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# 1995

## Publication 1407-B

### Federal Tax Forms Advance Proof Copies

These advance proofs are subject to change and OMB approval before they are released for printing later this year.

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Attached are advance proof copies of the following 1995 and 1996 Federal tax forms and schedules for businesses:

- Form W-2, Copy A
- Form W-3
- Form 940
- Form 940-EZ
- Form 941
- Form 945
- Form 1041 and its Schedule K-1
- Form 1065 and its Schedule K-1
- Form 1099-S
- Form 1120
- Form 1120-A
- Form 1120S and its Schedule K-1

Also attached is new **Form 1040NR-EZ**, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

We have circled major changes on each item in this package. If you have comments about these items, please let us know by October 13, 1995. Write to: Tax Forms Committee, Early Release, Internal Revenue Service, Room 5577, 1111 Constitution Ave., NW, Washington, DC 20224. Although we may be unable to give detailed responses to your comments, we will carefully consider each suggestion.

If you need additional copies of this package, please write to: Internal Revenue Service, P.O. Box 25866, Richmond, VA 23289-5866.



a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008	
b Employer's identification number				1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips		6 Medicare tax withheld	
				7 Social security tips		8 Allocated tips	
d Employee's social security number				9 Advance EIC payment		10 Dependent care benefits	
e Employee's name (first, middle initial, last)				11 Nonqualified plans		12 Benefits included in box 1	
				13 See Instrs. for box 13		14 Other	
f Employee's address and ZIP code				15 Statutory employee <input type="checkbox"/>		Deceased <input type="checkbox"/>	
				Pension plan <input type="checkbox"/>		Legal rep. <input type="checkbox"/>	
16 State		Employer's state I.D. No.		17 State wages, tips, etc.		18 State income tax	
						19 Locality name	
						20 Local wages, tips, etc.	
						21 Local income tax	

Proof as of August 1995 (subject to change)

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1996**  
 Copy A For Social Security Administration

For Paperwork Reduction Act Notice, see separate instructions.

Do NOT Cut or Separate Forms on This Page

DO NOT STAPLE

<b>a</b> Control number		33333		<b>For Official Use Only ▶</b> OMB No. 1545-0008	
<b>b</b> Kind of Payer ▶	941	Military	943	<b>1</b> Wages, tips, other compensation	<b>2</b> Federal income tax withheld
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>3</b> Social security wages	<b>4</b> Social security tax withheld
	CT-1	Hshld.	Medicare govt. emp.		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
<b>c</b> Total number of statements		<b>d</b> Establishment number		<b>5</b> Medicare wages and tips	<b>6</b> Medicare tax withheld
<b>e</b> Employer's identification number				<b>7</b> Social security tips	<b>8</b> Allocated tips
<b>f</b> Employer's name				<b>9</b> Advance EIC payments	<b>10</b> Dependent care benefits
				<b>11</b> Nonqualified plans	<b>12</b> Deferred compensation
				<b>13</b> Adjusted total social security wages and tips	
				<b>14</b> Adjusted total Medicare wages and tips	
<b>g</b> Employer's address and ZIP code				<b>15</b> Income tax withheld by third-party payer	
<b>h</b> Other EIN used this year					
<b>i</b> Employer's state I.D. No.					

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Telephone number ( ) \_\_\_\_\_

Form **W-3** Transmittal of Wage and Tax Statements **1996**

Department of the Treasury  
Internal Revenue Service

# Employer's Annual Federal Unemployment (FUTA) Tax Return

▶ For Paperwork Reduction Act Notice, see separate instructions.

## 1995

Name (as distinguished from trade name) \_\_\_\_\_ Calendar year \_\_\_\_\_

Trade name, if any \_\_\_\_\_

Address and ZIP code \_\_\_\_\_ Employer identification number \_\_\_\_\_

T	
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T	

- A** Are you required to pay unemployment contributions to only one state? (If no, skip questions B and C.) . . .  Yes  No
- B** Did you pay all state unemployment contributions by January 31, 1996? (If a 0% experience rate is granted, check "Yes.") (If no, skip question C.) . . .  Yes  No
- C** Were all wages that were taxable for FUTA tax also taxable for your state's unemployment tax? . . .  Yes  No
- If you answered "No" to any of these questions, you must file Form 940. If you answered "Yes" to all the questions, you may file Form 940-EZ, which is a simplified version of Form 940. You can get Form 940-EZ by calling 1-800-TAX-FORM (1-800-829-3676).

If you will not have to file returns in the future, check here, complete, and sign the return . . . ▶

If this is an Amended Return, check here . . . ▶

### Part I Computation of Taxable Wages

1 Total payments (including exempt payments) during the calendar year for services of employees . . .	1		
2 Exempt payments. (Explain each exemption shown, attach additional sheets if necessary.) ▶ _____	Amount paid		
	2		
3 Payments of more than \$7,000 for services. Enter only amounts over the first \$7,000 paid to each employee. Do not include payments from line 2. The \$7,000 amount is the Federal wage base. Your state wage base may be different. <b>Do not use the state wage limitation</b>	3		
4 Total exempt payments (add lines 2 and 3) . . . ▶	4		
5 <b>Total taxable wages</b> (subtract line 4 from line 1) . . . ▶	5		

Be sure to complete both sides of this return and sign in the space provided on the back. Cat. No. 112340 Form **940** (1995)

DETACH HERE

Form **940-V**

Department of the Treasury  
Internal Revenue Service

## Form 940 Payment Voucher

For Paperwork Reduction Act Notice, see Form 940 Instructions

OMB No. 1545-0028

## 1995

**1** Enter the amount of the payment you are making

▶ \$ \_\_\_\_\_

**2** Enter the first four characters of your business name

\_\_\_\_\_

**3** Enter your employer identification number

\_\_\_\_\_

**4** Enter your name

\_\_\_\_\_

Enter your address

\_\_\_\_\_

Enter your city, state, and ZIP code

\_\_\_\_\_

**Part II Tax Due or Refund**

<b>1</b>	Gross FUTA tax. Multiply the wages in Part I, line 5, by .062 . . . . .	<b>1</b>							
<b>2</b>	Maximum credit. Multiply the wages in Part I, line 5, by .054 . . . . .	<b>2</b>							
<b>3</b>	<b>Computation of tentative credit (Note: All taxpayers must complete the applicable columns.)</b>								
(a) Name of state	(b) State reporting number(s) as shown on employer's state contribution returns	(c) Taxable payroll (as defined in state act)	(d) State experience rate period		(e) State ex- perience rate	(f) Contributions if rate had been 5.4% (col. (c) x .054)	(g) Contributions payable at experience rate (col. (c) x col. (e))	(h) Additional credit (col. (f) minus col.(g)). If 0 or less, enter -0-	(i) Contributions actually paid to state
			From	To					
<b>3a</b>	Totals . . . . . ▶								
<b>3b</b>	<b>Total tentative credit</b> (add line 3a, columns (h) and (i) only—see instructions for limitations on late payments) ▶								
<b>4</b>									
<b>5</b>									
<b>6</b>	<b>Credit:</b> Enter the smaller of the amount in Part II, line 2, or line 3b. . . . .								<b>6</b>
<b>7</b>	<b>Total FUTA tax</b> (subtract line 6 from line 1) . . . . .								<b>7</b>
<b>8</b>	Total FUTA tax deposited for the year, including any overpayment applied from a prior year . . . . .								<b>8</b>
<b>9</b>	<b>Balance due</b> (subtract line 8 from line 7). This should be \$100 or less. Pay to the Internal Revenue Service. See page 3 of the Instructions for Form 940 for details . . . . . ▶								<b>9</b>
<b>10</b>	<b>Overpayment</b> (subtract line 7 from line 8). Check if it is to be: <input type="checkbox"/> <b>Applied to next return,</b> or <input type="checkbox"/> <b>Refunded</b> . . . . . ▶								<b>10</b>

**Part III Record of Quarterly Federal Unemployment Tax Liability (Do not include state liability)**

Quarter	First	Second	Third	Fourth	Total for year
Liability for quarter					

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, and that no part of any payment made to a state unemployment fund claimed as a credit was or is to be deducted from the payments to employees.

Signature ▶ \_\_\_\_\_ Title (Owner, etc.) ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

### Employer's Annual Federal Unemployment (FUTA) Tax Return

# 1995

Name (as distinguished from trade name) \_\_\_\_\_ Calendar year \_\_\_\_\_

Trade name, if any \_\_\_\_\_

Address and ZIP code \_\_\_\_\_ Employer identification number \_\_\_\_\_

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Follow the chart under **Who May Use Form 940-EZ** on page 2. If you cannot use Form 940-EZ, you must use Form 940 instead.

- A** Enter the amount of contributions paid to your state unemployment fund. (See instructions for line A on page 4.) ▶ \$ \_\_\_\_\_
- B** (1) Enter the name of the state where you have to pay contributions . . . . . ▶ \_\_\_\_\_
- (2) Enter your state reporting number as shown on state unemployment tax return. ▶ \_\_\_\_\_

If you will not have to file returns in the future, check here (see **Who Must File**, on page 2) **complete, and sign the return** . . . . . ▶

If this is an Amended Return check here . . . . . ▶

#### Part I Taxable Wages and FUTA Tax

<b>1</b> Total payments (including payments shown on lines 2 and 3) during the calendar year for services of employees	<b>1</b>		
<b>2</b> Exempt payments. (Explain all exempt payments, attaching additional sheets if necessary.) ▶ _____	<b>2</b>	Amount paid	
<b>3</b> Payments for services of more than \$7,000. Enter only amounts over the first \$7,000 paid to each employee. Do not include any exempt payments from line 2. Do not use your state wage limitation. The \$7,000 amount is the Federal wage base. Your state wage base may be different . . . . .	<b>3</b>		
<b>4</b> Total exempt payments (add lines 2 and 3) . . . . .	<b>4</b>		
<b>5</b> <b>Total taxable wages</b> (subtract line 4 from line 1) . . . . . ▶	<b>5</b>		
<b>6</b> <b>FUTA tax.</b> Multiply the wages on line 5 by .008 and enter here. (If the result is over \$100, also complete Part II.) . . . . .	<b>6</b>		
<b>7</b> Total FUTA tax deposited for the year, including any overpayment applied from a prior year (from your records)	<b>7</b>		
<b>8</b> <b>Amount you owe</b> (subtract line 7 from line 6). This should be \$100 or less. Pay to "Internal Revenue Service." ▶	<b>8</b>		
<b>9</b> <b>Overpayment</b> (subtract line 6 from line 7). Check if it is to be: <input type="checkbox"/> <b>Applied to next return, or</b> <input type="checkbox"/> <b>Refunded</b> ▶	<b>9</b>		

#### Part II Record of Quarterly Federal Unemployment Tax Liability (Do not include state liability.) Complete only if line 6 is over \$100.

Quarter	First (Jan. 1 – Mar. 31)	Second (Apr. 1 – June 30)	Third (July 1 – Sept. 30)	Fourth (Oct. 1 – Dec. 31)	Total for year
Liability for quarter					

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, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Signature ▶ \_\_\_\_\_ Title (Owner, etc.) ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

DETACH HERE

Form **940-EZ(V)**

Department of the Treasury  
Internal Revenue Service

### Form 940-EZ Payment Voucher

For Paperwork Reduction Act Notice, see instructions.

OMB No. 1545-1110

# 1995

**1** Enter the amount of the payment you are making

▶ \$ \_\_\_\_\_

**2** Enter the first four characters of your business name

\_\_\_\_\_

**3** Enter your employer identification number

\_\_\_\_\_

**4** Enter your name

\_\_\_\_\_

Enter your address

\_\_\_\_\_

Enter your city, state, and ZIP code

\_\_\_\_\_

Cat. No. 10983G

# Employer's Quarterly Federal Tax Return

4141

▶ See separate instructions for information on completing this return.

