> Add lines 1a through 1c	1d	
2a	Foreign tax credit. Attach Form 1116	2a	
b	General business credit. Attach Form 3800	2b	
c	Credit for prior year minimum tax. Attach Form 8801	2c	
d	Bond credits. Attach Form 8912	2d	
e	<b>Total credits.</b> Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1d. If zero or less, enter -0-	3	
4	Tax on the ESBT portion of the trust (from ESBT Tax Worksheet, line 17). See instructions	4	
5	Net investment income tax from Form 8960, line 21	5	
6	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	6	
7	Household employment taxes. Attach Schedule H (Form 1040 or 1040-SR)	7	
8	Other taxes and amounts due	8	
9	<b>Total tax.</b> Add lines 3 through 8. Enter here and on page 1, line 24	9	

**Part II — Payments**

10	2019 estimated tax payments and amount applied from 2018 return	10	
11	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	11	
12	Subtract line 11 from line 10	12	
13	Tax paid with Form 7004. See instructions	13	
14	Federal income tax withheld. If any is from Form(s) 1099, check here <input type="checkbox"/>	14	
15	2019 net 965 tax liability from Form 965-A, Part I, column (f), line 3	15	
16	Other payments: a Form 2439 ; b Form 4136 ; <b>Total</b>	16c	
17	<b>Total payments.</b> Add lines 12 through 15 and 16c. Enter here and on page 1, line 26	17	

Form **1041** (2019)

DAA

## Form 1040NR, Page 1

Form <b>1040-NR</b>		<b>U.S. Nonresident Alien Income Tax Return</b>		OMB No. 1545-0074		
Department of the Treasury Internal Revenue Service		▶ Go to <a href="http://www.irs.gov/Form1040NR">www.irs.gov/Form1040NR</a> for instructions and the latest information.		<b>2019</b>		
		For the year January 1–December 31, 2019, or other tax year				
		beginning , 2019, and ending , 20				
Please print or type	Your first name and middle initial		Last name		Identifying number (see instructions)	
	Present home address (number and street or rural route). If you have a P.O. box, see instructions. Apt. no.				Check if: <input type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust	
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.					
	Foreign country name		Foreign province/state/county		Foreign postal code	
<b>Filing Status</b>  Check only one box.	1 <input type="checkbox"/> Reserved		4 <input type="checkbox"/> Reserved			
	2 <input type="checkbox"/> Single nonresident alien		5 <input type="checkbox"/> Married nonresident alien			
	3 <input type="checkbox"/> Reserved		6 <input type="checkbox"/> Qualifying widow(er) (see instructions)		Child's name ▶	
<b>Dependents</b> If more than four dependents, see instr. and check here.	C Dependents: (see instructions)		(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifies for (see instr.):	
	(1) First name Last name			Child tax credit	Credit for other dependents	
<b>Income Effectively Connected With U.S. Trade/ Business</b>  <b>Attach Form(s) W-2, 1042-S, SSA-1042S, RRB-1042S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.</b>	8 Wages, salaries, tips, etc. Attach Form(s) W-2				8	
	9a Taxable interest				9a 100	
	b Tax-exempt interest. Do not include on line 9a				9b	
	10a Ordinary dividends				10a 101	
	b Qualified dividends (see instructions)				10b	
	11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)				11	
	12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)				12	
	13 Business income or (loss). Attach Schedule C (Form 1040 or 1040-SR)				13	
	14 Capital gain or (loss). Attach Sch. D (Form 1040 or 1040-SR) if required. If not required, check here				14	
	15 Other gains or (losses). Attach Form 4797				15	
	16a IRA distributions		16a	16b Taxable amount (see instr.)	16	
	17a Pensions and annuities		17a	17b Taxable amount (see instr.)	17b	
	18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040 or 1040-SR)				18	
	19 Farm income or (loss). Attach Schedule F (Form 1040 or 1040-SR)				19	
	20 Unemployment compensation				20	
	21 Other income. List type and amount (see instructions)				21 102	
	22 Total income exempt by a treaty from page 5, Schedule OI, Item L (1)(e)				22	
	23 Combine the amounts in the far right column for lines 8 through 21. This is your total effectively connected income ▶				23	
	<b>Adjusted Gross Income</b>	24 Educator expenses (see instructions)				24
		25 Health savings account deduction. Attach Form 8889				25
		26 Moving expenses for members of the Armed Forces. Attach Form 3903				26
		27 Deductible part of self-employment tax. Attach Schedule SE (Form 1040 or 1040-SR)				27
		28 Self-employed SEP, SIMPLE, and qualified plans				28
29 Self-employed health insurance deduction (see instructions)				29		
30 Penalty on early withdrawal of savings				30		
31 Scholarship and fellowship grants excluded				31		
32 IRA deduction (see instructions)				32		
33 Student loan interest deduction (see instructions)				33		
34 Add lines 24 through 33				34		
35 Adjusted Gross Income. Subtract line 34 from line 23 ▶				35		
<b>Tax and Credits</b>	36 Reserved for future use				36	
	37 Itemized deductions from page 3, Schedule A, line 8				37	
	38 Qualified business income deduction. Attach Form 8995 or Form 8995-A				38	
	39 Exemptions for estates and trusts only (see instructions)				39	

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

Form **1040-NR** (2019)

DAA

## Form 1040NR, Page 2

Form <b>1040NR</b>	<b>Charitable, Distribution, and Other Deductions Worksheet</b>	<b>2019</b>
For calendar year 2019, or tax year beginning _____, and ending _____		
Name _____		Taxpayer Identification Number _____

  

<b>Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.</b>		
1 Amounts paid or permanently set aside for charitable purposes from gross income (see instructions) .....	1	206, 207
2 Tax-exempt income allocable to charitable contributions (see instructions) .....	2	
3 Subtract line 2 from line 1 .....	3	
4 Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes .....	4	208
5 Add lines 3 and 4 .....	5	
6 Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see instructions) .....	6	
7 <b>Charitable deduction.</b> Subtract line 6 from line 5. Enter here and on page 1, line 13 .....	7	

  

<b>Schedule B Income Distribution Deduction</b>		
1 Adjusted total income (see instructions) .....	1	
2 Adjusted tax-exempt interest .....	2	
3 Total net gain from Schedule D (Form 1041), line 19, column (1) (see instructions) .....	3	
4 Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion) .....	4	
5 Capital gains for the tax year included on Schedule A, line 1 (see instructions) .....	5	
6 Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number .....	6	
7 <b>Distributable net income.</b> Combine lines 1 through 6. If zero or less, enter -0- .....	7	
8 If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law .....	8	
9 Income required to be distributed currently .....	9	
10 Other amounts paid, credited, or otherwise required to be distributed .....	10	
11 Total distributions. Add lines 9 and 10. If greater than line 8, see instructions .....	11	
12 Enter the amount of tax-exempt income included on line 11 .....	12	
13 Tentative income distribution deduction. Subtract line 12 from line 11 .....	13	
14 Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0- .....	14	
15 <b>Income distribution deduction.</b> Enter the smaller of line 13 or line 14 here and on page 1, line 18 .....	15	

  

<b>Other Deductions</b>		
Interest .....		200
Taxes .....		201
Fiduciary fees .....		202
Charitable deduction (from Schedule A, line 7) .....		
Attorney, accountant, and return preparer fees .....		203
Other deductions .....		204
Net operating loss deduction (see instructions) .....		
Income distribution deduction (from Schedule B, line 15) .....		
Total to Form 1040NR, line 35 .....		

## Form 5227, Page 1

Form <b>5227</b>  Department of the Treasury Internal Revenue Service	<b>Split-Interest Trust Information Return</b> ▶ See separate instructions. ▶ Go to <a href="http://www.irs.gov/Form5227">www.irs.gov/Form5227</a> for instructions and the latest information. ▶ Do not enter social security numbers on this form (except on Schedule A) as it may be made public. For the calendar year 2019 or tax year beginning _____, and ending _____	OMB No. 1545-0196 <div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>2019</b>  <b>Open to Public Inspection</b> </div>
Full name of trust _____		<b>A</b> Employer identification number _____
Name of trustee _____		<b>B</b> Type of Entity  (1) <input type="checkbox"/> Charitable lead trust (2) <input type="checkbox"/> Charitable remainder annuity trust described in section 664(d)(1) (3) <input type="checkbox"/> Charitable remainder unitrust described in section 664(d)(2) (4) <input type="checkbox"/> Pooled income fund described in section 642(c)(5) (5) <input type="checkbox"/> Other—Attach explanation
Number, street, and room or suite no. (If a P.O. box, see the instructions.) _____		
City or town, state or province, country, and ZIP or foreign postal code _____		
<b>C</b> Fair market value (FMV) of assets at end of tax year _____		<b>D</b> Gross Income _____
<b>E</b> Check applicable boxes (see the instructions) <input type="checkbox"/> Initial return <input type="checkbox"/> Change in trustee's Name <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address		<b>F</b> Date the trust was created _____
<b>G</b> If the trust is a section 664 trust, did it have unrelated business taxable income? If "Yes," file Form 4720 Yes <input type="checkbox"/> No <input type="checkbox"/>		
<b>Part I Income and Deductions (All trusts complete Sections A through D)</b>		
<b>Section A—Ordinary Income</b>		
1 Interest income	1	100
2a Ordinary dividends (including qualified dividends)	2a	101
b Qualified dividends (see the instructions)	2b	
3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
4 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	4	
5 Farm income or (loss). Attach Schedule F (Form 1040)	5	
6 Ordinary gain or (loss). Attach Form 4797	6	
7 Other income. List type and amount ▶	7	102
8 Total ordinary income. Combine lines 1, 2a, and 3 through 7	8	
<b>Section B—Capital Gains (Losses)</b>		
9 Total short-term capital gain or (loss). Attach Schedule D, Part I (Form 1041)	9	
10 Total long-term capital gain or (loss). Attach Schedule D, Part II (Form 1041)	10	
11 Unrecaptured section 1250 gain	11	
12 28% gain	12	
13 Total capital gains (losses). Combine lines 9 and 10	13	
<b>Section C—Nontaxable Income</b>		
14 Tax-exempt interest	14	
15 Other nontaxable income. List type and amount ▶	15	
16 Total nontaxable income. Add lines 14 and 15	16	
<b>Section D—Deductions</b>		
17 Interest	17	200
18 Taxes (see the instructions)	18	201
19 Trustee fees	19	202
20 Attorney, accountant, and return preparer fees	20	203
21 Other allowable deductions. Attach statement (see the instructions)	21	204
22 Total. Add lines 17 through 21	22	
23 Charitable deduction	23	
<b>Section E—Deductions Allocable to Income Categories (Section 664 trust only)</b>		
24a Enter the amount from line 22 allocable to ordinary income	24a	
b Subtract line 24a from line 8	24b	
25a Enter the amount from line 22 allocable to capital gains (losses)	25a	
b Subtract line 25a from line 13	25b	
26a Enter the amount from line 22 allocable to nontaxable income	26a	
b Subtract line 26a from line 16	26b	
For Paperwork Reduction Act Notice, see the instructions.		
Form <b>5227</b> (2019)		

DAA



## Form 5227, Page 3

Form 5227 (2019)

Page 3

**Part IV Balance Sheet** (see the instructions)

Assets		(a) Beginning-of-Year Book Value	(b) End-of-Year Book Value	(c) FMV (see the instructions)
38	Cash-non-interest-bearing	38	400	
39	Savings and temporary cash investments	39	401	
40a	Accounts receivable	40a	402	
b	Less: allowance for doubtful accounts	40b	403	
41	Receivables due from officers, directors, trustees, and other disqualified persons (attach statement)	41	404	
42a	Other notes and loans receivable	42a	405	
b	Less: allowance for doubtful accounts	42b	406	
43	Inventories for sale or use	43	407	
44	Prepaid expenses and deferred charges	44	408	
45a	Investments—U.S. and state government obligations (attach statement)	45a	415	
b	Investments—corporate stock (attach statement)	45b	416	
c	Investments—corporate bonds (attach statement)	45c	417	
46a	Investments—land, buildings, and equipment: basis (att. statement)	46a	418	
b	Less: accumulated depreciation	46b	419	
47	Investments—other (attach statement)	47	420	
48a	Land, buildings, and equipment: basis	48a	425	
b	Less: accumulated depreciation	48b	426	
49	Other assets. Describe ▶	49	432	
50	<b>Total assets.</b> Add lines 38 through 49 (must equal line 60) ▶	50		
<b>Liabilities</b>				
51	Accounts payable and accrued expenses	51	440	
52	Deferred revenue	52	441	
53	Loans from officers, directors, trustees, and other disqualified persons	53	442	
54	Mortgages and other notes payable (attach statement)	54	450	
55	Other liabilities. Describe ▶	55	451	
56	<b>Total liabilities.</b> Add lines 51 through 55 ▶	56		
<b>Net Assets</b>				
57	Trust principal or corpus	57	465	
58a	Undistributed income	58a	466	
b	Undistributed capital gains	58b	467	
c	Undistributed nontaxable income	58c	468	
59	<b>Total net assets.</b> Add lines 57 through 58c	59		
60	<b>Total liabilities and net assets.</b> Add lines 56 and 59	60		

Form 5227 (2019)

DAA

## Form 1041-A, Page 1

Form **1041-A**

(Rev. September 2018)

Department of the Treasury  
Internal Revenue Service**U.S. Information Return  
Trust Accumulation of Charitable Amounts**▶ Go to [www.irs.gov/Form1041A](http://www.irs.gov/Form1041A) for the latest information.

For calendar year

OMB No. 1545-0094

Name of trust

Employer identification number

Name of trustee

Number, street, and room or suite no. (or P.O. box)

City or town, state, and ZIP code

**Part I** **Income and Deductions** (See the instructions for Form 1041 or Form 5227.) If total income is \$25,000 or less, skip lines 1-8 and enter total income on line 9.

Income	1	Interest income	1	100
	2	Dividends	2	101
	3	Business income or (loss) (attach Schedule C or C-EZ (Form 1040))	3	
	4	Capital gain or (loss) (attach Schedule D (Form 1041))	4	
	5	Rents, royalties, partnerships, other estates and trusts, etc. (attach Schedule E (Form 1040))	5	
	6	Farm income or (loss) (attach Schedule F (Form 1040))	6	
	7	Ordinary gain or (loss) (attach Form 4797)	7	
	8	Other income (state type of income)	8	102
	9	<b>Total income</b> (combine lines 1 through 8)	9	
Deductions	10	Interest	10	200
	11	Taxes	11	201
	12	Charitable deduction (itemize by charitable purpose; include payee's name and address)	12	
	13	Trustee fees	13	202
	14	Attorney, accountant, and return preparer fees	14	203
	15	Other deductions (attach schedule)	15	204

**Part II** **Distributions of Income Set Aside for Charitable Purposes** (see instructions)

16	Accumulated income set aside in prior tax years for which a deduction was claimed under section 642(c)	16	
17	Income set aside in prior tax years for which a deduction was claimed under section 642(c) and which was distributed during the current tax year (itemize by charitable purpose; include payee's name and address):		
a		17a	
b		17b	
c		17c	
d		17d	
e		17e	
18	Total (add lines 17a through 17e)	18	
19	Balance (subtract line 18 from line 16)	19	
20	Income set aside during the current tax year for which a deduction was claimed under section 642(c) (included in Part I, line 12)	20	
21	Carryover (add lines 19 and 20)	21	

**Part III** **Distributions of Principal for Charitable Purposes** (see instructions)

22	Principal distributed in prior tax years for charitable purposes	22	
23	Principal distributed during the current tax year for charitable purposes (itemize by charitable purpose; include payee's name and address):		
a		23a	
b		23b	
c		23c	
d		23d	
e		23e	
24	<b>Total</b> (add lines 23a through 23e)	24	

For Paperwork Reduction Act Notice, see the instructions.

Form **1041-A** (Rev. 9-2018)

DAA

## Form 1041-A, Page 2

Form 1041-A (Rev. 9-2018)

Page 2

**Part IV** **Balance Sheets** (see instructions). If line 9, page 1, is \$25,000 or less, complete only lines 38, 42, and 45 (see instructions).

Assets		(a) Beginning-of-Year Book Value	(b) End-of-Year Book Value
25	Cash—non-interest bearing	25	300
26	Savings and temporary cash investments	26	301
27a	Accounts receivable	27a	302
b	Less: allowance for doubtful accounts	27b	303
28a	Notes and loans receivable	28a	305
b	Less: allowance for doubtful accounts	28b	306
29	Inventories for sale or use	29	307
30	Prepaid expenses and deferred charges	30	308
31	Investments—U.S. and state government obligations (attach schedule)	31	315
32	Investments—corporate stock (attach schedule)	32	316
33	Investments—corporate bonds (attach schedule)	33	317
34a	Investments—land, buildings, and equipment: basis	34a	318
b	Less: accumulated depreciation	34b	319
35	Investments—other (attach schedule)	35	320
36a	Land, buildings, and equipment: basis	36a	325
b	Less: accumulated depreciation	36b	326
37	Other assets (describe )	37	342
38	<b>Total assets</b> (add lines 25 through 37)	38	
<b>Liabilities</b>			
39	Accounts payable and accrued expenses	39	340
40	Mortgages and other notes payable (attach schedule)	40	350
41	Other liabilities (describe )	41	351
42	<b>Total liabilities</b> (add lines 39 through 41)	42	
<b>Net Assets</b>			
43	Trust principal or corpus	43	365
44	Undistributed income and profits	44	368
45	<b>Total net assets</b> (add lines 43 and 44)	45	
46	<b>Total liabilities and net assets</b> (add lines 42 and 45)	46	

**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 trustee) is based on all information of which preparer has any knowledge.

Signature of trustee or officer representing trustee \_\_\_\_\_ Date \_\_\_\_\_

**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		Phone no.	
Firm's address				

Form 1041-A (Rev. 9-2018)

DAA

## Form 1041-QFT, Page 1

Form <b>1041-QFT</b> Department of the Treasury Internal Revenue Service	<b>U.S. Income Tax Return for Qualified Funeral Trusts</b> ► Go to <a href="http://www.irs.gov/Form1041QFT">www.irs.gov/Form1041QFT</a> for the latest information.	OMB No. 1545-1593 <div style="font-size: 2em; font-weight: bold;">2019</div>	
For calendar year 2019 or short year beginning _____, and ending _____			
<b>Part I General Information</b>			
1 Name of trust or other entity filing return		2 Employer identification number (EIN)	
3a Name and title of trustee			
3b Number, street, and room or suite no. (If a P.O. box, see the instructions.)			
3c City or town, state, and ZIP code		4 Number of QFTs included on this return	
5 Check applicable boxes: <input type="checkbox"/> Initial return <input type="checkbox"/> Amended return <input type="checkbox"/> Final return <input type="checkbox"/> Change in the fiduciary or fiduciary's name <input type="checkbox"/> Change in fiduciary's address			
<b>Part II Tax Computation</b>			
<b>Income</b>	1a Interest income	1a	100
	b Tax-exempt interest. Don't include on line 1a	1b	
	2a Total ordinary dividends	2a	101
	b Qualified dividends	2b	
	3 Capital gain or (loss) (attach Schedule D (Form 1041))	3	
	4 Other income. List type and amount	4	102
	5 Total income. Combine lines 1a, 2a, 3, and 4	5	
<b>Deductions</b>	6 Taxes	6	201
	7 Trustee fees	7	202
	8 Attorney, accountant, and return preparer fees	8	203
	9 Other deductions	9	200, 204
	10 Total deductions. Add lines 6 through 9	10	
<b>Tax and Payments</b>	11 Taxable income. Subtract line 10 from line 5	11	
	12 Tax. (If this is a composite return, check here <input type="checkbox"/> )	12	
	13 Credits (see instructions). Specify the credits claimed	13	
	14 Subtract line 13 from line 12	14	
	15 Net Investment Income Tax from Form 8960, line 21	15	
	16 Total tax. Add lines 14 and 15	16	
	17 Payments (see instructions)	17	
	18 Tax due. If line 17 is smaller than line 16, enter amount owed	18	
	19 Overpayment. If line 17 is larger than line 16, enter amount overpaid	19	
	20 Amount of line 19 to be: a Credited to 2020 estimated tax    b Refunded	20	
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 trustee) is based on all information of which preparer has any knowledge.			
<b>Sign Here</b>	Signature of trustee or officer representing trustee		Date
	May the IRS discuss this return with the preparer shown below? See instr. <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date
	Firm's name	Firm's EIN	Check <input type="checkbox"/> if self-employed
	Firm's address	PTIN	
	Phone no.		

For Paperwork Reduction Act Notice, see instructions.

Form **1041-QFT** (2019)

DAA

## Schedule C, Page 1

<b>SCHEDULE C</b> (Form 1040 or 1040-SR)		<b>Profit or Loss From Business</b> (Sole Proprietorship)		OMB No. 1545-0074 <div style="font-size: 24pt; font-weight: bold;">2019</div> Attachment Sequence No. <b>09</b>
Department of the Treasury Internal Revenue Service (99)		▶ Go to <a href="http://www.irs.gov/ScheduleC">www.irs.gov/ScheduleC</a> for instructions and the latest information. ▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.		
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 2019? If "No," see instructions for limit on losses				
<b>H</b> If you started or acquired this business during 2019, check here				
<b>I</b> Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions)				
<b>J</b> If "Yes," did you or will you file required Forms 1099?				
<b>Part I Income</b>				
<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		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>2</b> Returns and allowances		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>3</b> Subtract line 2 from line 1		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>4</b> Cost of goods sold (from line 42)		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>5</b> Gross profit. Subtract line 4 from line 3		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>7</b> Gross income. Add lines 5 and 6		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>Part II Expenses. Enter expenses for business use of your home only on line 30.</b>				
<b>8</b> Advertising		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>9</b> Car and truck expenses (see instructions)		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>10</b> Commissions and fees		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>11</b> Contract labor (see instructions)		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>12</b> Depletion		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>14</b> Employee benefit programs (other than on line 19)		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>15</b> Insurance (other than health)		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>16</b> Interest (see instructions):		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>a</b> Mortgage (paid to banks, etc.)		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>b</b> Other		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>17</b> Legal and professional services		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>18</b> Office expense (see instructions)		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>19</b> Pension and profit-sharing plans		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>20</b> Rent or lease (see instructions):		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>a</b> Vehicles, machinery, and equipment		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>b</b> Other business property		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>21</b> Repairs and maintenance		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>22</b> Supplies (not included in Part III)		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>23</b> Taxes and licenses		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>24</b> Travel and meals:		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>a</b> Travel		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>b</b> Deductible meals (see instructions)		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>25</b> Utilities		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>26</b> Wages (less employment credits)		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>27a</b> Other expenses (from line 48)		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>b</b> Reserved for future use		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>28</b> Total expenses before expenses for business use of home. Add lines 8 through 27a		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<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		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>31</b> Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040 or 1040-SR), line 3</b> (or <b>Form 1040-NR, 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 must go to line 32.		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<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>Schedule 1 (Form 1040 or 1040-SR), line 3</b> (or <b>Form 1040-NR, 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 must attach <b>Form 6198</b> . Your loss may be limited.		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>32a</b> <input type="checkbox"/> All investment is at risk.		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		
<b>32b</b> <input type="checkbox"/> Some investment is not at risk.		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>		

**For Paperwork Reduction Act Notice, see the separate instructions.**

**Schedule C (Form 1040 or 1040-SR) 2019**



## Schedule E, Rental Real Estate and Royalties

<b>SCHEDULE E</b>		<b>Supplemental Income and Loss</b>		OMB No. 1545-0074	
(Form 1040 or 1040-SR)		(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)		2019	
Department of the Treasury Internal Revenue Service (99)		▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041. ▶ Go to <a href="http://www.irs.gov/ScheduleE">www.irs.gov/ScheduleE</a> for instructions and the latest information.		Attachment Sequence No. <b>13</b>	
Name(s) shown on return				Your social security number	

  

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

**A** Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) Yes ☐ No ☐

**B** If "Yes," did you or will you file required Forms 1099? Yes ☐ No ☐

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>					
<b>B</b>					
<b>C</b>					

  

1b	Type of Property (from list below)	2	Fair Rental Days	Personal Use Days	QJV
<b>A</b>		For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	<b>A</b>		
<b>B</b>			<b>B</b>		
<b>C</b>			<b>C</b>		

**Type of Property:**

1 Single Family Residence	3 Vacation/Short-Term Rental	5 Land	7 Self-Rental
2 Multi-Family Residence	4 Commercial	6 Royalties	8 Other (describe)

Income:	Properties:	A	B	C
<b>3</b> Rents received	<b>3</b>	503		
<b>4</b> Royalties received	<b>4</b>	504		
<b>Expenses:</b>				
<b>5</b> Advertising	<b>5</b>	505		
<b>6</b> Auto and travel (see instructions)	<b>6</b>	506		
<b>7</b> Cleaning and maintenance	<b>7</b>	507		
<b>8</b> Commissions	<b>8</b>	508		
<b>9</b> Insurance	<b>9</b>	509		
<b>10</b> Legal and other professional fees	<b>10</b>	510		
<b>11</b> Management fees	<b>11</b>	511		
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>	512, 588		
<b>13</b> Other interest	<b>13</b>	513		
<b>14</b> Repairs	<b>14</b>	514		
<b>15</b> Supplies	<b>15</b>	515		
<b>16</b> Taxes	<b>16</b>	516		
<b>17</b> Utilities	<b>17</b>	517		
<b>18</b> Depreciation expense or depletion	<b>18</b>	520, 580		
<b>19</b> Other (list) ▶	<b>19</b>	518		
<b>20</b> Total expenses. Add lines 5 through 19	<b>20</b>			
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	<b>21</b>			
<b>22</b> Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	<b>22</b>			
<b>23a</b> Total of all amounts reported on line 3 for all rental properties	<b>23a</b>			
<b>b</b> Total of all amounts reported on line 4 for all royalty properties	<b>23b</b>			
<b>c</b> Total of all amounts reported on line 12 for all properties	<b>23c</b>			
<b>d</b> Total of all amounts reported on line 18 for all properties	<b>23d</b>			
<b>e</b> Total of all amounts reported on line 20 for all properties	<b>23e</b>			
<b>24</b> Income. Add positive amounts shown on line 21. Do not include any losses	<b>24</b>			
<b>25</b> Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	<b>25</b>			
<b>26</b> Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	<b>26</b>			

**For Paperwork Reduction Act Notice, see the separate instructions.** Schedule E (Form 1040 or 1040-SR) 2019

DAA XXXXX,XXXXXX For multiple-unit input screens, five or six digits in the TLG designate the input screen location. For example, assume you are transferring a rental's utility expense amount to Screen Rent in UltraTax CS. If the proper TLG number for the first unit's utilities were 10517, you would transfer the second unit's utility amounts with a TLG number of 20517.

## Schedule F, Page 1

**SCHEDULE F**  
(Form 1040 or 1040-SR)Department of the Treasury  
Internal Revenue Service (99)**Profit or Loss From Farming**▶ Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.  
▶ Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.

OMB No. 1545-0074

**2019**Attachment  
Sequence No. **14**

Name of proprietor

Social security number (SSN)

**A** Principal crop or activity**B** Enter code from Part IV**C** Accounting method:☐ Cash ☐ Accrual**D** Employer ID number (EIN) (see instr.)**E** Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on passive losses ☐ Yes ☐ No**F** Did you make any payments in 2019 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No**G** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No**Part I Farm Income – Cash Method.** Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

<b>1a</b> Sales of livestock and other resale items (see instructions)	<b>1a</b>	601	
<b>b</b> Cost or other basis of livestock or other items reported on line 1a	<b>1b</b>	602	
<b>c</b> Subtract line 1b from line 1a			<b>1c</b>
<b>2</b> Sales of livestock, produce, grains, and other products you raised			<b>2</b> 604
<b>3a</b> Cooperative distributions (Form(s) 1099-PATR)	<b>3a</b>	605	<b>3b</b> Taxable amount
<b>4a</b> Agricultural program payments (see instructions)	<b>4a</b>	606	<b>4b</b> Taxable amount
<b>5a</b> Commodity Credit Corporation (CCC) loans reported under election			<b>5a</b> 607
<b>b</b> CCC loans forfeited	<b>5b</b>	687	<b>5c</b> Taxable amount
<b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions):			
<b>a</b> Amount received in 2019	<b>6a</b>	608	<b>6b</b> Taxable amount
<b>c</b> If election to defer to 2020 is attached, check here <input type="checkbox"/>			<b>6d</b> Amount deferred from 2018
<b>7</b> Custom hire (machine work) income			<b>7</b> 609
<b>8</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			<b>8</b> 610
<b>9</b> <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions			<b>9</b>

**Part II Farm Expenses – Cash and Accrual Method.** Do not include personal or living expenses. See instructions.

<b>10</b> Car and truck expenses (see instructions). Also attach Form 4562	<b>10</b>	612	<b>23</b> Pension and profit-sharing plans	<b>23</b>	625
<b>11</b> Chemicals	<b>11</b>	613	<b>24</b> Rent or lease (see instructions):		
<b>12</b> Conservation expenses (see instructions)	<b>12</b>	614	<b>a</b> Vehicles, machinery, equipment	<b>24a</b>	626
<b>13</b> Custom hire (machine work)	<b>13</b>	615	<b>b</b> Other (land, animals, etc.)	<b>24b</b>	686
<b>14</b> Depreciation and section 179 expense (see instructions)	<b>14</b>	616	<b>25</b> Repairs and maintenance	<b>25</b>	627
<b>15</b> Employee benefit programs other than on line 23	<b>15</b>	617	<b>26</b> Seeds and plants	<b>26</b>	628
<b>16</b> Feed	<b>16</b>	618	<b>27</b> Storage and warehousing	<b>27</b>	629
<b>17</b> Fertilizers and lime	<b>17</b>	619	<b>28</b> Supplies	<b>28</b>	630
<b>18</b> Freight and trucking	<b>18</b>	620	<b>29</b> Taxes	<b>29</b>	631
<b>19</b> Gasoline, fuel, and oil	<b>19</b>	621	<b>30</b> Utilities	<b>30</b>	632
<b>20</b> Insurance (other than health)	<b>20</b>	622	<b>31</b> Veterinary, breeding, and medicine	<b>31</b>	633
<b>21</b> Interest (see instructions):			<b>32</b> Other expenses (specify):		
<b>a</b> Mortgage (paid to banks, etc.)	<b>21a</b>	623	<b>a</b>	<b>32a</b>	634
<b>b</b> Other	<b>21b</b>	683	<b>b</b>	<b>32b</b>	684
<b>22</b> Labor hired (less employment credits)	<b>22</b>	624	<b>c</b>	<b>32c</b>	
			<b>d</b>	<b>32d</b>	
			<b>e</b>	<b>32e</b>	
			<b>f</b>	<b>32f</b>	
<b>33</b> <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions				<b>33</b>	
<b>34</b> <b>Net farm profit or (loss).</b> Subtract line 33 from line 9				<b>34</b>	
If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.					
<b>35</b> Reserved for future use.					
<b>36</b> Check the box that describes your investment in this activity and see instructions for where to report your loss:					
<b>a</b> <input type="checkbox"/> All investment is at risk. <b>b</b> <input type="checkbox"/> Some investment is not at risk.					

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040 or 1040-SR) 2019

XXXXXXX For multiple-unit input screens, four or five digits in the tax code designate the input screen location. The last three digits are the tax code, the first digit or two indicate the unit number for the appropriate input screen. For example, assume you are transferring a farm's utility expense amount to Screen F in UltraTax CS. If the proper tax code number were 632, you would use tax code number 1632 to transfer the first unit's utility amounts, and 2632 to transfer the second unit's utility amounts.

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## Schedule F, Page 2

Schedule F (Form 1040 or 1040-SR) 2019

Page **2****Part III Farm Income – Accrual Method** (see instructions).

