

U.S. Corporation Income Tax Return
 For calendar year 2013 or tax year beginning _____, 2013, ending _____,
 ▶ Information about Form 1120 and its separate instructions is at www.irs.gov/form1120.

2013

A Check if:						B Employer identification number
1 a Consolidated return (attach Form 851) <input type="checkbox"/>	TYPE OR PRINT					C Date incorporated
b Life/nonlife consolidated return <input type="checkbox"/>						D Total assets (see instructions)
2 Personal holding co. (attach Sch PH) <input type="checkbox"/>						\$
3 Personal service corp (see instrs) <input type="checkbox"/>						
4 Schedule M-3 attached <input type="checkbox"/>						
E Check if: (1)		Initial return (2)	Final return (3)	Name change (4)	Address change	

I N C O M E	1 a Gross receipts or sales	1 a	
	b Returns and allowances	1 b	
	c Balance. Subtract line 1b from line 1a	1 c	
	2 Cost of goods sold (attach Form 1125-A)	2	
	3 Gross profit. Subtract line 2 from line 1c	3	
	4 Dividends (Schedule C, line 19)	4	
	5 Interest	5	
	6 Gross rents	6	
	7 Gross royalties	7	
	8 Capital gain net income (attach Schedule D (Form 1120))	8	
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9	
10 Other income (see instructions — attach schedule)	10		
11 Total income. Add lines 3 through 10 ▶	11		
D E D U C T I O N S S E E I N S T R U C T I O N S	12 Compensation of officers (see instructions — attach Form 1125-E) ▶	12	
	13 Salaries and wages (less employment credits)	13	
	14 Repairs and maintenance	14	
	15 Bad debts	15	
	16 Rents	16	
	17 Taxes and licenses	17	
	18 Interest	18	
	19 Charitable contributions	19	
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	
	21 Depletion	21	
	22 Advertising	22	
	23 Pension, profit-sharing, etc, plans	23	
	24 Employee benefit programs	24	
	25 Domestic production activities deduction (attach Form 8903)	25	
	26 Other deductions (attach statement)	26	
	27 Total deductions. Add lines 12 through 26 ▶	27	
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28	
T X C R S R E F U N D A B L E	29 a Net operating loss deduction (see instructions)	29 a	
	b Special deductions (Schedule C, line 20)	29 b	
	c Add lines 29a and 29b	29 c	
30 Taxable income. Subtract line 29c from line 28 (see instructions)	30		
31 Total tax (Schedule J, Part I, line 11)	31		
32 Total payments and refundable credits (Schedule J, Part II, line 21)	32		
33 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>	33		
34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed	34		
35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid	35		
36 Enter amount from line 35 you want: Credited to 2014 estimated tax . . . ▶ Refunded ▶	36		

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 officer _____ Date _____ Title _____

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

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

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

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))	<input type="checkbox"/>	
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	2
3	Alternative minimum tax (attach Form 4626)		3
4	Add lines 2 and 3		4
5a	Foreign tax credit (attach Form 1118)	5 a	
b	Credit from Form 8834 (see instructions)	5 b	
c	General business credit (attach Form 3800)	5 c	
d	Credit for prior year minimum tax (attach Form 8827)	5 d	
e	Bond credits from Form 8912	5 e	
6	Total credits. Add lines 5a through 5e		6
7	Subtract line 6 from line 4		7
8	Personal holding company tax (attach Schedule PH (Form 1120))		8
9a	Recapture of investment credit (attach Form 4255)	9 a	
b	Recapture of low-income housing credit (attach Form 8611)	9 b	
c	Interest due under the look-back method – completed long-term contracts (attach Form 8697)	9 c	
d	Interest due under the look-back method – income forecast method (attach Form 8866)	9 d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9 e	
f	Other (see instructions – attach statement)	9 f	
10	Total. Add lines 9a through 9f		10
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11

Part II – Payments and Refundable Credits

12	2012 overpayment credited to 2013		12
13	2013 estimated tax payments		13
14	2013 refund applied for on Form 4466		14
15	Combine lines 12, 13, and 14		15
16	Tax deposited with Form 7004		16
17	Withholding (see instructions)		17
18	Total payments. Add lines 15, 16 and 17		18
19	Refundable credits from:		
a	Form 2439	19 a	
b	Form 4136	19 b	
c	Form 8827, line 8c	19 c	
d	Other (attach statement – see instructions)	19 d	
20	Total credits. Add lines 19a through 19d		20
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32		21

Schedule K Other Information (see instructions)

1	Check accounting method	a <input type="checkbox"/> Cash	b <input type="checkbox"/> Accrual	c <input type="checkbox"/> Other (specify) ▶ _____	Yes	No	
2	See the instructions and enter the:						
a	Business activity code no.	▶ _____					
b	Business activity	▶ _____					
c	Product or service	▶ _____					
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?	If 'Yes,' enter name and EIN of the parent corporation ▶ _____					
4	At the end of the tax year:						
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If 'Yes,' complete Part I of Schedule G (Form 1120) (attach Schedule G)						
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If 'Yes,' complete Part II of Schedule G (Form 1120) (attach Schedule G)						

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

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return
Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more – see 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.....			Tax-exempt interest \$ _____	
3	Excess of capital losses over capital gains ..			_____	
4	Income subject to tax not recorded on books this year (itemize):			_____	
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation..... \$ _____			a Depreciation.. \$ _____	
b	Charitable contributions.. \$ _____			b Charitable contribns \$ _____	
c	Travel & entertainment .. \$ _____			_____	
6	Add lines 1 through 5.....		9	Add lines 7 and 8.....	
			10	Income (page 1, line 28) — line 6 less line 9.....	

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

1	Balance at beginning of year.....		5	Distributions..... a Cash.....	
2	Net income (loss) per books.....			b Stock _____ c Property ..	
3	Other increases (itemize): _____		6	Other decreases (itemize):	

4	Add lines 1, 2, and 3.....		7	Add lines 5 and 6.....	
			8	Balance at end of year (line 4 less line 7).....	

SCHEDULE M-3
(Form 1120)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for Corporations
With Total Assets of \$10 Million or More

► Attach to Form 1120 or 1120-C. ► Information about Schedule M-3 (Form 1120) and its separate instructions is available at www.irs.gov/form1120.

OMB No. 1545-0123

2013

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) Non-consolidated return (2) Consolidated return (Form 1120 only)
(3) Mixed 1120/L/PC group (4) Dormant subsidiaries schedule attached

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1 a** Did the corporation 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 2a through 11 with respect to that SEC Form 10-K.
 No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the corporation prepare a certified audited non-tax-basis income statement for that period?
 Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement.
 No. Go to line 1c.
- c** Did the corporation prepare a non-tax-basis income statement for that period?
 Yes. Complete lines 2a through 11 with respect to that income statement.
 No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.
- 2 a** Enter the income statement period: Beginning _____ Ending _____
- b** Has the corporation's income statement been restated for the income statement period on line 2a?
 Yes. (If 'Yes', attach an explanation and the amount of each item restated.)
 No.
- c** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
 Yes. (If 'Yes', attach an explanation and the amount of each item restated.)
 No.
- 3 a** Is any of the corporation's voting common stock publicly traded?
 Yes.
 No. If 'No', go to line 4a.
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock

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

Note. Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2.

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

	Total Assets	Total Liabilities
a Included on Part I, line 4..... ►		
b Removed on Part I, line 5..... ►		
c Removed on Part I, line 6..... ►		
d Included on Part I, line 7..... ►		