Please type or print.

Enter state code for which deposits made ▶ (see page 3 of instructions).

Name (as distinguished from trade name) \_\_\_\_\_ Date quarter ended \_\_\_\_\_

Trade name, if any \_\_\_\_\_ Employer identification number \_\_\_\_\_

Address (number and street) \_\_\_\_\_ City, state, and ZIP code \_\_\_\_\_

OMB No. 1545-0029

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If address is different from prior return, check here ▶

IRS Use	1	1	1	1	1	1	1	1	1	2	3	3	3	3	3	3	4	4	4													
	5	5	5	6	7	8	8	8	8	8	8	9	9	9	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	

If you do not have to file returns in the future, check here ▶  and enter date final wages paid ▶ \_\_\_\_\_

If you are a seasonal employer, see **Seasonal employers** on page 1 of the instructions and check here ▶

<b>1</b>	Number of employees (except household) employed in the pay period that includes March 12th ▶		
<b>2</b>	Total wages and tips, plus other compensation . . . . .		
<b>3</b>	Total income tax withheld from wages, tips, and sick pay . . . . .		
<b>4</b>	Adjustment of withheld income tax for preceding quarters of calendar year . . . . .		
<b>5</b>	Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions) . . . . .		
<b>6a</b>	Taxable social security wages . . . . . \$ _____ × 12.4% (.124) =		
<b>6b</b>	Taxable social security tips . . . . . \$ _____ × 12.4% (.124) =		
<b>7</b>	Taxable Medicare wages and tips . . . . . \$ _____ × 2.9% (.029) =		
<b>8</b>	Total social security and Medicare taxes (add lines 6a, 6b, and 7). Check here if wages are not subject to social security and/or Medicare tax . . . . . ▶ <input type="checkbox"/>		
<b>9</b>	Adjustment of social security and Medicare taxes (see instructions for required explanation) Sick Pay \$ _____ ± Fractions of Cents \$ _____ ± Other \$ _____ =		
<b>10</b>	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions) . . . . .		
<b>11</b>	<b>Total taxes</b> (add lines 5 and 10) . . . . .		
<b>12</b>	Advance earned income credit (EIC) payments made to employees, if any . . . . .		
<b>13</b>	Net taxes (subtract line 12 from line 11). <b>This should equal line 17, column (d) below</b> (or line D of Schedule B (Form 941)) . . . . .		
<b>14</b>	Total deposits for quarter, including overpayment applied from a prior quarter . . . . .		
<b>15</b>	<b>Balance due</b> (subtract line 14 from line 13). Pay to Internal Revenue Service . . . . .		
<b>16</b>	<b>Overpayment</b> , if line 14 is more than line 13, enter excess here ▶ \$ _____ and check if to be: <input type="checkbox"/> Applied to next return <b>OR</b> <input type="checkbox"/> Refunded.		
	<ul style="list-style-type: none"> <li>• <b>All filers:</b> If line 13 is less than \$500, you need not complete line 17 or Schedule B.</li> <li>• <b>Semiweekly depositors:</b> Complete Schedule B and check here . . . . . ▶ <input type="checkbox"/></li> <li>• <b>Monthly depositors:</b> Complete line 17, columns (a) through (d), and check here . . . . . ▶ <input type="checkbox"/></li> </ul>		

<b>17 Monthly Summary of Federal Tax Liability.</b>			
(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

**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.

Signature ▶ \_\_\_\_\_ Print Your Name and Title ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

# Annual Return of Withheld Federal Income Tax

► For withholding reported on Forms 1099 and W-2G.

► See separate instructions. For more information on income tax withholding, see Circular E.

**4545**

Please type or print.

# 1995

Enter state code for state in which deposits made. (see page 3 of instructions).

Name (as distinguished from trade name)

Employer identification number

Trade name, if any

Address (number and street)

City, state, and ZIP code

IRS USE ONLY	
T	
FF	
FD	
FP	
I	
T	

If address is different from prior return, check here

IRS Use	1	1	1	1	1	1	1	1	1	2	3	3	3	3	3	3	4	4	4
	5	5	5	6	7	8	8	8	8	8	9	9	10	10	10	10	10	10	10

If you do not have to file returns in the future, check here  and enter date final payments paid ► \_\_\_\_\_

1	Federal income tax withheld from pensions, annuities, IRAs, gambling winnings, etc. . . . .	1		
2	Backup withholding . . . . .	2		
3	Adjustment to correct administrative errors (see instructions) . . . . .	3		
4	<b>Total taxes.</b> This must equal line 8M below or line M of Form 945-A . . . . .	4		
5	Total deposits for 1995 from your records . . . . .	5		
6	<b>Balance due</b> (subtract line 5 from line 4). Pay to the Internal Revenue Service (see instructions)	6		

7 **Overpayment.** If line 4 is less than line 5, enter overpayment here ► \$ \_\_\_\_\_ and check if to be:

Applied to next return OR  Refunded

- **All filers:** If line 4 is less than \$500, you need not complete line 8 or Form 945-A.
- **Semiweekly schedule depositors:** Complete Form 945-A and check here . . . . . ►
- **Monthly schedule depositors:** Complete line 8, entries **A** through **M**, and check here. . . . . ►

8 Monthly Summary of Federal Tax Liability					
	Tax liability for month			Tax liability for month	
A	January . . . . .		F	June . . . . .	
B	February . . . . .		G	July . . . . .	
C	March . . . . .		H	August . . . . .	
D	April . . . . .		I	September . . . . .	
E	May . . . . .		J	October . . . . .	
			K	November . . . . .	
			L	December . . . . .	
			M	Total liability for year (add lines A through L). . . . .	

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.

Sign Here

Signature ►

Print Your Name and Title ►

Date ►



For the calendar year 1995 or fiscal year beginning , 1995, and ending , 19 OMB No. 1545-0092

A Type of entity: Name of estate or trust (if a grantor type trust, see page 7 of the instructions) C Employer identification number
D Date entity created
E Nonexempt charitable and split-interest trusts, check applicable boxes (see page 8 of the instructions):

F Check applicable boxes: Initial return Final return Amended return G Pooled mortgage account (see instructions): Bought Sold Date:

Table with 9 rows for Income (lines 1-9) and 9 columns for amounts.

Table with 12 rows for Deductions (lines 10-21) and 12 columns for amounts.

Table with 10 rows for Tax and Payments (lines 22-29) and 10 columns for amounts.

Please 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.

Paid Preparer's Use Only Preparer's signature Date Check if self-employed Preparer's social security no.

**Schedule A Charitable Deduction.** Do not complete for a simple trust or a pooled income fund.

1	Amounts paid for charitable purposes from gross income . . . . .	1		
2	Amounts permanently set aside for charitable purposes from gross income . . . . .	2		
3	Add lines 1 and 2 . . . . .	3		
4	Tax-exempt income allocable to charitable contributions (see page 14 of the instructions) . . . . .	4		
5	Subtract line 4 from line 3 . . . . .	5		
6	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes . . . . .	6		
7	<b>Charitable deduction.</b> Add lines 5 and 6. Enter here and on page 1, line 13 . . . . .	7		

**Schedule B Income Distribution Deduction** (see page 14 of the instructions)

1	Adjusted total income (from page 1, line 17) (see instructions) . . . . .	1		
2	Adjusted tax-exempt interest . . . . .	2		
3	Total net gain from Schedule D (Form 1041), line 17, column (a) (see instructions) . . . . .	3		
4	Enter amount from Schedule A, line 6 . . . . .	4		
5	Long-term capital gain for the tax year included on Schedule A, line 3 . . . . .	5		
6	Short-term capital gain for the tax year included on Schedule A, line 3. If zero or less, enter -0- . . . . .	6		
7	If the amount on page 1, line 4, is a capital loss, enter here as a positive figure . . . . .	7		
8	If the amount on page 1, line 4, is a capital gain, enter here as a negative figure . . . . .	8		
9	<b>Distributable net income (DNI).</b> Combine lines 1 through 8. If zero or less, enter -0- . . . . .	9		
10	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law . . . . .	10		
11	Income required to be distributed currently . . . . .	11		
12	Other amounts paid, credited, or otherwise required to be distributed . . . . .	12		
13	Total distributions. Add lines 11 and 12. If greater than line 10, see instructions . . . . .	13		
14	Enter the amount of tax-exempt income included on line 13 . . . . .	14		
15	Tentative income distribution deduction. Subtract line 14 from line 13 . . . . .	15		
16	Tentative income distribution deduction. Subtract line 2 from line 9 . . . . .	16		
17	<b>Income distribution deduction.</b> Enter the smaller of line 15 or line 16 here and on page 1, line 18 . . . . .	17		

**Schedule G Tax Computation** (see page 16 of the instructions)

1	<b>Tax:</b> a <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) . . . . .	1a		
	b Other taxes . . . . .	1b		
	c Total. Add lines 1a and 1b. . . . .			1c
2a	Foreign tax credit (attach Form 1116) . . . . .	2a		
b	Check: <input type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> Form 8834 . . . . .	2b		
c	General business credit. Enter here and check which forms are attached: <input type="checkbox"/> Form 3800 or <input type="checkbox"/> Forms (specify) ▶ . . . . .	2c		
d	Credit for prior year minimum tax (attach Form 8801) . . . . .	2d		
3	<b>Total credits.</b> Add lines 2a through 2d . . . . .			3
4	Subtract line 3 from line 1c . . . . .			4
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611. . . . .			5
6	Alternative minimum tax (from Schedule I, line 39) . . . . .			6
7	Household employment taxes. Attach Schedule H (Form 1040) . . . . .			7
8	<b>Total tax.</b> Add lines 4 through 7. Enter here and on page 1, line 23 . . . . .			8

**Other Information** (see page 17 of the instructions)

	Yes	No
1 Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses. Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ \$ . . . . .		
2 Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement? . . . . .		
3 At any time during calendar year 1995, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶ . . . . .		
4 Was the estate or trust the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not the estate or trust has any beneficial interest in it? If "Yes," you may have to file Form 3520, 3520-A, or 926 . . . . .		
5 Did the estate or trust receive, or pay, any seller-financed mortgage interest? If "Yes," see instructions for required attachment . . . . .		
6 If this is a complex trust making the section 663(b) election, check here . . . . . ▶ <input type="checkbox"/>		
7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here . . . . . ▶ <input type="checkbox"/>		
8 If the decedent's estate has been open for more than 2 years, check here . . . . . ▶ <input type="checkbox"/>		