<b>37</b>	Sales of livestock, produce, grains, and other products (see instructions) .....	<b>37</b>	
<b>38a</b>	Cooperative distributions (Form(s) 1099-PATR) .....	<b>38a</b>	605
		<b>38b</b>	Taxable amount
<b>39a</b>	Agricultural program payments .....	<b>39a</b>	606
		<b>39b</b>	Taxable amount
<b>40</b>	Commodity Credit Corporation (CCC) loans:		
<b>a</b>	CCC loans reported under election .....	<b>40a</b>	607
<b>b</b>	CCC loans forfeited .....	<b>40b</b>	687
		<b>40c</b>	Taxable amount
<b>41</b>	Crop insurance proceeds .....	<b>41</b>	608
<b>42</b>	Custom hire (machine work) income .....	<b>42</b>	609
<b>43</b>	Other income (see instructions) .....	<b>43</b>	610
<b>44</b>	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43) .....	<b>44</b>	
<b>45</b>	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797 .....	<b>45</b>	
<b>46</b>	Cost of livestock, produce, grains, and other products purchased during the year .....	<b>46</b>	647
<b>47</b>	Add lines 45 and 46 .....	<b>47</b>	
<b>48</b>	Inventory of livestock, produce, grains, and other products at end of year .....	<b>48</b>	649
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47* .....	<b>49</b>	
<b>50</b>	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9 .....	<b>50</b>	

\* If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

**Part IV Principal Agricultural Activity Codes**

Do not file Schedule F (Form 1040 or 1040-SR) to report the following:

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead, file Schedule C (Form 1040 or 1040-SR).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, file Schedule C (Form 1040 or 1040-SR).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS). Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

**Crop Production**

111100 Oilseed and grain farming  
111210 Vegetable and melon farming

111300 Fruit and tree nut farming  
111400 Greenhouse, nursery, and floriculture production  
111900 Other crop farming

**Animal Production**

112111 Beef cattle ranching and farming  
112112 Cattle feedlots  
112120 Dairy cattle and milk production  
112210 Hog and pig farming  
112300 Poultry and egg production  
112400 Sheep and goat farming  
112510 Aquaculture  
112900 Other animal production

**Forestry and Logging**

113000 Forestry and logging (including forest nurseries and timber tracts)

Schedule F (Form 1040 or 1040-SR) 2019

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## Tax Codes – 1065 Partnership

<i>1065 tax codes for GoSystem Tax RS only .....</i>	<i>28</i>
<i>Form 1065, Page 1.....</i>	<i>29</i>
<i>Form 1065, Page 2.....</i>	<i>30</i>
<i>Form 1065, Page 3.....</i>	<i>31</i>
<i>Form 1065, Page 4.....</i>	<i>32</i>
<i>Form 1065, Page 5.....</i>	<i>33</i>
<i>Form 1125-A.....</i>	<i>34</i>
<i>Schedule D.....</i>	<i>35</i>
<i>Schedule F, Page 1.....</i>	<i>36</i>
<i>Schedule F, Page 2.....</i>	<i>37</i>
<i>Schedule M-3, Page 1.....</i>	<i>38</i>
<i>Schedule M-3, Page 2.....</i>	<i>39</i>
<i>Schedule M-3, Page 3.....</i>	<i>40</i>
<i>Form 8916-A, Page 1.....</i>	<i>41</i>
<i>Form 8916-A, Page 2.....</i>	<i>42</i>
<i>Rent and Royalty Schedule.....</i>	<i>43</i>
<i>Farm Rental Income and Expenses Worksheet.....</i>	<i>44</i>

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## 1065 tax codes for GoSystem Tax RS only

The tax codes listed in the following table are applicable to GoSystem Tax RS only.

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
120	GST-Ord inc(loss)from fiduciar	1065, L4
121	GST-Net ord gain(loss) 4797 II	1065, L6
122	GST-COGS:Beginning inventory	Sch A, L1
123	GST-Qualified dividend – invest	Sch K, L6b
124	GST-Net ST cap gain(loss)	Sch K, L8
125	GST-Net LT cap gain(loss)	Sch K, L9a
126	GST-Net Sec 1231 gain(loss)	Sch K, L10

## Form 1065, Page 1

<b>Form 1065</b> Department of the Treasury Internal Revenue Service		<b>U.S. Return of Partnership Income</b> For calendar year 2019, or tax year beginning _____, ending _____ ▶ Go to <a href="http://www.irs.gov/Form1065">www.irs.gov/Form1065</a> for instructions and the latest information.		OMB No. 1545-0123 <b>2019</b>	
A Principal business activity	<b>Type or Print</b>	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 instructions) \$	
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return H Check accounting method (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> 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 ▶ <input type="checkbox"/> J Check partnership (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes					
<b>Caution:</b> Include only trade or business income and expenses on lines 1a through 22 below. See instructions for more information.					
<b>Income</b>	1a Gross receipts or sales	1a	100		
	b Returns and allowances	1b	101		
	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 or 1040-SR))			5	
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6	
7 Other income (loss) (attach statement)			7	103	
8 <b>Total income (loss).</b> Combine lines 3 through 7			8		
<b>Deductions</b> <small>(see instructions for limitations)</small>	9 Salaries and wages (other than to partners) (less employment credits)			9	200
	10 Guaranteed payments to partners			10	201, 267, 268
	11 Repairs and maintenance			11	202
	12 Bad debts			12	203
	13 Rent			13	204
	14 Taxes and licenses			14	205
	15 Interest (see instructions)		*	15	206
	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	208
18 Retirement plans, etc.			18	209 & 104	
19 Employee benefit programs			19	210	
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		
<b>Tax and Payment</b>	23 Interest due under the look-back method—completed long-term contracts (attach Form 8697)			23	
	24 Interest due under the look-back method—income forecast method (attach Form 8866)			24	
	25 BBA AAR imputed underpayment (see instructions)			25	
	26 Other taxes (see instructions)			26	
	27 <b>Total balance due.</b> Add lines 23 through 26			27	
	28 Payment (see instructions)			28	
	29 <b>Amount owed.</b> If line 28 is smaller than line 27, enter amount owed			29	
	30 <b>Overpayment.</b> If line 28 is larger than line 27, enter overpayment			30	
<b>Sign Here</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 partner or limited liability company member) is based on all information which preparer has any knowledge.					
Signature of partner or limited liability company member		Date		May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Print/Type preparer's name		Preparer's signature			
Firm's name ▶		Firm's EIN ▶		Check <input type="checkbox"/> if self-employed PTIN	
Firm's address ▶		Phone no.			
<b>For Paperwork Reduction Act Notice, see separate instructions.</b> DAA * 207 = Book depreciation ** 211 = Other deductions ** 213 = Meals (DOT) * 280 = Book depreciation (COGS) ** 212 = Meals subject to 50% limit ** 214 = Book amortization					

## Form 1065, Page 2

Form 1065 (2019)

Page 2

**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>
<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 ▶				
<b>2</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>3</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					
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
<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>4</b> Does the partnership satisfy <b>all four</b> of the following conditions?				<b>Yes</b>	<b>No</b>
<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>5</b> Is this partnership a publicly traded partnership as defined in section 469(k)(2)?					
<b>6</b> During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?					
<b>7</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>8</b> At any time during calendar year 2019, 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 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. ▶					
<b>9</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>10a</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.					

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## Form 1065, Page 3

Form 1065 (2019)

Page 3

**Schedule B Other Information** (continued)

	Yes	No
<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>11</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) <span style="float: right;">▶ <input type="checkbox"/></span>		
<b>12</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>13</b> If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions <span style="float: right;">▶</span>		
<b>14</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. <span style="float: right;">▶</span>		
<b>15</b> Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return <span style="float: right;">▶</span>		
<b>16a</b> Did you make any payments in 2019 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>17</b> Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return <span style="float: right;">▶</span>		
<b>18</b> Enter the number of partners that are foreign governments under section 892 <span style="float: right;">▶</span>		
<b>19</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>20</b> Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938		
<b>21</b> Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1T(b)(14)?		
<b>22</b> During the tax year, did the partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions. If "Yes," enter the total amount of the disallowed deductions <span style="float: right;">▶ \$</span>		
<b>23</b> Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
<b>24</b> Does the partnership satisfy one or more of the following? See instructions		
<b>a</b> The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
<b>b</b> The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the partnership has business interest.		
<b>c</b> The partnership is a tax shelter (see instructions) and the partnership has business interest expense. If "Yes" to any, complete and attach Form 8990.		
<b>25</b> Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions. If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3 <span style="float: right;">▶</span> If "No," complete Designation of Partnership Representative below.		
<b>Designation of Partnership Representative</b> (see instructions) Enter below the information for the partnership representative (PR) for the tax year covered by this return.		
Name of PR <span style="float: right;">▶</span>		
U.S. address of PR <span style="float: right;">▶</span>	U.S. phone number of PR <span style="float: right;">▶</span>	
If the PR is an entity, name of the designated individual for the PR <span style="float: right;">▶</span>		
U.S. address of designated individual <span style="float: right;">▶</span>	U.S. phone number of designated individual <span style="float: right;">▶</span>	
<b>26</b> Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 14 <span style="float: right;">▶ \$</span>		
<b>27</b> Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership <span style="float: right;">▶</span>		
<b>28</b> At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?		

Form **1065** (2019)

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## Form 1065, Page 4

Form 1065 (2019)		Page 4	
Schedule K Partners' Distributive Share Items			Total amount
Income (Loss)	1	Ordinary business income (loss) (page 1, line 22)	1
	2	Net rental real estate income (loss) (attach Form 8825)	2
	3a	Other gross rental income (loss)	3a
	b	Expenses from other rental activities (attach statement)	3b
	c	Other net rental income (loss). Subtract line 3b from line 3a	3c
	4	Guaranteed payments: a Services 4a b Capital 4b	4c
	5	Total. Add lines 4a and 4b	5
	6	Interest income	6a
	7	Dividends and dividend equivalents: a Ordinary dividends	7
	8	b Qualified dividends 6b c Dividend equivalents 6c	8
	9	Royalties	9a
Deductions	10	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	10
	11	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	11
	12	b Collectibles (28%) gain (loss)	12
	13	c Unrecaptured section 1250 gain (attach statement)	13
	14	Net section 1231 gain (loss) (attach Form 4797)	14
	15	Other income (loss) (see instructions) Type ▶	15
	16	Section 179 deduction (attach Form 4562)	16
	17	Contributions	17
	18	Investment interest expense	18
	19	Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	19
	20	Other deductions (see instructions) Type ▶	20
Self-Employment	21	Net earnings (loss) from self-employment	21
	22	Gross farming or fishing income	22
	23	Gross nonfarm income	23
	24	Low-income housing credit (section 42(j)(5))	24
	25	Low-income housing credit (other)	25
	26	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	26
	27	Other rental real estate credits (see instructions) Type ▶	27
	28	Other rental credits (see instructions) Type ▶	28
	29	Other credits (see instructions) Type ▶	29
	30	Name of country or U.S. possession ▶	30
	Credits	31	Gross income from all sources
32		Gross income sourced at partner level	32
33		Foreign gross income sourced at partnership level	33
34		Reserved for future use ▶ e Foreign branch category ▶	34
35		Passive category ▶ g General category ▶ h Other ▶	35
36		Deductions allocated and apportioned at partner level	36
37		Interest expense ▶ j Other ▶	37
38		Deductions allocated and apportioned at partnership level to foreign source income	38
39		Reserved for future use ▶ l Foreign branch category ▶	39
40		Passive category ▶ n General category ▶ o Other ▶	40
41		Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	41
Foreign Transactions	42	Reduction in taxes available for credit (attach statement)	42
	43	Other foreign tax information (attach statement)	43
	44	Post-1986 depreciation adjustment	44
	45	Adjusted gain or loss	45
	46	Depletion (other than oil and gas)	46
	47	Oil, gas, and geothermal properties – gross income	47
	48	Oil, gas, and geothermal properties – deductions	48
	49	Other AMT items (attach statement)	49
	50	Tax-exempt interest income	50
	51	Other tax-exempt income	51
	52	Nondeductible expenses	52
Alternative Minimum Tax (AMT) Items	53	Distributions of cash and marketable securities	53
	54	Distributions of other property	54
	55	Investment income	55
	56	Investment expenses	56
	57	Other items and amounts (attach statement)	57
	58	112 = Other portfolio inc. (loss)	58
	59	114 = Other income	59
	60	116 = Mining expl. costs recap.	60
	61	117 = Cancellation of debt	61
	62	224 = Contributions (100%)	62
	63	225 = Cash contributions (60%)	63
Other Information	64	226 = Cash contributions (30%)	64
	65	227 = Capital gain property (20%)	65
	66	240 = Noncash contributions (50%)	66
	67	241 = Noncash contributions (30%)	67
	68	242 = Cap. gain prop. to 50% org. (30%)	68
	69	230 = Other deductions	69
	70	231, 268, 635, 588, 778 = Pensions and IRAs as guar. pymts	70
	71	235 = Educational asst. benefits	71
	72	236 = Dependent care benefits	72
	73	238 = Penalty early withdrawal of savings	73
	74	239 = Pensions and IRAs	74
<p>Form 1065 (2019)</p> <p>244, 267, 636, 589, 779 = Health insurance as guar. pymts</p> <p>245 = Health insurance</p> <p>247 = Comm. revitalization ded.</p> <p>248 = Portfolio ded. - guar. pymts.</p>			



## Form 1065, Page 5

Form 1065 (2019)

Page 5

**Analysis of Net Income (Loss)**

1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16d.						
2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other
a General partners						
b Limited partners						

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		(a)	(b)	(c)	(d)
1 Cash					400
2a Trade notes and accounts receivable				401	
b Less allowance for bad debts				402	
3 Inventories					279 or 403 *
4 U.S. government obligations					404
5 Tax-exempt securities					405
6 Other current assets (attach statement)					406
7a Loans to partners (or persons related to partners)					407
b Mortgage and real estate loans					415
8 Other investments (attach statement)					416
9a Buildings and other depreciable assets				425	
b Less accumulated depreciation				426	
10a Depletable assets				427	
b Less accumulated depletion				428	
11 Land (net of any amortization)					429
12a Intangible assets (amortizable only)				430	
b Less accumulated amortization				431	
13 Other assets (attach statement)					432
14 Total assets					
<b>Liabilities and Capital</b>					
15 Accounts payable					440
16 Mortgages, notes, bonds payable in less than 1 year					441
17 Other current liabilities (attach statement)					442
18 All nonrecourse loans					443
19a Loans from partners (or persons related to partners)					444
b Mortgages, notes, bonds payable in 1 year or more					450
20 Other liabilities (attach statement)					451
21 Partners' capital accounts					465
22 Total liabilities and capital					

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

Note: The partnership may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books		6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):	480 **	a Tax-exempt interest\$	482
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 16p, not charged against book income this year (itemize):	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16p (itemize):		a Depreciation \$	483
a Depreciation \$		8 Add lines 6 and 7	
b Travel and entertainment \$		9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	
	481 ***		
5 Add lines 1 through 4			

**Schedule M-2 Analysis of Partners' Capital Accounts**

1 Balance at beginning of year		6 Distributions: a Cash	487
2 Capital contributed: a Cash	485	b Property	488
b Property	490	7 Other decreases (itemize):	489
3 Net income (loss) per books		8 Add lines 6 and 7	
4 Other increases (itemize):	486	9 Balance at end of year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

DAA \* See "Ending inventory" section in this document. \*\* 491 = 4797 gain/loss - book \*\*\* 215 = Start up / org costs - book \*\*\* 995 = Nondeductible entertainment  
 \*\*\* 228 = Sec. 179 exp. - book \*\*\* 996 = Nondeductible expenses subject to 2%

Form 1065 (2019)

## Form 1125-A

<b>Form 1125-A</b> (Rev. November 2018) Department of the Treasury Internal Revenue Service	<b>Cost of Goods Sold</b>  ► Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065. ► Go to <a href="http://www.irs.gov/Form1125A">www.irs.gov/Form1125A</a> for the latest information.	OMB No. 1545-0123
Name _____		Employer identification number _____

1 Inventory at beginning of year .....	1	
2 Purchases .....	2	275
3 Cost of labor .....	3	276
4 Additional section 263A costs (attach schedule) .....	4	277
5 Other costs (attach schedule) .....	5	278
6 <b>Total.</b> Add lines 1 through 5 .....	6	
7 Inventory at end of year .....	7	279
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

**For Paperwork Reduction Act Notice, see instructions.**

Form **1125-A** (Rev. 11-2018)

DAA

## Schedule D

<b>SCHEDULE D</b> <b>(Form 1065)</b>  Department of the Treasury Internal Revenue Service	<b>Capital Gains and Losses</b>  ▶ Attach to Form 1065 or Form 8865. ▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10. ▶ Go to <a href="http://www.irs.gov/Form1065">www.irs.gov/Form1065</a> for instructions and the latest information.	OMB No. 1545-0123  <div style="font-size: 24pt; font-weight: bold;">2019</div>		
Name of partnership		Employer identification number		
Did the partnership dispose of any investment(s) in a qualified opportunity fund during the tax year? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span> If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.				
<b>Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less</b> (see instructions)				
See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go line 1b				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked				
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37				<b>4</b>
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824				<b>5</b>
<b>6</b> Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts				<b>6</b>
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 8865, Schedule K, line 8 or 11				<b>7</b>
<b>Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year</b> (see instructions)				
See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked				
<b>11</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37				<b>11</b>
<b>12</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824				<b>12</b>
<b>13</b> Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts				<b>13</b>
<b>14</b> Capital gain distributions (see instructions)				<b>14</b> 399
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 8865, Schedule K, line 9a or 11				<b>15</b>
For Paperwork Reduction Act Notice, see the Instructions for Form 1065.				

Schedule D (Form 1065) 2019

DAA

## Schedule F, Page 1

<b>SCHEDULE F</b> <b>(Form 1040 or 1040-SR)</b> <small>Department of the Treasury Internal Revenue Service (99)</small>		<b>Profit or Loss From Farming</b> Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065. Go to <a href="http://www.irs.gov/ScheduleF">www.irs.gov/ScheduleF</a> for instructions and the latest information.		OMB No. 1545-0074 <div style="font-size: 24pt; font-weight: bold;">2019</div> Attachment Sequence No. <b>14</b>	
Name of proprietor				Social security number (SSN)	
A Principal crop or activity		B Enter code from Part IV		C Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	
D Employer ID number (EIN) (see instr.)					
E Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on passive losses					
F Did you make any payments in 2019 that would require you to file Form(s) 1099? See instructions					
G If "Yes," did you or will you file required Form(s) 1099?					
<b>Part I Farm Income – Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)</b>					
1a Sales of livestock and other resale items (see instructions)		1a		601	
b Cost or other basis of livestock or other items reported on line 1a		1b		602	
c Subtract line 1b from line 1a		1c			
2 Sales of livestock, produce, grains, and other products you raised		2		604	
3a Cooperative distributions (Form(s) 1099-PATR)		3a		605	
4a Agricultural program payments (see instructions)		4a		606	
5a Commodity Credit Corporation (CCC) loans reported under election		5a		607	
b CCC loans forfeited		5b		687	
6 Crop insurance proceeds and federal crop disaster payments (see instructions):		6a		608	
a Amount received in 2019		6a		608	
c If election to defer to 2020 is attached, check here <input type="checkbox"/>		6d		Amount deferred from 2018	
7 Custom hire (machine work) income		7		609	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		8		610	
9 <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions		9			
<b>Part II Farm Expenses – Cash and Accrual Method. Do not include personal or living expenses. See instructions.</b>					
10 Car and truck expenses (see instructions). Also attach Form 4562		10		612	
11 Chemicals		11		613	
12 Conservation expenses (see instructions)		12		614	
13 Custom hire (machine work)		13		615	
14 Depreciation and section 179 expense (see instructions)		14		616	
15 Employee benefit programs other than on line 23		15		617	
16 Feed		16		618	
17 Fertilizers and lime		17		619	
18 Freight and trucking		18		620	
19 Gasoline, fuel, and oil		19		621	
20 Insurance (other than health)		20		622	
21 Interest (see instructions):		21a		623	
a Mortgage (paid to banks, etc.)		21a		623	
b Other		21b		683	
22 Labor hired (less employment credits)		22		624	
23 Pension and profit-sharing plans		23		625	
24 Rent or lease (see instructions):		24a		626	
a Vehicles, machinery, equipment		24a		626	
b Other (land, animals, etc.)		24b		686	
25 Repairs and maintenance		25		627	
26 Seeds and plants		26		628	
27 Storage and warehousing		27		629	
28 Supplies		28		630	
29 Taxes		29		631	
30 Utilities		30		632	
31 Veterinary, breeding, and medicine		31		633	
32 Other expenses (specify):		32a		634	
a		32a		634	
b		32b		684, 635, 636	
c		32c		689	
d		32d		685	
e		32e		690	
f		32f		691	
33 <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions		33			
34 <b>Net farm profit or (loss).</b> Subtract line 33 from line 9		34			
If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.					
35 Reserved for future use.					
36 Check the box that describes your investment in this activity and see instructions for where to report your loss:					
a <input type="checkbox"/> All investment is at risk. b <input type="checkbox"/> Some investment is not at risk.					
For Paperwork Reduction Act Notice, see the separate instructions.				Schedule F (Form 1040 or 1040-SR) 2019	
For multiple-unit input screens, four or five digits in the tax code designate the input screen location. The last three digits are the tax code; the first digit or two indicate the unit number for the appropriate input screen. For example, assume you are transferring a farm's tax expense amount to Screen F in UltraTax CS. If the proper tax code number were 631, you would use tax code number 1631 to transfer the first unit's tax amounts, and 2631 to transfer the second unit's tax amounts.					

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## Schedule F, Page 2

Schedule F (Form 1040 or 1040-SR) 2019

Page **2****Part III Farm Income – Accrual Method** (see instructions).

<b>37</b>	Sales of livestock, produce, grains, and other products (see instructions)	<b>37</b>	601
<b>38a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>38a</b>	605
		<b>38b</b> Taxable amount	<b>38b</b>
<b>39a</b>	Agricultural program payments	<b>39a</b>	606
		<b>39b</b> Taxable amount	<b>39b</b>
<b>40</b>	Commodity Credit Corporation (CCC) loans:		
<b>a</b>	CCC loans reported under election	<b>40a</b>	607
<b>b</b>	CCC loans forfeited	<b>40b</b>	687
		<b>40c</b> Taxable amount	<b>40c</b>
<b>41</b>	Crop insurance proceeds	<b>41</b>	608
<b>42</b>	Custom hire (machine work) income	<b>42</b>	609
<b>43</b>	Other income (see instructions)	<b>43</b>	610
<b>44</b>	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)	<b>44</b>	
<b>45</b>	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	<b>45</b>	646
<b>46</b>	Cost of livestock, produce, grains, and other products purchased during the year	<b>46</b>	647
<b>47</b>	Add lines 45 and 46	<b>47</b>	
<b>48</b>	Inventory of livestock, produce, grains, and other products at end of year	<b>48</b>	649
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	<b>49</b>	
<b>50</b>	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9	<b>50</b>	

\* If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

**Part IV Principal Agricultural Activity Codes**

Do not file Schedule F (Form 1040 or 1040-SR) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead, file Schedule C (Form 1040 or 1040-SR).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, file Schedule C (Form 1040 or 1040-SR).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

**Crop Production**

111100 Oilseed and grain farming  
111210 Vegetable and melon farming

111300 Fruit and tree nut farming  
111400 Greenhouse, nursery, and floriculture production  
111900 Other crop farming

**Animal Production**

112111 Beef cattle ranching and farming  
112112 Cattle feedlots  
112120 Dairy cattle and milk production  
112210 Hog and pig farming  
112300 Poultry and egg production  
112400 Sheep and goat farming  
112510 Aquaculture  
112900 Other animal production

**Forestry and Logging**

113000 Forestry and logging (including forest nurseries and timber tracts)

Schedule F (Form 1040 or 1040-SR) 2019

DAA

## Form 1065, Schedule M-3, Page 1

**SCHEDULE M-3  
(Form 1065)**Department of the Treasury  
Internal Revenue Service**Net Income (Loss) Reconciliation  
for Certain Partnerships**

▶ Attach to Form 1065.

▶ Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for instructions and the latest information.

OMB No. 1545-0123

**2019**

Name of partnership

Employer identification number

**This Schedule M-3 is being filed because (check all that apply):**

- A** ☐ The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- B** ☐ The amount of the partnership's adjusted total assets for the tax year is equal to \$10 million or more. If box B is checked, enter the amount of adjusted total assets for the tax year \_\_\_\_\_.
- C** ☐ The amount of total receipts for the tax year is equal to \$35 million or more. If box C is checked, enter the total receipts for the tax year \_\_\_\_\_.
- D** ☐ An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50% or more in the partnership's capital, profit, or loss on any day during the tax year of the partnership.

Name of Reportable Entity Partner	Identifying Number	Maximum Percentage Owned or Deemed Owned

**E** ☐ Voluntary Filer.**Part I Financial Information and Net Income (Loss) Reconciliation**

- 1a** Did the partnership file SEC Form 10-K for its income statement period ending with or within this tax year?  
☐ **Yes.** Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.  
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the partnership prepare a certified audited non-tax-basis income statement for that period?  
☐ **Yes.** Skip line 1c and complete lines 2 through 11 with respect to that income statement.  
☐ **No.** Go to line 1c.
- c** Did the partnership prepare a non-tax-basis income statement for that period?  
☐ **Yes.** Complete lines 2 through 11 with respect to that income statement.  
☐ **No.** Skip lines 2 through 3b and enter the partnership's net income (loss) per its books and records on line 4a.
- 2** Enter the income statement period: Beginning \_\_\_\_\_ Ending \_\_\_\_\_
- 3a** Has the partnership's income statement been restated for the income statement period on line 2?  
☐ **Yes.** (If "Yes," attach a statement and the amount of each item restated.)  
☐ **No.**
- b** Has the partnership's income statement been restated for any of the five income statement periods immediately preceding the period on line 2?  
☐ **Yes.** (If "Yes," attach a statement and the amount of each item restated.)  
☐ **No.**

<b>4a</b> Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	<b>4a</b>	
<b>b</b> Indicate accounting standard used for line 4a (see instructions).		
1 <input type="checkbox"/> GAAP      2 <input type="checkbox"/> IFRS      3 <input type="checkbox"/> Section 704(b)		
4 <input type="checkbox"/> Tax-basis      5 <input type="checkbox"/> Other (Specify) ▶ _____		
<b>5a</b> Net income from nonincludible foreign entities (attach statement)	<b>5a</b>	( )
<b>b</b> Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	<b>5b</b>	
<b>6a</b> Net income from nonincludible U.S. entities (attach statement)	<b>6a</b>	( )
<b>b</b> Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	<b>6b</b>	
<b>7a</b> Net income (loss) of other foreign disregarded entities (attach statement)	<b>7a</b>	
<b>b</b> Net income (loss) of other U.S. disregarded entities (attach statement)	<b>7b</b>	
<b>8</b> Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	<b>8</b>	
<b>9</b> Adjustment to reconcile income statement period to tax year (attach statement)	<b>9</b>	
<b>10</b> Other adjustments to reconcile to amount on line 11 (attach statement)	<b>10</b>	
<b>11 Net income (loss) per income statement of the partnership.</b> Combine lines 4a through 10.	<b>11</b>	

**Note:** Part I, line 11, must equal Part II, line 26, column (a), or Schedule M-1, line 1. See instructions.

- 12**
- Enter the total amount (not just the partnership's share) of the assets and liabilities of all entities included or removed on the following lines.

	Total Assets	Total Liabilities
<b>a</b> Included on Part I, line 4		
<b>b</b> Removed on Part I, line 5		
<b>c</b> Removed on Part I, line 6		
<b>d</b> Included on Part I, line 7		

For Paperwork Reduction Act Notice, see the instructions for your return.

Schedule M-3 (Form 1065) 2019

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## Form 1065, Schedule M-3, Page 2

Schedule M-3 (Form 1065) 2019

Page **2**

Name of partnership

Employer identification number

**Part II** Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
<b>Income (Loss) Items</b>				
Attach statements for lines 1 through 10.				
<b>1</b> Income (loss) from equity method foreign corporations	811			
<b>2</b> Gross foreign dividends not previously taxed	812			
<b>3</b> Subpart F, QEF, and similar income inclusions * 813				
<b>4</b> Gross foreign distributions previously taxed	814			
<b>5</b> Income (loss) from equity method U.S. corporations	815			
<b>6</b> U.S. dividends	816			
<b>7</b> Income (loss) from U.S. partnerships	817			
<b>8</b> Income (loss) from foreign partnerships	818			
<b>9</b> Income (loss) from other pass-through entities	819			
<b>10</b> Items relating to reportable transactions	820			
<b>11</b> Interest income (see instructions)				
<b>12</b> Total accrual to cash adjustment	822			
<b>13</b> Hedging transactions	823			
<b>14</b> Mark-to-market income (loss)	824			
<b>15</b> Cost of goods sold (see instructions)	( )			( )
<b>16</b> Sale versus lease (for sellers and/or lessors)	826			
<b>17</b> Section 481(a) adjustments * 827				
<b>18</b> Unearned/deferred revenue	828			
<b>19</b> Income recognition from long-term contracts	829			
<b>20</b> Original issue discount and other imputed interest	830			
<b>21a</b> Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	831			
<b>b</b> Gross capital gains from Schedule D, excluding amounts from pass-through entities				
<b>c</b> Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses * 833				
<b>d</b> Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses * 834				
<b>e</b> Abandonment losses * 835				
<b>f</b> Worthless stock losses (attach statement) * 836				
<b>g</b> Other gain/loss on disposition of assets other than inventory				
<b>22</b> Other income (loss) items with differences (attach statement)	838			
<b>23</b> Total income (loss) items. Combine lines 1 through 22				
<b>24</b> Total expense/deduction items. (From Part III, line 31) (see instructions)				
<b>25</b> Other items with no differences	839			
<b>26</b> Reconciliation totals. Combine lines 23 through 25				

Note: Line 26, column (a), must equal Part I, line 11, and column (d) must equal Form 1065, Analysis of Net Income (Loss), line 1.

Schedule M-3 (Form 1065) 2019

\* Although column (a) does not apply to these fields, tax codes have been assigned in order to facilitate assigning a temporary or permanent designation to tax adjustment entries in Trial Balance CS. If Trial Balance CS is not used, these tax codes are not applicable.

DAA

## Form 1065, Schedule M-3, Page 3

Schedule M-3 (Form 1065) 2019

Page **3**

Name of partnership

Employer identification number

**Part III Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return—Expense/Deduction Items**

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
<b>1</b> State and local current income tax expense	842			
<b>2</b> State and local deferred income tax expense	843			
<b>3</b> Foreign current income tax expense (other than foreign withholding taxes)	844			
<b>4</b> Foreign deferred income tax expense	845			
<b>5</b> Equity-based compensation	846			
<b>6</b> Meals and entertainment	847, 850			
<b>7</b> Fines and penalties	848			
<b>8</b> Judgments, damages, awards, and similar costs	849			
<b>9</b> Guaranteed payments				
<b>10</b> Pension and profit-sharing	851			
<b>11</b> Other post-retirement benefits	852			
<b>12</b> Deferred compensation	853			
<b>13</b> Charitable contribution of cash and tangible property	854			
<b>14</b> Charitable contribution of intangible property	855			
<b>15</b> Organizational expenses as per Regulations section 1.709-2(a)	856			
<b>16</b> Syndication expenses as per Regulations section 1.709-2(b)	857			
<b>17</b> Current year acquisition/reorganization investment banking fees	858			
<b>18</b> Current year acquisition/reorganization legal and accounting fees	859			
<b>19</b> Amortization/impairment of goodwill	860			
<b>20</b> Amortization of acquisition, reorganization, and start-up costs	861			
<b>21</b> Other amortization or impairment write-offs	862			
<b>22</b> Reserved				
<b>23a</b> Depletion—Oil & Gas	864			
<b>b</b> Depletion—Other than Oil & Gas	865			
<b>24</b> Intangible drilling & development costs	866			
<b>25</b> Depreciation	867			
<b>26</b> Bad debt expense	868			
<b>27</b> Interest expense (see instructions)				
<b>28</b> Purchase versus lease (for purchasers and/or lessees)	870			
<b>29</b> Research and development costs	872			
<b>30</b> Other expense/deduction items with differences (attach statement)	871, 997			
<b>31</b> <b>Total expense/deduction items.</b> Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive				

Schedule M-3 (Form 1065) 2019

DAA



## Form 8916-A, Page 1

<b>Form 8916-A</b> (Rev. November 2019) Department of the Treasury Internal Revenue Service	<b>Supplemental Attachment to Schedule M-3</b> ► Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120-S. ► Go to <a href="http://www.irs.gov/Form1120">www.irs.gov/Form1120</a> for the latest information.	OMB No. 1545-0123
Name of common parent		Employer identification number
Name of subsidiary		Employer identification number

  

Part I Cost of Goods Sold				
Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
<b>1</b> Amounts attributable to cost flow assumptions	876			
<b>2</b> Amounts attributable to:				
<b>a</b> Stock option expense	877			
<b>b</b> Other equity-based compensation	878			
<b>c</b> Meals and entertainment	879			
<b>d</b> Parachute payments	880			
<b>e</b> Compensation with section 162(m) limitation	881			
<b>f</b> Pension and profit sharing	882			
<b>g</b> Other post-retirement benefits	883			
<b>h</b> Deferred compensation	884			
<b>i</b> Reserved				
<b>j</b> Amortization	886			
<b>k</b> Depletion	887			
<b>l</b> Depreciation	888			
<b>m</b> Corporate-owned life insurance premiums	889			
<b>n</b> Other section 263A costs	890			
<b>3</b> Inventory shrinkage accruals	891			
<b>4</b> Excess inventory and obsolescence reserves	892			
<b>5</b> Lower of cost or market write-downs	893			
<b>6</b> Other items with differences (attach stmt.)	894			
<b>7</b> Other items with no differences	895			
<b>8</b> <b>Total cost of goods sold.</b> Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions.				

For Paperwork Reduction Act Notice, see instructions.

Form **8916-A** (Rev. 11-2019)

DAA

## Form 8916-A, Page 2

Form 8916-A (Rev. 11-2019)

Page **2****Part II Interest Income**

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
<b>1</b>	Tax-exempt interest income	896			
<b>2</b>	Interest income from hybrid securities	897			
<b>3</b>	Sale/lease interest income	898			
<b>4a</b>	Intercompany interest income – From outside tax affiliated group	899			
<b>4b</b>	Intercompany interest income — From tax affiliated group	900			
<b>5</b>	Other interest income	901			
<b>6</b>	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.				

**Part III Interest Expense**

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
<b>1</b>	Interest expense from hybrid securities	902			
<b>2</b>	Lease/purchase interest expense	903			
<b>3a</b>	Intercompany interest expense – Paid to outside tax affiliated group	904			
<b>3b</b>	Intercompany interest expense – Paid to tax affiliated group	905			
<b>4</b>	Other interest expense	906			
<b>5</b>	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.				

Form **8916-A** (Rev. 11-2019)

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## 1065 Farm Rental Income and Expenses Worksheet

Form <b>1065</b> <b>State</b>	<b>Farm Rental Income and Expenses Worksheet</b>		<b>2019</b>
Name _____, and ending _____			Employer Identification Number _____
Property description _____ <b>A</b> Did you actively participate in the operation of this farm during 2019 (see instructions)? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>			
<b>Part I Gross Farm Rental Income-Based on Production.</b> Include amounts converted to cash or the equivalent.			
1	Income from production of livestock, produce, grains, and other crops .....		1 701
2a	Cooperative distributions (Form(s) 1099-PATR) .....	2a 702	2b Taxable amount 2b
3a	Agricultural program payments .....	3a 703	3b Taxable amount 3b
4	Commodity Credit Corporation (CCC) loans:		
a	CCC loans reported under election .....		4a 704
b	CCC loans forfeited .....	4b 784	4c Taxable amount 4c
5	Crop insurance proceeds and federal crop disaster payments:		
a	Amount received in 2019 .....	5a 705	5b Taxable amount 5b
c	If election to defer to 2020 is attached, check here <input type="checkbox"/> .....		5d Amount deferred from 2018 5d 785
6	Other income, including federal and state gasoline or fuel tax credit or refund .....		6 706
7	<b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. <span style="float: right;">▶</span>		7
<b>Part II Expenses-Farm Rental Property.</b>			
8	Car and truck expenses .....	8 708	21 Pension and profit-sharing plans 21 721
9	Chemicals .....	9 709	22 Rent or lease:
10	Conservation expenses .....	10 710	a Vehicles, machinery, and equipment 22a 722
11	Custom hire (machine work) .....	11 711	b Other (land, animals, etc.) 22b 782
12	Depreciation and section 179 expense deduction not claimed elsewhere .....	12 712	23 Repairs and maintenance 23 723
13	Employee benefit programs other than on line 21 .....	13 713	24 Seeds and plants 24 724
14	Feed .....	14 714	25 Storage and warehousing 25 725
15	Fertilizers and lime .....	15 715	26 Supplies 26 726
16	Freight and trucking .....	16 716	27 Taxes 27 727
17	Gasoline, fuel, and oil .....	17 717	28 Utilities 28 728
18	Insurance (other than health) .....	18 718	29 Veterinary, breeding, and medicine 29 729
19	Interest:		30 Other expenses(specify):
a	Mortgage (paid to banks, etc.) .....	19a 719	30a 730
b	Other .....	19b 789	30b 780, 779, 778
20	Labor hired (less employment credits) .....	20 720	30c 783
			30d 781
			30e 786
			30f 787
			30g
31	<b>Total expenses.</b> Add lines 8 through 30g. <span style="float: right;">▶</span>		31
32	<b>Net farm rental income or (loss).</b> Subtract line 31 from line 7. <span style="float: right;">▶</span>		32

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# Tax Codes – 1120 or 1120S Corporation

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## 1120

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<i>Form 1120, Schedule M-3, Page 2 .....</i>	<i>53</i>
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## 1120S

<i>1120S tax codes for GoSystem Tax RS only .....</i>	<i>55</i>
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<i>Form 1120S, Schedule D .....</i>	<i>60</i>
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<i>Form 1120S, Schedule M-3, Page 3 .....</i>	<i>62</i>

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## 1120 tax codes for GoSystem Tax RS only

The tax codes listed in the following table are applicable to GoSystem Tax RS only.

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
142	GST-Cap gain net inc (Sch D)	1120C, L8
143	GST-Net ord gain(loss) 4797 II	1120C, L9
144	GST-COGS:Beginning inventory	Sch A, L1
145	GST-Domestic prod activ deduc	1120C, L25
146	GST-Excess cap loss over gain	Sch M1, L3
147	GST-Federal tax provision	1120C, L17

## Form 1120, Page 1

<b>Form 1120</b> Department of the Treasury Internal Revenue Service		<b>U.S. Corporation Income Tax Return</b> For calendar year 2019 or tax year beginning _____, ending _____ ▶ Go to <a href="http://www.irs.gov/Form1120">www.irs.gov/Form1120</a> for instructions and the latest information.				OMB No. 1545-0123 <b>2019</b>	
<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> \$ _____			
		<b>E Check if:</b> (1) Initial return (2) Final return (3) Name change (4) Address change					
<b>Income</b>		<b>1a Gross receipts or sales</b> <span style="float: right;"><b>1a</b> 100</span> <b>b Returns and allowances</b> <span style="float: right;"><b>1b</b> 101</span> <b>c Balance. Subtract line 1b from line 1a</b> <span style="float: right;"><b>1c</b></span> <b>2 Cost of goods sold (attach Form 1125-A)</b> <span style="float: right;"><b>2</b></span> <b>3 Gross profit. Subtract line 2 from line 1c</b> <span style="float: right;"><b>3</b></span> <b>4 Dividends and inclusions (Schedule C, line 23)</b> <span style="float: right;"><b>4</b></span> <b>5 Interest</b> <span style="float: right;"><b>5</b> *</span> <b>6 Gross rents</b> <span style="float: right;"><b>6</b> 130</span> <b>7 Gross royalties</b> <span style="float: right;"><b>7</b> 131</span> <b>8 Capital gain net income (attach Schedule D (Form 1120))</b> <span style="float: right;"><b>8</b></span> <b>9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)</b> <span style="float: right;"><b>9</b></span> <b>10 Other income (see instructions—attach statement)</b> <span style="float: right;"><b>10</b> **</span> <b>11 Total income. Add lines 3 through 10</b> <span style="float: right;"><b>11</b></span>		<b>12 Compensation of officers (see instructions—attach Form 1125-E)</b> <span style="float: right;"><b>12</b></span> <b>13 Salaries and wages (less employment credits)</b> <span style="float: right;"><b>13</b> 201</span> <b>14 Repairs and maintenance</b> <span style="float: right;"><b>14</b> 202</span> <b>15 Bad debts</b> <span style="float: right;"><b>15</b> 203</span> <b>16 Rents</b> <span style="float: right;"><b>16</b> 204</span> <b>17 Taxes and licenses</b> <span style="float: right;"><b>17</b> 205</span> <b>18 Interest (see instructions)</b> <span style="float: right;"><b>18</b> 206</span> <b>19 Charitable contributions</b> <span style="float: right;"><b>19</b> 207</span> <b>20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)</b> <span style="float: right;"><b>20</b></span> <b>21 Depletion</b> <span style="float: right;"><b>21</b> ****</span> <b>22 Advertising</b> <span style="float: right;"><b>22</b> 210</span> <b>23 Pension, profit-sharing, etc., plans</b> <span style="float: right;"><b>23</b> *****</span> <b>24 Employee benefit programs</b> <span style="float: right;"><b>24</b> 212</span> <b>25 Reserved for future use</b> <span style="float: right;"><b>25</b></span> <b>26 Other deductions (attach statement)</b> <span style="float: right;"><b>26</b> *****</span> <b>27 Total deductions. Add lines 12 through 26</b> <span style="float: right;"><b>27</b></span> <b>28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11</b> <span style="float: right;"><b>28</b></span>			
<b>Deductions (See instructions for limitations on deductions.)</b>		<b>29a Net operating loss deduction (see instructions)</b> <span style="float: right;"><b>29a</b></span> <b>b Special deductions (Schedule C, line 24)</b> <span style="float: right;"><b>29b</b></span> <b>c Add lines 29a and 29b</b> <span style="float: right;"><b>29c</b></span>		<b>30 Taxable income. Subtract line 29c from line 28. See instructions</b> <span style="float: right;"><b>30</b></span> <b>31 Total tax (Schedule J, Part I, line 11)</b> <span style="float: right;"><b>31</b></span> <b>32 2019 net 965 tax liability paid (Schedule J, Part II, line 12)</b> <span style="float: right;"><b>32</b></span> <b>33 Total payments, credits, and section 965 net tax liability (Schedule J, Part III, line 23)</b> <span style="float: right;"><b>33</b></span> <b>34 Estimated tax penalty. See instructions. Check if Form 2220 is attached</b> <span style="float: right;"><b>34</b></span> <input type="checkbox"/> <b>35 Amount owed. If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed</b> <span style="float: right;"><b>35</b></span> <b>36 Overpayment. If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid</b> <span style="float: right;"><b>36</b></span> <b>37 Enter amount from line 36 you want: Credited to 2020 estimated tax ▶ Refunded ▶ <b>37</b></b>			
<b>Tax, Refundable Credits, and Payments</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. May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No					
<b>Sign Here</b>		Signature of officer _____ Date _____ Title _____ Print/type preparer's name _____ Preparer's signature _____ Date _____ PTIN _____ <b>Paid Preparer Use Only</b> Firm's name ▶ _____ Firm's EIN ▶ _____ Firm's address ▶ _____ Phone no. _____					
<b>For Paperwork Reduction Act Notice, see separate instructions.</b> DAA * 105 = Other Interest ** 141 = State Tax Refunds ***** 211 = Pension, Profit sharing, ***** 213 = Other Deductions * 106 = US Obligation Interest **** 209 = Oil & Gas, Book Amount ***** 214 = Meals ** 140 = Other Income **** 217 = Other Than Oil & Gas, Book Amount ***** 215 = Total Book Amortization ***** 216 = Meals (DOT)							
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## Form 1120, Page 2

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<b>Schedule C Dividends, Inclusions, and Special Deductions (see instructions)</b>		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) x (b)
<b>1</b>	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) .....	107	50	
<b>2</b>	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) .....	108	65	
<b>3</b>	Dividends on certain debt-financed stock of domestic and foreign corporations .....	109	see instructions	
<b>4</b>	Dividends on certain preferred stock of less-than-20%-owned public utilities .....	110	23.3	
<b>5</b>	Dividends on certain preferred stock of 20%-or-more-owned public utilities .....	111	26.7	
<b>6</b>	Dividends from less-than-20%-owned foreign corporations and certain FSCs .....	112	50	
<b>7</b>	Dividends from 20%-or-more-owned foreign corporations and certain FSCs .....	113	65	
<b>8</b>	Dividends from wholly owned foreign subsidiaries .....	114	100	
<b>9</b>	<b>Subtotal.</b> Add lines 1 through 8. See instructions for limitations .....		see instructions	
<b>10</b>	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958 .....	115	100	
<b>11</b>	Dividends from affiliated group members .....	116	100	
<b>12</b>	Dividends from certain FSCs .....	123	100	
<b>13</b>	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions) .....	153	100	
<b>14</b>	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends) .....	118		
<b>15</b>	Section 965(a) inclusion .....		see instructions	
<b>16a</b>	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions) .....		100	
<b>b</b>	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions) .....			
<b>c</b>	Other inclusions from CFCs under subpart F not included on line 15, 16a, 16b, or 17 (attach Form(s) 5471) (see instructions) .....			
<b>17</b>	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992) ..	152		
<b>18</b>	Gross-up for foreign taxes deemed paid .....	120		
<b>19</b>	IC-DISC and former DISC dividends not included on line 1, 2, or 3 .....	121		
<b>20</b>	Other dividends .....	122		
<b>21</b>	Deduction for dividends paid on certain preferred stock of public utilities .....			
<b>22</b>	Section 250 deduction (attach Form 8993) .....			151
<b>23</b>	<b>Total dividends and inclusions.</b> Add column (a), lines 9 through 20. Enter here and on page 1, line 4 .....			
<b>24</b>	<b>Total special deductions.</b> Add column (c), lines 9 through 22. Enter here and on page 1, line 29b .....			

Form **1120** (2019)

## Form 1120, Page 3

Form 1120 (2019)

Page 3

**Schedule J Tax Computation and Payment** (see instructions)**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions <input type="checkbox"/>	
2	Income tax. See instructions	2
3	Base erosion minimum tax (attach Form 8991)	3
4	Add lines 2 and 3	4
5a	Foreign tax credit (attach Form 1118)	5a
b	Credit from Form 8834 (see instructions)	5b
c	General business credit (attach Form 3800)	5c
d	Credit for prior year minimum tax (attach Form 8827)	5d
e	Bond credits from Form 8912	5e
6	<b>Total credits.</b> Add lines 5a through 5e	6
7	Subtract line 6 from line 4	7
8	Personal holding company tax (attach Schedule PH (Form 1120))	8
9a	Recapture of investment credit (attach Form 4255)	9a
b	Recapture of low-income housing credit (attach Form 8611)	9b
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e
f	Other (see instructions—attach statement)	9f
10	<b>Total.</b> Add lines 9a through 9f	10
11	<b>Total tax.</b> Add lines 7, 8, and 10. Enter here and on page 1, line 31.	11

**Part II—Section 965 Payments** (see instructions)

12	2019 net 965 tax liability paid from Form 965-B, Part II, column (k), line 3. Enter here and on page 1, line 32	12
----	---	----

**Part III—Payments, Refundable Credits, and Section 965 Net Tax Liability**

13	2018 overpayment credited to 2019	13
14	2019 estimated tax payments	14
15	2019 refund applied for on Form 4466	15
16	Combine lines 13, 14, and 15	16
17	Tax deposited with Form 7004	17
18	Withholding (see instructions)	18
19	<b>Total payments.</b> Add lines 16, 17, and 18	19
20	Refundable credits from:	
a	Form 2439	20a
b	Form 4136	20b
c	Form 8827, line 5c	20c
d	Other (attach statement—see instructions)	20d
21	<b>Total credits.</b> Add lines 20a through 20d	21
22	2019 net 965 tax liability paid from Form 965-B, Part I, column (d), line 3. See instructions	22
23	<b>Total payments, credits, and section 965 net tax liability.</b> Add lines 19, 21, and 22. Enter here and on page 1, line 33	23

Form 1120 (2019)

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## Form 1120, Page 6

Form 1120 (2019)

Page **6**

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				400
2a	Trade notes and accounts receivable			401	
b	Less allowance for bad debts			402	
3	Inventories				280 or 403 #
4	U.S. government obligations				404
5	Tax-exempt securities (see instructions)				405
6	Other current assets (att. stmt.)				*
7	Loans to shareholders				409
8	Mortgage and real estate loans				415
9	Other investments (attach stmt.)				416
10a	Buildings and other depreciable assets			425	
b	Less accumulated depreciation			426	
11a	Depletable assets			427	
b	Less accumulated depletion			428	
12	Land (net of any amortization)				429
13a	Intangible assets (amortizable only)			430	
b	Less accumulated amortization			431	
14	Other assets (attach stmt.)				432
15	Total assets				
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable				440
17	Mortgages, notes, bonds payable in less than 1 year				441
18	Other current liabilities (att. stmt.)				**
19	Loans from shareholders				445
20	Mortgages, notes, bonds payable in 1 year or more				450
21	Other liabilities (attach statement)				451
22	Capital stock: a Preferred stock			465	
	b Common stock			466	
23	Additional paid-in capital				467
24	Retained earnings—Appropriated (att. stmt.)				468
25	Retained earnings—Unappropriated				469
26	Adjustments to SH equity (att. stmt.)				470
27	Less cost of treasury stock				471
28	Total liabilities and shareholders' equity				

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

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize):		
2	Federal income tax per books	480		Tax-exempt interest \$	487	
3	Excess of capital losses over capital gains				###	
4	Income subject to tax not recorded on books this year (itemize):	481			****	
		##		8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):			a	Depreciation \$	208,283
a	Depreciation	\$ 208,283		b	Charitable contributions \$	
b	Charitable contributions	\$				###
c	Travel and entertainment	\$		9	Add lines 7 and 8	
		***		10	Income (page 1, line 28)—line 6 less line 9	
6	Add lines 1 through 5					

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)**

1	Balance at beginning of year		5	Distributions: a Cash	492	
2	Net income (loss) per books			b Stock	493	
3	Other increases (itemize):			c Property	494	
		491		6	Other decreases (itemize):	495
				7	Add lines 5 and 6	
4	Add lines 1, 2, and 3			8	Balance at end of year (line 4 less line 7)	

\* 406 = Other Current Assets      \*\* 442 = Other Current Liabilities      \*\*\* 218 = Organization/start-up Book Expense      \*\*\*\* 486 = Book Income  
 \* 407 = Prepaid Federal Income Tax      \*\* 443 = Federal Income Tax Payable      \*\*\* 479 = Fines and Penalties      \*\*\*\* 488 = Cash Surrender  
 \* 408 = Prepaid State Tax      \*\* 444 = State Tax Payable      \*\*\* 482 = Book Expenses      \*\*\*\* 490 = Value - Officer's Life  
 \* 410 = Prepaid City Tax      \*\* 446 = City Tax Payable      \*\*\* 484 = Exp Related to Tax Exempt Inc      \*\*\*\* 215 = Amortization      ## 489- 4797 gain/loss - book  
 # See Ending Inventory section in this document      \*\* 215 = Amortization      \*\*\* 495 = Officer's Life Ins. Premiums      \*\*\*\* 490 = Return Deductions Not on Books  
 \*\*\* 495 = Nondeductible Entertainment

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## Form 1120, Schedule D

<b>SCHEDULE D</b> <b>(Form 1120)</b> Department of the Treasury Internal Revenue Service	<b>Capital Gains and Losses</b> ▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T. ▶ Go to <a href="http://www.irs.gov/Form1120">www.irs.gov/Form1120</a> for instructions and the latest information.	OMB No. 1545-0123 <div style="font-size: 24pt; font-weight: bold;">2019</div>		
Name _____		Employer identification number _____		
Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? <span style="float: right;">▶ <input type="checkbox"/> Yes <input type="checkbox"/> No</span> If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.				
<b>Part I Short-Term Capital Gains and Losses</b> (See instructions.)				
See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked				
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37				<b>4</b>
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824				<b>5</b>
<b>6</b> Unused capital loss carryover (attach computation)				<b>6</b> ( )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h				<b>7</b>
<b>Part II Long-Term Capital Gains and Losses</b> (See instructions.)				
See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked				
<b>11</b> Enter gain from Form 4797, line 7 or 9				<b>11</b>
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37				<b>12</b>
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824				<b>13</b>
<b>14</b> Capital gain distributions (see instructions)				<b>14</b> 125
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h				<b>15</b>
<b>Part III Summary of Parts I and II</b>				
<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)				<b>16</b>
<b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)				<b>17</b>
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns				<b>18</b>
Note: If losses exceed gains, see <i>Capital Losses</i> in the instructions. For Paperwork Reduction Act Notice, see the Instructions for Form 1120.				
DAA Printed 05 Nov 19 08:02:27 - by M1T in C9ZZ [STNU] [refnum_datatype_width] [EXT] - 5028			Schedule D (Form 1120) 2019	

## Form 1120, Schedule M-3, Page 2

Schedule M-3 (Form 1120) (Rev. 12-2019)

Page **2**

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/LPC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

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

<b>Income (Loss) Items</b> (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
<b>1</b> Income (loss) from equity method foreign corporations	735			
<b>2</b> Gross foreign dividends not previously taxed	736			
<b>3</b> Subpart F, QEF, and similar income inclusions * 737				
<b>4</b> Gross-up for foreign taxes deemed paid * 738, 863				
<b>5</b> Gross foreign distributions previously taxed	739			
<b>6</b> Income (loss) from equity method U.S. corporations	740			
<b>7</b> U.S. dividends not eliminated in tax consolidation	741			
<b>8</b> Minority interest for includible corporations	742			
<b>9</b> Income (loss) from U.S. partnerships	743			
<b>10</b> Income (loss) from foreign partnerships	744			
<b>11</b> Income (loss) from other pass-through entities	745			
<b>12</b> Items relating to reportable transactions	746			
<b>13</b> Interest income (see instructions)				
<b>14</b> Total accrual to cash adjustment	748			
<b>15</b> Hedging transactions	749			
<b>16</b> Mark-to-market income (loss)	750			
<b>17</b> Cost of goods sold (see instructions)	( )			( )
<b>18</b> Sale versus lease (for sellers and/or lessors)	752			
<b>19</b> Section 481(a) adjustments * 753				
<b>20</b> Unearned/deferred revenue	754			
<b>21</b> Income recognition from long-term contracts	755			
<b>22</b> Original issue discount and other imputed interest	756			
<b>23a</b> Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	757			
<b>b</b> Gross capital gains from Schedule D, excluding amounts from pass-through entities * 758				
<b>c</b> Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses * 759				
<b>d</b> Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses * 760				
<b>e</b> Abandonment losses * 761				
<b>f</b> Worthless stock losses (attach statement) * 762				
<b>g</b> Other gain/loss on disposition of assets other than inventory * 763				
<b>24</b> Capital loss limitation and carryforward used * 764, 765				
<b>25</b> Other income (loss) items with differences	766			
<b>26</b> Total income (loss) items. Combine lines 1-25				
<b>27</b> Total expense/deduction items (from Part III, line 39)				
<b>28</b> Other items with no differences	767			
<b>29a</b> Mixed groups, see instr. All others, combine ln. 26-28				
<b>b</b> PC insurance subgroup reconciliation totals				
<b>c</b> Life insurance subgroup reconciliation totals				
<b>30</b> Reconciliation totals. Combine lines 29a-29c				

**Note:** Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.DAA \* Although col. a does not apply for these fields, tax codes have been assigned in order to facilitate assigning a temporary or permanent designation to tax adjustment entries in Trial Balance CS. If Trial Balance CS is not used, these tax codes are not applicable.  
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Schedule M-3 (Form 1120) (Rev. 12-2019)

## Form 1120, Schedule M-3, Page 3

Schedule M-3 (Form 1120) (Rev. 12-2019)

Page **3**

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/LPC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

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

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	811			
2 U.S. deferred income tax expense	812			
3 State and local current income tax expense	813			
4 State and local deferred income tax expense	814			
5 Foreign current income tax expense (other than foreign withholding taxes)	815			
6 Foreign deferred income tax expense	816			
7 Foreign withholding taxes	817			
8 Interest expense (see instructions)				
9 Stock option expense	819			
10 Other equity-based compensation	820			
11 Meals and entertainment	821			
12 Fines and penalties	822			
13 Judgments, damages, awards, and similar costs	823			
14 Parachute payments	824			
15 Compensation with section 162(m) limitation	825			
16 Pension and profit-sharing	826			
17 Other post-retirement benefits	827			
18 Deferred compensation	828			
19 Charitable contribution of cash and tangible property	829			
20 Charitable contribution of intangible property	830			
21 Charitable contribution limitation/carryforward * 831				
22 Domestic production activities deduction (see instructions) * 832				
23 Current year acquisition or reorganization investment banking fees	833			
24 Current year acquisition or reorganization legal and accounting fees	834			
25 Current year acquisition/reorganization other costs	835			
26 Amortization/impairment of goodwill	836			
27 Amortization of acquisition, reorganization, and start-up costs	837			
28 Other amortization or impairment write-offs	838			
29 Reserved				
30 Depletion	840			
31 Depreciation	841			
32 Bad debt expense	842			
33 Corporate owned life insurance premiums	843			
34 Purchase versus lease (for purchasers and/or lessees)	844			
35 Research and development costs	810			
36 Section 118 exclusion (attach statement)	818			
37 Section 162(r) – FDIC premiums paid by certain large financial institutions (see instructions)	943	966	978	
38 Other expense/deduction items with differences (attach statement)	845			
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive				

\* Although col. a does not apply for these fields, tax codes have been assigned in order to facilitate assigning a temporary or permanent designation to tax adjustment entries in Trial Balance CS. If Trial Balance CS is not used, these tax codes are not applicable.

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Schedule M-3 (Form 1120) (Rev. 12-2019)

**1120S tax codes for GoSystem Tax RS only**

The tax codes listed in the following table are applicable to GoSystem Tax RS only.