**Schedule I**

**Alternative Minimum Tax** (see instructions beginning on page 18)

**Part I—Estate's or Trust's Share of Alternative Minimum Taxable Income**

<b>1</b>	Adjusted total income or (loss) (from page 1, line 17)	<b>1</b>
<b>2</b>	Net operating loss deduction. Enter as a positive amount	<b>2</b>
<b>3</b>	Add lines 1 and 2	<b>3</b>
<b>4</b>	<b>Adjustments and tax preference items:</b>	
<b>a</b>	Interest	<b>4a</b>
<b>b</b>	Taxes	<b>4b</b>
<b>c</b>	Miscellaneous itemized deductions (from page 1, line 15b)	<b>4c</b>
<b>d</b>	Refund of taxes	<b>4d</b> ( )
<b>e</b>	Depreciation of property placed in service after 1986	<b>4e</b>
<b>f</b>	Circulation and research and experimental expenditures paid or incurred after 1986	<b>4f</b>
<b>g</b>	Mining exploration and development costs paid or incurred after 1986	<b>4g</b>
<b>h</b>	Long-term contracts entered into after February 28, 1986	<b>4h</b>
<b>i</b>	Pollution control facilities placed in service after 1986	<b>4i</b>
<b>j</b>	Installment sales of certain property	<b>4j</b>
<b>k</b>	Adjusted gain or loss (including incentive stock options)	<b>4k</b>
<b>l</b>	Certain loss limitations	<b>4l</b>
<b>m</b>	Tax shelter farm activities	<b>4m</b>
<b>n</b>	Passive activities	<b>4n</b>
<b>o</b>	Beneficiaries of other trusts or decedent's estates	<b>4o</b>
<b>p</b>	Tax-exempt interest from specified private activity bonds	<b>4p</b>
<b>q</b>	Depletion	<b>4q</b>
<b>r</b>	Accelerated depreciation of real property placed in service before 1987	<b>4r</b>
<b>s</b>	Accelerated depreciation of leased personal property placed in service before 1987	<b>4s</b>
<b>t</b>	Intangible drilling costs	<b>4t</b>
<b>u</b>	Other adjustments	<b>4u</b>
<b>5</b>	Combine lines 4a through 4u	<b>5</b>
<b>6</b>	Add lines 3 and 5	<b>6</b>
<b>7</b>	Alternative tax net operating loss deduction (see instructions for limitations)	<b>7</b>
<b>8</b>	Adjusted alternative minimum taxable income. Subtract line 7 from line 6. Enter here and on line 13	<b>8</b>
	<b>Note:</b> Complete Part II before proceeding with line 9.	
<b>9</b>	Income distribution deduction from line 27	<b>9</b>
<b>10</b>	Estate tax deduction (from page 1, line 19)	<b>10</b>
<b>11</b>	Add lines 9 and 10	<b>11</b>
<b>12</b>	Estate's or trust's share of alternative minimum taxable income. Subtract line 11 from line 8	<b>12</b>
	If line 12 is:	
	• \$22,500 or less, stop here and enter -0- on Schedule G, line 6. The estate or trust is not liable for the alternative minimum tax.	
	• Over \$22,500, but less than \$165,000, go to line 28.	
	• \$165,000 or more, enter the amount from line 12 on line 34 and go to line 35.	

(continued on page 4)

**Part II—Income Distribution Deduction on a Minimum Tax Basis**

13	Adjusted alternative minimum taxable income (from line 8)	13	
14	Adjusted tax-exempt interest (other than amounts included on line 4p)	14	
15	Total net gain from Schedule D (Form 1041), line 17, column (a). If a loss, enter -0-	15	
16	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Schedule A, line 6)	16	
17	Capital gains paid or permanently set aside for charitable purposes from current year's income (see page 21 of the instructions)	17	
18	Capital gains computed on a minimum tax basis included on line 8	18	( )
19	Capital losses computed on a minimum tax basis included on line 8. Enter as a positive amount	19	
20	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 13 through 19	20	
21	Income required to be distributed currently (from Schedule B, line 11)	21	
22	Other amounts paid, credited, or otherwise required to be distributed (from Schedule B, line 12)	22	
23	Total distributions. Add lines 21 and 22	23	
24	Tax-exempt income included on line 23 (other than amounts included on line 4p)	24	
25	Tentative income distribution deduction on a minimum tax basis. Subtract line 24 from line 23	25	
26	Tentative income distribution deduction on a minimum tax basis. Subtract line 14 from line 20	26	
27	<b>Income distribution deduction on a minimum tax basis.</b> Enter the smaller of line 25 or line 26. Enter here and on line 9	27	

**Part III—Alternative Minimum Tax**

28	Exemption amount	28	\$22,500
29	Enter the amount from line 12	29	
30	Phase-out of exemption amount	30	\$75,000
31	Subtract line 30 from line 29. If zero or less, enter -0-	31	
32	Multiply line 31 by 25% (.25)	32	
33	Subtract line 32 from line 28. If zero or less, enter -0-	33	
34	Subtract line 33 from line 29	34	
35	If line 34 is: <ul style="list-style-type: none"> <li>• \$175,000 or less, multiply line 34 by 26% (.26).</li> <li>• Over \$175,000, multiply line 34 by 28% (.28) and subtract \$3,500 from the result.</li> </ul>	35	
36	Alternative minimum foreign tax credit (see instructions)	36	
37	Tentative minimum tax. Subtract line 36 from line 35	37	
38	Regular tax before credits (see instructions)	38	
39	Section 644 tax (see instructions)	39	
40	Add lines 38 and 39	40	
41	<b>Alternative minimum tax.</b> Subtract line 40 from line 37. If zero or less, enter -0-. Enter here and on Schedule G, line 6	41	

**SCHEDULE K-1  
(Form 1041)**

**Beneficiary's Share of Income, Deductions, Credits, etc.**

OMB No. 1545-0092

Department of the Treasury  
Internal Revenue Service

for the calendar year 1995, or fiscal year  
beginning \_\_\_\_\_, 1995, ending \_\_\_\_\_, 19 \_\_\_\_\_

**1995**

▶ **Complete a separate Schedule K-1 for each beneficiary.**

Name of trust or decedent's estate

Amended K-1  
 Final K-1

**Beneficiary's identifying number ▶**

**Estate's or trust's EIN ▶**

Beneficiary's name, address, and ZIP code

Fiduciary's name, address, and ZIP code

(a) Allocable share item		(b) Amount	(c) Calendar year 1995 Form 1040 filers enter the amounts in column (b) on:
<b>1</b>	Interest . . . . .	<b>1</b>	Schedule B, Part I, line 1
<b>2</b>	Dividends . . . . .	<b>2</b>	Schedule B, Part II, line 5
<b>3a</b>	Net short-term capital gain . . . . .	<b>3a</b>	Schedule D, line 5, column (g)
<b>b</b>	Net long-term capital gain . . . . .	<b>3b</b>	Schedule D, line 13, column (g)
<b>4a</b>	Annuities, royalties, and other nonpassive income before directly apportioned deductions . . . . .	<b>4a</b>	Schedule E, Part III, column (f)
<b>b</b>	Depreciation . . . . .	<b>4b</b>	} Include on the applicable line of the appropriate tax form
<b>c</b>	Depletion . . . . .	<b>4c</b>	
<b>d</b>	Amortization . . . . .	<b>4d</b>	
<b>5a</b>	Trade or business, rental real estate, and other rental income before directly apportioned deductions (see instructions) . . . . .	<b>5a</b>	
<b>b</b>	Depreciation . . . . .	<b>5b</b>	} Include on the applicable line of the appropriate tax form
<b>c</b>	Depletion . . . . .	<b>5c</b>	
<b>d</b>	Amortization . . . . .	<b>5d</b>	
<b>6</b>	Income for minimum tax purposes . . . . .	<b>6</b>	
<b>7</b>	Income for regular tax purposes (add lines 1 through 3b, 4a, and 5a) . . . . .	<b>7</b>	
<b>8</b>	Adjustment for minimum tax purposes (subtract line 7 from line 6) . . . . .	<b>8</b>	Form 6251, line 12
<b>9</b>	Estate tax deduction (including certain generation-skipping transfer taxes) . . . . .	<b>9</b>	Schedule A, line 27
<b>10</b>	Foreign taxes . . . . .	<b>10</b>	Form 1116 or Schedule A (Form 1040), line 8
<b>11</b>	Adjustments and tax preference items (itemize):		
<b>a</b>	Accelerated depreciation . . . . .	<b>11a</b>	} Include on the applicable line of Form 6251
<b>b</b>	Depletion . . . . .	<b>11b</b>	
<b>c</b>	Amortization . . . . .	<b>11c</b>	
<b>d</b>	Exclusion items . . . . .	<b>11d</b>	
<b>12</b>	Deductions in the final year of trust or decedent's estate:		
<b>a</b>	Excess deductions on termination (see instructions) . . . . .	<b>12a</b>	Schedule A, line 22
<b>b</b>	Short-term capital loss carryover . . . . .	<b>12b</b>	Schedule D, line 5, column (f)
<b>c</b>	Long-term capital loss carryover . . . . .	<b>12c</b>	Schedule D, line 13, column (f)
<b>d</b>	Net operating loss (NOL) carryover for regular tax purposes . . . . .	<b>12d</b>	Form 1040, line 21
<b>e</b>	NOL carryover for minimum tax purposes . . . . .	<b>12e</b>	See the instructions for Form 6251, line 20
<b>f</b>	.....	<b>12f</b>	} Include on the applicable line of the appropriate tax form
<b>g</b>	.....	<b>12g</b>	
<b>13</b>	Other (itemize):		
<b>a</b>	Payments of estimated taxes credited to you . . . . .	<b>13a</b>	Form 1040, line 56
<b>b</b>	Tax-exempt interest . . . . .	<b>13b</b>	Form 1040, line 8b
<b>c</b>	.....	<b>13c</b>	} Include on the applicable line of the appropriate tax form
<b>d</b>	.....	<b>13d</b>	
<b>e</b>	.....	<b>13e</b>	
<b>f</b>	.....	<b>13f</b>	
<b>g</b>	.....	<b>13g</b>	
<b>h</b>	.....	<b>13h</b>	

# U.S. Partnership Return of Income

For calendar year 1995, or tax year beginning \_\_\_\_\_, 1995, and ending \_\_\_\_\_, 19 \_\_\_\_\_  
▶ See separate instructions.

**1995**

<b>A</b> Principal business activity	<b>Use the IRS label. Otherwise, please print or type.</b>	Name of partnership	<b>D</b> Employer identification number
<b>B</b> Principal product or service		Number, street, and room or suite no. (If a P.O. box, see page 9 of the instructions.)	<b>E</b> Date business started
<b>C</b> Business code number		City or town, state, and ZIP code	<b>F</b> Total assets (see page 10 of the instructions) \$

- G** Check applicable boxes: (1)  Initial return (2)  Final return (3)  Change in address (4)  Amended return  
**H** Check accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) ▶ \_\_\_\_\_  
**I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ \_\_\_\_\_

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

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

**Please Sign Here**

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

▶ Signature of general partner or limited liability company member	▶ Date
--	--------

Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security no. : : :
Firm's name (or yours if self-employed) and address ▶	E.I. No. ▶	ZIP code ▶	

**Schedule A Cost of Goods Sold** (see page 13 of the instructions)

1	Inventory at beginning of year . . . . .	1		
2	Purchases less cost of items withdrawn for personal use . . . . .	2		
3	Cost of labor . . . . .	3		
4	Additional section 263A costs ( <i>attach schedule</i> ) . . . . .	4		
5	Other costs ( <i>attach schedule</i> ) . . . . .	5		
6	<b>Total.</b> Add lines 1 through 5 . . . . .	6		
7	Inventory at end of year . . . . .	7		
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on page 1, line 2 . . . . .	8		

- 9a Check all methods used for valuing closing inventory:
- (i)  Cost as described in Regulations section 1.471-3
  - (ii)  Lower of cost or market as described in Regulations section 1.471-4
  - (iii)  Other (specify method used and attach explanation) ▶ .....
- b Check this box if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c). . . . ▶
- c Check this box if the LIFO inventory method was adopted this tax year for any goods (*if checked, attach Form 970*) . . ▶
- d Do the rules of section 263A (for property produced or acquired for resale) apply to the partnership? . .  **Yes**  **No**
- e Was there any change in determining quantities, cost, or valuations between opening and closing inventory?  **Yes**  **No**  
If "Yes," attach explanation.