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
121	GST-Net ord gain(loss) 4797 II	1120S, L4
122	GST-COGS:Beginning inventory	Sch A, L1
123	GST-Qualified dividends	Sch K, L5b
124	GST-Royalty income	Sch K, L6
125	GST-Net ST cap gain(loss)	Sch K, L7
126	GST-Net LT cap gain(loss)	Sch K, L8
127	GST-Net Sec 1231 gain(loss)	Sch K, L9
128	GST-Foreign taxes	Sch K, L14I

## Form 1120S, Page 1

<b>Form 1120-S</b> Department of the Treasury Internal Revenue Service		<b>U.S. Income Tax Return for an S Corporation</b> Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation. Go to <a href="http://www.irs.gov/Form1120S">www.irs.gov/Form1120S</a> for instructions and the latest information.		OMB No. 1545-0123 <b>2019</b>	
For calendar year 2019 or tax year beginning _____, ending _____					
A S election effective date		<b>TYPE</b>  <b>OR</b>  <b>PRINT</b>		D Employer identification number	
B Business activity code number (see instructions)				E Date incorporated	
C Check if Sch. M-3 attached <input type="checkbox"/>				F Total assets (see instructions) \$	
G Is the corporation electing to be an S corporation beginning with this tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach Form 2553 if not already filed H Check if: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return (5) <input type="checkbox"/> S election termination or revocation I Enter the number of shareholders who were shareholders during any part of the tax year _____ J Check if corporation: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purpose (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes					
<b>Caution:</b> Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.					
<b>Income</b>	1a Gross receipts or sales		1a 100		
	b Returns and allowances		1b 101		
	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 Net gain (loss) from Form 4797, line 17 (attach Form 4797)				4
	5 Other income (loss) (see instructions—attach statement)				5 *
	6 Total income (loss). Add lines 3 through 5				6
<b>Deductions</b> <small>(see instructions for limitations)</small>	7 Compensation of officers (see instructions—attach Form 1125-E)				7
	8 Salaries and wages (less employment credits)				8 201
	9 Repairs and maintenance				9 202
	10 Bad debts				10 203
	11 Rents				11 204
	12 Taxes and licenses				12 205
	13 Interest (see instructions)				13 206
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)				14
	15 Depletion (Do not deduct oil and gas depletion.)				15 ***
	16 Advertising				16 209
	17 Pension, profit-sharing, etc., plans				17 ****
18 Employee benefit programs				18 211	
19 Other deductions (attach statement)				19 *****	
20 Total deductions. Add lines 7 through 19				20	
21 Ordinary business income (loss). Subtract line 20 from line 6				21	
<b>Tax and Payments</b>	22a Excess net passive income or LIFO recapture tax (see instructions)		22a		
	b Tax from Schedule D (Form 1120-S)		22b		
	c Add lines 22a and 22b (see instructions for additional taxes)				22c
	23a 2019 estimated tax payments and 2018 overpayment credited to 2019		23a 300		
	b Tax deposited with Form 7004		23b		
	c Credit for federal tax paid on fuels (attach Form 4136)		23c		
	d Refundable credit from Form 8827, line 5c		23d		
	e Add lines 23a through 23d				23e
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>				24
	25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed				25
26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid				26	
27 Enter amount from line 26: Credited to 2020 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>				27	
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.					
May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No					
<b>Sign Here</b> Signature of officer _____ Date _____ Title _____					
<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. _____					

\* 102 = Other Income \*\*\* 208 = Other Than Oil & Gas, Book Amount \*\*\*\* 219 = Pension, Profit sharing accrued \*\*\*\*\* 213 Meals \*\*\*\*\* 214 = Total Book Amortization Form 1120-S (2019)  
 \* 103 = State Tax Refunds \*\*\* 210 = Pension, Profit sharing paid \*\*\*\*\* 212 = Other Deductions \*\*\*\*\* 215 = Meals (DOT)

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## Form 1120S, Page 3

Form 1120-S (2019)		Page 3	
<b>Schedule B Other Information</b> (see instructions) (continued)			Yes No
12 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 ..... ▶ \$ .....			
13 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions .....			
14a Did the corporation make any payments in 2019 that would require it to file Form(s) 1099? .....			
b If "Yes," did the corporation file or will it file required Forms 1099? .....			
15 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? .....			
If "Yes," enter the amount from Form 8996, line 14 ..... ▶ \$ .....			
<b>Schedule K Shareholders' Pro Rata Share Items</b>			
			Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21) .....	1	
	2 Net rental real estate income (loss) (attach Form 8825) .....	2	
	3a Other gross rental income (loss) ..... 3a		
	b Expenses from other rental activities (attach statement) ..... 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a .....	3c	
	4 Interest income .....	4	**
	5 Dividends: a Ordinary dividends .....	5a	156
	b Qualified dividends ..... 5b		
	6 Royalties .....	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S)) .....	7	
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S)) .....	8a	
	b Collectibles (28%) gain (loss) ..... 8b		
	c Unrecaptured section 1250 gain (attach statement) ..... 8c		
	9 Net section 1231 gain (loss) (attach Form 4797) .....	9	
	10 Other income (loss) (see instructions) ..... Type ▶	10	***
	11 Section 179 deduction (attach Form 4562) .....	11	#
	12a Charitable contributions .....	12a	##
	b Investment interest expense .....	12b	231
	c Section 59(e)(2) expenditures(1) Type ▶ ..... (2) Amount ▶	12c(2)	234
	d Other deductions (see instructions) ..... Type ▶	12d	@
Credits	13a Low-income housing credit (section 42(j)(5)) .....	13a	
	b Low-income housing credit (other) .....	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) .....	13c	
	d Other rental real estate credits (see instructions) ..... Type ▶	13d	
	e Other rental credits (see instructions) ..... Type ▶	13e	
	f Biofuel producer credit (attach Form 6478) .....	13f	
	g Other credits (see instructions) ..... Type ▶	13g	
Foreign Transactions	14a Name of country or U.S. possession ▶ .....		
	b Gross income from all sources .....	14b	141
	c Gross income sourced at shareholder level .....	14c	140
	Foreign gross income sourced at corporate level .....		
	d Reserved for future use .....	14d	
	e Foreign branch category .....	14e	
	f Passive category .....	14f	
	g General category .....	14g	
	h Other (attach statement) .....	14h	
	Deductions allocated and apportioned at shareholder level .....		
	i Interest expense .....	14i	240
	j Other .....	14j	241
	Deductions allocated and apportioned at corporate level to foreign source income .....		
	k Reserved for future use .....	14k	
l Foreign branch category .....	14l	242	
m Passive category .....	14m	242	
n General category .....	14n	242	
o Other (attach statement) .....	14o	242	
Other information .....			
p Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued .....	14p		
q Reduction in taxes available for credit (attach statement) .....	14q		
r Other foreign tax information (attach statement) .....			
<div style="display: flex; justify-content: space-between; font-size: small;"> <div> DAA ** 150 = Other Interest    # 228 = Section 179 - Book    ## 249 = Capital Gain Property to 50% Organization (30%)  ** 151 = US Obligation Interest    ## 225 = Cash Contribution (50%)    ## 390 = Qualified Conservation Contribution (50%)  ** 153 = Portfolio Income (Loss)    ## 226 = Cash Contribution (30%)    ## 391 = Qualified Conservation Contribution (100%)  ** 154 = Other Income (Loss)    ## 227 = Capital Gain Property (20%)    @ 245 = Other Portfolio Deductions  ** 155 = Mining Exploration Cost Recapture    ## 247 = Noncash Contributions (50%)    @ 237 = Preproductive Period Expenses </div> <div> @ 238 = Penalty on Early Withdrawal  @ 230 = Other Deductions  @ 236 = Commercial Revitalization Deduction  @ 246 = Reforestation Expenses </div> </div>			

Printed 05 Nov 19 07:58:34 - by MIT in C92Z (STU)249 Noncash Contributions (50%)  
Form 1120-S (2019)

## Form 1120S, Page 4

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Page 4

<b>Schedule K Shareholders' Pro Rata Share Items (continued)</b>		<b>Total amount</b>	
<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>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>	498
	<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 14p .....	<b>18</b>	

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
<b>1</b> Cash .....					400
<b>2a</b> Trade notes and accounts receivable .....				401	
<b>b</b> Less allowance for bad debts .....	( )			( 402 )	
<b>3</b> Inventories .....					280 or 403 @
<b>4</b> U.S. government obligations .....					404
<b>5</b> Tax-exempt securities (see instructions) .....					405
<b>6</b> Other current assets (attach statement) .....					*
<b>7</b> Loans to shareholders .....					409
<b>8</b> Mortgage and real estate loans .....					415
<b>9</b> Other investments (attach statement) .....					416
<b>10a</b> Buildings and other depreciable assets .....				425	
<b>b</b> Less accumulated depreciation .....	( )			( 426 )	
<b>11a</b> Depletable assets .....				427	
<b>b</b> Less accumulated depletion .....	( )			( 428 )	
<b>12</b> Land (net of any amortization) .....					429
<b>13a</b> Intangible assets (amortizable only) .....				430	
<b>b</b> Less accumulated amortization .....	( )			( 431 )	
<b>14</b> Other assets (attach statement) .....					432
<b>15</b> Total assets .....					
<b>Liabilities and Shareholders' Equity</b>					
<b>16</b> Accounts payable .....					440
<b>17</b> Mortgages, notes, bonds payable in less than 1 year .....					441
<b>18</b> Other current liabilities (attach statement) .....					**
<b>19</b> Loans from shareholders .....					445
<b>20</b> Mortgages, notes, bonds payable in 1 year or more .....					450
<b>21</b> Other liabilities (attach statement) .....					451
<b>22</b> Capital stock .....					465
<b>23</b> Additional paid-in capital .....					466
<b>24</b> Retained earnings .....					***
<b>25</b> Adjustments to shareholders' equity (attach statement) .....					471
<b>26</b> Less cost of treasury stock .....	( )			( 472 )	
<b>27</b> Total liabilities and shareholders' equity .....					

Form 1120-S (2019)

\* 406 = Other Current Assets

\* 407 = Prepaid Federal Income Tax

\* 408 = Prepaid State Tax

\* 410 = Prepaid City Tax

\*\* 442 = Other Current Liability

\*\* 443 = Federal Income Tax Payable

\*\* 444 = State Tax Payable

\*\* 446 = City Tax Payable

\*\*\* 467 = Retained Earnings-Unappropriated

\*\*\* 468 = Accumulated Adjustments Account

\*\*\* 469 = Other Adjustments Account

\*\*\* 470 = Undistributed Taxed Income

\*\*\* 839 = Retained Earnings Timing Differences

@ See Ending Inventory section in this document.

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## Form 1120S, Page 5

Form 1120-S (2019)

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Page 5

**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.

<b>1</b> Net income (loss) per books		<b>5</b> Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize)@@	
<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) @@ 481		<b>a</b> Tax-exempt interest \$ 486	##
<b>3</b> Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize):		<b>6</b> Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize):	
<b>a</b> Depreciation \$ 207,283		<b>a</b> Depreciation \$ 207,283	####
<b>b</b> Travel and entertainment \$ #		<b>7</b> Add lines 5 and 6	
<b>4</b> Add lines 1 through 3		<b>8</b> Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	

**Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account (see instructions)**

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
<b>1</b> Balance at beginning of tax year				
<b>2</b> Ordinary income from page 1, line 21				
<b>3</b> Other additions	490			491
<b>4</b> Loss from page 1, line 21	( )			( )
<b>5</b> Other reductions	( 492 )			( 493 )
<b>6</b> Combine lines 1 through 5				
<b>7</b> Distributions	494	496	498	495
<b>8</b> Balance at end of tax year. Subtract line 7 from line 6				

Form **1120-S** (2019)

# 479 = Fines & Penalties  
 # 482 = Book Expenses  
 # 483 = Exp Related to Tax Exempt Income  
 # 214 = Amortization  
 # 855 = Nondeductible entertainment

# 218 = Organization/start-up Book Expense  
 # 484 = Officer's Life-Insurance Premiums  
 # 499 = Oil & Gas Depletion-Book  
 ## 485 = Book Income  
 ## 487 = Cash Surrender Value Officer's Life

### RE Unappropriated/Timing Differences:  
 ### 497 = Nondividend Distributions (D)  
 ##### 214 = Amortization  
 ##### 489 = Deductions Not on Books  
 @@ 488 = 4797 Gain/Loss-Book

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## Form 1120S, Schedule D

<b>SCHEDULE D</b> <b>(Form 1120-S)</b> <small>Department of the Treasury Internal Revenue Service</small>	<b>Capital Gains and Losses and Built-in Gains</b> ▶ Attach to Form 1120-S. ▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10. ▶ Go to <a href="http://www.irs.gov/Form1120S">www.irs.gov/Form1120S</a> for instructions and the latest information.	<small>OMB No. 1545-0123</small> <div style="font-size: 24pt; font-weight: bold;">2019</div>		
Name <span style="border-bottom: 1px solid black; display: inline-block; width: 300px;"></span>		Employer identification number <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span>		
Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? <span style="float: right;">▶ <input type="checkbox"/> Yes <input type="checkbox"/> No</span> If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.				
<b>Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less</b> (see instructions)				
See instructions for how to figure the amounts to enter on the lines below.  This form may be easier to complete if you round off the cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b ...				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked				
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37				<b>4</b>
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824				<b>5</b>
<b>6</b> Tax on short-term capital gain included on line 23 below				<b>6</b> (
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1120-S, Schedule K, line 7 or 10.				<b>7</b>
<b>Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year</b> (see instructions)				
See instructions for how to figure the amounts to enter on the lines below.  This form may be easier to complete if you round off the cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b ...				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked				
<b>11</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37				<b>11</b>
<b>12</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824				<b>12</b>
<b>13</b> Capital gain distributions (see instructions)				<b>13</b> *
<b>14</b> Tax on long-term capital gain included on line 23 below				<b>14</b> (
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1120-S, Schedule K, line 8a or 10				<b>15</b>
For Paperwork Reduction Act Notice, see the Instructions for Form 1120-S. <small>DAA * 104 Capital gain distribution * 105 Capital gain distribution 28% Printed 05 Nov 19 08:02:55 - by MIT in C92Z [STNU] [refnum_datatype_width] [EXT] - 5029</small>				

Schedule D (Form 1120-S) 2019

## Form 1120S, Schedule M-3, Page 2

Schedule M-3 (Form 1120-S) (Rev. 12-2019)

Page 2

Name of corporation

Employer identification number

**Part II Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return** (see instructions)

Income (Loss) Items (attach statements for lines 1 through 10)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations	735			
2 Gross foreign dividends not previously taxed	736			
3 Subpart F, QEF, and similar income inclusions * 737				
4 Gross foreign distributions previously taxed	739			
5 Income (loss) from equity method U.S. corporations	740			
6 U.S. dividends not eliminated in tax consolidation	741			
7 Income (loss) from U.S. partnerships	743			
8 Income (loss) from foreign partnerships	744			
9 Inc. (loss) from other pass-through entities	745			
10 Items relating to reportable transactions	746			
11 Interest income (see instructions)				
12 Total accrual to cash adjustment	748			
13 Hedging transactions	749			
14 Mark-to-market income (loss)	750			
15 Cost of goods sold (see instructions)	( )			( )
16 Sale versus lease (for sellers and/or lessors)	752			
17 Section 481(a) adjustments * 753				
18 Unearned/deferred revenue	754			
19 Income recognition from long-term contracts	755			
20 Original issue discount and other imputed interest	756			
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	757			
b Gross capital gains from Schedule D, excluding amounts from pass-through entities * 758				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses * 759				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses * 760				
e Abandonment losses * 761				
f Worthless stock losses (att. stmt.) * 762				
g Other gain/loss on disposition of assets other than inventory * 763				
22 Other income (loss) items with differences	766			
23 Total income (loss) items. Combine lines 1 - 22.				
24 Total expense/deduction items (from Part III, line 32)				
25 Other items with no differences	767			
26 Reconciliation totals. Combine lines 23 through 25				

**Note:** Line 26, column (a), must equal Part I, line 11, and column (d) must equal Form 1120-S, Schedule K, line 18.

Schedule M-3 (Form 1120-S) (Rev. 12-2019)

\* Although col. a does not apply for these fields, tax codes have been assigned in order to facilitate assigning a temporary or permanent designation to tax adjustment entries in Trial Balance CS. If Trial Balance CS is not used, these tax codes are not applicable.

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## Form 1120S, Schedule M-3, Page 3

Schedule M-3 (Form 1120-S) (Rev. 12-2019)

Page 3

Name of corporation

Employer identification number

**Part III Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items** (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	811			
2 U.S. deferred income tax expense	812			
3 State and local current income tax expense	813			
4 State and local deferred income tax expense	814			
5 Foreign current income tax expense (other than foreign withholding taxes)	815			
6 Foreign deferred income tax expense	816			
7 Equity-based compensation	820			
8 Meals and entertainment	821			
9 Fines and penalties	822			
10 Judgments, damages, awards, and similar costs	823			
11 Pension and profit-sharing	826			
12 Other post-retirement benefits	827			
13 Deferred compensation	828			
14 Charitable contribution of cash and tangible property	829			
15 Charitable contribution of intangible property	830			
16 Current year acquisition or reorganization investment banking fees	833			
17 Current year acquisition or reorganization legal and accounting fees	834			
18 Current year acquisition/reorganization other costs	835			
19 Amortization/impairment of goodwill	836			
20 Amortization of acquisition, reorganization, and start-up costs	837			
21 Other amortization or impairment write-offs	838			
22 Reserved				
23a Depletion—Oil & Gas	995			
b Depletion—Other than Oil & Gas	840			
24 Depreciation	841			
25 Bad debt expense	842			
26 Interest expense (see instructions)				
27 Corporate-owned life insurance premiums	843			
28 Purchase versus lease (for purchasers and/or lessees)	844			
29 Research and development costs	810			
30 Section 118 exclusion (attach statement)	818			
31 Other expense/deduction items with differences (attach statement)	845			
32 <b>Total expense/deduction items.</b> Combine lines 1 through 31. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive				

Schedule M-3 (Form 1120-S) (Rev. 12-2019)

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## Schedule F, Page 1

<b>SCHEDULE F</b> (Form 1040 or 1040-SR)		<b>Profit or Loss From Farming</b> ▶ Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065. ▶ Go to <a href="http://www.irs.gov/ScheduleF">www.irs.gov/ScheduleF</a> for instructions and the latest information.		OMB No. 1545-0074 <b>2019</b> Attachment Sequence No. <b>14</b>	
Department of the Treasury Internal Revenue Service (99)					
Name of proprietor			Social security number (SSN)		
A Principal crop or activity		B Enter code from Part IV		C Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	
				D Employer ID number (EIN) (see instr.)	
E Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on passive losses					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
F Did you make any payments in 2019 that would require you to file Form(s) 1099? See instructions					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
G If "Yes," did you or will you file required Form(s) 1099?					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
<b>Part I Farm Income – Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)</b>					
1a Sales of livestock and other resale items (see instructions)		1a		601	
b Cost or other basis of livestock or other items reported on line 1a		1b		602	
c Subtract line 1b from line 1a		1c			
2 Sales of livestock, produce, grains, and other products you raised		2		604	
3a Cooperative distributions (Form(s) 1099-PATR)		3a		605	
4a Agricultural program payments (see instructions)		4a		606	
5a Commodity Credit Corporation (CCC) loans reported under election		5a		607	
b CCC loans forfeited		5b		687	
6 Crop insurance proceeds and federal crop disaster payments (see instructions):		6a		608	
a Amount received in 2019		6a		608	
c If election to defer to 2020 is attached, check here <input type="checkbox"/>		6d		688	
7 Custom hire (machine work) income		7		609	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		8		610	
9 <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions		9			
<b>Part II Farm Expenses – Cash and Accrual Method. Do not include personal or living expenses. See instructions.</b>					
10 Car and truck expenses (see instructions). Also attach Form 4562		10		612	
11 Chemicals		11		613	
12 Conservation expenses (see instructions)		12		614	
13 Custom hire (machine work)		13		615	
14 Depreciation and section 179 expense (see instructions)		14			
15 Employee benefit programs other than on line 23		15		617	
16 Feed		16		618	
17 Fertilizers and lime		17		619	
18 Freight and trucking		18		620	
19 Gasoline, fuel, and oil		19		621	
20 Insurance (other than health)		20		622	
21 Interest (see instructions):		21a		623	
a Mortgage (paid to banks, etc.)		21a		623	
b Other		21b		683	
22 Labor hired (less employment credits)		22		624	
23 Pension and profit-sharing plans		23		625	
24 Rent or lease (see instructions):		24a		626	
a Vehicles, machinery, equipment		24a		626	
b Other (land, animals, etc.)		24b		686	
25 Repairs and maintenance		25		627	
26 Seeds and plants		26		628	
27 Storage and warehousing		27		629	
28 Supplies		28		630	
29 Taxes		29		631	
30 Utilities		30		632	
31 Veterinary, breeding, and medicine		31		633	
32 Other expenses (specify):		32a		634	
a Meals and Entertainment		32b		684	
c Meals (DOT)		32c		689	
d		32d			
e		32e			
f Preproductive Period Expenses		32f		685	
33 <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions		33			
34 <b>Net farm profit or (loss).</b> Subtract line 33 from line 9		34			
If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.					
35 Reserved for future use.					
36 Check the box that describes your investment in this activity and see instructions for where to report your loss:					
a <input type="checkbox"/> All investment is at risk. b <input type="checkbox"/> Some investment is not at risk.					
For Paperwork Reduction Act Notice, see the separate instructions.					
Schedule F (Form 1040 or 1040-SR) 2019					
For multiple-unit input screens, four or five digits in the tax code designate the input screen location. The last three digits are the tax code; the first digit or two indicate the unit number for the appropriate input screen. For example, assume you are transferring a farm's utilities expense amount to Screen F-2 in UltraTax. If the proper tax code number was 632, you would use tax code number 1632 to transfer the first unit's utilities amounts, and 2632 to transfer the second unit's utilities amounts.					
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## Schedule F, Page 2

Schedule F (Form 1040 or 1040-SR) 2019

Page **2****Part III Farm Income – Accrual Method** (see instructions).

<b>37</b>	Sales of livestock, produce, grains, and other products (see instructions)	<b>37</b>	601
<b>38a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>38a</b>	605
<b>38b</b>	Taxable amount	<b>38b</b>	
<b>39a</b>	Agricultural program payments	<b>39a</b>	606
<b>39b</b>	Taxable amount	<b>39b</b>	
<b>40</b>	Commodity Credit Corporation (CCC) loans:		
<b>a</b>	CCC loans reported under election	<b>40a</b>	607
<b>b</b>	CCC loans forfeited	<b>40b</b>	687
<b>40c</b>	Taxable amount	<b>40c</b>	
<b>41</b>	Crop insurance proceeds	<b>41</b>	608
<b>42</b>	Custom hire (machine work) income	<b>42</b>	609
<b>43</b>	Other income (see instructions)	<b>43</b>	610
<b>44</b>	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)	<b>44</b>	
<b>45</b>	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	<b>45</b>	646
<b>46</b>	Cost of livestock, produce, grains, and other products purchased during the year	<b>46</b>	647
<b>47</b>	Add lines 45 and 46	<b>47</b>	
<b>48</b>	Inventory of livestock, produce, grains, and other products at end of year	<b>48</b>	649
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	<b>49</b>	
<b>50</b>	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9	<b>50</b>	

\* If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

**Part IV Principal Agricultural Activity Codes**

Do not file Schedule F (Form 1040 or 1040-SR) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead, file Schedule C (Form 1040 or 1040-SR).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, file Schedule C (Form 1040 or 1040-SR).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

**Crop Production**

111100 Oilseed and grain farming  
111210 Vegetable and melon farming

111300 Fruit and tree nut farming  
111400 Greenhouse, nursery, and floriculture production  
111900 Other crop farming

**Animal Production**

112111 Beef cattle ranching and farming  
112112 Cattle feedlots  
112120 Dairy cattle and milk production  
112210 Hog and pig farming  
112300 Poultry and egg production  
112400 Sheep and goat farming  
112510 Aquaculture  
112900 Other animal production

**Forestry and Logging**

113000 Forestry and logging (including forest nurseries and timber tracts)

Schedule F (Form 1040 or 1040-SR) 2019

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## Form 4835

Form <b>4835</b> Department of the Treasury Internal Revenue Service (99)	<b>Farm Rental Income and Expenses</b> (Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor)) (Income not subject to self-employment tax) Attach to Form 1040, Form 1040-SR, or Form 1040-NR. Go to <a href="http://www.irs.gov/Form4835">www.irs.gov/Form4835</a> for the latest information.	OMB No. 1545-0074 <b>2019</b> Attachment Sequence No. <b>37</b>
Name(s) shown on tax return		Your social security number
		Employer ID number (EIN), if any
<b>A</b> Did you actively participate in the operation of this farm during 2019? See instructions.		Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>Part I Gross Farm Rental Income – Based on Production.</b> Include amounts converted to cash or the equivalent.		
<b>1</b> Income from production of livestock, produce, grains, and other crops	<b>1</b>	701
<b>2a</b> Cooperative distributions (Form(s) 1099-PATR)	<b>2a</b>	702
<b>3a</b> Agricultural program payments (see instructions)	<b>3a</b>	703
<b>4</b> Commodity Credit Corporation (CCC) loans (see instructions):		
<b>a</b> CCC loans reported under election	<b>4a</b>	704
<b>b</b> CCC loans forfeited	<b>4b</b>	784
<b>5</b> Crop insurance proceeds and federal crop disaster payments (see instructions):		
<b>a</b> Amount received in 2019	<b>5a</b>	705
<b>c</b> If election to defer to 2020 is attached, check here <input type="checkbox"/>		
<b>5d</b> Amount deferred from 2018	<b>5d</b>	785
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	706
<b>7</b> Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040 or 1040-SR), line 42.	<b>7</b>	
<b>Part II Expenses – Farm Rental Property.</b> Do not include personal or living expenses.		
<b>8</b> Car and truck expenses (see Schedule F (Form 1040 or 1040-SR) instructions). Also attach Form 4562	<b>8</b>	708
<b>9</b> Chemicals	<b>9</b>	709
<b>10</b> Conservation expenses (see instructions)	<b>10</b>	710
<b>11</b> Custom hire (machine work)	<b>11</b>	711
<b>12</b> Depreciation and section 179 expense deduction not claimed elsewhere	<b>12</b>	
<b>13</b> Employee benefit programs other than on line 21 (see Schedule F (Form 1040 or 1040-SR) instructions)	<b>13</b>	713
<b>14</b> Feed	<b>14</b>	714
<b>15</b> Fertilizers and lime	<b>15</b>	715
<b>16</b> Freight and trucking	<b>16</b>	716
<b>17</b> Gasoline, fuel, and oil	<b>17</b>	717
<b>18</b> Insurance (other than health)	<b>18</b>	718
<b>19</b> Interest (see instructions):		
<b>a</b> Mortgage (paid to banks, etc.)	<b>19a</b>	719
<b>b</b> Other	<b>19b</b>	789
<b>20</b> Labor hired (less employment credits) (see Schedule F (Form 1040 or 1040-SR) instructions)	<b>20</b>	720
<b>21</b> Pension and profit-sharing plans	<b>21</b>	721
<b>22</b> Rent or lease:		
<b>a</b> Vehicles, machinery, and equipment (see instructions)	<b>22a</b>	722
<b>b</b> Other (land, animals, etc.)	<b>22b</b>	782
<b>23</b> Repairs and maintenance	<b>23</b>	723
<b>24</b> Seeds and plants	<b>24</b>	724
<b>25</b> Storage and warehousing	<b>25</b>	725
<b>26</b> Supplies	<b>26</b>	726
<b>27</b> Taxes	<b>27</b>	727
<b>28</b> Utilities	<b>28</b>	728
<b>29</b> Veterinary, breeding, and medicine	<b>29</b>	729
<b>30</b> Other expenses (specify):		
<b>a</b>	<b>30a</b>	730
<b>b</b> Meals and Entertainment	<b>30b</b>	780
<b>c</b> Meals (DOT)	<b>30c</b>	786
<b>d</b>	<b>30d</b>	
<b>e</b>	<b>30e</b>	
<b>f</b> Preproductive Period Expenses	<b>30f</b>	781
<b>g</b>	<b>30g</b>	
<b>31</b> Total expenses. Add lines 8 through 30g. See instructions.	<b>31</b>	
<b>32</b> Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040 or 1040-SR), line 40. If the result is a loss, you must go to line 34. See instructions.	<b>32</b>	
<b>33</b> Reserved for future use	<b>33</b>	
<b>34</b> If line 32 is a loss, check the box that describes your investment in this activity. See instructions.		
<b>c</b> You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040 or 1040-SR), line 40. See instructions.	<b>34a</b>	All investment is at risk.
	<b>34b</b>	Some investment is not at risk.
	<b>34c</b>	

For Paperwork Reduction Act Notice, see your tax return instructions.

For multiple-unit input screens, four or five digits in the tax code designate the input screen location. The last three digits are the tax code; the first digit or two indicate the unit number for the appropriate input screen. For example, assume you are transferring a farm rental's utilities expense amount to Screen 4835-2 in UltraTax. If the proper tax code number is 726, you would use tax code number 1726 to transfer the first unit's utilities amounts, and 2726 to transfer the second unit's utilities amounts.

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Form 4835 (2019)

## Form 1120 / 1120S, Rent and Royalty Worksheet

Form <b>1120/ 1120S</b>	<b>Rent and Royalty Worksheet</b>	<b>2019</b>
For calendar year 2019 or tax year beginning _____, ending _____		
Name _____		Employer Identification Number _____
<b>Property Description</b>		<b>Type of Activity</b>
		Rental Real Estate <input type="checkbox"/> Other Rental Property <input type="checkbox"/> Royalty Property <input type="checkbox"/>

**Income and Expenses****Income**

Gross rents .....  
Gross royalties .....  
Income from sale of property reported on Form 4797, line 17 (S Corporation) .....  
Other income .....  
  
Total income .....

502	
582	
590	
503	
504	
505	
506	
507	
508	
509	
510	
511	
512	
513	
588	
*	

**Expenses**

Advertising .....  
Auto and travel .....  
Cleaning and maintenance .....  
Commissions .....  
Insurance .....  
Legal and professional .....  
Interest .....  
Repairs .....  
Taxes .....  
Utilities .....  
Wages and salaries .....  
Depreciation .....  
Depletion (C Corporation) .....  
Other expenses .....

Total expenses .....

Net income (loss) from this property .....

- \* 515 = Other Expenses
- \* 585 = Meals
- \* 586 = Meals (DOT)

For multiple-unit input screens, four or five digits in the tax code designate the input screen location. The last three digits are the tax code; the first digit or two indicate the unit number for the appropriate input screen. For example, assume you are transferring a rental's utilities expense amount to Screen Rent in UltraTax. If the proper tax code number was 512, you would use tax code number 1512 to transfer the first unit's utilities amounts, and 2512 to transfer the second unit's utilities amounts.

## Form 1120-C, Page 1

<b>Form 1120-C</b> Department of the Treasury Internal Revenue Service		<b>U.S. Income Tax Return for Cooperative Associations</b> For calendar year 2019 or tax year beginning _____, ending _____ ▶ Go to <a href="http://www.irs.gov/Form1120C">www.irs.gov/Form1120C</a> for instructions and the latest information.		OMB No. 1545-0123 <b>2019</b>	
<b>A Check if:</b> (1) Consolidated return (attach Form 851) <input type="checkbox"/> (2) Schedule M-3 (Form 1120) attached <input type="checkbox"/> (3) Form 1120 filed in previous tax year <input type="checkbox"/>		<b>Please type or print</b> Name _____ Number, street, and room or suite no. If a P.O. box, see instr. _____ City or town, state or province, country, and ZIP or foreign postal code _____		<b>B Employer identification number</b> _____	
<b>C Check if:</b> (1) Farmers' tax exempt cooperative <input type="checkbox"/> (2) Nonexempt cooperative <input type="checkbox"/>					
<b>D Check if:</b> (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return					
<b>Income</b> <b>1a</b> Gross receipts or sales <u>100</u> <b>b</b> Less returns and allowances <u>101</u> <b>c</b> Bal <u>100</u>					
<b>2</b> Cost of goods sold (see instructions—attach Form 1125-A)					
<b>3</b> Gross profit. Subtract line 2 from line 1c					
<b>4</b> Dividends and inclusions (Schedule C, line 23)					
<b>5</b> Interest					
<b>6</b> Gross rents and royalties					
<b>7</b> Capital gain net income (attach Schedule D (Form 1120))					
<b>8</b> Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)					
<b>9</b> Other income (see instructions—attach statement)					
<b>10 Total income.</b> Add lines 3 through 9					
<b>11</b> Compensation of officers (attach Form 1125-E)					
<b>12</b> Salaries and wages (less employment credits)					
<b>13</b> Bad debts					
<b>14</b> Rents					
<b>15</b> Taxes and licenses					
<b>16</b> Interest (see instructions)					
<b>17</b> Charitable contributions					
<b>18</b> Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)					
<b>19</b> Advertising					
<b>20</b> Pension, profit-sharing, etc., plans					
<b>21</b> Employee benefit programs					
<b>22</b> Domestic production activities deduction (see instructions)					
<b>23</b> Other deductions (attach statement)					
<b>24 Total deductions.</b> Add lines 11 through 23					
<b>25a</b> Taxable income before adjustments and special deductions. Subtract line 24 from line 10					
<b>25b</b> Less: deductions and adjustments from Schedule H, line 5					
<b>26 Less:</b> a Net operating loss deduction (see instructions)					
<b>26b</b> b Special deductions (Schedule C, line 24)					
<b>26c</b>					
<b>Sign Here</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.					
May the IRS discuss this return with the preparer shown below? See instr. <input type="checkbox"/> Yes <input type="checkbox"/> No					
Signature of officer _____ Date _____ Title _____					
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. _____					
<b>Paid Preparer Use Only</b>					
For Paperwork Reduction Act Notice, see separate instructions.					
Form 1120-C (2019)					

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\* 105 = Other Interest    \*\* 140 = Other Income    \*\*\*\* 211 = Pension, Profit sharing paid    \*\*\*\*\* 213= Other Deductions    \*\*\*\*\* 215= Total Book Amortization

\* 106 = US Obligation Interest    \*\*\* 141 = State Tax Refunds    \*\*\*\* 219 = Pension, Profit sharing accrued    \*\*\*\*\* 214= Meals    \*\*\*\*\* 216= Meals (DOT)

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## Form 1120-C, Page 2

Form 1120-C (2019)		Page 2
<b>27</b>	Taxable income. Subtract line 26c from line 25c. See instructions	<b>27</b>
<b>28</b>	Total tax (Schedule J, line 9)	<b>28</b>
<b>29</b>	2019 net 965 tax liability paid from Form 965-B, Part II, column (k), line 3	<b>29</b>
<b>30a</b>	2018 overpayment credited to 2019	<b>30a</b>
<b>b</b>	2019 estimated tax payments	<b>30b</b>
<b>c</b>	2019 refund applied for on Form 4466	<b>30c</b>
<b>e</b>	Tax deposited with Form 7004	<b>30e</b>
<b>f</b>	Credits: (1) Form 2439 (2) Form 4136	<b>30f</b>
<b>g</b>	Refundable credits from Form 8827, line 5c	<b>30g</b>
<b>h</b>	Section 1383 adjustment (see instructions)	<b>30h</b>
<b>i</b>	2019 net 965 tax liability from Form 965-B, Part I, column (d), line 3	<b>30i</b>
<b>31</b>	Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>	<b>31</b>
<b>32</b>	Amount owed. If line 30j is smaller than the total of lines 28, 29, and 31, enter amount owed	<b>32</b>
<b>33</b>	Overpayment. If line 30j is larger than the total of lines 28, 29, and 31, enter amount overpaid	<b>33</b>
<b>34</b>	Enter amount of line 33 you want: <b>Credited to 2020 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	<b>34</b>

  

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)		(a) Dividends and inclusions	(b) %	(c) Special deductions ((a) x (b))
<b>1</b>	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	107	50	
<b>2</b>	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	108	65	
<b>3</b>	Dividends on certain debt-financed stock of domestic and foreign corporations	109	See instructions	
<b>4</b>	Dividends on certain preferred stock of less-than-20%-owned public utilities	110	23.3	
<b>5</b>	Dividends on certain preferred stock of 20%-or-more-owned public utilities	111	26.7	
<b>6</b>	Dividends from less-than-20%-owned foreign corporations and certain FSCs	112	50	
<b>7</b>	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	113	65	
<b>8</b>	Dividends from wholly owned foreign subsidiaries	114	100	
<b>9</b>	Subtotal. Add lines 1 through 8. See instructions for limitations		See instructions	
<b>10</b>	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	115	100	
<b>11</b>	Dividends from affiliated group members	116	100	
<b>12</b>	Dividends from certain FSCs	123	See instructions	
<b>13</b>	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
<b>14</b>	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)	119		
<b>15</b>	Section 965(a) inclusion		See instructions	
<b>16a</b>	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
<b>b</b>	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
<b>c</b>	Other inclusions from CFCs under subpart F not included on line 15, 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
<b>17</b>	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
<b>18</b>	Gross-up for foreign taxes deemed paid (see instructions)	120		
<b>19</b>	IC-DISC and former DISC dividends not included on lines 1, 2, or 3	121		
<b>20</b>	Other dividends	122		
<b>21</b>	Deduction for dividends paid on certain preferred stock of public utilities			
<b>22</b>	Section 250 deduction (attach Form 8993)			
<b>23</b>	Total dividends and inclusions. Add lines 9 through 20. Enter here and on page 1, line 4			
<b>24</b>	Total special deductions. Add column (c), lines 9 through 13, 15, 16, 21, and 22. Enter here and on page 1, line 26b			

Form 1120-C (2019)

## Form 1120-C, Page 5

Form 1120-C (2019)

Page 5

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				400
2a	Trade notes and accounts receivable			401	
b	Less allowance for bad debts	( )		( 402 )	
3	Inventories				280 or 403 #
4	Other current assets (attach statement)				*
5	Investments (see instructions)				416
6	Loans to shareholders				409
7	Mortgage and real estate loans				415
8a	Buildings and other depreciable assets			425	
b	Less accumulated depreciation	( )		( 426 )	
9a	Depletable assets			427	
b	Less accumulated depletion	( )		( 428 )	
10	Land (net of amortization)				429
11a	Intangible assets (amortizable only)			430	
b	Less accumulated amortization	( )		( 431 )	
12	Other assets (attach statement)				432
13	<b>Total assets</b>				
<b>Liabilities and Capital</b>					
14	Accounts payable				440
15	Mortgages, notes, bonds payable in less than 1 year				441
16	Other current liabilities (attach stmt.)				**
17	Loans from shareholders				445
18	Mortgages, notes, bonds payable in 1 year or more				450
19	Other liabilities (attach statement)				451
20	Capital stock: a Preferred stock			465	
	b Common stock			466	
21	Additional paid-in capital				467
22	Patronage dividends allocated in noncash form				473
23	Per-unit retains allocated in noncash form				474
24	Retained earnings—Appropriated (att. stmt.)				468
25	Retained earnings—Unappropriated				469
26	Adjustments to SH equity (attach stmt.)				470
27	Less cost of treasury stock	( )		( )	471
28	<b>Total liabilities and capital</b>				

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

Note: The cooperative may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books		7	Income recorded on books this year not included in this tax return (itemize):		
2	Federal income tax per books	480		Tax-exempt interest \$	487	
3	Excess of capital losses over capital gains				##	
4	Income subject to tax not recorded on books this year (itemize):	481			****	
		##		8	Deductions in this tax return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted in this return (itemize):			a	Depreciation \$	208,283
a	Depreciation \$	208,283		b	Charitable contributions \$	
b	Charitable contributions \$					490
c	Travel and entertainment \$	***		9	Add lines 7 and 8	
				10	Income (page 1, line 25a)–line 6 less line 9	

## Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 25)

1	Balance at beginning of year		5	Distributions: a Cash	492
2	Net income (loss) per books			b Stock	493
3	Other increases (itemize):			c Property	494
			6	Other decreases (itemize):	495
		491	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

\* 406 = Other Current Assets      \*\* 442 = Other Current Liabilities      \*\*\* 218 = Organization/start-up Book Expense      \*\*\*\* 485 = Officer's Life Ins. Premiums  
 \* 407 = Prepaid Federal Income Tax      \*\* 443 = Federal Income Tax Payable      \*\*\* 479 = Fines and Penalties      \*\*\*\* 486 = Book Income  
 \* 408 = Prepaid State Tax      \*\* 444 = State Tax Payable      \*\*\* 482 = Book Expenses      \*\*\*\* 488 = Cash Surrender  
 \* 410 = Prepaid City Tax      \*\* 446 = City Tax Payable      \*\*\* 484 = Exp Related to Tax Exempt Inc      \*\*\*\* 488 = Cash Surrender Value - Officer's Life      ## 489 = 4797 Gain/Loss - Book

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## Form 1120-F, Page 1

Form <b>1120-F</b> Department of the Treasury Internal Revenue Service	<b>U.S. Income Tax Return of a Foreign Corporation</b> For calendar year 2019, or tax year beginning _____, and ending _____ <b>Go to <a href="http://www.irs.gov/Form1120F">www.irs.gov/Form1120F</a> for instructions and the latest information.</b>	OMB No. 1545-0123 <div style="font-size: 24pt; font-weight: bold;">2019</div>																																																									
<b>Type or Print</b>	Name _____ Number, street, and room or suite no. (see instructions) _____ City or town, state or province, country, and ZIP or foreign postal code _____	Employer identification number _____ Check box(es) if: <input type="checkbox"/> Name or address change <input type="checkbox"/> First post-merger return <input type="checkbox"/> Schedule M-3 attached <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Protective return																																																									
<b>A</b> Country of incorporation _____ <b>B</b> Foreign country under whose laws the income reported on this return is also subject to tax _____ <b>C</b> Date incorporated _____ <b>D</b> (1) Location of corporation's primary books and records (city, province or state, and country) _____ _____ _____ (2) Principal location of worldwide business _____ _____ _____ (3) If the corporation maintains an office or place of business in the United States, check here <input type="checkbox"/>																																																											
<b>E</b> If the corporation had an agent in the United States at any time during the tax year, enter: (1) Type of agent _____ (2) Name _____ (3) Address _____ _____ <b>F</b> See the instructions and enter the corporation's principal: (1) Business activity code number ► _____ (2) Business activity ► _____ (3) Product or service ► _____ <b>G</b> Check method of accounting: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ► _____																																																											
<b>Computation of Tax Due or Overpayment</b>																																																											
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">1 Tax from Section I, line 11, page 3</td> <td style="width: 10%;">1</td> <td style="width: 30%;"></td> </tr> <tr> <td>2 Tax from Section II, Schedule J, line 9, page 5</td> <td>2</td> <td></td> </tr> <tr> <td>3 Tax from Section III (add lines 6 and 10 on page 6)</td> <td>3</td> <td></td> </tr> <tr> <td>4 <b>Total tax.</b> Add lines 1 through 3</td> <td>4</td> <td></td> </tr> <tr> <td>5a 2018 overpayment credited to 2019</td> <td>5a</td> <td></td> </tr> <tr> <td>b 2019 estimated tax payments</td> <td>5b</td> <td>301</td> </tr> <tr> <td>c Less 2019 refund applied for on Form 4466</td> <td>5c</td> <td>(</td> </tr> <tr> <td>d Combine lines 5a through 5c</td> <td>5d</td> <td></td> </tr> <tr> <td>e Tax deposited with Form 7004</td> <td>5e</td> <td></td> </tr> <tr> <td>f Credit for tax paid on undistributed capital gains (attach Form 2439)</td> <td>5f</td> <td></td> </tr> <tr> <td>g Credit for federal tax paid on fuels (attach Form 4136). See instructions</td> <td>5g</td> <td></td> </tr> <tr> <td>h Refundable credit from Form 8827, line 5c</td> <td>5h</td> <td></td> </tr> <tr> <td>i U.S. income tax paid or withheld at source (add line 12, page 3, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))</td> <td>5i</td> <td></td> </tr> <tr> <td>j Total payments. Add lines 5d through 5i</td> <td>5j</td> <td></td> </tr> <tr> <td>6 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/></td> <td>6</td> <td></td> </tr> <tr> <td>7 <b>Amount owed.</b> If line 5j is smaller than the total of lines 4 and 6, enter amount owed</td> <td>7</td> <td></td> </tr> <tr> <td>8a <b>Overpayment.</b> If line 5j is larger than the total of lines 4 and 6, enter amount overpaid</td> <td>8a</td> <td></td> </tr> <tr> <td>b <b>Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapters 3 and 4</b> (from Schedule W, line 7, page 8)</td> <td>8b</td> <td></td> </tr> <tr> <td>9 Enter portion of line 8a you want <b>Credited to 2020 estimated tax</b> ► <b>Refunded</b> ►</td> <td>9</td> <td></td> </tr> </table>			1 Tax from Section I, line 11, page 3	1		2 Tax from Section II, Schedule J, line 9, page 5	2		3 Tax from Section III (add lines 6 and 10 on page 6)	3		4 <b>Total tax.</b> Add lines 1 through 3	4		5a 2018 overpayment credited to 2019	5a		b 2019 estimated tax payments	5b	301	c Less 2019 refund applied for on Form 4466	5c	(	d Combine lines 5a through 5c	5d		e Tax deposited with Form 7004	5e		f Credit for tax paid on undistributed capital gains (attach Form 2439)	5f		g Credit for federal tax paid on fuels (attach Form 4136). See instructions	5g		h Refundable credit from Form 8827, line 5c	5h		i U.S. income tax paid or withheld at source (add line 12, page 3, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))	5i		j Total payments. Add lines 5d through 5i	5j		6 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	6		7 <b>Amount owed.</b> If line 5j is smaller than the total of lines 4 and 6, enter amount owed	7		8a <b>Overpayment.</b> If line 5j is larger than the total of lines 4 and 6, enter amount overpaid	8a		b <b>Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapters 3 and 4</b> (from Schedule W, line 7, page 8)	8b		9 Enter portion of line 8a you want <b>Credited to 2020 estimated tax</b> ► <b>Refunded</b> ►	9	
1 Tax from Section I, line 11, page 3	1																																																										
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9 Enter portion of line 8a you want <b>Credited to 2020 estimated tax</b> ► <b>Refunded</b> ►	9																																																										
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. May the IRS discuss this return with the preparer shown below (see instr.)? <input type="checkbox"/> Yes <input type="checkbox"/> No																																																											
<b>Sign Here</b>	Signature of officer _____ Date _____ Title _____ Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check <input type="checkbox"/> if self-employed PTIN _____ <b>Paid Preparer Use Only</b> Firm's name ► _____ Firm's EIN ► _____ Firm's address ► _____ Phone no. _____																																																										
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## Form 1120-F, Page 4

Form 1120-F (2019)

Page 4

**SECTION II – Income Effectively Connected With the Conduct of a Trade or Business in the United States**

(see instructions)

**Important:** Fill in all applicable lines and schedules. If you need more space, see **Assembling the Return** in the instructions.

<b>1a</b> Gross receipts or sales		<b>100</b>	<b>b</b> Less returns and allowances	<b>101</b>	<b>c</b> Bal	<b>1c</b>
<b>Income</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> Dividends (Schedule C, line 13)					<b>4</b>
	<b>5</b> Interest					<b>5</b> *
	<b>6</b> Gross rents					<b>6</b> 130
	<b>7</b> Gross royalties					<b>7</b> 131
	<b>8</b> Capital gain net income (attach Schedule D (Form 1120))					<b>8</b>
	<b>9</b> Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)					<b>9</b>
	<b>10</b> Other income (see instructions – attach statement)					<b>10</b> **
	<b>11</b> Total income. Add lines 3 through 10					<b>11</b>
	<b>Deductions</b> (See instructions for limitations on deductions.)	<b>12</b> Compensation of officers (see instructions—attach Form 1125-E)				
<b>13</b> Salaries and wages (less employment credits)						<b>13</b> 201
<b>14</b> Repairs and maintenance						<b>14</b> 202
<b>15</b> Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)						<b>15</b> 203
<b>16</b> Rents						<b>16</b> 204
<b>17</b> Taxes and licenses						<b>17</b> 205
<b>18</b> Interest expense from Schedule I, line 25 (see instructions)						<b>18</b>
<b>19</b> Charitable contributions						<b>19</b> 207
<b>20</b> Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)						<b>20</b>
<b>21</b> Depletion						<b>21</b> ****
<b>22</b> Advertising						<b>22</b> 210
<b>23</b> Pension, profit-sharing, etc., plans						<b>23</b> *****
<b>24</b> Employee benefit programs						<b>24</b> 212
<b>25</b> Reserved for future use						<b>25</b>
<b>26</b> Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)						<b>26</b>
<b>27</b> Other deductions (attach statement)						<b>27</b> *****
<b>28</b> Total deductions. Add lines 12 through 27						<b>28</b>
<b>29</b> Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)						<b>29</b>
<b>30 Less:</b> <b>a</b> Net operating loss deduction (see instructions)			<b>30a</b>			
<b>b</b> Special deductions (Schedule C, line 14)		<b>30b</b>				
<b>c</b> Add lines 30a and 30b					<b>30c</b>	
<b>31</b> Taxable income or (loss). Subtract line 30c from line 29					<b>31</b>	

\* 105 = Other Interest

\* 106 = US Obligation Interest

\*\* 140 = Other Income

\*\* 141 = State Tax Refunds

\*\*\*\* 209 = Oil &amp; Gas Book Amount

\*\*\*\* 217 = Other Than Oil &amp; Gas Book Amount

\*\*\*\*\* 211 = Pension, Profit sharing paid

\*\*\*\*\* 219 = Pension, Profit sharing accrued

\*\*\*\*\* 213 = Other Deductions

\*\*\*\*\* 214 = Meals

\*\*\*\*\* 215 = Total Book Amortization

\*\*\*\*\* 216 = Meals (DOT)

Form 1120-F (2019)

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## Form 1120-F, Page 5

Form 1120-F (2019)

Page 5

**SECTION II – Income Effectively Connected With the Conduct of a Trade or Business in the United States***(continued)*

<b>Schedule C Dividends and Special Deductions (see instructions)</b>			
	(a) Dividends	(b) %	(c) Special deductions: (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	107	50	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	108	65	
3 Dividends on certain debt-financed stock of domestic and foreign corporations (section 246A)	109	see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities	110	23.3	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities	111	26.7	
6 Dividends from less-than-20%-owned foreign corporations	112	50	
7 Dividends from 20%-or-more-owned foreign corporations	113	65	
8 <b>Subtotal.</b> Add lines 1 through 7. See instructions for limitation		see instructions	
9 Dividends from foreign corporations not included on line 3, 6, or 7	118		
10 IC-DISC and former DISC dividends not included on line 1, 2, or 3 (section 246(d))	121		
11 Other dividends	122		
12 Deduction for dividends paid on certain preferred stock of public utilities			
13 <b>Total dividends.</b> Add column (a), lines 8 through 11. Enter here and on line 4, page 4			
14 <b>Total special deductions.</b> Add column (c), lines 8 and 12. Enter here and on line 30b, page 4			

<b>Schedule J Tax Computation (see instructions)</b>			
1 Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))			
2 Income tax		2	
3 Base erosion minimum tax amount (attach Form 8991)		3	
4 Add lines 2 and 3		4	
5a Foreign tax credit (attach Form 1118)	5a		
b General business credit (attach Form 3800)	5b		
c Credit for prior year minimum tax (attach Form 8827)	5c		
d Bond credits from Form 8912	5d		
6 <b>Total credits.</b> Add lines 5a through 5d		6	
7 Subtract line 6 from line 4		7	
8 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (attach statement)		8	
9 <b>Total tax.</b> Add lines 7 and 8. Enter here and on line 2, page 1		9	

Form 1120-F (2019)

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## Form 1120-F, Page 7

Form 1120-F (2019)

Page 7

Note: Check if completing on ☐ U.S. basis or ☐ Worldwide basis**Schedule L Balance Sheets per Books**

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash				400
2a	Trade notes and accounts receivable			401	
b	Less allowance for bad debts			402	
3	Inventories				280 or 403 #
4	U.S. government obligations				404
5	Tax-exempt securities (see instructions)				405
6a	Interbranch current assets*				
b	Other current non-U.S. assets*				
c	Other current U.S. assets*				*
7	Loans to shareholders				409
8	Mortgage and real estate loans				415
9a	Other loans and investments – non-U.S. assets*				
b	Other loans and investments – U.S. assets*				416
10a	Buildings and other depreciable assets			425	
b	Less accumulated depreciation			426	
11a	Depletable assets			427	
b	Less accumulated depletion			428	
12	Land (net of any amortization)				429
13a	Intangible assets (amortizable only)			430	
b	Less accumulated amortization			431	
14	Assets held in trust				433
15	Other non-current interbranch assets*				
16a	Other non-current non-U.S. assets*				
b	Other non-current U.S. assets*				432
17	<b>Total assets</b>				
<b>Liabilities</b>					
18	Accounts payable				440
19	Mortgages, notes, bonds payable in less than 1 year:				
a	Interbranch liabilities*				
b	Third-party liabilities*				441
20	Other current liabilities*				**
21	Loans from shareholders				445
22	Mortgages, notes, bonds payable in 1 year or more:				
a	Interbranch liabilities*				
b	Third-party liabilities*				450
23	Liabilities held in trust				452
24a	Other interbranch liabilities*				
b	Other third-party liabilities*				451
<b>Equity</b>					
25	Capital stock: a Preferred stock			465	
	b Common stock			466	
26	Additional paid-in capital				467
27	Retained earnings – Appropriated*				468
28	Retained earnings – Unappropriated				469
29	Adjustments to shareholders' equity*				470
30	Less cost of treasury stock				471
31	<b>Total liabilities and shareholders' equity</b>				

\*Attach statement – see instructions.

Form 1120-F (2019)

\* 406 = Other Current Assets

\* 410 = Prepaid City Tax

\*\* 442 = Other Current Liabilities

\*\* 444 = State Tax Payable

\* 407 = Prepaid Federal Income Tax

\* 408 = Prepaid State Tax

\*\* 443 = Federal Income Tax Payable

\*\* 446 = City Tax Payable

# See Ending Inventory section in this document.

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## 1120-F, Schedules M-1 and M-2

<b>SCHEDULES M-1 and M-2</b> <b>(Form 1120-F)</b> Department of the Treasury Internal Revenue Service	<b>Reconciliation of Income (Loss) and Analysis of</b> <b>Unappropriated Retained Earnings per Books</b> ► Go to <a href="http://www.irs.gov/Form1120F">www.irs.gov/Form1120F</a> for the latest information. ► Attach to Form 1120-F.	OMB No. 1545-0123 <div style="font-size: 24pt; font-weight: bold; margin-top: 10px;">2019</div>
Name of corporation _____		Employer identification number _____

  

<b>Schedule M-1      Reconciliation of Income (Loss) per Books With Income per Return</b> <b>Note.</b> The corporation may be required to file Schedule M-3 (see instructions).			
<b>1</b> Net income (loss) per books ..... <b>2</b> Federal income tax per books ..... <b>3</b> Excess of capital losses over capital gains ..... <b>4</b> Income subject to tax not recorded on books this year (itemize): <u>481</u> <div style="text-align: right;">#</div>	<div style="border: 1px solid black; padding: 2px;">480</div>	<b>7</b> Income recorded on books this year not included on this return (itemize): <b>a</b> Tax-exempt interest \$ <u>487</u> <b>b</b> Other (itemize): ..... <div style="text-align: right;">#      **</div>	
<b>5</b> Expenses recorded on books this year not deducted on this return (itemize): <b>a</b> Depreciation \$ <u>208,283</u> <b>b</b> Charitable contributions \$ ..... <b>c</b> Travel and entertainment \$ ..... <b>d</b> Other (itemize): ..... <div style="text-align: right;">*</div>		<b>8</b> Deductions on this return not charged against book income this year (itemize): <b>a</b> Depreciation \$ <u>208,283</u> <b>b</b> Charitable contributions \$ ..... <b>c</b> Other (itemize): <u>490</u> <div style="text-align: right;">#</div>	
<b>6</b> Add lines 1 through 5 .....		<b>9</b> Add lines 7 and 8 .....	
		<b>10</b> Income—line 6 less line 9 .....	

  

<b>Schedule M-2      Analysis of Unappropriated Retained Earnings per Books</b>			
<b>1</b> Balance at beginning of year ..... <b>2</b> Net income (loss) per books ..... <b>3</b> Other increases (itemize): ..... <div style="text-align: right;">491</div>		<b>5</b> Distributions: <b>a</b> Cash ..... <u>492</u> <div style="text-align: right;">b</div> <b>b</b> Stock ..... <u>493</u> <div style="text-align: right;">c</div> <b>c</b> Property ..... <u>494</u> <b>6</b> Other decreases (itemize): <u>495</u> <div style="text-align: right;">#</div>	
<b>4</b> Add lines 1, 2, and 3 .....		<b>7</b> Add lines 5 and 6 .....	
		<b>8</b> Balance at end of year (line 4 less line 7) .....	

  

\* 218 = Organization/Start-up Book Expense  
 \* 479 = Fines & Penalties  
 \* 482 = Book Expenses  
 \* 484 = Exp Related to Tax Exempt Inc  
 \* 855 = Nondeductible Entertainment

\* 485 = Officer's Life Ins Premium  
 \*\* 486 = Book Income  
 \*\* 488 = Cash Surrender Value - Officer's Life  
 # 489 = Gain/Loss - Book

  

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Schedules M-1 and M-2 (Form 1120-F) 2019

## Form 1120-IC-DISC, Page 2

Form 1120-IC-DISC (Rev. 12-2019)

Page 2

**Schedule A Cost of Goods Sold** (see instructions)If the intercompany pricing rules of section 994 are used, reflect **actual** purchases from a related supplier at the transfer price determined under such rules. See separate Schedule P (Form 1120-IC-DISC).

<b>1</b>	Inventory at beginning of the year .....	<b>1</b>	
<b>2</b>	Purchases .....	<b>2</b>	275
<b>3</b>	Cost of labor .....	<b>3</b>	276
<b>4</b>	Additional section 263A costs (attach statement) .....	<b>4</b>	*
<b>5</b>	Other costs (attach statement) .....	<b>5</b>	278
<b>6</b>	<b>Total.</b> Add lines 1 through 5 .....	<b>6</b>	
<b>7</b>	Inventory at end of the year .....	<b>7</b>	280
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on line 2, page 1 .....	<b>8</b>	

**9a** Check all methods used for valuing closing inventory:

- (i) Cost  
 (ii) Lower of cost or market  
 (iii) Other (Specify method used and attach statement.) .....

**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 corporation? .....

Yes

No

**f** Was there any change in determining quantities, cost, or valuations between the opening and closing inventory? If "Yes," attach statement .....

Yes

No

**Schedule B Gross Income** (see instructions)

(a) Type of receipts	Commission sales		(d) Other receipts	(e) Total (add columns (c) and (d))
	(b) Gross receipts	(c) Commission		
<b>1</b> Qualified export receipts from sale of export property —				
<b>a</b> To unrelated purchasers:				
(i) Direct foreign sales .....		516	517	
(ii) Foreign sales through a related foreign entity .....		518	519	
(iii) Persons in the United States (other than an unrelated IC-DISC) .....		520	521	
(iv) An unrelated IC-DISC .....		522	523	
<b>b</b> To related purchasers:				
(i) Direct foreign sales .....		524	525	
(ii) Persons in the United States .....		526	527	
<b>c Total</b> .....				
<b>2</b> Other qualified export receipts:				
<b>a</b> Leasing or renting of export property .....		528	529	
<b>b</b> Services related and subsidiary to a qualified export sale or lease .....		530	531	
<b>c</b> Engineering and architectural services .....		532	533	
<b>d</b> Export management services .....		534	535	
<b>e</b> Qualified dividends and inclusions (Schedule C, line 19a) .....				
<b>f</b> Interest on producer's loans .....			536	
<b>g</b> Other interest (attach statement) .....			105	
<b>h</b> Capital gain net income. Attach Schedule D (Form 1120) .....				
<b>i</b> Net gain or (loss) from Part II, Form 4797. Attach Form 4797 .....				
<b>j</b> Other (attach statement) .....		537	538	
<b>k Total</b> .....				
<b>3</b> Nonqualified gross receipts:				
<b>a</b> Ultimate use in United States .....		539	540	
<b>b</b> Exports subsidized by the U.S. Government .....		541	542	
<b>c</b> Certain direct or indirect sales or leases for use by the U.S. Government .....		543	544	
<b>d</b> Sales to other IC-DISCs in the same controlled group .....		545	546	
<b>e</b> Nonqualified dividends and inclusions (Schedule C, line 20a) .....				
<b>f</b> Other (attach statement) .....		547	548	
<b>g Total</b> .....				
<b>4 Total.</b> Add lines 1c, 2k, 3g, column (e). Enter here and on line 1, page 1 .....				

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\* 277 = Additional Section 263A Costs

\* 281 = Meals

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Form 1120-IC-DISC (Rev. 12-2019)

## Form 1120-IC-DISC, Page 3

Form 1120-IC-DISC (Rev. 12-2019)

Page 3

**Schedule C Dividends, Inclusions, and Special Deductions** (see instructions)

	(a) Dividends and inclusions	(b) %	(c) Special deductions (a) × (b)
<b>1</b> Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) .....	107	50	
<b>2</b> Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) .....	108	65	
<b>3</b> Dividends on certain debt-financed stock of domestic and foreign corporations .....	109	see instructions	
<b>4</b> Dividends on certain preferred stock of less-than-20%-owned public utilities .....	110	23.3	
<b>5</b> Dividends on certain preferred stock of 20%-or-more-owned public utilities .....	111	26.7	
<b>6</b> Dividends from less-than-20%-owned foreign corporations .....	112	50	
<b>7</b> Dividends from 20%-or-more-owned foreign corporations .....	113	65	
<b>8</b> Dividends from wholly owned foreign subsidiaries .....	114	100	
<b>9 Subtotal.</b> Add lines 1 through 8. See instructions for limitation .....		see instructions	
<b>10</b> Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions) .....	118	100	
<b>11</b> Dividends from foreign corporations not included on line 3, 6, 7, 8, or 10 (including any hybrid dividends) .....			
<b>12a</b> Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions) .....		100	
<b>b</b> Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions) .....			
<b>c</b> Other inclusions from CFCs under subpart F income not included on line 12a, 12b, 13, or 14 (attach Form(s) 5471) .....			
<b>13</b> Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992) .....		see instructions	
<b>14</b> Section 965(a) inclusion .....			
<b>15</b> IC-DISC and former DISC dividends not included on lines 1, 2, or 3 .....	121		
<b>16</b> Other dividends .....	122		
<b>17</b> Section 250 deduction (attach Form 8993) .....			
<b>18 Total dividends and inclusions.</b> Add lines 9 through 16, column (a) .....			
<b>19</b> Qualified dividends. Enter here and on Schedule B, line 2e, column (d) .....			
<b>20</b> Nonqualified dividends and inclusions. Subtract line 19 from line 18. Enter here and on Schedule B, line 3e, column (d) .....			
<b>21 Total special deductions.</b> Add lines 9, 10, 12(a), 14, and 17, column (c). Enter here and on page 1, line 6b .....			