**Schedule B Other Information**

	Yes	No
1 What type of entity is filing this return? Check the applicable box ▶ <input type="checkbox"/> General partnership <input type="checkbox"/> Limited partnership <input type="checkbox"/> Limited liability company		
2 Are any partners in this partnership also partnerships? . . . . .		
3 Is this partnership a partner in another partnership? . . . . .		
4 Is this partnership subject to the consolidated audit procedures of sections 6221 through 6233? If "Yes," see <b>Designation of Tax Matters Partner</b> below . . . . .		
5 Does this partnership meet <b>ALL THREE</b> of the following requirements? a The partnership's total receipts for the tax year were less than \$250,000; b The partnership's total assets at the end of the tax year were less than \$600,000; <b>AND</b> c 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. 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 J on Schedule K-1 . . . . .		
6 Does this partnership have any foreign partners? . . . . .		
7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)? . . . . .		
8 Has this partnership filed, or is it required to file, <b>Form 8264</b> , Application for Registration of a Tax Shelter? . . . . .		
9 At any time during calendar year 1995, 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 page 14 of the instructions for exceptions and filing requirements for Form TD F 90-22.1.) If "Yes," enter the name of the foreign country. ▶ .....		
10 Was the partnership the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the partnership or any partner has any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520-A, or 926 . . . . .		
11 Was there a distribution of property or a transfer (e.g., by sale or death) of a partnership interest during the tax year? If "Yes," you may elect to adjust the basis of the partnership's assets under section 754 by attaching the statement described under <b>Elections Made By the Partnership</b> on page 5 of the instructions . . . . .		

**Designation of Tax Matters Partner** (see page 14 of the instructions)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶	Identifying number of TMP ▶
Address of designated TMP ▶	

**Schedule K Partners' Shares of Income, Credits, Deductions, etc.**

		(a) Distributive share items		(b) Total amount			
Income (Loss)	1	Ordinary income (loss) from trade or business activities (page 1, line 22)		<b>1</b>			
	2	Net income (loss) from rental real estate activities (attach Form 8825)		<b>2</b>			
	3a	Gross income from other rental activities	<b>3a</b>				
	b	Expenses from other rental activities (attach schedule)	<b>3b</b>				
	c	Net income (loss) from other rental activities. Subtract line 3b from line 3a		<b>3c</b>			
	4	Portfolio income (loss): a Interest income		<b>4a</b>			
		b Dividend income		<b>4b</b>			
	c Royalty income		<b>4c</b>				
	d Net short-term capital gain (loss) (attach Schedule D (Form 1065))		<b>4d</b>				
	e Net long-term capital gain (loss) (attach Schedule D (Form 1065))		<b>4e</b>				
	f Other portfolio income (loss) (attach schedule)		<b>4f</b>				
	5	Guaranteed payments to partners		<b>5</b>			
	6	Net gain (loss) under section 1231 (other than due to casualty or theft) (attach Form 4797)		<b>6</b>			
	7	Other income (loss) (attach schedule)		<b>7</b>			
Deductions	8	Charitable contributions (attach schedule)		<b>8</b>			
	9	Section 179 expense deduction (attach Form 4562)		<b>9</b>			
	10	Deductions related to portfolio income (itemize)		<b>10</b>			
	11	Other deductions (attach schedule)		<b>11</b>			
Investment Interest	12a	Interest expense on investment debts		<b>12a</b>			
	b (1)	Investment income included on lines 4a, 4b, 4c, and 4f above		<b>12b(1)</b>			
	(2)	Investment expenses included on line 10 above		<b>12b(2)</b>			
Credits	13a	Low-income housing credit:					
	(1)	From partnerships to which section 42(j)(5) applies for property placed in service before 1990		<b>13a(1)</b>			
	(2)	Other than on line 13a(1) for property placed in service before 1990		<b>13a(2)</b>			
	(3)	From partnerships to which section 42(j)(5) applies for property placed in service after 1989		<b>13a(3)</b>			
	(4)	Other than on line 13a(3) for property placed in service after 1989		<b>13a(4)</b>			
	b	Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)		<b>13b</b>			
	c	Credits (other than credits shown on lines 13a and 13b) related to rental real estate activities		<b>13c</b>			
	d Credits related to other rental activities		<b>13d</b>				
	14	Other credits		<b>14</b>			
Self-Employment	15a	Net earnings (loss) from self-employment		<b>15a</b>			
	b	Gross farming or fishing income		<b>15b</b>			
	c	Gross nonfarm income		<b>15c</b>			
Adjustments and Tax Preference Items	16a	Depreciation adjustment on property placed in service after 1986		<b>16a</b>			
	b	Adjusted gain or loss		<b>16b</b>			
	c	Depletion (other than oil and gas)		<b>16c</b>			
	d (1)	Gross income from oil, gas, and geothermal properties		<b>16d(1)</b>			
	(2)	Deductions allocable to oil, gas, and geothermal properties		<b>16d(2)</b>			
e	Other adjustments and tax preference items (attach schedule)		<b>16e</b>				
Foreign Taxes	17a	Type of income ▶	b Foreign country or U.S. possession ▶				
	c	Total gross income from sources outside the United States (attach schedule)		<b>17c</b>			
	d	Total applicable deductions and losses (attach schedule)		<b>17d</b>			
	e	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued		<b>17e</b>			
	f	Reduction in taxes available for credit (attach schedule)		<b>17f</b>			
	g	Other foreign tax information (attach schedule)		<b>17g</b>			
Other	18	Section 59(e)(2) expenditures: a Type ▶	b Amount ▶	<b>18b</b>			
	19	Tax-exempt interest income		<b>19</b>			
	20	Other tax-exempt income		<b>20</b>			
	21	Nondeductible expenses		<b>21</b>			
	22	Distributions of money (cash and marketable securities)		<b>22</b>			
23	Distributions of property other than money		<b>23</b>				
24	Other items and amounts required to be reported separately to partners (attach schedule)						
Analysis	25a	Income (loss). Combine lines 1 through 7 in column (b). From the result, subtract the sum of lines 8 through 12a, 17e, and 18b		<b>25a</b>			
	b	Analysis by type of partner:	(a) Corporate	(b) Individual	(c) Partnership	(d) Exempt organization	(e) Nominee/Other
				i. Active	ii. Passive		
	(1)	General partners					
	(2)	Limited partners					



**Note:** If Question 5 of Schedule B is answered "Yes," the partnership is not required to complete Schedules L, M-1, and M-2.

**Schedule L Balance Sheets**

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
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 . . . . .				
6 Other current assets (attach schedule) . . . . .				
7 Mortgage and real estate loans . . . . .				
8 Other investments (attach schedule) . . . . .				
9a Buildings and other depreciable assets . . . . .				
b Less accumulated depreciation . . . . .				
10a Depletable assets . . . . .				
b Less accumulated depletion . . . . .				
11 Land (net of any amortization) . . . . .				
12a Intangible assets (amortizable only) . . . . .				
b Less accumulated amortization . . . . .				
13 Other assets (attach schedule) . . . . .				
14 <b>Total</b> assets . . . . .				
<b>Liabilities and Capital</b>				
15 Accounts payable . . . . .				
16 Mortgages, notes, bonds payable in less than 1 year . . . . .				
17 Other current liabilities (attach schedule) . . . . .				
18 All nonrecourse loans . . . . .				
19 Mortgages, notes, bonds payable in 1 year or more . . . . .				
20 Other liabilities (attach schedule) . . . . .				
21 Partners' capital accounts . . . . .				
22 <b>Total</b> liabilities and capital . . . . .				

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**  
(see page 22 of the instructions)

1 Net income (loss) per books . . . . .		6 Income recorded on books this year not included on Schedule K, lines 1 through 7 (itemize):	
2 Income included on Schedule K, lines 1 through 4, 6, and 7, not recorded on books this year (itemize): . . . . .		a Tax-exempt interest \$ . . . . .	
3 Guaranteed payments (other than health insurance) . . . . .		7 Deductions included on Schedule K, lines 1 through 12a, 17e, and 18b, not charged against book income this year (itemize):	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 12a, 17e, and 18b (itemize):		a Depreciation \$ . . . . .	
a Depreciation \$ . . . . .		8 Add lines 6 and 7 . . . . .	
b Travel and entertainment \$ . . . . .		9 Income (loss) (Schedule K, line 25a). Subtract line 8 from line 5 . . . . .	
5 Add lines 1 through 4 . . . . .			

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

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

**Partner's Share of Income, Credits, Deductions, etc.**

▶ See separate instructions.

**1995**

For calendar year 1995 or tax year beginning , 1995, and ending , 19

<b>Partner's identifying number ▶</b> Partner's name, address, and ZIP code	<b>Partnership's identifying number ▶</b> Partnership's name, address, and ZIP code
--	--

<b>A</b> This partner is a <input type="checkbox"/> general partner <input type="checkbox"/> limited partner <input type="checkbox"/> limited liability company member <b>B</b> What type of entity is this partner? ▶ ..... <b>C</b> Is this partner a <input type="checkbox"/> domestic or a <input type="checkbox"/> foreign partner? <b>D</b> Enter partner's percentage of: <table style="width:100%; border-collapse: collapse;"> <tr> <td></td> <td style="text-align: center;">(i) Before change or termination</td> <td style="text-align: center;">(ii) End of year</td> </tr> <tr> <td>Profit sharing . . . . .</td> <td style="text-align: right;">% .....</td> <td style="text-align: right;">% .....</td> </tr> <tr> <td>Loss sharing . . . . .</td> <td style="text-align: right;">% .....</td> <td style="text-align: right;">% .....</td> </tr> <tr> <td>Ownership of capital . . . . .</td> <td style="text-align: right;">% .....</td> <td style="text-align: right;">% .....</td> </tr> </table> <b>E</b> IRS Center where partnership filed return:		(i) Before change or termination	(ii) End of year	Profit sharing . . . . .	% .....	% .....	Loss sharing . . . . .	% .....	% .....	Ownership of capital . . . . .	% .....	% .....	<b>F</b> Partner's share of liabilities (see instructions): Nonrecourse . . . . . \$ ..... Qualified nonrecourse financing . . . . . \$ ..... Other . . . . . \$ ..... <b>G</b> Tax shelter registration number . ▶ ..... <b>H</b> Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2) . . . . . <input type="checkbox"/> <b>I</b> Check applicable boxes: (1) <input type="checkbox"/> Final K-1 (2) <input type="checkbox"/> Amended K-1
	(i) Before change or termination	(ii) End of year											
Profit sharing . . . . .	% .....	% .....											
Loss sharing . . . . .	% .....	% .....											
Ownership of capital . . . . .	% .....	% .....											

**J Analysis of partner's capital account:**

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 1065, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine columns (a) through (d))

	(a) Distributive share item	(b) Amount	(c) 1040 filers enter the amount in column (b) on:
<b>Income (Loss)</b>	<b>1</b> Ordinary income (loss) from trade or business activities . . . . .	<b>1</b>	See pages 5 and 6 of Partner's Instructions for Schedule K-1 (Form 1065).  Sch. B, Part I, line 1 Sch. B, Part II, line 5 Sch. E, Part I, line 4 Sch. D, line 5, col. (f) or (g) Sch. D, line 13, col. (f) or (g) Enter on applicable line of your return.
	<b>2</b> Net income (loss) from rental real estate activities . . . . .	<b>2</b>	
	<b>3</b> Net income (loss) from other rental activities . . . . .	<b>3</b>	
	<b>4</b> Portfolio income (loss):		
	<b>a</b> Interest . . . . .	<b>4a</b>	
	<b>b</b> Dividends . . . . .	<b>4b</b>	
	<b>c</b> Royalties . . . . .	<b>4c</b>	
<b>d</b> Net short-term capital gain (loss) . . . . .	<b>4d</b>		
<b>e</b> Net long-term capital gain (loss) . . . . .	<b>4e</b>		
<b>f</b> Other portfolio income (loss) (attach schedule) . . . . .	<b>4f</b>		
<b>5</b> Guaranteed payments to partner . . . . .	<b>5</b>	See page 6 of Partner's Instructions for Schedule K-1 (Form 1065). Enter on applicable line of your return.	
<b>6</b> Net gain (loss) under section 1231 (other than due to casualty or theft)	<b>6</b>		
<b>7</b> Other income (loss) (attach schedule) . . . . .	<b>7</b>		
<b>Deductions</b>	<b>8</b> Charitable contributions (see instructions) (attach schedule) . . . . .	<b>8</b>	Sch. A, line 15 or 16  See page 7 of Partner's Instructions for Schedule K-1 (Form 1065).
	<b>9</b> Section 179 expense deduction . . . . .	<b>9</b>	
	<b>10</b> Deductions related to portfolio income (attach schedule) . . . . .	<b>10</b>	
	<b>11</b> Other deductions (attach schedule) . . . . .	<b>11</b>	
<b>Investment Interest</b>	<b>12a</b> Interest expense on investment debts . . . . .	<b>12a</b>	Form 4952, line 1 See page 7 of Partner's Instructions for Schedule K-1 (Form 1065).
	<b>b (1)</b> Investment income included on lines 4a, 4b, 4c, and 4f above	<b>b(1)</b>	
	<b>b (2)</b> Investment expenses included on line 10 above . . . . .	<b>b(2)</b>	
<b>Credits</b>	<b>13a</b> Low-income housing credit:		Form 8586, line 5  See page 8 of Partner's Instructions for Schedule K-1 (Form 1065).
	<b>(1)</b> From section 42(j)(5) partnerships for property placed in service before 1990 . . . . .	<b>a(1)</b>	
	<b>(2)</b> Other than on line 13a(1) for property placed in service before 1990 . . . . .	<b>a(2)</b>	
	<b>(3)</b> From section 42(j)(5) partnerships for property placed in service after 1989 . . . . .	<b>a(3)</b>	
	<b>(4)</b> Other than on line 13a(3) for property placed in service after 1989 . . . . .	<b>a(4)</b>	
	<b>b</b> Qualified rehabilitation expenditures related to rental real estate activities . . . . .	<b>13b</b>	
	<b>c</b> Credits (other than credits shown on lines 13a and 13b) related to rental real estate activities . . . . .	<b>13c</b>	
	<b>d</b> Credits related to other rental activities . . . . .	<b>13d</b>	
<b>14</b> Other credits . . . . .	<b>14</b>		