**Schedule E Deductions** (Before completing, see **Limitations on Deductions** in the instructions.)

<b>1</b> Export promotion expenses:		
<b>a</b> Market studies .....	1a	225
<b>b</b> Advertising .....	1b	210
<b>c</b> Depreciation. Attach Form 4562 .....	1c	
<b>d</b> Salaries and wages .....	1d	201
<b>e</b> Rents .....	1e	204
<b>f</b> Sales commissions .....	1f	226
<b>g</b> Warehousing .....	1g	227
<b>h</b> Freight (excluding insurance) .....	1h	228
<b>i</b> Compensation of officers .....	1i	200
<b>j</b> Repairs and maintenance .....	1j	202
<b>k</b> Pension, profit-sharing, etc., plans .....	1k	**
<b>l</b> Employee benefit programs .....	1l	212
<b>m</b> Other (list): .....	1m	***
<b>n Total.</b> Add lines 1a through 1m .....	1n	

\*\* 211 = Pension, Profit Sharing paid  
 \*\* 219 = Pension, Profit Sharing accrued

\*\*\* 230 = Meals and Entertainment, export  
 \*\*\* 213 = Other Deductions, export

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**Schedule E Deductions** (Before completing, see **Limitations on Deductions** in the instructions.) (continued)

<b>2</b> Other expenses not deducted on line 1:		
<b>a</b> Bad debts	<b>2a</b>	203
<b>b</b> Taxes and licenses	<b>2b</b>	205
<b>c</b> Interest (see instructions)	<b>2c</b>	206
<b>d</b> Contributions	<b>2d</b>	207
<b>e</b> Freight	<b>2e</b>	
<b>f</b> Freight insurance	<b>2f</b>	229
<b>g</b> Other (list):		
	<b>2g</b>	#
<b>h</b> <b>Total.</b> Add lines 2a through 2g	<b>2h</b>	
<b>3</b> <b>Total deductions.</b> Add lines 1n and 2h. Enter here and on line 4, page 1	<b>3</b>	

**Schedule J Deemed and Actual Distributions and Deferred DISC Income for the Tax Year****Part I—Deemed Distributions Under Section 995(b)(1)** (see instructions)

<b>1</b> Gross interest derived during the tax year from producer's loans (section 995(b)(1)(A))	<b>1</b>	
<b>2</b> Gain recognized on the sale or exchange of section 995(b)(1)(B) property (attach statement)	<b>2</b>	
<b>3</b> Gain recognized on the sale or exchange of section 995(b)(1)(C) property (attach statement)	<b>3</b>	
<b>4</b> 50% (0.50) of taxable income attributable to military property (section 995(b)(1)(D)) (attach statement)	<b>4</b>	
<b>5</b> Taxable income from line 7, Part II, below	<b>5</b>	
<b>6</b> Taxable income of the IC-DISC (from line 7, page 1)	<b>6</b>	
<b>7</b> Add lines 1 through 5	<b>7</b>	
<b>8</b> Subtract line 7 from line 6	<b>8</b>	
<b>9</b> If you have shareholders that are C corporations, enter one-seventeenth of line 8 (0.0588235 times line 8)	<b>9</b>	
<b>10</b> International boycott income (see instructions)	<b>10</b>	
<b>11</b> Illegal bribes and other payments	<b>11</b>	
<b>Note:</b> Separate computations for lines 12–23 are required for shareholders that are C corporations and shareholders that are not C corporations. Complete lines 12, 14, 15, 17a, 18, 20, and 22 for shareholders that are not C corporations. Complete lines 13, 14, 16, 17b, 19, 21, and 23 for shareholders that are C corporations.		
<b>12</b> Add lines 7, 10, and 11	<b>12</b>	
<b>13</b> Add lines 7, 9, 10, and 11	<b>13</b>	
<b>14</b> Earnings and profits for the tax year (attach statement)	<b>14</b>	
<b>15</b> Enter the smaller of line 12 or 14	<b>15</b>	
<b>16</b> Enter the smaller of line 13 or 14	<b>16</b>	
<b>17</b> Foreign investment attributable to producer's loans (attach statement):		
<b>a</b> For shareholders other than C corporations	<b>17a</b>	
<b>b</b> For shareholders that are C corporations	<b>17b</b>	
<b>18</b> Add lines 15 and 17a	<b>18</b>	
<b>19</b> Add lines 16 and 17b	<b>19</b>	
<b>20</b> Enter percentage of stock owned by shareholders other than C corporations	<b>20</b>	%
<b>21</b> Enter percentage of stock owned by shareholders that are C corporations	<b>21</b>	%
<b>22</b> Multiply line 18 by line 20. Allocate this amount to shareholders other than C corporations	<b>22</b>	
<b>23</b> Multiply line 19 by line 21. Allocate this amount to C corporation shareholders	<b>23</b>	
<b>24</b> <b>Total deemed distributions under section 995(b)(1) for all shareholders.</b> Add lines 22 and 23	<b>24</b>	

**Part II – Section 995(b)(1)(E) Taxable Income** (see instructions)

<b>1</b> Total qualified export receipts (see instructions)	<b>1</b>	
<b>2</b> Statutory maximum. Enter 10,000,000	<b>2</b>	
<b>3</b> Controlled group member's portion of the statutory maximum	<b>3</b>	
<b>4</b> Enter smaller of (a) 1 or (b) number of days in tax year divided by 365 (or 366). See instructions	<b>4</b>	
<b>5</b> Proration. Multiply line 2 or 3, whichever is applicable, by line 4	<b>5</b>	
<b>6</b> Excess qualified export receipts. Subtract line 5 from line 1. (If line 5 exceeds line 1, enter -0- here and on line 7 below.)	<b>6</b>	
<b>7</b> Taxable income attributable to line 6 receipts. Enter here and on line 5 of Part I above	<b>7</b>	

**Part III – Deemed Distributions Under Section 995(b)(2)** (see instructions)

<b>1</b> Annual installment of distribution attributable to revocation of election in an earlier year	<b>1</b>	
<b>2</b> Annual installment of distribution attributable to not qualifying as a DISC or IC-DISC in an earlier year	<b>2</b>	
<b>3</b> <b>Total deemed distributions under section 995(b)(2).</b> Add lines 1 and 2	<b>3</b>	

# 231 = Other Deductions, non-export  
# 214 = Meals and Entertainment, non-export

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**Schedule J Deemed and Actual Distributions and Deferred DISC Income for the Tax Year (continued)****Part IV – Actual Distributions (see instructions)**

1	Distributions to meet qualification requirements under section 992(c). Attach computation statement	1	
2	Other actual distributions	2	
3	<b>Total.</b> Add lines 1 and 2	3	
4	Amount on line 3 treated as distributed from:		
a	Previously taxed income	4a	
b	Accumulated IC-DISC income (including IC-DISC income of the current year)	4b	
c	Other earnings and profits	4c	
d	Other	4d	

**Part V – Deferred DISC Income Under Section 995(f)(3) (see instructions)**

1	Accumulated IC-DISC income (for periods after 1984) at end of computation year	1	
2	Distributions-in-excess-of-income for the tax year following the computation year to which line 1 applies	2	
3	Deferred DISC income under section 995(f)(3). Subtract line 2 from line 1	3	

**Schedule L Balance Sheets per Books**

		(a) Beginning of tax year	(b) End of tax year
<b>Assets</b>	1 Qualified export assets:		
	a Working capital (cash and necessary temporary investments)		*
	b Funds awaiting investment (cash in U.S. banks in excess of working capital needs) in other qualified export assets		435
	c Export-Import Bank obligations		436
	d Trade receivables (accounts and notes receivable)		401
	Less allowance for bad debts	( )	402
	e Export property (net) (including inventory and qualified property held for lease)		**
	f Producer's loans		438
	g Investment in related foreign export corporations		439
	h Depreciable assets		***
Less accumulated depreciation	( )	****	
i Other (attach statement)		447	
2 Nonqualified assets (net) (list):		448	
3 <b>Total assets.</b> Combine lines 1a through 2			
<b>Liabilities and Shareholders' Equity</b>	4 Accounts payable		440
	5 Other current liabilities (attach statement)		442
	6 Mortgages, notes, bonds payable in 1 year or more		450
	7 Other liabilities (attach statement)		451
	8 Capital stock		466
	9 Additional paid-in capital		467
	10 Other earnings and profits		454
	11 Previously taxed income (section 996(f)(2))		455
	12 Accumulated pre-1985 DISC income (see instructions)		456
	13 Accumulated IC-DISC income (see instructions)		457
	14 Less cost of treasury stock	( )	471
	15 <b>Total liabilities and shareholders' equity</b>		

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

1	Net income (loss) per books	6	Income recorded on books this year not included on this return (itemize):
2	Excess of capital losses over capital gains		###
3	Taxable income not recorded on books this year (itemize): 481 #	7	Deductions on this return not charged against book income this year (itemize):
4	Expenses recorded on books this year and not deducted on this return (itemize):		490 ####
5	Add lines 1 through 4	8	Add lines 6 and 7
		9	Income (line 5, page 1) – line 5 less line 8

**Schedule M-2 Analysis of Other Earnings and Profits (Line 10, Schedule L)**

1	Balance at beginning of year	5	Distributions to qualify under section 992(c)
2	Increases (itemize):	6	Other decreases (itemize):
3	Add lines 1 and 2	7	Add lines 4 through 6
4	Deficit in earnings and profits	8	Balance at end of year (line 3 less line 7)

\* 400 = Cash      \*\*\* 430 = Intangible Assets      # 263 = Book Depreciation COGS      ## 485 = Officer's Life Insurance      **1120-IC-DISC (Rev. 12-2019)**  
 \*\* 434 = Temporary Investments      \*\*\*\* 426 = Accumulated Depreciation      ## 218 = Organization/start-up Book Expense      ### 486 = Book Income      #### 208 = Book Depreciation  
 \*\*\* 280 or 403 = Inventory      \*\*\*\* 431 = Accumulated Amortization      ## 479 = Fines and Penalties      ### 487 = Tax-exempt Interest      ##### 283 = Book Depreciation COGS  
 \*\*\*\* 437 = Other Export Property      # 489 = 4797 gain/loss book      ## 482 = Book Expenses      ### 488 = CSV-Officer's Life Insurance  
 \*\*\* 425 = Depreciable Assets      # 208 = Book Depreciation      ## 484 = Exp Related to Tax Exempt Inc  
 DAA      \*\*\* 429 = Land

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## Form 1120-PC, Page 1

<b>Form 1120-PC</b> Department of the Treasury Internal Revenue Service	<b>U.S. Property and Casualty Insurance Company</b> <b>Income Tax Return</b> For calendar year 2019, or tax year beginning _____, and ending _____ <b>► Go to <a href="http://www.irs.gov/Form1120PC">www.irs.gov/Form1120PC</a> for instructions and the latest information.</b>	OMB No. 1545-0123 <div style="font-size: 24pt; font-weight: bold;">2019</div>
<b>A</b> Check if: <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 60%;">           1 Consolidated return (attach Form 851) <input type="checkbox"/>            2 Life-nonlife consolidated return <input type="checkbox"/>            3 Schedule M-3 (Form 1120-PC) attached <input type="checkbox"/> </div> <div style="width: 35%; font-weight: bold; text-align: center;">             Please print or type           </div> </div>		
<b>B</b> Employer identification number _____		<b>C</b> Date incorporated _____
<b>D</b> Check applicable box if an election has been made under section(s): <input type="checkbox"/> 831(b) <input type="checkbox"/> 953(c)(3)(C) <input type="checkbox"/> 953(d)		
<b>E</b> Check if: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return		
<b>1</b> Taxable income (Schedule A, line 37) <span style="float: right;"><b>1</b></span>		
<b>2</b> Taxable investment income for electing small companies (Schedule B, line 21) <span style="float: right;"><b>2</b></span>		
<b>3</b> Check if a member of a controlled group (attach Schedule O (Form 1120)) <input type="checkbox"/> <span style="float: right;"><b>3</b></span>		
<b>4</b> Income tax <span style="float: right;"><b>4</b></span>		
<b>5</b> Enter amount of tax that a reciprocal must include <span style="float: right;"><b>5</b></span>		
<b>6</b> Base erosion minimum tax amount (attach Form 8991) <span style="float: right;"><b>6</b></span>		
<b>7</b> Add lines 4 through 6 <span style="float: right;"><b>7</b></span>		
<b>8a</b> Foreign tax credit (attach Form 1118) <span style="float: right;"><b>8a</b></span>		
<b>b</b> Credit from Form 8834 (attach Form 8834) <span style="float: right;"><b>8b</b></span>		
<b>c</b> General business credit (attach Form 3800) <span style="float: right;"><b>8c</b></span>		
<b>d</b> Credit for prior year minimum tax (attach Form 8827) <span style="float: right;"><b>8d</b></span>		
<b>e</b> Bond credits from Form 8912 <span style="float: right;"><b>8e</b></span>		
<b>f</b> <b>Total credits.</b> Add lines 8a through 8e <span style="float: right;"><b>8f</b></span>		
<b>9</b> Subtract line 8f from line 7 <span style="float: right;"><b>9</b></span>		
<b>10</b> Foreign corporations – Tax on income not connected with U.S. business <span style="float: right;"><b>10</b></span>		
<b>11</b> Personal holding company tax (attach Schedule PH (Form 1120)) <span style="float: right;"><b>11</b></span>		
<b>12</b> Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach statement) <span style="float: right;"><b>12</b></span>		
<b>13</b> <b>Total tax.</b> Add lines 9 through 12 <span style="float: right;"><b>13</b></span>		
<b>14</b> 2019 Net 965 tax liability paid from Form 965-B, Part II, column (k), line 3 <span style="float: right;"><b>14</b></span>		
<b>15a</b> 2018 overpayment credited to 2019 <span style="float: right;"><b>15a</b></span>		
<b>b</b> Reserved for future use <span style="float: right;"><b>15b</b></span>		
<b>c</b> 2019 estimated tax payments (see instructions) <span style="float: right;"><b>15c</b></span> 301		
<b>d</b> 2019 Net 965 tax liability from Form 965-B, Part I, column (d), line 3 <span style="float: right;"><b>15d</b></span>		
<b>e</b> Less 2019 refund applied for on Form 4466 <span style="float: right;"><b>15e</b></span> (		
<b>f</b> Enter the total of lines 15a through 15d less line 15e <span style="float: right;"><b>15f</b></span>		
<b>g</b> Tax deposited with Form 7004 <span style="float: right;"><b>15g</b></span>		
<b>h</b> Credit by reciprocal for tax paid by attorney-in-fact under section 835(d) <span style="float: right;"><b>15h</b></span>		
<b>i</b> Other credits and payments <span style="float: right;"><b>15i</b></span>		
<b>j</b> Refundable credit from Form 8827, line 5c <span style="float: right;"><b>15j</b></span>		
<b>16</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> <span style="float: right;"><b>16</b></span>		
<b>17</b> <b>Amount owed.</b> If line 15k is smaller than the total of lines 13, 14, and 16, enter amount owed <span style="float: right;"><b>17</b></span>		
<b>18</b> <b>Overpayment.</b> If line 15k is larger than the total of lines 13, 14, and 16, enter amount overpaid <span style="float: right;"><b>18</b></span>		
<b>19</b> Enter amount from line 18: <b>Credited to 2020 estimated tax</b> <span style="float: right;"><b>19</b></span>		
<b>Refunded</b> <span style="float: right;"><b>19</b></span>		
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.		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <b>Sign Here</b>            Signature of officer _____ Date _____ Title _____         </div> <div style="width: 35%; border: 1px solid black; padding: 5px;">           May the IRS discuss this return with the preparer shown below? See instr. <input type="checkbox"/> Yes <input type="checkbox"/> No         </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> <b>Paid Preparer Use Only</b>            Print/Type preparer's name _____            Firm's name _____            Firm's address _____         </div> <div style="width: 20%;">           Preparer's signature _____            Date _____         </div> <div style="width: 40%;">           Check <input type="checkbox"/> if self-employed PTIN _____            Firm's EIN _____            Phone no. _____         </div> </div>		
For Paperwork Reduction Act Notice, see separate instructions. <span style="float: right;">Form 1120-PC (2019)</span>		

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## Form 1120-PC, Page 2

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Page 2

**Schedule A Taxable Income—Section 832** (see instructions)

<b>Income</b>	<b>1</b>	Premiums earned (Schedule E, line 7)	<b>1</b>	
	<b>2</b>	Dividends and inclusions (Schedule C, line 17)	<b>2</b>	
			(a) Interest received	(b) Amortization of premium
	<b>3a</b>	Interest (including tax-exempt interest)	*	
	<b>b</b>	Interest exempt under section 103	487	
	<b>c</b>	Subtract line 3b from line 3a		
	<b>d</b>	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)	<b>3d</b>	
	<b>4</b>	Rents	<b>4</b>	130
	<b>5</b>	Royalties	<b>5</b>	131
	<b>6</b>	Capital gain net income (attach Schedule D (Form 1120))	<b>6</b>	
	<b>7</b>	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	<b>7</b>	
	<b>8</b>	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))	<b>8</b>	368
	<b>9</b>	Income on account of special income and deduction accounts	<b>9</b>	369
	<b>10</b>	Income from protection against loss account (see instructions)	<b>10</b>	370
<b>11</b>	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts	<b>11</b>	371	
<b>12</b>	Reserved for future use	<b>12</b>		
<b>13</b>	Other income (attach statement)	<b>13</b>	**	
<b>14</b>	Gross income. Add lines 1 through 13	<b>14</b>		
<b>Deductions (See instructions for limitations on deductions.)</b>	<b>15</b>	Compensation of officers (attach statement) (see instructions)	<b>15</b>	200
	<b>16</b>	Salaries and wages (less employment credits)	<b>16</b>	201
	<b>17</b>	Agency balances and bills receivable that became worthless during the tax year	<b>17</b>	203
	<b>18</b>	Rents	<b>18</b>	204
	<b>19</b>	Taxes and licenses	<b>19</b>	205
	<b>20a</b>	Interest ▶ ***	<b>b</b>	Less tax-exempt interest exp. ▶ 372
	<b>c</b>	Bal. ▶	<b>20c</b>	
	<b>21</b>	Charitable contributions	<b>21</b>	207
	<b>22</b>	Depreciation (attach Form 4562)	<b>22</b>	
	<b>23</b>	Depletion	<b>23</b>	*****
	<b>24</b>	Pension, profit-sharing, etc., plans	<b>24</b>	#
	<b>25</b>	Employee benefit programs	<b>25</b>	212
	<b>26</b>	Losses incurred (Schedule F, line 14)	<b>26</b>	
	<b>27</b>	Reserved for future use	<b>27</b>	
	<b>28</b>	Other capital losses (Schedule G, line 12, column (g))	<b>28</b>	
	<b>29</b>	Dividends to policyholders	<b>29</b>	373
	<b>30</b>	Mutual interinsurers or reciprocal underwriters – increase in subscriber accounts	<b>30</b>	374
	<b>31</b>	Other deductions (see instructions) (attach statement)	<b>31</b>	##
	<b>32</b>	Total deductions. Add lines 15 through 31	<b>32</b>	375
	<b>33</b>	Subtotal. Subtract line 32 from line 14	<b>33</b>	
	<b>34a</b>	Special deduction for section 833 organizations (Schedule H, line 6)	<b>34a</b>	
	<b>b</b>	Deduction on account of special income and deduction accounts	<b>34b</b>	376
<b>c</b>	Total. Add lines 34a and 34b	<b>34c</b>		
<b>35</b>	Subtotal. Subtract line 34c from line 33	<b>35</b>		
<b>36a</b>	Dividends-received and other special deductions (Schedule C, line 30)	<b>36a</b>		
<b>b</b>	Net operating loss deduction	<b>36b</b>		
<b>c</b>	Total. Add lines 36a and 36b	<b>36c</b>		
<b>37</b>	Taxable income. Subtract line 36c from line 35. Enter here and on page 1, line 1	<b>37</b>		

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* 105 = Other Interest	**** 209 = Oil & Gas, Book Amount	## 210 = Advertising
* 106 = US Obligation Interest	**** 217 = Other than Oil & Gas, Book Amount	## 213 = Other Deductions
** 140 = Other Income	# 211 = Pension, Profit Sharing, paid	## 214 = Meals
** 141 = State Tax Refunds	# 219 = Pension, Profit Sharing, accrued	## 215 = Total Book Amortization
*** 206 = Interest	## 202 = Repairs & Maintenance	## 216 = Meals (DOT)
*** 372 = Interest Exp Related to Tax-exempt Interest Income		

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## Form 1120-PC, Page 3

Form 1120-PC (2019)

Page 3

**Schedule B Part I—Taxable Investment Income of Electing Small Companies (section 834) (see instructions)**

		(a) Interest received	(b) Amortization of premium	
<b>Income</b>	<b>1a</b> Interest (excluding tax-exempt interest) .....	*		
	<b>b</b> Interest exempt under section 103 .....	487		
	<b>c</b> Subtract line 1b from line 1a .....			
	<b>d</b> Taxable interest. Subtract line 1c, column (b), from line 1c, column (a) .....			<b>1d</b>
	<b>2</b> Dividends and inclusions (Schedule C, line 17) .....			<b>2</b>
	<b>3</b> Rents .....			<b>3</b> 130
	<b>4</b> Royalties .....			<b>4</b> 131
	<b>5</b> Gross income from a trade or business, other than an insurance business, and from Form 4797 .....			<b>5</b> 377
<b>6</b> Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C) .....			<b>6</b> 378	
<b>7</b> Capital gain net income from Schedule D (Form 1120), line 18 .....			<b>7</b>	
<b>8</b> Gross investment income. Add lines 1d through 7 .....			<b>8</b>	
<b>Deductions</b>	<b>9</b> Real estate taxes .....			<b>9</b>
	<b>10</b> Other real estate expenses .....			<b>10</b>
	<b>11</b> Depreciation (attach Form 4562) .....			<b>11</b>
	<b>12</b> Depletion .....			<b>12</b> ***
	<b>13</b> Trade or business deductions as provided in section 834(c)(8) (attach statement) .....			<b>13</b> 379
	<b>14</b> Interest .....			<b>14</b> 206
	<b>15</b> Other capital losses (Schedule G, line 12, column (g)) .....			<b>15</b>
	<b>16</b> Total. Add lines 9 through 15 .....			<b>16</b>
	<b>17</b> Investment expenses (attach statement) .....			<b>17</b> 380
	<b>18</b> Total deductions. Add lines 16 and 17 .....			<b>18</b>
	<b>19</b> Subtract line 18 from line 8 .....			<b>19</b>
	<b>20</b> Dividends-received and other special deductions (Schedule C, line 30) .....			<b>20</b>
	<b>21</b> Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2 .....			<b>21</b>

**Part II – Invested Assets Book Values****Note:** Complete only if claiming a deduction for general expenses allocated to investment income.

		(a) Beginning of tax year	(b) End of tax year
<b>22</b>	Real estate .....	<b>22</b>	
<b>23</b>	Mortgage loans .....	<b>23</b>	
<b>24</b>	Collateral loans .....	<b>24</b>	
<b>25</b>	Policy loans, including premium notes .....	<b>25</b>	
<b>26</b>	Bonds of domestic corporations .....	<b>26</b>	
<b>27</b>	Stock of domestic corporations .....	<b>27</b>	
<b>28</b>	Government obligations, etc. ....	<b>28</b>	
<b>29</b>	Bank deposits bearing interest .....	<b>29</b>	
<b>30</b>	Other interest-bearing assets (attach statement) .....	<b>30</b>	
<b>31</b>	Total. Add lines 22 through 30 .....	<b>31</b>	
<b>32</b>	Add columns (a) and (b), line 31 .....		<b>32</b>
<b>33</b>	Mean of invested assets for the tax year. Enter one-half of line 32 .....		<b>33</b>
<b>34</b>	Multiply line 33 by 0.0025 .....		<b>34</b>
<b>35</b>	Income base. Line 1b, column (a), plus line 8 less the sum of line 1b, column (b), and line 16 .....	<b>35</b>	
<b>36</b>	Multiply line 33 by 0.0375 .....	<b>36</b>	
<b>37</b>	Subtract line 36 from line 35. Don't enter less than zero .....	<b>37</b>	
<b>38</b>	Multiply line 37 by 0.25 .....		<b>38</b>
<b>39</b>	Limitation on deduction for investment expenses. Add lines 34 and 38 .....		<b>39</b>

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\* 105 = Other Interest

\*\*\* 217 = Other Than Oil &amp; Gas, Book Amount

\* 106 = US Obligation Interest

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## Form 1120-PC, Page 4

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**Schedule C Dividends, Inclusions, Dividends-Received Deduction, and Other Special Deductions**  
(see instructions)

Income		Dividends and Inclusions	
		(a) Subject to section 832(b)(5)(B)	(b) Dividends and inclusions
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1	107
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2	108
3	Dividends on certain debt-financed stock of domestic and foreign corporations	3	109
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4	110
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5	111
6	Dividends from less-than-20%-owned foreign corporations and certain foreign sales corporations (FSCs)	6	112
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	7	113
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8	114
9	Dividends from certain affiliated companies	9	116
10	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)	10	
11	Dividends from foreign corporations not included on line 3, 6, 7, 8, or 10 (including any hybrid dividend)	11	118
12a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	12a	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)	12b	
c	Other inclusions from CFCs under subpart F not included on line 12a, 12b, 13, or 15 (attach Form(s) 5471)	12c	
13	Global intangible low-taxed income (GILTI) (attach Forms 5471 and 8992)	13	
14	Gross-up for foreign taxes deemed paid	14	120
15	Section 965(a) inclusion	15	
16	Other dividends (attach statement)	16	122
17	<b>Total dividends and inclusions.</b> Add lines 1 through 16. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	17	
Deduction		Dividends-Received and Other Special Deductions	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received and special deductions
18	Multiply line 1 by 50% (0.50)	18	
19	Multiply line 2 by 65% (0.65)	19	
20	Deduction for line 3 (see instructions)	20	
21	Multiply line 4 by 23.3% (0.233)	21	
22	Multiply line 5 by 26.7% (0.267)	22	
23	Multiply line 6 by 50% (0.50)	23	
24	Multiply line 7 by 65% (0.65)	24	
25	Enter the amount from line 8	25	
26	<b>Total.</b> Add lines 18 through 25. (See instructions for limitation.)	26	
27	<b>Total.</b> Add line 26, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	27	
28	Section 250 deduction (attach Form 8993)	28	
29	Section 965(c) participation exemption (see instructions)	29	
30	<b>Total deductions.</b> Add line 26, column (b), and lines 9, 10, 12a, 28, and 29, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	30	

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## Form 1120-PC, Page 5

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**Schedule E Premiums Earned—Section 832 (see instructions)**

<b>1</b>	Net premiums written	<b>1</b>	381
<b>2</b>	Unearned premiums on outstanding business at the end of the preceding tax year:		
<b>a</b>	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations. See instructions	<b>2a</b>	
<b>b</b>	Enter 90% of unearned premiums attributable to insuring certain securities	<b>2b</b>	
<b>c</b>	Discounted unearned premiums attributable to title insurance	<b>2c</b>	
<b>d</b>	Enter 80% of all other unearned premiums. See instructions	<b>2d</b>	
<b>e</b>	<b>Total.</b> Add lines 2a through 2d	<b>2e</b>	
<b>3</b>	<b>Total.</b> Add lines 1 and 2e	<b>3</b>	
<b>4</b>	Unearned premiums on outstanding business at the end of the current tax year:		
<b>a</b>	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations. See instructions	<b>4a</b>	
<b>b</b>	Enter 90% of unearned premiums attributable to insuring certain securities	<b>4b</b>	
<b>c</b>	Discounted unearned premiums attributable to title insurance	<b>4c</b>	
<b>d</b>	Enter 80% of all other unearned premiums. See instructions	<b>4d</b>	
<b>e</b>	<b>Total.</b> Add lines 4a through 4d	<b>4e</b>	
<b>5</b>	Subtract line 4e from line 3	<b>5</b>	
<b>6</b>	Transitional adjustments under section 832(b)(7)(D) (see instructions)	<b>6</b>	
<b>7</b>	<b>Premiums earned.</b> Add lines 5 and 6. Enter here and on Schedule A, line 1	<b>7</b>	

**Schedule F Losses Incurred (section 832) (see instructions)**

<b>1</b>	Losses paid during the tax year (attach reconciliation to annual statement)	<b>1</b>	382
<b>2</b>	Balance outstanding at the end of the current tax year for:		
<b>a</b>	Unpaid losses on life insurance contracts	<b>2a</b>	
<b>b</b>	Discounted unpaid losses	<b>2b</b>	
<b>c</b>	<b>Total.</b> Add lines 2a and 2b	<b>2c</b>	
<b>3</b>	Add lines 1 and 2c	<b>3</b>	
<b>4</b>	Balance outstanding at the end of the preceding tax year for:		
<b>a</b>	Unpaid losses on life insurance contracts	<b>4a</b>	
<b>b</b>	Discounted unpaid losses	<b>4b</b>	
<b>c</b>	<b>Total.</b> Add lines 4a and 4b	<b>4c</b>	
<b>5</b>	Subtract line 4c from line 3	<b>5</b>	
<b>6</b>	Estimated salvage and reinsurance recoverable at the end of the preceding tax year	<b>6</b>	
<b>7</b>	Estimated salvage and reinsurance recoverable at the end of the current tax year	<b>7</b>	
<b>8</b>	Losses incurred (line 5 plus line 6 less line 7)	<b>8</b>	
<b>9</b>	Tax-exempt interest subject to section 832(b)(5)(B)	<b>9</b>	383
<b>10</b>	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 27)	<b>10</b>	
<b>11</b>	The increase in policy cash value of section 264(f) policies, as defined in section 805(a)(4)(F)	<b>11</b>	
<b>12</b>	<b>Total.</b> Add lines 9, 10, and 11	<b>12</b>	
<b>13</b>	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by applicable percentage. See instructions	<b>13</b>	
<b>14</b>	<b>Losses incurred deductible under section 832(c)(4).</b> Subtract line 13 from line 8. Enter here and on Schedule A, line 26	<b>14</b>	

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## Form 1120-PC, Page 6

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**Schedule G Other Capital Losses** (see instructions)**Note:** Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders

<b>1</b>	Dividends and similar distributions paid to policyholders	<b>1</b>	366
<b>2</b>	Losses paid	<b>2</b>	
<b>3</b>	Expenses paid	<b>3</b>	367
<b>4</b>	<b>Total.</b> Add lines 1, 2, and 3	<b>4</b>	
<b>Note:</b> Adjust lines 5 through 8 to cash method if necessary.			
<b>5</b>	Interest received	<b>5</b>	
<b>6</b>	Dividends received and inclusions (Schedule C, line 17)	<b>6</b>	
<b>7</b>	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only)	<b>7</b>	
<b>8</b>	Net premiums received	<b>8</b>	
<b>9</b>	<b>Total.</b> Add lines 5 through 8	<b>9</b>	
<b>10</b>	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0-	<b>10</b>	

(a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allowed (or allowable)	(g) Loss ((d) plus (e) less the sum of (c) and (f))
<b>11</b>						
<b>12</b>	<b>Totals.</b> Column (c) must not be more than line 10. (Enter amount from column (g) in Schedule A, line 28, or Schedule B, line 15, whichever applies.)					

**Schedule H Special Deduction and Ending Adjusted Surplus for Section 833 Organizations** (see instructions)

<b>1</b>	Healthcare claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	<b>1</b>	384
<b>2</b>	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of healthcare claims or in connection with the administration of cost-plus contracts	<b>2</b>	385
<b>3</b>	<b>Total.</b> Add lines 1 and 2	<b>3</b>	
<b>4</b>	Multiply line 3 by 0.25	<b>4</b>	
<b>5</b>	Beginning adjusted surplus	<b>5</b>	
<b>6</b>	<b>Special deduction.</b> If you checked "No" on line 13 of Schedule I, enter -0- here; you can't take the special deduction. All others subtract line 5 from line 4. If zero or less, enter -0-. Enter amount here and on Schedule A, line 34a. See instructions for limitation	<b>6</b>	
<b>7</b>	Net operating loss deduction (Schedule A, line 36b)	<b>7</b>	
<b>8</b>	Net exempt income:		
<b>a</b>	Adjusted tax-exempt income	<b>8a</b>	
<b>b</b>	Adjusted dividends-received deduction	<b>8b</b>	
<b>9</b>	Taxable income (Schedule A, line 37)	<b>9</b>	
<b>10</b>	<b>Ending adjusted surplus.</b> Add lines 5 through 9	<b>10</b>	

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## Form 1120-PC, Page 8

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**Schedule I Other Information** (see instructions) (continued)

	Yes	No		Yes	No
<b>15</b> Does the corporation have gross receipts of at least \$500 million in any of the three preceding tax years? (See section 59A(e)(2) and (3)) If "Yes," complete and attach Form 8991.			<b>17</b> Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the taxable year? See instructions		
<b>16</b> During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions			<b>18</b> Is the corporation required to file Form 8990, Limitation on Business Interest Expense Under Section 163(j), to calculate the amount of deductible business interest? See instructions		

**Schedule L Balance Sheets per Books**

Note: All filers are required to complete this schedule.

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
<b>1</b> Cash				400
<b>2a</b> Trade notes and accounts receivable			401	
<b>b</b> Less allowance for bad debts	( )	( )	402	
<b>3</b> Inventories				403
<b>4</b> U.S. Government obligations				404
<b>5</b> Tax-exempt securities (see instructions)				405
<b>6</b> Other current assets (att. stmt.)				*
<b>7</b> Loans to shareholders				409
<b>8</b> Mortgage and real estate loans				415
<b>9</b> Other investments (att. stmt.)				416
<b>10a</b> Buildings and other depreciable assets			425	
<b>b</b> Less accumulated depreciation	( )	( )	426	
<b>11a</b> Depletable assets			427	
<b>b</b> Less accumulated depletion	( )	( )	428	
<b>12</b> Land (net of any amortization)				429
<b>13a</b> Intangible assets (amortizable only)			430	
<b>b</b> Less accumulated amortization	( )	( )	431	
<b>14</b> Other assets (attach statement)				432
<b>15 Total assets</b>				
<b>Liabilities and Shareholders' Equity</b>				
<b>16</b> Accounts payable				440
<b>17</b> Mortgages, notes, bonds payable in less than 1 year				441
<b>18</b> Insurance liabilities (see instructions)				386
<b>19</b> Other current liabilities (att. stmt.)				**
<b>20</b> Loans from shareholders				445
<b>21</b> Mortgages, notes, bonds payable in 1 year or more				450
<b>22</b> Other liabilities (attach statement)				451
<b>23</b> Capital stock: <b>a</b> Preferred stock			465	
<b>b</b> Common stock			466	
<b>24</b> Additional paid-in capital				467
<b>25</b> Retained earnings – appropriated				468
<b>26</b> Retained earnings – unappropriated				469
<b>27</b> Adjustments to shareholders' equity	( )	( )		470
<b>28</b> Less cost of treasury stock				471
<b>29 Total liabilities and shareholders' equity</b>				

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\* 406 = Other Current Assets  
 \* 407 = Prepaid Federal Income Tax  
 \* 408 = Prepaid State Tax  
 \* 410 = Prepaid City Tax

\*\* 442 = Other Current Liabilities  
 \*\* 443 = Federal Income Tax Payable  
 \*\* 444 = State Tax Payable  
 \*\* 446 = City Tax Payable

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## Form 1120-POL

Form <b>1120-POL</b> Department of the Treasury Internal Revenue Service	<b>U.S. Income Tax Return for Certain Political Organizations</b> ▶ Go to <a href="http://www.irs.gov/Form1120POL">www.irs.gov/Form1120POL</a> for the latest information.	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2019</div>
For calendar year 2019 or other tax year beginning _____, and ending _____		
Check the box if this is a section 501(c) organization <span style="float: right;">▶</span>		
Check if: <input type="checkbox"/> Final return <input type="checkbox"/> Name change <input type="checkbox"/> Address change <input type="checkbox"/> Amended return	Name of organization _____ 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 _____	Employer identification number _____
<b>Income</b>	1 Dividends (attach statement) _____ 2 Interest _____ 3 Gross rents _____ 4 Gross royalties _____ 5 Capital gain net income (attach Schedule D (Form 1120)) _____ 6 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) _____ 7 Other income and nonexempt function expenditures (see instructions) _____ 8 <b>Total income.</b> Add lines 1 through 7 _____	1 2 * 3 130 4 131 5 6 7 ** 8
<b>Deductions</b>	9 Salaries and wages _____ 10 Repairs and maintenance _____ 11 Rents _____ 12 Taxes and licenses _____ 13 Interest _____ 14 Depreciation (attach Form 4562) _____ 15 Other deductions (attach statement) _____ 16 <b>Total deductions.</b> Add lines 9 through 15 _____ 17 Taxable income before specific deduction of \$100. See instructions. Section 501(c) organizations show: a Amount of net investment income ▶ _____ b Aggregate amount expended for an exempt function (attach statement) ▶ _____ 18 Specific deduction of \$100 (not allowed for newsletter funds defined under section 527(g)) _____	9 201 10 202 11 204 12 205 13 206 14 15 **** 16 17c 18
<b>Tax</b>	19 <b>Taxable income.</b> Subtract line 18 from line 17c. If line 19 is zero or less, see the instructions 20 <b>Income tax.</b> See instructions 21 <b>Tax credits.</b> Attach the applicable credit forms. See instructions 22 Total tax. Subtract line 21 from line 20 23 Payments: a Tax deposited with Form 7004 _____ b Credit for tax paid on undistributed capital gains (attach Form 2439) _____ c Credit for federal tax on fuels (attach Form 4136) _____ d <b>Total payments.</b> Add lines 23a through 23c _____ 24 <b>Tax due.</b> Subtract line 23d from line 22. See instructions for depository method of payment 25 <b>Overpayment.</b> Subtract line 22 from line 23d	19 20 21 22 23a 23b 23c 23d 24 25
<b>Additional Information</b>	1 At any time during the 2019 calendar year, did the organization have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? See instructions. If "Yes," enter the name of the foreign country ▶ _____ <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span> 2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the organization may have to file Form 3520 <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span> 3 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____ 4 Date organization formed ▶ _____ 5a The books are in care of ▶ _____ b Enter name of candidate ▶ _____ c The books are located at ▶ _____ d Telephone No. ▶ _____	
<b>Sign Here</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. Signature of officer _____ Date _____ Title _____	
<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. _____	
<b>For Paperwork Reduction Act Notice, see instructions.</b> ** 140 = Other Income    *** 213 = Other Deductions    **** 215 = Total Book Amortization DAA    * 105 = Other Interest    * 106 = US Obligation Interest    ** 141 = State Tax Refunds    *** 214 = Meals    **** 216 = Meals (DOT)		
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## Form 1120-REIT, Page 1

<b>Form 1120-REIT</b> Department of the Treasury Internal Revenue Service		<b>U.S. Income Tax Return for Real Estate Investment Trusts</b> For calendar year 2019 or tax year beginning _____, ending _____ ▶ Go to <a href="http://www.irs.gov/Form1120REIT">www.irs.gov/Form1120REIT</a> for instructions and the latest information.		OMB No. 1545-0123 <b>2019</b>	
<b>A</b> Year of REIT status election		<b>Name</b>		<b>C</b> Employer identification number	
<b>B</b> Check if a: <b>1</b> REIT with 100% owned subsidiaries (see instructions) <input type="checkbox"/> <b>2</b> Personal holding co. (attach Sch. PH) <input type="checkbox"/>		Please Type or Print <b>Number, street, and room or suite no. (If a P.O. box, see instructions.)</b>		<b>D</b> Date REIT established	
		<b>City or town, state, and ZIP code</b>		<b>E</b> Total assets (see instructions) \$	
<b>F</b> Check applicable box(es): (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return				<b>H</b> PBA code (see instructions)	
<b>G</b> Identify the type of REIT (see instructions): (1) <input type="checkbox"/> Equity REIT (2) <input type="checkbox"/> Mortgage REIT					
<b>Part I—Real Estate Investment Trust Taxable Income</b> (see instructions)					
<b>Income (EXCLUDING income required to be reported in Part II or Part IV)</b>					
<b>1</b> Dividends		<b>1</b>		*	
<b>2</b> Interest		<b>2</b>			
<b>3</b> Gross rents from real property		<b>3</b>			
<b>4</b> Other gross rents		<b>4</b>			
<b>5</b> Capital gain net income (attach Schedule D (Form 1120))		<b>5</b>			
<b>6</b> Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		<b>6</b>		**	
<b>7</b> Other income (see instructions—attach statement)		<b>7</b>			
<b>8</b> Total income. Add lines 1 through 7		<b>8</b>			
<b>Deductions (EXCLUDING deductions directly connected with income required to be reported in Part II or Part IV)</b>					
<b>9</b> Compensation of officers (see instructions—attach Form 1125-E)		<b>9</b>			
<b>10</b> Salaries and wages (less employment credits)		<b>10</b>		201	
<b>11</b> Repairs and maintenance		<b>11</b>		202	
<b>12</b> Bad debts		<b>12</b>		203	
<b>13</b> Rents		<b>13</b>		204	
<b>14</b> Taxes and licenses		<b>14</b>		205	
<b>15</b> Interest (see instructions)		<b>15</b>		206	
<b>16</b> Depreciation (attach Form 4562)		<b>16</b>			
<b>17</b> Advertising		<b>17</b>		210	
<b>18</b> Other deductions (see instructions—attach statement)		<b>18</b>		****	
<b>19</b> Total deductions. Add lines 9 through 18		<b>19</b>			
<b>20</b> Taxable income before net operating loss and other special deductions. Subtract line 19 from line 8		<b>20</b>			
<b>21 Less: a</b> Net operating loss deduction (see instructions)		<b>21a</b>			
<b>b</b> Total deduction for dividends paid (Schedule A, line 7)		<b>21b</b>			
<b>c</b> Section 857(b)(2)(E) deduction (Schedule J, lines 2c, 2e, and 2f)		<b>21c</b>			
		<b>21d</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. May the IRS discuss this return with the preparer shown below? See instr. <input type="checkbox"/> Yes <input type="checkbox"/> No					
<b>Sign Here</b>		Signature of officer _____ Date _____ Title _____			
<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. _____			
For Paperwork Reduction Act Notice, see separate instructions. Form <b>1120-REIT</b> (2019)					

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\* 105 = Other Interest      \*\* 140 = Other Income      \*\*\* 213 = Other Deductions      \*\*\*\* 215 = Total Book Amortization

\* 106 = US Obligation Interest      \*\* 141 = State Tax Refunds      \*\*\* 214 = Meals      \*\*\*\* 216 = Meals (DOT)

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## Form 1120-REIT, Page 2

Form 1120-REIT (2019)

Page 2

## Tax and Payments

<b>22</b>	<b>Real estate investment trust taxable income.</b> Subtract line 21d from line 20	<b>22</b>	
<b>23</b>	<b>Total tax</b> (Schedule J, line 7)	<b>23</b>	
<b>24</b>	2019 Net 965 tax liability paid from Form 965-B, Part II, column (k), line 3	<b>24</b>	
<b>25</b>	<b>Payments:</b>		
<b>a</b>	2018 overpayment credited to 2019	<b>25a</b>	
<b>b</b>	2019 estimated tax payments	<b>25b</b>	301
<b>c</b>	Less 2019 refund applied for on Form 4466	<b>25c</b>	( )
	d Bal	<b>25d</b>	
<b>e</b>	Tax deposited with Form 7004	<b>25e</b>	
<b>f</b>	Credits: (1) Form 2439 (2) Form 4136	<b>25f</b>	
<b>g</b>	Refundable credit from Form 8827, line 5c	<b>25g</b>	
<b>h</b>	2019 Net 965 tax liability from Form 965-B, Part I, column (d), line 3	<b>25h</b>	
<b>26</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached	<b>26</b>	
<b>27</b>	<b>Tax due.</b> If line 25i is smaller than the total of lines 23, 24, and 26, enter amount owed	<b>27</b>	
<b>28</b>	<b>Overpayment.</b> If line 25i is larger than the total of lines 23, 24, and 26, enter amount overpaid	<b>28</b>	
<b>29</b>	Enter amount of line 28 you want: <b>Credited to 2020 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	<b>29</b>	

## Part II—Tax on Net Income From Foreclosure Property (Section 856(e)) (see instructions)

<b>1</b>	Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach statement)	<b>1</b>	
<b>2</b>	Gross income from foreclosure property (see instructions—attach statement)	<b>2</b>	
<b>3</b>	Total income from foreclosure property. Add lines 1 and 2	<b>3</b>	
<b>4</b>	Deductions directly connected with the production of income shown on line 3 (attach statement)	<b>4</b>	
<b>5</b>	Net income from foreclosure property. Subtract line 4 from line 3	<b>5</b>	
<b>6</b>	<b>Tax on net income from foreclosure property.</b> Multiply line 5 by 21% (0.21). Enter here and on Schedule J, line 2b	<b>6</b>	

## Part III—Tax for Failure To Meet Certain Source-of-Income Requirements (Section 857(b)(5)) (see instructions)

<b>1a</b>	Enter total income from Part I, line 8	<b>1a</b>	
<b>b</b>	Enter total income from foreclosure property from Part II, line 3	<b>1b</b>	
<b>c</b>	Total. Add lines 1a and 1b	<b>1c</b>	
<b>2a</b>	Enter income from hedging transactions referred to in section 856(c)(5)(G)	<b>2a</b>	
<b>b</b>	Enter income from passive foreign exchange gain referred to in section 856(n)(3). See instructions	<b>2b</b>	
<b>c</b>	Enter income from sources referred to in sections 856(c)(5)(J)(i). See instructions	<b>2c</b>	
<b>d</b>	Enter the net section 965(a) inclusion reported in Part I. See instructions	<b>2d</b>	
<b>e</b>	Subtract lines 2a, 2b, 2c, and 2d from line 1c	<b>2e</b>	
<b>f</b>	Multiply line 2e by 95% (0.95)	<b>2f</b>	
<b>3</b>	Enter income on line 1c from sources referred to in section 856(c)(2)	<b>3</b>	
<b>4</b>	Subtract line 3 from line 2f. (If zero or less, enter -0-.)	<b>4</b>	
<b>5a</b>	Enter income from hedging transactions referred to in section 856(c)(5)(G)	<b>5a</b>	
<b>b</b>	Enter income from real estate foreign exchange gain referred to in section 856(n)(2). See instructions	<b>5b</b>	
<b>c</b>	Enter income from sources referred to in section 856(c)(5)(J)(i). See instructions	<b>5c</b>	
<b>d</b>	Enter the net section 965(a) inclusion reported in Part I. See instructions	<b>5d</b>	
<b>e</b>	Subtract lines 5a, 5b, 5c, and 5d from line 1c	<b>5e</b>	
<b>f</b>	Multiply line 5e by 75% (0.75)	<b>5f</b>	
<b>6</b>	Enter income on line 1c from sources referred to in section 856(c)(3)	<b>6</b>	
<b>7</b>	Subtract line 6 from line 5f. (If zero or less, enter -0-.)	<b>7</b>	
<b>8</b>	Enter the greater of line 4 or line 7. (If line 8 is zero, do not complete the rest of Part III.)	<b>8</b>	
<b>9</b>	Enter the amount from Part I, line 20	<b>9</b>	
<b>10</b>	Enter the net capital gain from Schedule D (Form 1120), line 17	<b>10</b>	
<b>11</b>	Subtract line 10 from line 9	<b>11</b>	
<b>12a</b>	Enter total income from Part I, line 8	<b>12a</b>	
<b>b</b>	Enter the net short-term capital gain from Schedule D (Form 1120), line 7. (If line 7 is a loss, enter -0-.)	<b>12b</b>	
<b>c</b>	Add lines 12a and 12b	<b>12c</b>	
<b>13</b>	Enter capital gain net income from Part I, line 5	<b>13</b>	
<b>14</b>	Subtract line 13 from line 12c	<b>14</b>	
<b>15</b>	Divide line 11 by line 14. Carry the result to five decimal places	<b>15</b>	
<b>16</b>	<b>Section 857(b)(5) tax.</b> Enter here and on Schedule J, line 2c	<b>16</b>	

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Form 1120-REIT (2019)



## Form 1120-REIT, Page 4

Form 1120-REIT (2019)

Page 5

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				400
2a	Trade notes and accounts receivable			401	
b	Less allowance for bad debts			402	
3	U.S. government obligations				404
4	Tax-exempt securities (see instructions)				405
5	Other current assets (attach statement)				*
6	Loans to shareholders				409
7	Mortgage and real estate loans				415
8	Other investments (attach stmt.)				416
9a	Buildings and other depreciable assets			425	
b	Less accumulated depreciation			426	
10	Land (net of any amortization)				429
11a	Intangible assets (amortizable only)			430	
b	Less accumulated amortization			431	
12	Other assets (attach stmt.)				432
13	Total assets				
<b>Liabilities and Shareholders' Equity</b>					
14	Accounts payable				440
15	Mortgages, notes, bonds payable in less than 1 year				441
16	Other current liabilities (att. stmt.)				**
17	Loans from shareholders				445
18	Mortgages, notes, bonds payable in 1 year or more				450
19	Other liabilities (attach stmt.)				451
20	Capital stock: a Preferred stock			465	
	b Common stock			466	
21	Additional paid-in capital				467
22	Retained earnings—Appropriated (attach statement)				468
23	Retained earnings—Unappropriated				469
24	Adjustments to shareholders' equity (see instr.—attach statement)				470
25	Less cost of treasury stock				471
26	Total liabilities and shareholders' equity				

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

1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize):	
2a	Federal income tax \$ 480			Tax-exempt int. \$ 487	
b	Less: Section 856(c)(7) tax, 856(g)(5) tax, 857(b)(5) tax, section 857(b)(7) tax, and built-in gains tax \$ ( )			# ****	
c	Balance		8	Deductions on this return not charged against book income this year (itemize):	
3	Excess of capital losses over capital gains		a	Depreciation \$ 208	
4	Income subject to tax not recorded on books this year (itemize):	481 #	b	Net operating loss deduction (line 21a, page 1) \$	
5	Expenses recorded on books this year not deducted on this return (itemize):		c	Deduction for dividends paid (line 21b, page 1) \$	
a	Depreciation \$ 208			490	
b	Section 4981 tax \$		9	Net income from foreclosure property	
c	Travel and entertainment, \$		10	Net income from prohibited transactions	
	***		11	Add lines 7 through 10	
6	Add lines 1 through 5		12	REIT taxable income (line 22, page 1)—line 6 less line 11	

## Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)

1	Balance at beginning of year		5	Distributions: a Cash	492
2	Net income (loss) per books			b Stock	493
3	Other increases (itemize):			c Property	494
	491		6	Other decreases (itemize): 495	
4	Add lines 1, 2, and 3		7	Add lines 5 and 6	
			8	Balance at end of year (line 4 less line 7)	

\* 406 = Other Current Assets    \*\* 442 = Other Current Liabilities    \*\*\* 218 = Organization/start-up Book Expense    \*\*\*\* 485 = Officer's Life Ins Premiums  
 • 407 = Prepaid Federal Income Tax    \*\* 443 = Federal Income Tax Payable    \*\*\* 479 = Fines & Penalties    \*\*\*\* 486 = Nondeductible Entertainment  
 DAA • 408 = Prepaid State Tax    \*\* 444 = State Tax Payable    \*\*\* 482 = Book Expenses    \*\*\*\* 487 = Book Income  
 • 410 = Prepaid City Tax    \*\* 446 = City Tax Payable    \*\*\* 484 = Exp Related to Tax Exempt Inc    \*\*\*\* 488 = Cash Surrender Value - Officer's Life    # 489 = 4797 Gain/Loss - Book  
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## Form 1120-SF, Page 1

Form <b>1120-SF</b> (Rev. November 2018) Department of the Treasury Internal Revenue Service	<b>U.S. Income Tax Return for Settlement Funds</b> <b>(Under Section 468B)</b> ► Go to <a href="http://www.irs.gov/Form1120SF">www.irs.gov/Form1120SF</a> for instructions and the latest information. <b>For calendar year 20</b>	OMB No. 1545-0123		
Please Type or Print	Name of fund		Employer identification number of fund (see instructions)	
	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			
	Name and address of administrator (see instructions for definition)			
Check applicable boxes: (1) Final return (2) Name change (3) Address change (4) Amended return				
<b>Part I Income and Deductions (see instructions)</b>				
Income	1	Taxable interest	1	*
	2	Dividends	2	122
	3	Capital gain net income (attach Schedule D (Form 1120))	3	
	4	Items of income or gain from a partnership interest	4	
	5	Other income (attach statement)	5	140
	6	<b>Gross income.</b> Add lines 1 through 5	6	
Deductions	7	Trustee/administrator fees	7	237
	8	Taxes	8	205
	9	Accounting and legal services (attach statement)	9	238
	10	Notification of claimants and claim processing expenses	10	240
	11	Other deductions (attach statement)	11	213
	12	Net operating loss deduction	12	
	13	<b>Total deductions.</b> Add lines 7 through 12	13	
<b>Part II Tax Computation (see instructions)</b>				
14	<b>Modified gross income.</b> Subtract line 13 from line 6			14
15	<b>Total tax.</b> Multiply the amount on line 14 by 37% (0.37)			15
16	<b>Credits and payments:</b>			
a	Overpayment from prior year allowed as a credit	16a		
b	Current year estimated tax payments	16b	301	
c	Refund of overpaid estimated tax applied for on Form 4466	16c		
d	Subtract line 16c from the total of lines 16a and 16b	16d		
e	Tax deposited with Form 7004	16e		
f	<b>Total credits and payments (add lines 16d and 16e)</b>			16f
17	<b>Estimated tax penalty.</b> See instructions. Check if Form 2220 is attached ►			17
18	<b>Tax due.</b> If the total of lines 15 and 17 is more than line 16f, enter amount owed			18
19	<b>Overpayment.</b> If line 16f is more than the total of lines 15 and 17, enter amount overpaid			19
20	Enter amount of line 19 you want: <b>Credited to next year's estimated tax</b> <b>Refunded</b> ►			20
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 taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of fund administrator _____ Date _____		Title _____	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed
	Firm's name ►	Firm's EIN ►		PTIN
	Firm's address ►	Phone no.		
<b>For Paperwork Reduction Act Notice, see separate instructions.</b>				
Form <b>1120-SF</b> (Rev. 11-2018)				

DAA      \* 105 = Other Interest      \* 106 = US Obligation Interest

## Form 1120-SF, Page 2

Form 1120-SF (Rev. 11-2018)

Page **2**

<b>Schedule L Balance Sheets</b>		(a) Beginning of year	(b) End of year
<b>Assets</b>			
<b>1</b> Cash .....	<b>1</b>		400
<b>2</b> U.S. Government obligations .....	<b>2</b>		404
<b>3</b> State and local government obligations .....	<b>3</b>		449
<b>4</b> Other investments (attach statement) .....	<b>4</b>		416
<b>5</b> Other assets (attach statement) .....	<b>5</b>		432
<b>6</b> Total assets. Add lines 1 through 5 .....	<b>6</b>		
<b>Liabilities and Fund Balance</b>			
<b>7</b> Liabilities .....	<b>7</b>		451
<b>8</b> Fund balance .....	<b>8</b>		453
<b>9</b> Total. Add lines 7 and 8 .....	<b>9</b>		

**Additional Information**

Yes No

- 1a** Enter the amount of cash and the fair market value of property, valued at the date of the transfer, transferred to the fund during the tax year ..... \$ \_\_\_\_\_
- b** For transfers of property included on line 1a, attach a copy of each qualified appraisal and the statements received from a transferor under Regulations sections 1.468B-3(b) and 1.468B-3(e).
- c** Were amounts transferred to the fund during the tax year by a person other than a transferor? ..... ☐ Yes ☐ No
- 2** Enter the amount of tax-exempt interest received or accrued during the tax year ..... \$ \_\_\_\_\_
- 3a** Were direct and indirect distributions made to claimants during the tax year? ..... ☐ Yes ☐ No
- b** If "Yes," enter the amount of the total distributions ..... \$ \_\_\_\_\_
- 4a** Did the fund make any distributions (including deemed distributions) to a transferor or related party during the tax year? ..... ☐ Yes ☐ No
- b** If "Yes," enter the amount of the total distributions and attach a statement showing the name, identifying number, and the amount of distributions to each transferor or related party ..... \$ \_\_\_\_\_
- 5a** Check the type of liability (or liabilities) for which the fund was established.
- Tort
- Breach of Contract
- Violation of Law
- CERCLA
- Other
- b** If "Other" is checked, enter the percent (by value) of the assets of the fund that are allocated to the "Other" liability ..... ☐ %
- Attach a statement describing the type of liability (or liabilities).
- 6** If the fund was established by a court order, enter the Court Order Number under which the fund was established .....

Form **1120-SF** (Rev. 11-2018)

DAA

## Form 1125-A

<b>Form 1125-A</b> (Rev. November 2018) Department of the Treasury Internal Revenue Service	<b>Cost of Goods Sold</b> ► Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065. ► Go to <a href="http://www.irs.gov/Form1125A">www.irs.gov/Form1125A</a> for the latest information.	OMB No. 1545-0123
Name _____		Employer identification number _____
<b>1</b> Inventory at beginning of year .....		<b>1</b> .....
<b>2</b> Purchases .....		<b>2</b> ..... 275
<b>3</b> Cost of labor .....		<b>3</b> ..... 276
<b>4</b> Additional section 263A costs (attach schedule) .....		<b>4</b> ..... *
<b>5</b> Other costs (attach schedule) .....		<b>5</b> ..... **
<b>6</b> Total. Add lines 1 through 5 .....		<b>6</b> .....
<b>7</b> Inventory at end of year .....		<b>7</b> ..... 280
<b>8</b> Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions .....		<b>8</b> .....
<b>9a</b> Check all methods used for valuing closing inventory:		
(i) <input type="checkbox"/> Cost		
(ii) <input type="checkbox"/> Lower of cost or market		
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ►		
<b>b</b> Check if there was a writedown of subnormal goods ..... ► <input type="checkbox"/>		
<b>c</b> Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ..... ► <input type="checkbox"/>		
<b>d</b> If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO ..... <b>9d</b> .....		
<b>e</b> If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions ..... <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>f</b> Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ..... <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>For Paperwork Reduction Act Notice, see instructions.</b>		
Form <b>1125-A</b> (Rev. 11-2018)		

\* 277 = Additional Section 263A Costs

\* 281 = Meals & Entertainment

\* 282 = Meals (DOT)

\*\* 278 = Other Costs

\*\* 284 = Per-unit retain allocations paid in qualified per-unit retain certificates (Cooperative Association only)

\*\* 285 = Per-unit retain allocations paid in money or other property (Cooperative Association only)

\*\* 286 = Nonqualified per-unit retain certificates redeemed this year (Cooperative Association only)

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## Form 8916-A, Page 1

<b>Form 8916-A</b> (Rev. November 2019) Department of the Treasury Internal Revenue Service	<b>Supplemental Attachment to Schedule M-3</b> ► Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120-S. ► Go to <a href="http://www.irs.gov/Form1120">www.irs.gov/Form1120</a> for the latest information.	OMB No. 1545-0123
Name of common parent		Employer identification number
Name of subsidiary		Employer identification number

  

Part I Cost of Goods Sold				
Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
<b>1</b> Amounts attributable to cost flow assumptions	731			
<b>2</b> Amounts attributable to:				
<b>a</b> Stock option expense	732			
<b>b</b> Other equity-based compensation	733			
<b>c</b> Meals and entertainment	734			
<b>d</b> Parachute payments	696			
<b>e</b> Compensation with section 162(m) limitation	768			
<b>f</b> Pension and profit sharing	769			
<b>g</b> Other post-retirement benefits	770			
<b>h</b> Deferred compensation	771			
<b>i</b> Reserved				
<b>j</b> Amortization	773			
<b>k</b> Depletion	774			
<b>l</b> Depreciation	775			
<b>m</b> Corporate-owned life insurance premiums	776			
<b>n</b> Other section 263A costs	777			
<b>3</b> Inventory shrinkage accruals	778			
<b>4</b> Excess inventory and obsolescence reserves	779			
<b>5</b> Lower of cost or market write-downs	783			
<b>6</b> Other items with differences (attach stmt.)	788			
<b>7</b> Other items with no differences	790			
<b>8 Total cost of goods sold.</b> Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions.				

For Paperwork Reduction Act Notice, see instructions.

Form **8916-A** (Rev. 11-2019)

## Form 8916-A, Page 2

Form 8916-A (Rev. 11-2019)

Page 2

**Part II Interest Income**

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
<b>1</b>	Tax-exempt interest income	650			
<b>2</b>	Interest income from hybrid securities	651			
<b>3</b>	Sale/lease interest income	652			
<b>4a</b>	Intercompany interest income – From outside tax affiliated group	653			
<b>4b</b>	Intercompany interest income — From tax affiliated group	654			
<b>5</b>	Other interest income	655			
<b>6</b>	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.				

**Part III Interest Expense**

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
<b>1</b>	Interest expense from hybrid securities	668			
<b>2</b>	Lease/purchase interest expense	669			
<b>3a</b>	Intercompany interest expense – Paid to outside tax affiliated group	670			
<b>3b</b>	Intercompany interest expense – Paid to tax affiliated group	671			
<b>4</b>	Other interest expense	672			
<b>5</b>	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.				

Form **8916-A** (Rev. 11-2019)

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# Tax Codes – 990 Exempt Organization or Private Foundation

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## Introduction

In UltraTax/990-US, data entered in multiple UltraTax/990-US input screen fields combine to generate the number that appears on the form, and data entered in various UltraTax/990-US input screen fields is used to calculate more than one type of 990 return. Therefore, this document displays the tax code numbers on the relevant UltraTax/990-US input screens rather than the 990 forms.

For more information on using tax codes for 990 clients, please refer to the “UltraTax/990-US Tax Code Diagrams” PDF. To view this PDF from within UltraTax CS, search on **Tax codes** from the index of the UltraTax CS help browser, click the **for UltraTax CS products** subentry, and click the **UltraTax/990-US Tax Code Diagrams** link.

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## 990 or 990 PF

<i>Screen Bal (for Exempt Organization)</i> .....	99
<i>Screen Bal-2 (for Exempt Organization)</i> .....	100
<i>Screen Event-2 (for Exempt Organization)</i> .....	101
<i>Screen Event-3 (for Exempt Organization)</i> .....	102
<i>Screen Event-4 (for Exempt Organization)</i> .....	103
<i>Screen Exp (for Exempt Organization)</i> .....	104
<i>Screen Exp-2 (for Exempt Organization)</i> .....	105
<i>Screen Grants (for Exempt Organization)</i> .....	106
<i>Screen Income (for Exempt Organization)</i> .....	107
<i>Screen Notes (for Exempt Organization)</i> .....	108

Screen BalPF (for Private Foundation) .....	109
Screen Even-2PF (for Private Foundation) .....	110
Screen ExpPF (for Private Foundation) .....	111
Screen IncomePF (for Private Foundation).....	112
Screen NotePF (for Private Foundation).....	113
Screen Supp (for Private Foundation).....	114
Screen Officer2 (for Exempt Organization and Private Foundation) .....	115
Screen Rent-2 (for Exempt Organization and Private Foundation) .....	116
Screen SchB (for Exempt Organization and Private Foundation).....	117

## Screen Bal (for Exempt Organization)

## Balance Sheet - Assets

Bal (2019)

Assets			
	EOY from Asset Module	Beginning of Year	End of Year
Cash-non-interest-bearing			400
Savings and temporary cash investments			401
Pledges receivable			404
Allowance for doubtful accounts			405
Grants receivable			406
Accounts receivable			402
Allowance for doubtful accounts			403
Other loans receivable			408
Allowance for doubtful accounts			409
Inventories for sale or use			410
Prepaid expenses and deferred charges			411
Investments:			
US and state government		415	
Corporate stock		416	
Corporate bonds		417	
Land, buildings, equipment		418 + 419	
Accumulated depreciation			
Other		421	
Mortgage loans		420	
Program-related		422	
Land		429	
Buildings		425 + 426	
Accumulated depreciation			
Equipment and other depreciable assets		881, 882	
Accumulated depreciation			
Intangible assets		433 + 434	
Accumulated amortization			
Other assets		432	
Current year book depreciation			

## Screen Bal-2 (for Exempt Organization)

## Balance Sheet - Liabilities and Equity

Bal-2 (2019)

Liabilities			
	Beginning of Year	End of Year	
Accounts payable and accrued expenses	<input type="text"/>	<input type="text" value="440"/>	
Grants payable	<input type="text"/>	<input type="text" value="441"/>	
Deferred revenue	<input type="text"/>	<input type="text" value="442"/>	
Escrow account	<input type="text"/>	<input type="text" value="444"/>	
Unsecured notes and loans payable	<input type="text"/>	<input type="text" value="446"/>	
Other liabilities	<input type="text"/>	<input type="text" value="451"/>	
Maximum amount for balance sheet rounding		<input type="text"/>	

  

Net Assets or Fund Balances			
	Calculated EOY	Beginning of Year	End of Year
Organizations that follow FASB ASC 958:			
Without donor restrictions (Force)	<input type="text"/>	<input type="text"/>	<input type="text" value="465"/>
With donor restrictions		<input type="text"/>	<input type="text" value="467"/>
Organizations that do not follow FASB ASC 958:			
Capital stock, trust principal, or current funds		<input type="text"/>	<input type="text" value="470"/>
Paid-in or capital surplus, or land, building, and equipment fund		<input type="text"/>	<input type="text" value="468"/>
Retained earnings (Force)	<input type="text"/>	<input type="text"/>	<input type="text" value="469"/>

  

Changes in Net Assets or Fund Balances	
Enter information only if Schedule D is not applicable	
Net unrealized gains (losses) on investments	<input type="text"/>
Donated services and use of facilities	<input type="text"/>
Investment expenses	<input type="text"/>
Prior period adjustments	<input type="text"/>
Other increases	<input type="text" value="120"/>
Other decreases	<input type="text" value="121"/>
Other changes explanation	<input type="text"/>

  

Financial Statement Reporting	
Explanation if accounting method changed from prior year	<input type="text"/>
Compiled or reviewed by an independent accountant	<input type="text"/>
Financial statements for the year were issued on a separate basis	<input type="text"/>
Financial statements for the year were issued on a consolidated basis	<input type="text"/>
Audited by an independent accountant	<input type="text"/>
Committee assumes responsibility over review and selection process	<input type="text"/>
Financial statements for the year were issued on a separate basis	<input type="text"/>
Financial statements for the year were issued on a consolidated basis	<input type="text"/>
Explanation if review process has changed from prior year	<input type="text"/>
Required to undergo audit(s) per Single Audit Act and OMB Circular A-133	<input type="text"/>
If yes, explain if organization did not undergo the required audit(s)	<input type="text"/>

## Screen Event-2 (for Exempt Organization)

<b>Income with Direct Expenses and Cost of Goods Sold</b>		Event-2 (2019)
Description _____		Unit _____
State _____		
<b>Income</b>		
Gross receipts or sales	688	
Advertising income	691	
Circulation income	692	
Other income	693	
Returns and allowances	689	
Contributions received:		
Cash	690	
Noncash	883	
<b>Cost of Goods Sold</b>		
Beginning inventory		
Purchases	695	
Labor	696	
Additional section 263A costs	697	
Other costs	698	
Ending inventory	699	
Allocation of cost of goods sold to:		
Program service		
Management and general		
Fundraising		
<b>Program Service Accomplishments</b>		
Amounts are added to Screen Exp, Forms 990 / 990-EZ, Part III		
First		
Second		
Third		
All other		

## Screen Event-3 (for Exempt Organization)

## Expenses Directly Related to Income

Event-3 (2018)