		(a) Distributive share item	(b) Amount	(c) 1040 filers enter the amount in column (b) on:
Self-employment	<b>15a</b>	Net earnings (loss) from self-employment . . . . .	<b>15a</b>	Sch. SE, Section A or B See page 8 of Partner's Instructions for Schedule K-1 (Form 1065).
	<b>b</b>	Gross farming or fishing income . . . . .	<b>15b</b>	
	<b>c</b>	Gross nonfarm income . . . . .	<b>15c</b>	
Adjustments and Tax Preference Items	<b>16a</b>	Depreciation adjustment on property placed in service after 1986 . . . . .	<b>16a</b>	See page 8 of Partner's Instructions for Schedule K-1 (Form 1065) and Instructions for Form 6251.
	<b>b</b>	Adjusted gain or loss . . . . .	<b>16b</b>	
	<b>c</b>	Depletion (other than oil and gas) . . . . .	<b>16c</b>	
	<b>d (1)</b>	Gross income from oil, gas, and geothermal properties . . . . .	<b>d(1)</b>	
	<b>(2)</b>	Deductions allocable to oil, gas, and geothermal properties . . . . .	<b>d(2)</b>	
<b>e</b>	Other adjustments and tax preference items ( <i>attach schedule</i> ) . . . . .	<b>16e</b>		
Foreign Taxes	<b>17a</b>	Type of income ▶ . . . . .		Form 1116, check boxes
	<b>b</b>	Name of foreign country or U.S. possession ▶ . . . . .		Form 1116, Part I
	<b>c</b>	Total gross income from sources outside the United States ( <i>attach schedule</i> ) . . . . .	<b>17c</b>	
	<b>d</b>	Total applicable deductions and losses ( <i>attach schedule</i> ) . . . . .	<b>17d</b>	
	<b>e</b>	Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . .	<b>17e</b>	Form 1116, Part II
	<b>f</b>	Reduction in taxes available for credit ( <i>attach schedule</i> ) . . . . .	<b>17f</b>	Form 1116, Part III
	<b>g</b>	Other foreign tax information ( <i>attach schedule</i> ) . . . . .	<b>17g</b>	See Instructions for Form 1116.
Other	<b>18</b>	Section 59(e)(2) expenditures: <b>a</b> Type ▶ . . . . .		See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	<b>b</b>	Amount . . . . .	<b>18b</b>	
	<b>19</b>	Tax-exempt interest income . . . . .	<b>19</b>	Form 1040, line 8b
	<b>20</b>	Other tax-exempt income . . . . .	<b>20</b>	See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	<b>21</b>	Nondeductible expenses . . . . .	<b>21</b>	
	<b>22</b>	Distributions of money (cash and marketable securities) . . . . .	<b>22</b>	
	<b>23</b>	Distributions of property other than money . . . . .	<b>23</b>	
<b>24</b>	Recapture of low-income housing credit:		Form 8611, line 8	
<b>a</b>	From section 42(j)(5) partnerships . . . . .	<b>24a</b>		
<b>b</b>	Other than on line 24a . . . . .	<b>24b</b>		
Supplemental Information	<b>25</b>	Supplemental information required to be reported separately to each partner ( <i>attach additional schedules if more space is needed</i> ):		
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Draft as of August 1995  
 (subject to change)

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VOID

CORRECTED

FILER'S name, street address, city, state, and ZIP code		1 Date of closing (MMDDYY)	OMB No. 1545-0997	<b>1996</b> Form <b>1099-S</b>	<b>Proceeds From Real Estate Transactions</b>
		2 Gross proceeds			
FILER'S Federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)			<b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b>  For Paperwork Reduction Act Notice and instructions for completing this form, see <b>Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
TRANSFEROR'S name		4 Check here if the transferor received or will receive property or services as part of the consideration. <input type="checkbox"/>			
Street address (including apt. no.)					
City, state, and ZIP code					
Account number (optional)					
5 Buyer's part of real estate tax		6 Transferor is a foreign person	<input type="checkbox"/>		

Form **1099-S**

Cat. No. 64292E

Department of the Treasury - Internal Revenue Service

**Do NOT Cut or Separate Forms on This Page**

# U.S. Corporation Income Tax Return

**1995**

For calendar year 1995 or tax year beginning \_\_\_\_\_, 1995, ending \_\_\_\_\_, 19\_\_\_\_  
▶ Instructions are separate. See page 1 for Paperwork Reduction Act Notice.

- A** Check if a:  
**1** Consolidated return (attach Form 851)   
**2** Personal holding co. (attach Sch. PH)   
**3** Personal service corp. (as defined in Temporary Regs. sec. 1.441-4T—see instructions)

**Use IRS label. Otherwise, print or type.**

Name \_\_\_\_\_  
 Number, street, and room or suite no. (If a P.O. box, see page 6 of instructions.) \_\_\_\_\_  
 City or town, state, and ZIP code \_\_\_\_\_

**B** Employer identification number \_\_\_\_\_  
**C** Date incorporated \_\_\_\_\_  
**D** Total assets (see Specific Instructions) \_\_\_\_\_

**E** Check applicable boxes: (1)  Initial return (2)  Final return (3)  Change of address

<b>Income</b>	<b>1a</b> Gross receipts or sales		<b>b</b> Less returns and allowances		<b>c</b> Bal ▶	<b>1c</b>		
	<b>2</b> Cost of goods sold (Schedule A, line 8)					<b>2</b>		
	<b>3</b> Gross profit. Subtract line 2 from line 1c					<b>3</b>		
	<b>4</b> Dividends (Schedule C, line 19)					<b>4</b>		
	<b>5</b> Interest					<b>5</b>		
	<b>6</b> Gross rents					<b>6</b>		
	<b>7</b> Gross royalties					<b>7</b>		
	<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 20 (attach Form 4797)					<b>9</b>		
	<b>10</b> Other income (see instructions—attach schedule)					<b>10</b>		
	<b>11</b> Total income. Add lines 3 through 10					<b>11</b>		
<b>Deductions (See instructions for limitations on deductions.)</b>	<b>12</b> Compensation of officers (Schedule E, line 4)					<b>12</b>		
	<b>13</b> Salaries and wages (less employment credits)					<b>13</b>		
	<b>14</b> Repairs and maintenance					<b>14</b>		
	<b>15</b> Bad debts					<b>15</b>		
	<b>16</b> Rents					<b>16</b>		
	<b>17</b> Taxes and licenses					<b>17</b>		
	<b>18</b> Interest					<b>18</b>		
	<b>19</b> Charitable contributions (see page 9 of instructions for 10% limitation)					<b>19</b>		
	<b>20</b> Depreciation (attach Form 4562)		<b>20</b>					
	<b>21</b> Less depreciation claimed on Schedule A and elsewhere on return		<b>21a</b>				<b>21b</b>	
	<b>22</b> Depletion					<b>22</b>		
	<b>23</b> Advertising					<b>23</b>		
	<b>24</b> Pension, profit-sharing, etc., plans					<b>24</b>		
	<b>25</b> Employee benefit programs					<b>25</b>		
	<b>26</b> Other deductions (attach schedule)					<b>26</b>		
	<b>27</b> Total deductions. Add lines 12 through 26					<b>27</b>		
	<b>28</b> Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11					<b>28</b>		
<b>29</b> Less:	<b>a</b> Net operating loss deduction (see page 11 of instructions)		<b>29a</b>					
	<b>b</b> Special deductions (Schedule C, line 20)		<b>29b</b>				<b>29c</b>	
<b>Tax and Payments</b>	<b>30</b> Taxable income. Subtract line 29c from line 28					<b>30</b>		
	<b>31</b> Total tax (Schedule J, line 10)					<b>31</b>		
	<b>32</b> Payments:	<b>a</b> 1994 overpayment credited to 1995	<b>32a</b>					
		<b>b</b> 1995 estimated tax payments	<b>32b</b>					
	<b>c</b> Less 1995 refund applied for on Form 4466	<b>32c</b> (		)				
	<b>d</b> Bal ▶	<b>32d</b>						
	<b>e</b> Tax deposited with Form 7004	<b>32e</b>						
	<b>f</b> Credit from regulated investment companies (attach Form 2439)	<b>32f</b>						
	<b>g</b> Credit for Federal tax on fuels (attach Form 4136). See instructions	<b>32g</b>					<b>32h</b>	
	<b>33</b> Estimated tax penalty (see page 12 of instructions). Check if Form 2220 is attached					<input type="checkbox"/>	<b>33</b>	
<b>34</b> Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed						<b>34</b>		
<b>35</b> Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid						<b>35</b>		
<b>36</b> Enter amount of line 35 you want: <b>Credited to 1996 estimated tax</b> ▶ <b>Refunded</b> ▶						<b>36</b>		

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

**Sign Here**

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

**Paid Preparer's Use Only**

Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed  Preparer's social security number \_\_\_\_\_

Firm's name (or yours if self-employed) and address \_\_\_\_\_ E.I. No. \_\_\_\_\_ ZIP code \_\_\_\_\_

**Schedule A Cost of Goods Sold** (See page 12 of instructions.)

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

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

- (i)  Cost as described in Regulations section 1.471-3
- (ii)  Lower of cost or market as described in Regulations section 1.471-4
- (iii)  Other (Specify method used and attach explanation.) ▶

**b** Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) . . . . .

**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 percentage (or amounts) of closing inventory computed under LIFO . . . . . **9d** \_\_\_\_\_

**e** Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? . . . . .  Yes  No

**f** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .  Yes  No

**Schedule C Dividends and Special Deductions** (See page 13 of instructions.)

	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock) . . . . .		70	
2 Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock) . . . . .		80	
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A) . . . . .		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities . . . . .		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities . . . . .		48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction . . . . .		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction . . . . .		80	
8 Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b)) . . . . .		100	
9 <b>Total.</b> Add lines 1 through 8. See page 13 of 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 certain FSCs that are subject to the 100% deduction (section 245(c)(1)) . . . . .		100	
12 Dividends from affiliated group members subject to the 100% deduction (section 243(a)(3)) . . . . .		100	
13 Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11 . . . . .			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471) . . . . .			
15 Foreign dividend gross-up (section 78) . . . . .			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d)) . . . . .			
17 Other dividends . . . . .			
18 Deduction for dividends paid on certain preferred stock of public utilities . . . . .			
19 <b>Total dividends.</b> Add lines 1 through 17. Enter here and on line 4, page 1 . . . . .			
20 <b>Total special deductions.</b> Add lines 9, 10, 11, 12, and 18. Enter here and on line 29b, page 1 . . . . .			

**Schedule E Compensation of Officers** (See instructions for line 12, page 1.)

Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1, Form 1120) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
<b>1</b>		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2 Total compensation of officers . . . . .					
3 Compensation of officers claimed on Schedule A and elsewhere on return . . . . .					
4 Subtract line 3 from line 2. Enter the result here and on line 12, page 1 . . . . .					

**Schedule J Tax Computation** (See page 14 of instructions.)

<b>1</b>	Check if the corporation is a member of a controlled group (see sections 1561 and 1563) . . . . . <input type="checkbox"/>			
<b>Important:</b> Members of a controlled group, see instructions on page 14.				
<b>2a</b>	If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):			
	(1) \$ _____ (2) \$ _____ (3) \$ _____			
<b>b</b>	Enter the corporation's share of:			
	(1) Additional 5% tax (not more than \$11,750) \$ _____			
	(2) Additional 3% tax (not more than \$100,000) \$ _____			
<b>3</b>	Income tax. Check this box if the corporation is a qualified personal service corporation as defined in section 448(d)(2) (see instructions on page 15) . . . . . <input type="checkbox"/>			<b>3</b>
<b>4a</b>	Foreign tax credit (attach Form 1118) . . . . .	<b>4a</b>		
<b>b</b>	Possessions tax credit (attach Form 5735) . . . . .	<b>4b</b>		
<b>c</b>	Check: <input type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> QEV credit (attach Form 8834)	<b>4c</b>		
<b>d</b>	General business credit. Enter here and check which forms are attached: <input type="checkbox"/> 3800 <input type="checkbox"/> 3468 <input type="checkbox"/> 5884 <input type="checkbox"/> 6478 <input type="checkbox"/> 6765 <input type="checkbox"/> 8586 <input type="checkbox"/> 8830 <input type="checkbox"/> 8826 <input type="checkbox"/> 8835 <input type="checkbox"/> 8844 <input type="checkbox"/> 8845 <input type="checkbox"/> 8846 <input type="checkbox"/> 8847	<b>4d</b>		
<b>e</b>	Credit for prior year minimum tax (attach Form 8827) . . . . .	<b>4e</b>		
<b>5</b>	<b>Total credits.</b> Add lines 4a through 4e . . . . .			<b>5</b>
<b>6</b>	Subtract line 5 from line 3 . . . . .			<b>6</b>
<b>7</b>	Personal holding company tax (attach Schedule PH (Form 1120)) . . . . .			<b>7</b>
<b>8</b>	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input checked="" type="checkbox"/> Form 8611			<b>8</b>
<b>9a</b>	Alternative minimum tax (attach Form 4626) . . . . .			<b>9a</b>
<b>b</b>	Environmental tax (attach Form 4626) . . . . .			<b>9b</b>
<b>10</b>	<b>Total tax.</b> Add lines 6 through 9b. Enter here and on line 31, page 1			<b>10</b>

**Schedule K Other Information** (See pages 17 and 18 of instructions.)

	Yes	No		Yes	No
<b>1</b>	Check method of accounting: <b>a</b> <input checked="" type="checkbox"/> Cash <b>b</b> <input type="checkbox"/> Accrual <b>c</b> <input type="checkbox"/> Other (specify) ▶ _____				
<b>2</b>	Refer to page 19 of the instructions and state the principal: <b>a</b> Business activity code no. ▶ _____ <b>b</b> Business activity ▶ _____ <b>c</b> Product or service ▶ _____				
<b>3</b>	Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name and identifying number, (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.				
<b>4</b>	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter employer identification number and name of the parent corporation ▶ _____				
<b>5</b>	Did any individual, partnership, corporation, estate or trust at the end of the tax year own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter percentage owned ▶ _____				
<b>6</b>	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See secs. 301 and 316.) If "Yes," file Form 5452. If this is a consolidated return, answer here for the parent corporation and on <b>Form 851</b> , Affiliations Schedule, for each subsidiary.				
<b>7</b>	Was the corporation a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.) If "Yes," attach Form 5471 for each such corporation. Enter number of Forms 5471 attached ▶ _____				
<b>8</b>	At any time during the 1995 calendar year, did the corporation 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)? If "Yes," the corporation may have to file Form TD F 90-22.1. If "Yes," enter name of foreign country ▶ _____				
<b>9</b>	Was the corporation the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the corporation has any beneficial interest in it? If "Yes," the corporation may have to file Forms 926, 3520, or 3520-A				
<b>10</b>	Did one foreign person at any time during the tax year own, directly or indirectly, at least 25% of: (a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes," <b>a</b> Enter percentage owned ▶ _____ <b>b</b> Enter owner's country ▶ _____ <b>c</b> The corporation may have to file Form 5472. Enter number of Forms 5472 attached ▶ _____				
<b>11</b>	Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . . <input type="checkbox"/> If so, the corporation may have to file Form 8281.				
<b>12</b>	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____				
<b>13</b>	If there were 35 or fewer shareholders at the end of the tax year, enter the number ▶ _____				
<b>14</b>	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/>				
<b>15</b>	Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) ▶ \$ _____				

Schedule L Balance Sheets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
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 schedule) . . . . .				
7	Loans to stockholders . . . . .				
8	Mortgage and real estate loans . . . . .				
9	Other investments (attach schedule) . . . . .				
10a	Buildings and other depreciable assets . . . . .				
b	Less accumulated depreciation . . . . .	( )		( )	
11a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .	( )		( )	
12	Land (net of any amortization) . . . . .				
13a	Intangible assets (amortizable only) . . . . .				
b	Less accumulated amortization . . . . .	( )		( )	
14	Other assets (attach schedule) . . . . .				
15	<b>Total assets</b> . . . . .				
<b>Liabilities and Stockholders' Equity</b>					
16	Accounts payable . . . . .				
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Other current liabilities (attach schedule) . . . . .				
19	Loans from stockholders . . . . .				
20	Mortgages, notes, bonds payable in 1 year or more . . . . .				
21	Other liabilities (attach schedule) . . . . .				
22	Capital stock: a Preferred stock . . . . .				
	b Common stock . . . . .				
23	Paid-in or capital surplus . . . . .				
24	Retained earnings—Appropriated (attach schedule) . . . . .				
25	Retained earnings—Unappropriated . . . . .				
26	Less cost of treasury stock . . . . .		( )		( )
27	<b>Total liabilities and stockholders' equity</b> . . . . .				

**Note:** You are not required to complete Schedules M-1 and M-2 below if the total assets on line 15, column (d) of Schedule L are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (See page 18 of instructions.)			
1	Net income (loss) per books . . . . .		
2	Federal income tax . . . . .		
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):		
a	Depreciation . . . . . \$ . . . . .		
b	Contributions carryover \$ . . . . .		
c	Travel and entertainment \$ . . . . .		
6	Add lines 1 through 5 . . . . .		
7	Income recorded on books this year not included on this return (itemize):		
	Tax-exempt interest \$ . . . . .		
8	Deductions on this return not charged against book income this year (itemize):		
a	Depreciation . . . . . \$ . . . . .		
b	Contributions carryover \$ . . . . .		
9	Add lines 7 and 8 . . . . .		
10	Income (line 28, page 1)—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 . . . . .		
2	Net income (loss) per books . . . . .		
3	Other increases (itemize): . . . . .		
4	Add lines 1, 2, and 3 . . . . .		
5	Distributions: a Cash . . . . .		
	b Stock . . . . .		
	c Property . . . . .		
6	Other decreases (itemize): . . . . .		
7	Add lines 5 and 6 . . . . .		
8	Balance at end of year (line 4 less line 7)		



**A** Check this box if the corp. is a personal service corp. (as defined in Temporary Regs. section 1.441-4T—see instructions)

**Use IRS label. Otherwise, please print or type.**

Name \_\_\_\_\_

Number, street, and room or suite no. (If a P.O. box, see page 6 of instructions.) \_\_\_\_\_

City or town, state, and ZIP code \_\_\_\_\_

**B** Employer identification number \_\_\_\_\_

**C** Date incorporated \_\_\_\_\_

**D** Total assets (see Specific Instructions) \_\_\_\_\_

**E** Check applicable boxes: (1)  Initial return (2)  Change of address

**F** Check method of accounting: (1)  Cash (2)  Accrual (3)  Other (specify) \_\_\_\_\_

<b>Income</b>	<b>1a</b> Gross receipts or sales		<b>b</b> Less returns and allowances		<b>c</b> Balance ▶	<b>1c</b>		
	<b>2</b> Cost of goods sold (see instructions)					<b>2</b>		
	<b>3</b> Gross profit. Subtract line 2 from line 1c					<b>3</b>		
	<b>4</b> Domestic corporation dividends subject to the 70% deduction					<b>4</b>		
	<b>5</b> Interest					<b>5</b>		
	<b>6</b> Gross rents					<b>6</b>		
	<b>7</b> Gross royalties					<b>7</b>		
	<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 20 (attach Form 4797)					<b>9</b>		
	<b>10</b> Other income (see instructions)					<b>10</b>		
	<b>11 Total income.</b> Add lines 3 through 10						<b>11</b>	
<b>Deductions</b> (See instructions for limitations on deductions.)	<b>12</b> Compensation of officers (see page 8 of instructions)					<b>12</b>		
	<b>13</b> Salaries and wages (less employment credits)					<b>13</b>		
	<b>14</b> Repairs and maintenance					<b>14</b>		
	<b>15</b> Bad debts					<b>15</b>		
	<b>16</b> Rents					<b>16</b>		
	<b>17</b> Taxes and licenses					<b>17</b>		
	<b>18</b> Interest					<b>18</b>		
	<b>19</b> Charitable contributions (see page 9 of instructions for 10% limitation)					<b>19</b>		
	<b>20</b> Depreciation (attach Form 4562)		<b>20</b>					
	<b>21</b> Less depreciation claimed elsewhere on return		<b>21a</b>				<b>21b</b>	
	<b>22</b> Other deductions (attach schedule)					<b>22</b>		
<b>23 Total deductions.</b> Add lines 12 through 22						<b>23</b>		
<b>24</b> Taxable income before net operating loss deduction and special deductions. Subtract line 23 from line 11						<b>24</b>		
<b>25 Less: a</b> Net operating loss deduction (see page 11 of instructions)		<b>25a</b>						
<b>b</b> Special deductions (see page 11 of instructions)		<b>25b</b>				<b>25c</b>		
<b>26 Taxable income.</b> Subtract line 25c from line 24						<b>26</b>		
<b>27 Total tax</b> (from page 2, Part I, line 7)						<b>27</b>		
<b>Tax and Payments</b>	<b>28 Payments:</b>							
	<b>a</b> 1994 overpayment credited to 1995	<b>28a</b>						
	<b>b</b> 1995 estimated tax payments	<b>28b</b>						
	<b>c</b> Less 1995 refund applied for on Form 4466	<b>28c</b>	(		)	<b>Bal ▶</b>	<b>28d</b>	
	<b>e</b> Tax deposited with Form 7004	<b>28e</b>						
	<b>f</b> Credit from regulated investment companies (attach Form 2439)	<b>28f</b>						
	<b>g</b> Credit for Federal tax on fuels (attach Form 4136). See instructions	<b>28g</b>						
	<b>h Total payments.</b> Add lines 28d through 28g						<b>28h</b>	
<b>29</b> Estimated tax penalty (see page 12 of instructions). Check if Form 2220 is attached						<b>29</b>		
<b>30 Tax due.</b> If line 28h is smaller than the total of lines 27 and 29, enter amount owed						<b>30</b>		
<b>31 Overpayment.</b> If line 28h is larger than the total of lines 27 and 29, enter amount overpaid						<b>31</b>		
<b>32</b> Enter amount of line 31 you want: <b>Credited to 1996 estimated tax ▶</b>						<b>32</b>		
							<b>Refunded ▶</b>	