Unit Description State 

## Allocation of Employee Related Expenses by Income Type

Fundraising expenses are considered functional expenses

	Total / Program Service	Mgt and General	Fundraising
Compensation of officers	<input type="text" value="618"/>	<input type="text" value="621"/>	<input type="text" value="622"/>
Other salaries and wages	<input type="text" value="625"/>	<input type="text" value="626"/>	<input type="text" value="627"/>
Pension plan contributions	<input type="text" value="628"/>	<input type="text" value="629"/>	<input type="text" value="630"/>
Other employee benefits	<input type="text" value="631"/>	<input type="text" value="632"/>	<input type="text" value="633"/>
Payroll taxes	<input type="text" value="685"/>	<input type="text" value="686"/>	<input type="text" value="687"/>

## Allocation of Non-Employee Related Expenses by Income Type

Fundraising expenses are considered functional expenses

	Total / Program Service	Mgt and General	Fundraising
Fees for services:			
Management	<input type="text" value="892"/>	<input type="text" value="893"/>	<input type="text" value="894"/>
Legal	<input type="text" value="637"/>	<input type="text" value="638"/>	<input type="text" value="639"/>
Accounting	<input type="text" value="634"/>	<input type="text" value="635"/>	<input type="text" value="636"/>
Lobbying	<input type="text" value="895"/>	<input type="text" value="896"/>	<input type="text" value="897"/>
Professional fundraising			<input type="text" value="680"/>
Investment management	<input type="text" value="898"/>	<input type="text" value="899"/>	<input type="text" value="900"/>
Other	<input type="text" value="901"/>	<input type="text" value="902"/>	<input type="text" value="903"/>

## Allocation of Indirect Expenses by Income Type

Fundraising expenses are considered functional expenses

	Total / Program Service	Mgt and General	Fundraising
Advertising and promotion	<input type="text" value="664"/>	<input type="text" value="665"/>	<input type="text" value="666"/>
Office	<input type="text" value="661"/>	<input type="text" value="662"/>	<input type="text" value="663"/>
Printing, publications, postage	<input type="text" value="854"/>	<input type="text" value="855"/>	<input type="text" value="856"/>
Information technology	<input type="text" value="858"/>	<input type="text" value="859"/>	<input type="text" value="860"/>
Maintenance	<input type="text" value="667"/>	<input type="text" value="668"/>	<input type="text" value="669"/>
Royalties	<input type="text" value="646"/>	<input type="text" value="647"/>	<input type="text" value="648"/>
License fees	<input type="text" value="670"/>	<input type="text" value="671"/>	<input type="text" value="672"/>
Occupancy	<input type="text" value="643"/>	<input type="text" value="644"/>	<input type="text" value="645"/>
Real estate taxes	<input type="text" value="673"/>	<input type="text" value="674"/>	<input type="text" value="675"/>
Travel	<input type="text" value="649"/>	<input type="text" value="650"/>	<input type="text" value="651"/>
Repairs	<input type="text" value="676"/>	<input type="text" value="677"/>	<input type="text" value="678"/>
Public officials travel / ent	<input type="text" value="682"/>	<input type="text" value="683"/>	<input type="text" value="684"/>
Conferences / meetings	<input type="text" value="862"/>	<input type="text" value="863"/>	<input type="text" value="864"/>
Interest	<input type="text" value="652"/>	<input type="text" value="653"/>	<input type="text" value="654"/>
Insurance	<input type="text" value="904"/>	<input type="text" value="905"/>	<input type="text" value="906"/>

## Screen Event-4 (for Exempt Organization)

Expenses Directly Related to Income			
Event-4 (2019)			
Unit <input style="width: 50px;" type="text"/>			
State <input style="width: 50px;" type="text"/>			
<div style="text-align: center; border-bottom: 1px solid black; margin-bottom: 10px;">Description <input style="width: 200px;" type="text"/></div>			
<b>Depreciation, Depletion, and Amortization</b> <i>Fundraising expenses are considered functional expenses</i>			
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <b>Non-investment property:</b>            Depreciation <input style="width: 100px;" type="text"/>            Depreciation (Force) <input style="width: 100px;" type="text"/> </div> <div style="width: 35%; text-align: right;"> <input style="width: 100px;" type="text"/> <b>655 + 656 + 657</b> </div> </div>			
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <b>Investment property:</b>            Investment depreciation <input style="width: 100px;" type="text"/>            Investment depreciation (Force) <input style="width: 100px;" type="text"/> </div> <div style="width: 35%; text-align: right;"> <input style="width: 100px;" type="text"/> <b>721 + 722 + 723</b> </div> </div>			
<div style="display: flex; justify-content: space-around; font-weight: bold; color: #C00000;"> <span>Total / Program Service</span> <span>Mgt and General</span> <span>Fundraising</span> </div>			
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;">           Depletion <input style="width: 100px;" type="text"/> <b>658</b>            Amortization <input style="width: 100px;" type="text"/>            Amortization (Force) <input style="width: 100px;" type="text"/> </div> <div style="width: 35%; text-align: right;"> <input style="width: 100px;" type="text"/> <b>659</b>    <input style="width: 100px;" type="text"/> <b>660</b>   <input style="width: 100px;" type="text"/> <b>726 + 727 + 728</b> </div> </div>			
<b>Allocation of Other Expenses by Income type</b> <i>Fundraising expenses are considered functional expenses</i>			
<div style="display: flex; justify-content: space-around; font-weight: bold; color: #C00000;"> <span>Total / Program Service</span> <span>Mgt and General</span> <span>Fundraising</span> </div>			
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <b>Other expenses</b> <input style="width: 100px;" type="text"/> <b>907</b>            Repairs and Maintenance <input style="width: 100px;" type="text"/> <b>910</b>            Bad debts <input style="width: 100px;" type="text"/> <b>913</b>            Taxes / licenses <input style="width: 100px;" type="text"/> <b>916</b>            Charitable contributions <input style="width: 100px;" type="text"/> <b>919</b>            Dividend recd deductions <input style="width: 100px;" type="text"/> <b>922</b>            Readership costs <input style="width: 100px;" type="text"/> <b>925</b> </div> <div style="width: 35%; text-align: right;"> <input style="width: 100px;" type="text"/> <b>908</b>    <input style="width: 100px;" type="text"/> <b>909</b>  <input style="width: 100px;" type="text"/> <b>911</b>    <input style="width: 100px;" type="text"/> <b>912</b>  <input style="width: 100px;" type="text"/> <b>914</b>    <input style="width: 100px;" type="text"/> <b>915</b>  <input style="width: 100px;" type="text"/> <b>917</b>    <input style="width: 100px;" type="text"/> <b>918</b>  <input style="width: 100px;" type="text"/> <b>920</b>    <input style="width: 100px;" type="text"/> <b>921</b>  <input style="width: 100px;" type="text"/> <b>923</b>    <input style="width: 100px;" type="text"/> <b>924</b>  <input style="width: 100px;" type="text"/> <b>926</b>    <input style="width: 100px;" type="text"/> <b>927</b> </div> </div>			
<b>Schedule G - Fundraising or Gaming Activity Expenses</b>			
<div style="display: flex; justify-content: space-around; font-weight: bold; color: #C00000;"> <span>Activity Expenses</span> </div>			
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;">           Cash prizes <input style="width: 100px;" type="text"/>            Non-cash prizes <input style="width: 100px;" type="text"/>            Rent and facility costs <input style="width: 100px;" type="text"/>            Food and beverages <input style="width: 100px;" type="text"/>            Entertainment <input style="width: 100px;" type="text"/>            Other additional direct expenses <input style="width: 100px;" type="text"/> </div> <div style="width: 35%; text-align: right;"> <input style="width: 100px;" type="text"/> <b>871</b>  <input style="width: 100px;" type="text"/> <b>872</b>  <input style="width: 100px;" type="text"/> <b>873</b>  <input style="width: 100px;" type="text"/> <b>879</b>  <input style="width: 100px;" type="text"/> <b>880</b>  <input style="width: 100px;" type="text"/> <b>874</b> </div> </div>			

## Screen Exp (for Exempt Organization)

<b>Functional Expenses</b>				Exp (2019)
<b>General Information</b> Form 990, Part IX / Form 990-EZ, Part I				
Print expense detail				<input type="checkbox"/>
<b>Allocation of Employee Related Expenses by Income Type</b> Form 990, Part IX, Lines 4, 7 - 10				
Benefits paid to / for members				203 <input type="checkbox"/>
	Total / Program Service	Mgt and General	Fundraising	
Disqualified compensation	196	197	198	
Other salaries and wages	209	210	211	
Pension plan contributions	213	214	215	
Other employee benefits	217	218	219	
Payroll taxes	221	222	223	
<b>Allocation of Non-Employee Related Expenses by Income Type</b> Form 990, Part IX, Lines 11a - 11g				
Fees for services:				
Management	291	292	293	
Legal	233	234	235	
Accounting	229	230	231	
Lobbying	294	289	295	
Professional fundraising			227	
Investment management	297	298	299	
Other	326	327	328	
<b>Allocation of Indirect Expenses by Income Type</b> Form 990, Part IX, Lines 12 - 21 and 23				
	Total / Program Service	Mgt and General	Fundraising	
Advertising and promotion	330	331	332	
Office	334	335	336	
Printing, publications, postage	876	877	878	
Information technology	338	339	340	
Royalties	342	343	344	
Occupancy	249	250	251	
Travel	261	262	263	
Public officials travel / ent	301	302	303	
Conferences / meetings	265	266	267	
Interest	269	270	271	
Payments to affiliates	305	306	307	
Insurance	309	310	311	



## Screen Exp-2 (for Exempt Organization)

<b>Functional Expenses Continued</b>			
Exp-2 (2019)			
<b>Depreciation, Depletion, and Amortization</b> <small>Form 990, Part IX and Schedule D, Part VI</small>			
<b>Non-investment property:</b>			
Depreciation			
Depreciation (Force)			273 + 274 + 275
<b>Investment property:</b>			
Depreciation			
Depreciation (Force)			285 + 286 + 287
	<b>Total / Program Service</b>	<b>Mgt and General</b>	<b>Fundraising</b>
Depletion	277	278	279
Amortization			
Amortization (Force)			313 + 314 + 315
<b>Allocation of Other Expenses by Income Type</b> <small>Form 990, Part IX, Lines 24a - 24f and 26</small>			
	<b>Total / Program Service</b>	<b>Mgt and General</b>	<b>Fundraising</b>
Other expenses	281	282	283
Following SOP 98-2			
Joint costs			

## Screen Grants (for Exempt Organization)

<b>Grants and Other Assistance</b>		Grants (2019)
<b>Activities Within the United States</b>		
Schedule I		
Organization maintains records on amounts, eligibility, and selection process of grants	320 + 321	<input type="checkbox"/>
Grants and other assistance to governments and domestic organizations	320 + 321	<input type="checkbox"/>
Schedule I total number of:		
501(c)(3) and government organizations	_____	<input type="checkbox"/>
Other organizations	_____	<input type="checkbox"/>
Grants and other assistance to individuals	322 + 323	<input type="checkbox"/>
Organization's procedures for monitoring use of grant funds		<input type="checkbox"/>
Additional information		<input type="checkbox"/>
<b>Activities Outside of the United States</b>		
Schedule F		
Grantmaker maintains records on amounts, eligibility, and selection process of grants		<input type="checkbox"/>
Activities per region		<input type="checkbox"/>
Grants and other assistance to organizations or entities	316 + 317	<input type="checkbox"/>
Total number of:		
Charities recognized by foreign country	_____	<input type="checkbox"/>
Other organizations or entities	_____	<input type="checkbox"/>
Grants and other assistance to individuals	318 + 319	<input type="checkbox"/>
Grantmaker's procedures for monitoring use of grant funds		<input type="checkbox"/>
Additional information		<input type="checkbox"/>
<b>Foreign Forms</b>		
Schedule F, Part IV - See Referenced Forms' Instructions on Requirements to File		
During the tax year, the organization:		
Was a U.S. transferor of property to a foreign corporation (Form 926)		<input type="checkbox"/>
Had an interest in a foreign trust (Form 3520 or 3520-A)		<input type="checkbox"/>
Had an ownership interest in a foreign corporation (Form 5471)		<input type="checkbox"/>
Was a direct or indirect s/h of a passive foreign investment co. or qualified electing fund (Form 8621)		<input type="checkbox"/>
Had an ownership interest in a foreign partnership (Form 8865)		<input type="checkbox"/>
Had operations in or related to boycotted countries (Form 5713)		<input type="checkbox"/>

## Screen Income (for Exempt Organizations)

<b>Income, Analysis of Activities, Additional Information</b>		Income (2019)
<b>Contributions, Gifts, Grants, Etc.</b> Enter contributions received from fundraising events on Screen Event-2		
	Cash	Noncash
Federated campaigns	108	109
Membership dues	111	112
Related organizations	115	117
Government grants or contributions	103	106
Other	101	104
<b>Analysis of Income Producing Activities</b> Form 990, Part VIII / Form 990-EZ, Part I		
Program service revenue		122
Business codes (Force):		
Line 2a		
Line 2b		
Line 2c		
Line 2d		
Line 2e		
Line 2f		
Membership dues and assessments received for goods and services		125
Interest on savings and temporary cash investments:		
Taxable		126
Tax-exempt		127
Dividends and interest from securities:		
Taxable		128
Tax-exempt		129
Capital gain distributions		132
Investment of tax-exempt bond proceeds		885
Royalties		131
Other investment income		130
Partnerships or S corporations:		
Gross income		134
Direct deductions (Partnerships only)		135
Other revenue		133
Business codes (Force):		
Line 11a		
Line 11b		
Line 11c		
Line 11d		
Unrelated business activity acquired after 6/30/75		

## Screen Notes (for Exempt Organization)

<b>Notes and Bonds</b>		Notes (2019) Unit <input style="width: 50px;" type="text"/>
Name <input style="width: 300px;" type="text"/>		
<b>General Information</b>		
Type of note	<input type="text"/>	
Type of borrower or lender	<input type="text"/>	
Second name line	<input style="width: 250px;" type="text"/>	
Relationship to organization	<input style="width: 150px;" type="text"/>	<input style="width: 150px;" type="text"/>
<b>Note Detail for Balance Sheet</b>		
Original amount	<input style="width: 150px;" type="text"/>	
Date of note or issue	<input style="width: 100px;" type="text"/>	
Purpose of loan	<input style="width: 250px;" type="text"/>	
Balance due or amount of issue outstanding:		
Beginning of year	<input style="width: 150px;" type="text"/>	
End of year	<input style="width: 150px;" type="text"/> <b>407 + 450</b>	
In default	<input type="text"/>	
Approved by board or committee	<input type="text"/>	
Written agreement	<input type="text"/>	

## Screen BalPF (for Private Foundation)

<b>Balance Sheet</b>			
BalPF (2019)			
<b>Assets</b>			
	<b>Beginning of Year</b>	<b>End of Year</b>	<b>Fair Market Value</b>
Cash-non-interest-bearing	_____	400 _____	_____
Savings and temporary cash investments	_____	401 _____	_____
Accounts receivable	_____	402 _____	_____
Allowance for doubtful accounts	_____	403 _____	_____
Pledges receivable	_____	404 _____	_____
Allowance for doubtful accounts	_____	405 _____	_____
Grants receivable	_____	406 _____	_____
Other loans receivable	_____	408 _____	_____
Allowance for doubtful accounts	_____	409 _____	_____
Inventories for sale or use	_____	410 _____	_____
Prepaid expenses and deferred charges	_____	411 _____	_____
Investments:			
US and state government	415 _____		
Corporate stock	416 _____		
Corporate bonds	417 _____		
Land, buildings, equipment	418 + 419 _____	_____	_____
Accumulated depreciation		_____	
Other	421 _____		
Mortgage loans	420 _____		
Land	429 _____	_____	_____
Buildings, equipment	425 + 426 _____	_____	_____
Accumulated depreciation		_____	
Other assets	432 _____		
Fair market value of assets, if less than \$5000			_____
<b>Liabilities</b>			
	<b>Beginning of Year</b>	<b>End of Year</b>	
Accounts payable and accrued expenses	_____	440 _____	
Grants payable	_____	441 _____	
Deferred revenue	442 _____		
Other liabilities	451 _____		
Maximum amount for balance sheet rounding			_____
<b>Net Assets or Fund Balances</b>			
Organizations that follow FASB ASC 958:	<b>Calculated EOY</b>	<b>Beginning of Year</b>	<b>End of Year</b>
Without donor restrictions (EOY Force)	_____	_____	465 _____
With donor restrictions		_____	467 _____
Organizations that do not follow FASB ASC 958:			
Capital stock, trust principal, or current funds		_____	470 _____
Paid-in capital / land / building / equipment fund		_____	468 _____
Retained earnings / accumulated income / other funds (EOY Force)	_____	_____	469 _____
<b>Part III - Analysis of Changes in Net Assets or Fund Balance</b>			
Increases			120 _____
Decreases			121 _____

## Screen Even-2PF (for Private Foundation)

<b>Income and Directly Related Expenses</b>		Even-2PF (2019)
Description _____		Unit _____
State _____		
<b>Income</b>		
Gross receipts or sales	801	
Advertising income	808	
Circulation income	809	
Other income	810	
Returns and allowances	802	
Contributions received	805	
<b>Cost of Goods Sold</b>		
Beginning inventory		
Purchases	816	
Labor	817	
Additional section 263A costs	818	
Other costs	819	
Ending inventory	820	
<b>Directly Related Expenses</b>		
Compensation of officers	866	
Salaries and wages	830	
Pension plan contributions	832	
Other employee benefits	821	
Legal fees	833	
Accounting fees	834	
Other professional fees	867	
Interest	835	
Taxes and licenses	836	
Non-investment property:		
Depreciation		
Depreciation (Force)	838	
Depletion	839	
Occupancy	840	
Repairs and maintenance	837	
Travel / conferences / meetings	841	
Printing and publications	868	
Other expenses	843	
Advertising	844	
Amortization		
Amortization (Force)	869	
Bad debts	845	
Charitable contributions	846	
Dividend received deductions	847	
Investment property:		
Depreciation		
Depreciation (Force)	870	
Readership costs	849	
Supplies	842	

## Screen ExpPF (for Private Foundation)

## Operating and Administrative Expenses

ExpPF (2019)

Form 990-PF Part I				
	Total	Net Investment	Adjusted Net	Charitable Purpose
Other salaries and wages	304	305	306	307
Pension plan contributions	308	309	310	311
Other employee benefits	312	313	314	315
Payroll taxes	316	317	318	319
Legal fees	320	321	322	323
Accounting fees	324	325	326	327
Other professional fees	328	329	330	331
Interest	332	333	334	335
Taxes and licenses	336	337	338	339
Non-investment property:				
Depreciation				
Depreciation (Force)	340	341	342	
Depletion	343	344	345	
Occupancy	346	347	348	349
Travel / conferences / meetings	350	351	352	353
Printing and publications	354	355	356	357
Other expenses	358	359	360	361
Amortization				
Amortization (Force)	370	371	372	
Investment property:				
Depreciation				
Depreciation (Force)	373	374	375	

## Screen IncomePF (for Private Foundation)

<b>Income and Relationships</b>		IncomePF (2019)
<b>Contributions, Gifts, Grants, Etc.</b>		
Enter contributions received from special events on Screen Even-2PF		
	<b>Cash</b>	<b>Noncash</b>
Direct public support	101	104
Indirect public support	102	105
Government contributions or grants	103	106
Distributions from split interest trusts	107	108
Income modifications	109	
<b>Part XVI-A - Analysis of Income Producing Activities</b>		
Program service revenue		122
Medicare / medicaid payments		123
Governmental fees and contracts		124
Membership dues and assessments		125
Interest on savings and temporary cash investments:		
Taxable		126
Tax-exempt		127
Dividends and interest from securities:		
Taxable		128
Tax-exempt		129
Capital gain distributions		132
Royalties		131
Other investment income		130
Other revenue		133
Gross income (partnerships or S corporations)		134
Direct deductions (partnerships only)		135
<b>Part XVI-B - Relationship of Activities</b>		
Exempt purpose information <span style="float: right;">└─</span>		



## Screen NotePF (for Private Foundation)

<b>Notes and Bonds</b>		NotePF (2019) Unit <span style="color: red;">_____</span>
Name <span style="border-bottom: 1px solid black; display: inline-block; width: 300px;"></span>		
<b>General Information</b>		
Type of note		_____
Type of borrower or lender		_____
Second name line		_____
Title		_____
Relationship to disqualified person		_____
<b>Note Detail for Balance Sheet</b>		
Original amount		_____
Date of note or issue		_____
Maturity date or date retired		_____
Repayment terms		_____
Interest rate		_____
Security provided by borrower		_____
Purpose of loan or issue		_____
Purpose is for travel advance for officers		_____
Purpose is for mortgage only		_____
Consideration		_____
Fair market value of consideration		_____
Balance due or amount of issue outstanding:		
Beginning of year		_____
End of year		450 + 407
Fair market value		_____

## Screen Supp (for Private Foundation)

<b>Supplemental Noncharitable Activity Information</b>			Supp (2019)
<b>Part XV - Supplementary Information</b>			
<p>Information regarding foundation managers:</p> <p style="padding-left: 20px;">Contributions exceed 2% of the total contributions received <span style="float: right;"><input type="checkbox"/></span></p> <p style="padding-left: 20px;">Own 10% or more stock of which the foundation has a 10% or greater interest <span style="float: right;"><input type="checkbox"/></span></p> <p>Information regarding contribution, grant, gift, etc, programs:</p> <p style="padding-left: 20px;">Makes contributions to preselected charitable organizations only <span style="float: right;"><input type="checkbox"/></span></p> <p style="padding-left: 20px;">Name, address, and telephone number to whom applications should be addressed <span style="float: right;"><input type="checkbox"/></span></p> <p style="padding-left: 20px;">Application format and required contents <span style="float: right;"><input type="checkbox"/></span></p> <p style="padding-left: 20px;">Submission deadlines <span style="float: right;"><input type="checkbox"/></span></p> <p style="padding-left: 20px;">Restrictions or limitations on awards <span style="float: right;"><input type="checkbox"/></span></p>			
	Total	Charitable Purpose	
Grants and contributions paid or approved for future payment	362		
Additional gifts and similar grants	363	364	
<b>Part XVII - Noncharitable Exempt Organization Activities</b>			
<p>Information if engaged in any of the following with any other organization:</p> <p style="padding-left: 20px;">Transfers from the reporting organization to a noncharitable exempt organization of:</p> <p style="padding-left: 40px;">Cash <span style="float: right;"><input type="checkbox"/></span></p> <p style="padding-left: 40px;">Other assets <span style="float: right;"><input type="checkbox"/></span></p> <p style="padding-left: 20px;">Other transactions:</p> <p style="padding-left: 40px;">Sales of assets to a noncharitable exempt organization <span style="float: right;"><input type="checkbox"/></span></p> <p style="padding-left: 40px;">Purchases of assets from a noncharitable exempt organization <span style="float: right;"><input type="checkbox"/></span></p> <p style="padding-left: 40px;">Rental of facilities, equipment, or other assets <span style="float: right;"><input type="checkbox"/></span></p> <p style="padding-left: 40px;">Reimbursement arrangements <span style="float: right;"><input type="checkbox"/></span></p> <p style="padding-left: 40px;">Loans or loan guarantees <span style="float: right;"><input type="checkbox"/></span></p> <p style="padding-left: 40px;">Performance of services, or membership or fundraising solicitations <span style="float: right;"><input type="checkbox"/></span></p> <p style="padding-left: 20px;">Sharing of facilities, equipment, mailing lists, other assets, or paid employees <span style="float: right;"><input type="checkbox"/></span></p> <p style="padding-left: 20px;">Information if affiliated with, or related to, one or more tax-exempt organizations <span style="float: right;"><input type="checkbox"/></span></p>			

## Screen Officer2 (For Exempt Organization and Private Foundation)

<b>List of Officers, Directors, Trustees, Etc.</b> Name _____	Officer2 Unit _____
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<b>Functional Expense (990)</b> <small>Amounts entered here will add to any amounts on Expense screen for officers</small>	
<b>Functional expense allocation:</b>	
Program service	191 _____
Management and general	192 _____
Fundraising	193 _____

  

<b>Income Allocation (990-PF)</b> <small>Amounts entered here will add to any amounts on ExpensePF screen for officers</small>	
<b>Form 990-PF income allocations:</b>	
Net investment	301 _____
Adjusted net	302 _____
Charitable purpose	303 _____

## Screen Rent-2 (for Exempt Organization and Private Foundation)

<b>Rent and Royalty Income and Expenses</b>		Rent-2 (2019)
Description _____		Unit _____
		State _____
<b>Revenue</b>		
Gross rents	503	
<b>Expenses</b>		
Accounting fees	588	
Legal fees	510	
Commissions (990 only)	508	
Management fees (990 only)	511	
Other professional fees (990-PF only)	886	
Interest	512	
Insurance (990 only)	509	
Advertising (990 only)	505	
Cleaning / maintenance (990 only)	507	
Supplies (990 only)	515	
Travel (990 only)	589	
Repairs (990 only)	514	
Taxes and licenses (990 only)	516	
Utilities (990 only)	517	
Taxes (990-PF only)	887	
Non-investment property:		
Depreciation	_____	
Depreciation (Force)	520	
Depletion	580	
Occupancy (990-PF only)	888	
Real estate taxes (990-PF only)	889	
Travel, conferences, and meetings (990-PF only)	890	
Printing and publications (990-PF only)	891	
Other	518	
Amortization	_____	
Amortization (Force)	581	
Investment property:		
Depreciation	_____	
Depreciation (Force)	582	
<b>Program Service Accomplishments</b>		
Amounts are added to Screen Exp, Forms 990 / 990-EZ, Part III		
First	_____	
Second	_____	
Third	_____	
All other	_____	

## Screen SchB (For Exempt Organization and Private Foundation)

Schedule of Contributors		SchB (2019)
Name		Unit
<b>Contributions</b>		
Cash contribution		100
Portion of cash contribution included in fundraising events		884
List of noncash contributions		107, 110



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# Tax Codes – 5500 Employee Benefit Plan

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## Introduction

In UltraTax/5500-US, data entered in multiple UltraTax/5500-US input screen fields combine to generate the number that appears on the form. Therefore, this document displays the tax code numbers on the relevant UltraTax/5500-US input screens rather than the 5500 forms.

For more information on using tax codes for 5500 clients, please refer to the “UltraTax/5500-US Tax Code Diagrams” PDF. To view this PDF from within UltraTax CS, search on **Tax codes** from the index of the UltraTax CS help browser, click the **for UltraTax CS products** subentry, and click the **UltraTax/5500-US Tax Code Diagrams** link.

<i>Screen Balance .....</i>	<i>120</i>
<i>Screen Income .....</i>	<i>121</i>
<i>Short Form Employee Benefit Plan .....</i>	<i>122</i>

## Screen Balance

Balance Sheet		Balance (2019)	
<b>Cash and Receivables</b>			
Total noninterest - bearing cash	Beginning of Year	End of Year	
Receivables:			
Employer contributions			
Participant contributions			
Other			
<b>General Investments</b>			
Interest - bearing cash	Beginning of year	End of year	
US government securities			
Corporate debt instruments:			
Preferred			
All other			
Corporate stock:			
Preferred			
Common			
Partnership / joint venture interests			
Real estate			
<b>Loans and Other Assets</b>			
Loans to:	Beginning of year	End of year	
Other than participants			
Participants			
Common / collective trusts			
Pooled separate accounts			
Master trusts			
103-12 investment entities			
Registered investment companies			
Insurance company general account			
Other investments			
Employer:			
Securities			
Real property			
Buildings and other property:			
Real estate			
Personal property			
<b>Liabilities</b>			
Benefit claims payable	Beginning of Year	End of Year	
Operating payables			
Acquisition indebtedness			
Other liabilities			



## Screen Income

Inc	Income, Expenses, Reconciliation	Income (2019)
<b>Contributions</b>		
Cash contributions:		
Employers		100
Participants		101
Others		102
Noncash contributions		103
<b>Earnings on Investments</b>		
Interest:		
Interest-bearing cash		110
US government securities		111
Corporate debt		112
Loans		114
Participant loans		115
Other interest		116
Dividends:		
Preferred stock		120
Common stock		121
Registered investment company shares		259
Rents		240
Aggregate proceeds from sale of assets		250
Aggregate carrying amount		251
Unrealized appreciation (depreciation) of assets:		
Real estate		257
Other		258
Net investment gain (loss) from:		
Common / collective trusts		253
Pooled separate accounts		254
Master trust investment accounts		255
103-12 investment entities		256
Registered investment companies		231
Other income		130
<b>Expenses</b>		
Benefit payment:		
Directly to participants		200
To insurance carriers		201
Other		202
Distributions:		
Corrective		225
Deemed		226
Interest expense		210
Professional fees		217
Contract administrator fees		218
Investment advisory fees		219
Other administrative expenses		223
<b>Reconciliation</b>		
Transfers to the plan		230
Transfers from the plan		232

## Short Form Employee Benefit Plan

Short Form Employee Benefit Plan		SFInfo (2019)
<b>Plan Identification</b>		
<b>Entity code</b> (A = Single-employer plan, B = Multiple-employer plan, C = One-participant plan, D = Foreign plan)	<input type="text"/>	
<b>Type of multiple-employer plan for Schedule SB</b> (A = Multiple-A, B = Multiple-B)	<input type="text"/>	
<b>Type of pension benefit plan</b>	<input type="text"/>	
<b>Other pension benefit features</b>	<input type="text"/>	
<b>Type of welfare benefit plan</b>	<input type="text"/>	
<b>Description of benefit for welfare benefit code 4Q</b>	<input type="text"/>	
<b>Defined benefit plan covered under PBGC insurance program</b> (1 = Yes, 2 = No, 3 = Not determined)	<input type="text"/>	
<b>Number of Participants</b>		
<b>Number of participants as of beginning of year:</b>		
Total participants, beginning of year	<input type="text"/>	
Active participants, beginning of year	<input type="text"/>	
<b>Number of participants as of end of year:</b>		
Total participants, end of year	<input type="text"/>	
Active participants, end of year	<input type="text"/>	
<b>Number of participants with account balances at the end of plan year</b> (Defined contribution plans only)	<input type="text"/>	
<b>Number of participants terminated during year with accrued benefits less than 100% vested</b>	<input type="text"/>	
<b>Financial Information</b>		
	<b>Beginning of Year</b>	<b>End of Year</b>
Total value of plan assets	<input type="text"/>	300 <input type="text"/>
Total plan liabilities	<input type="text"/>	301 <input type="text"/>
<b>Contributions received or receivable from:</b>		
Employers		302 <input type="text"/>
Participants		303 <input type="text"/>
Others (including rollovers)		304 <input type="text"/>
Other income (loss)		305 <input type="text"/>
Benefits paid		306 <input type="text"/>
Deemed and/or corrective distributions		307 <input type="text"/>
Administrative service providers		308 <input type="text"/>
Other expenses		309 <input type="text"/>
Transfers to the plan		310 <input type="text"/>
Transfers from the plan		311 <input type="text"/>
<b>Compliance Questions</b>		
Participant contributions not transmitted within maximum time limits	<input type="text"/>	
Nonexempt transaction with any party-in-interest	<input type="text"/>	
Fidelity bond	<input type="text"/>	
Loss caused by fraud or dishonesty	<input type="text"/>	
Fees or commissions paid to brokers or agents of benefit providers	<input type="text"/>	
Amount of benefit that plan failed to provide when due	<input type="text"/>	
Amount of participant loans at year-end	<input type="text"/>	
Individual count with a blackout period	<input type="text"/>	
Mandatory notice provided or exception applies under 29 CFR 2520.101-3	<input type="text"/>	