**Please 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 \_\_\_\_\_

**Paid Preparer's Use Only**

Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed  Preparer's social security number \_\_\_\_\_

Firm's name (or yours if self-employed) and address \_\_\_\_\_ E.I. No. \_\_\_\_\_

ZIP code \_\_\_\_\_

**Part I Tax Computation** (See page 14 of instructions.)

<b>1</b> Income tax. If the corporation is a qualified personal service corporation (see page 14), check here <input type="checkbox"/>	<b>1</b>		
<b>2a</b> General business credit. Check if from: <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form 3468 <input type="checkbox"/> Form 5884 <input type="checkbox"/> Form 6478 <input type="checkbox"/> Form 6765 <input type="checkbox"/> Form 8586 <input type="checkbox"/> Form 8830 <input type="checkbox"/> Form 8826 <input type="checkbox"/> Form 8835 <input type="checkbox"/> Form 8844 <input type="checkbox"/> Form 8845 <input type="checkbox"/> Form 8846 <input type="checkbox"/> Form 8847	<b>2a</b>		
<b>b</b> Credit for prior year minimum tax (attach Form 8827)	<b>2b</b>		
<b>3 Total credits.</b> Add lines 2a and 2b	<b>3</b>		
<b>4</b> Subtract line 3 from line 1	<b>4</b>		
<b>5</b> Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	<b>5</b>		
<b>6</b> Alternative minimum tax (attach Form 4626)	<b>6</b>		
<b>7 Total tax.</b> Add lines 4 through 6. Enter here and on line 27, page 1	<b>7</b>		

**Part II Other Information** (See pages 17 and 18 of instructions.)

<b>1</b> Refer to page 19 of the instructions and state the principal: <b>a</b> Business activity code no. <input type="checkbox"/> ..... <b>b</b> Business activity <input type="checkbox"/> ..... <b>c</b> Product or service <input type="checkbox"/> .....	<b>5a</b> If an amount is entered on line 2, page 1, see the worksheet on page 12 for amounts to enter below: <b>(1)</b> Purchases ..... <b>(2)</b> Additional sec. 263A costs (attach schedule) ..... <b>(3)</b> Other costs (attach schedule) .....
<b>2</b> Did any individual, partnership, estate, or trust at the end of the tax year own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach a schedule showing name and identifying number.	<b>b</b> Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> \$	<b>6</b> At any time during the 1995 calendar year, did the corporation 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)? If "Yes," the corporation may have to file Form TD F 90-22.1 <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the name of the foreign country <input type="checkbox"/>
<b>4</b> Enter amount of cash distributions and the book value of property (other than cash) distributions made in this tax year <input type="checkbox"/> \$	

**Part III Balance Sheets**

		(a) Beginning of tax year	(b) End of tax year
<b>Assets</b>	<b>1</b> Cash		
	<b>2a</b> Trade notes and accounts receivable		
	<b>b</b> Less allowance for bad debts	( )	( )
	<b>3</b> Inventories		
	<b>4</b> U.S. government obligations		
	<b>5</b> Tax-exempt securities (see instructions)		
	<b>6</b> Other current assets (attach schedule)		
	<b>7</b> Loans to stockholders		
	<b>8</b> Mortgage and real estate loans		
	<b>9a</b> Depreciable, depletable, and intangible assets		
	<b>b</b> Less accumulated depreciation, depletion, and amortization	( )	( )
	<b>10</b> Land (net of any amortization)		
<b>11</b> Other assets (attach schedule)			
<b>12</b> Total assets			
<b>Liabilities and Stockholders' Equity</b>	<b>13</b> Accounts payable		
	<b>14</b> Other current liabilities (attach schedule)		
	<b>15</b> Loans from stockholders		
	<b>16</b> Mortgages, notes, bonds payable		
	<b>17</b> Other liabilities (attach schedule)		
	<b>18</b> Capital stock (preferred and common stock)		
	<b>19</b> Paid-in or capital surplus		
	<b>20</b> Retained earnings		
	<b>21</b> Less cost of treasury stock	( )	( )
	<b>22</b> Total liabilities and stockholders' equity		

**Part IV Reconciliation of Income (Loss) per Books With Income per Return** (You are not required to complete Part IV if the total assets on line 12, column (b), Part III are less than \$25,000.)

<b>1</b> Net income (loss) per books		<b>6</b> Income recorded on books this year not included on this return (itemize)	
<b>2</b> Federal income tax		<b>7</b> Deductions on this return not charged against book income this year (itemize)	
<b>3</b> Excess of capital losses over capital gains		<b>8</b> Income (line 24, page 1). Enter the sum of lines 1 through 5 less the sum of lines 6 and 7	
<b>4</b> Income subject to tax not recorded on books this year (itemize)			
<b>5</b> Expenses recorded on books this year not deducted on this return (itemize)			

Department of the Treasury  
Internal Revenue Service

**Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation.**

**1995**

**See separate instructions.**

For calendar year 1995, or tax year beginning \_\_\_\_\_, 1995, and ending \_\_\_\_\_, 19

<b>A</b> Date of election as an S corporation	<b>Use IRS label. Otherwise, please print or type.</b>	Name	<b>C</b> Employer identification number
		Number, street, and room or suite no. (If a P.O. box, see page 9 of the instructions.)	<b>D</b> Date incorporated
		City or town, state, and ZIP code	<b>E</b> Total assets (see Specific Instructions) \$ _____

**F** Check applicable boxes: (1)  Initial return (2)  Final return (3)  Change in address (4)  Amended return

**G** Check this box if this S corporation is subject to the consolidated audit procedures of sections 6241 through 6245 (see instructions before checking this box) .

**H** Enter number of shareholders in the corporation at end of the tax year . . . . .

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

<b>Income</b>	<b>1a</b> Gross receipts or sales _____	<b>b</b> Less returns and allowances _____	<b>c</b> Bal ▶	<b>1c</b>	
	<b>2</b> Cost of goods sold (Schedule A, line 8) . . . . .			<b>2</b>	
	<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .			<b>3</b>	
	<b>4</b> Net gain (loss) from Form 4797, Part II, line 20 (attach Form 4797)			<b>4</b>	
	<b>5</b> Other income (loss) (attach schedule) . . . . .			<b>5</b>	
	<b>6</b> Total income (loss). Combine lines 3 through 5 . . . . . ▶			<b>6</b>	
<b>Deductions</b> (see page 10 of the instructions for limitations)	<b>7</b> Compensation of officers . . . . .			<b>7</b>	
	<b>8</b> Salaries and wages (less employment credits) . . . . .			<b>8</b>	
	<b>9</b> Repairs and maintenance . . . . .			<b>9</b>	
	<b>10</b> Bad debts . . . . .			<b>10</b>	
	<b>11</b> Rents . . . . .			<b>11</b>	
	<b>12</b> Taxes and licenses . . . . .			<b>12</b>	
	<b>13</b> Interest . . . . .			<b>13</b>	
	<b>14a</b> Depreciation . . . . .	<b>14a</b>			
	<b>b</b> Depreciation claimed on Schedule A and elsewhere on return . . . . .	<b>14b</b>			
	<b>c</b> Subtract line 14b from line 14a . . . . .			<b>14c</b>	
	<b>15</b> Depletion ( <b>Do not deduct oil and gas depletion.</b> ) . . . . .			<b>15</b>	
	<b>16</b> Advertising . . . . .			<b>16</b>	
	<b>17</b> Pension, profit-sharing, etc., plans . . . . .			<b>17</b>	
	<b>18</b> Employee benefit programs . . . . .			<b>18</b>	
<b>19</b> Other deductions (attach schedule) . . . . .			<b>19</b>		
<b>20</b> Total deductions. Add the amounts shown in the far right column for lines 7 through 19 . . . . . ▶			<b>20</b>		
<b>21</b> Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6 . . . . .			<b>21</b>		
<b>Tax and Payments</b>	<b>22 Tax:</b> <b>a</b> Excess net passive income tax (attach schedule) . . . . .	<b>22a</b>			
	<b>b</b> Tax from Schedule D (Form 1120S) . . . . .	<b>22b</b>			
	<b>c</b> Add lines 22a and 22b (see page 13 of the instructions for additional taxes) . . . . .			<b>22c</b>	
	<b>23 Payments:</b> <b>a</b> 1995 estimated tax payments and amount applied from 1994 return . . . . .	<b>23a</b>			
	<b>b</b> Tax deposited with Form 7004 . . . . .	<b>23b</b>			
	<b>c</b> Credit for Federal tax paid on fuels (attach Form 4136) . . . . .	<b>23c</b>			
	<b>d</b> Add lines 23a through 23c . . . . .			<b>23d</b>	
	<b>24</b> Estimated tax penalty. Check if Form 2220 is attached . . . . . ▶ <input type="checkbox"/>			<b>24</b>	
	<b>25 Tax due.</b> If the total of lines 22c and 24 is larger than line 23d, enter amount owed. See page 3 of the instructions for depository method of payment . . . . . ▶			<b>25</b>	
	<b>26 Overpayment.</b> If line 23d is larger than the total of lines 22c and 24, enter amount overpaid ▶			<b>26</b>	
<b>27</b> Enter amount of line 26 you want: <b>Credited to 1996 estimated tax</b> ▶ <b>Refunded</b> ▶			<b>27</b>		

**Please 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.

<b>Paid Preparer's Use Only</b>	Preparer's signature ▶	Date	Check if self-employed ▶ <input type="checkbox"/>	Preparer's social security number
	Firm's name (or yours if self-employed) and address ▶	E.I. No. ▶	ZIP code ▶	

**Schedule A Cost of Goods Sold** (see page 14 of the instructions)

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

9a Check all methods used for valuing closing inventory:

- (i)  Cost as described in Regulations section 1.471-3
- (ii)  Lower of cost or market as described in Regulations section 1.471-4
- (iii)  Other (specify method used and attach explanation) ▶ \_\_\_\_\_

b Check if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c) . . . . . ▶

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 percentage (or amounts) of closing inventory computed under LIFO . . . . . **9d** \_\_\_\_\_

e Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? . . . . .  Yes  No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? . . .  Yes  No  
If "Yes," attach explanation.

**Schedule B Other Information**

	Yes	No
1 Check method of accounting: (a) <input type="checkbox"/> Cash (b) <input type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) ▶ _____		
2 Refer to the list in the instructions and state the corporation's principal: (a) Business activity ▶ _____ (b) Product or service ▶ _____		
3 Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned. . . . .		
4 Was the corporation a member of a controlled group subject to the provisions of section 1561? . . . . .		
5 At any time during calendar year 1995, did the corporation 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 page 14 of the instructions for exceptions and filing requirements for Form TD F 90-22.1.) . . . . . If "Yes," enter the name of the foreign country ▶ _____		
6 Was the corporation the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the corporation has any beneficial interest in it? If "Yes," the corporation may have to file Forms 3520, 3520-A, or 926 . . . . .		
7 Check this box if the corporation has filed or is required to file <b>Form 8264</b> , Application for Registration of a Tax Shelter . . . . . ▶ <input type="checkbox"/>		
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . ▶ <input type="checkbox"/> If so, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.		
9 If the corporation: (a) filed its election to be an S corporation after 1986, (b) was a C corporation before it elected to be an S corporation <b>or</b> the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (c) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see page 14 of the instructions) . . . . . ▶ \$ _____		
10 Check this box if the corporation had subchapter C earnings and profits at the close of the tax year (see page 15 of the instructions) . . . . . ▶ <input type="checkbox"/>		

**Designation of Tax Matters Person** (see page 15 of the instructions)

Enter below the shareholder designated as the tax matters person (TMP) for the tax year of this return:

Name of designated TMP ▶ _____	Identifying number of TMP ▶ _____
Address of designated TMP ▶ _____	

**Schedule K Shareholders' Shares of Income, Credits, Deductions, etc.**

		(a) Pro rata share items	(b) Total amount	
<b>Income (Loss)</b>	<b>1</b>	Ordinary income (loss) from trade or business activities (page 1, line 21) . . . . .	<b>1</b>	
	<b>2</b>	Net income (loss) from rental real estate activities ( <i>attach Form 8825</i> ) . . . . .	<b>2</b>	
	<b>3a</b>	Gross income from other rental activities . . . . .	<b>3a</b>	
	<b>b</b>	Expenses from other rental activities ( <i>attach schedule</i> ). . . . .	<b>3b</b>	
	<b>c</b>	Net income (loss) from other rental activities. Subtract line 3b from line 3a . . . . .	<b>3c</b>	
	<b>4</b>	Portfolio income (loss):		
	<b>a</b>	Interest income . . . . .	<b>4a</b>	
	<b>b</b>	Dividend income . . . . .	<b>4b</b>	
	<b>c</b>	Royalty income . . . . .	<b>4c</b>	
	<b>d</b>	Net short-term capital gain (loss) ( <i>attach Schedule D (Form 1120S)</i> ) . . . . .	<b>4d</b>	
	<b>e</b>	Net long-term capital gain (loss) ( <i>attach Schedule D (Form 1120S)</i> ). . . . .	<b>4e</b>	
	<b>f</b>	Other portfolio income (loss) ( <i>attach schedule</i> ) . . . . .	<b>4f</b>	
<b>5</b>	Net gain (loss) under section 1231 (other than due to casualty or theft) ( <i>attach Form 4797</i> ) . . . . .	<b>5</b>		
<b>6</b>	Other income (loss) ( <i>attach schedule</i> ) . . . . .	<b>6</b>		
<b>Deductions</b>	<b>7</b>	Charitable contributions ( <i>attach schedule</i> ). . . . .	<b>7</b>	
	<b>8</b>	Section 179 expense deduction ( <i>attach Form 4562</i> ). . . . .	<b>8</b>	
	<b>9</b>	Deductions related to portfolio income (loss) (itemize) . . . . .	<b>9</b>	
	<b>10</b>	Other deductions ( <i>attach schedule</i> ) . . . . .	<b>10</b>	
<b>Investment Interest</b>	<b>11a</b>	Interest expense on investment debts . . . . .	<b>11a</b>	
	<b>b (1)</b>	Investment income included on lines 4a, 4b, 4c, and 4f above . . . . .	<b>11b(1)</b>	
	<b>(2)</b>	Investment expenses included on line 9 above . . . . .	<b>11b(2)</b>	
<b>Credits</b>	<b>12a</b>	Credit for alcohol used as a fuel ( <i>attach Form 6478</i> ) . . . . .	<b>12a</b>	
	<b>b</b>	Low-income housing credit (see page 18 of the instructions):		
	<b>(1)</b>	From partnerships to which section 42(j)(5) applies for property placed in service before 1990 . . . . .	<b>12b(1)</b>	
	<b>(2)</b>	Other than on line 12b(1) for property placed in service before 1990. . . . .	<b>12b(2)</b>	
	<b>(3)</b>	From partnerships to which section 42(j)(5) applies for property placed in service after 1989 . . . . .	<b>12b(3)</b>	
	<b>(4)</b>	Other than on line 12b(3) for property placed in service after 1989 . . . . .	<b>12b(4)</b>	
	<b>c</b>	Qualified rehabilitation expenditures related to rental real estate activities ( <i>attach Form 3468</i> ) . . . . .	<b>12c</b>	
	<b>d</b>	Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities (see page 19 of the instructions). . . . .	<b>12d</b>	
<b>e</b>	Credits related to other rental activities (see page 19 of the instructions) . . . . .	<b>12e</b>		
<b>13</b>	Other credits (see page 19 of the instructions) . . . . .	<b>13</b>		
<b>Adjustments and Tax Preference Items</b>	<b>14a</b>	Depreciation adjustment on property placed in service after 1986 . . . . .	<b>14a</b>	
	<b>b</b>	Adjusted gain or loss . . . . .	<b>14b</b>	
	<b>c</b>	Depletion (other than oil and gas) . . . . .	<b>14c</b>	
	<b>d (1)</b>	Gross income from oil, gas, or geothermal properties . . . . .	<b>14d(1)</b>	
	<b>(2)</b>	Deductions allocable to oil, gas, or geothermal properties . . . . .	<b>14d(2)</b>	
	<b>e</b>	Other adjustments and tax preference items ( <i>attach schedule</i> ) . . . . .	<b>14e</b>	
<b>Foreign Taxes</b>	<b>15a</b>	Type of income ▶ . . . . .		
	<b>b</b>	Name of foreign country or U.S. possession ▶ . . . . .		
	<b>c</b>	Total gross income from sources outside the United States ( <i>attach schedule</i> ) . . . . .	<b>15c</b>	
	<b>d</b>	Total applicable deductions and losses ( <i>attach schedule</i> ) . . . . .	<b>15d</b>	
	<b>e</b>	Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . .	<b>15e</b>	
	<b>f</b>	Reduction in taxes available for credit ( <i>attach schedule</i> ) . . . . .	<b>15f</b>	
	<b>g</b>	Other foreign tax information ( <i>attach schedule</i> ) . . . . .	<b>15g</b>	
<b>Other</b>	<b>16</b>	Section 59(e)(2) expenditures: <b>a</b> Type ▶ . . . . .		
	<b>b</b>	Amount . . . . .	<b>16b</b>	
	<b>17</b>	Tax-exempt interest income . . . . .	<b>17</b>	
	<b>18</b>	Other tax-exempt income . . . . .	<b>18</b>	
	<b>19</b>	Nondeductible expenses . . . . .	<b>19</b>	
	<b>20</b>	Total property distributions (including cash) other than dividends reported on line 22 below . . . . .	<b>20</b>	
	<b>21</b>	Other items and amounts required to be reported separately to shareholders ( <i>attach schedule</i> ) . . . . .		
	<b>22</b>	Total dividend distributions paid from accumulated earnings and profits . . . . .	<b>22</b>	
<b>23</b>	<b>Income (loss)</b> . (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15e, and 16b . . . . .	<b>23</b>		

Schedule L	Balance Sheets	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
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 . . . . .				
6	Other current assets ( <i>attach schedule</i> ) . . . . .				
7	Loans to shareholders . . . . .				
8	Mortgage and real estate loans . . . . .				
9	Other investments ( <i>attach schedule</i> ) . . . . .				
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 ( <i>attach schedule</i> ) . . . . .				
15	Total assets . . . . .				
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable . . . . .				
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Other current liabilities ( <i>attach schedule</i> ) . . . . .				
19	Loans from shareholders . . . . .				
20	Mortgages, notes, bonds payable in 1 year or more . . . . .				
21	Other liabilities ( <i>attach schedule</i> ) . . . . .				
22	Capital stock . . . . .				
23	Paid-in or capital surplus . . . . .				
24	Retained earnings . . . . .				
25	Less cost of treasury stock . . . . .	( )	( )	( )	( )
26	Total liabilities and shareholders' equity . . . . .				

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return** (You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

1	Net income (loss) per books . . . . .		5	Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):	
2	Income included on Schedule K, lines 1 through 6, not recorded on books this year (itemize): . . . . .		a	Tax-exempt interest \$ . . . . .	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 11a, 15e, and 16b (itemize):		6	Deductions included on Schedule K, lines 1 through 11a, 15e, and 16b, not charged against book income this year (itemize):	
a	Depreciation \$ . . . . .		a	Depreciation \$ . . . . .	
b	Travel and entertainment \$ . . . . .		7	Add lines 5 and 6 . . . . .	
4	Add lines 1 through 3 . . . . .		8	Income (loss) (Schedule K, line 23). Line 4 less line 7	

**Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed** (see page 22 of the instructions)

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

**SCHEDULE K-1  
(Form 1120S)**

**Shareholder's Share of Income, Credits, Deductions, etc.**

OMB No. 1545-0130

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.  
For calendar year 1995 or tax year  
, 1995, and ending , 19

**1995**

<b>Shareholder's identifying number ▶</b>	<b>Corporation's identifying number ▶</b>
Shareholder's name, address, and ZIP code	Corporation's name, address, and ZIP code

- A** Shareholder's percentage of stock ownership for tax year (see Instructions for Schedule K-1) . . . . . ▶ ..... %
- B** Internal Revenue Service Center where corporation filed its return ▶ .....
- C** Tax shelter registration number (see Instructions for Schedule K-1) . . . . . ▶ .....
- D** Check applicable boxes:   **(1)**  Final K-1   **(2)**  Amended K-1

(a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:	
<b>Income (Loss)</b>	<b>1</b> Ordinary income (loss) from trade or business activities . . . . .	<b>1</b>	} See page 4 of the Shareholder's Instructions for Schedule K-1 (Form 1120S).	
	<b>2</b> Net income (loss) from rental real estate activities . . . . .	<b>2</b>		
	<b>3</b> Net income (loss) from other rental activities . . . . .	<b>3</b>		
	<b>4</b> Portfolio income (loss):			
	<b>a</b> Interest . . . . .	<b>4a</b>		Sch. B, Part I, line 1
	<b>b</b> Dividends . . . . .	<b>4b</b>		Sch. B, Part II, line 5
	<b>c</b> Royalties . . . . .	<b>4c</b>		Sch. E, Part I, line 4
	<b>d</b> Net short-term capital gain (loss) . . . . .	<b>4d</b>		Sch. D, line 5, col. (f) or (g)
	<b>e</b> Net long-term capital gain (loss) . . . . .	<b>4e</b>		Sch. D, line 13, col. (f) or (g)
	<b>f</b> Other portfolio income (loss) (attach schedule) . . . . .	<b>4f</b>		(Enter on applicable line of your return.)
<b>5</b> Net gain (loss) under section 1231 (other than due to casualty or theft) . . . . .	<b>5</b>	See Shareholder's Instructions for Schedule K-1 (Form 1120S).		
<b>6</b> Other income (loss) (attach schedule) . . . . .	<b>6</b>	(Enter on applicable line of your return.)		
<b>Deductions</b>	<b>7</b> Charitable contributions (see instructions) (attach schedule) . . . . .	<b>7</b>	Sch. A, line 15 or 16	
	<b>8</b> Section 179 expense deduction . . . . .	<b>8</b>	} See page 6 of the Shareholder's Instructions for Schedule K-1 (Form 1120S).	
	<b>9</b> Deductions related to portfolio income (loss) (attach schedule) . . . . .	<b>9</b>		
	<b>10</b> Other deductions (attach schedule) . . . . .	<b>10</b>		
<b>Investment Interest</b>	<b>11a</b> Interest expense on investment debts . . . . .	<b>11a</b>	Form 4952, line 1	
	<b>b (1)</b> Investment income included on lines 4a, 4b, 4c, and 4f above . . . . .	<b>b(1)</b>	} See Shareholder's Instructions for Schedule K-1 (Form 1120S).	
	<b>b (2)</b> Investment expenses included on line 9 above . . . . .	<b>b(2)</b>		
<b>Credits</b>	<b>12a</b> Credit for alcohol used as fuel . . . . .	<b>12a</b>	Form 6478, line 10	
	<b>b</b> Low-income housing credit:		} Form 8586, line 5	
	<b>(1)</b> From section 42(j)(5) partnerships for property placed in service before 1990 . . . . .	<b>b(1)</b>		
	<b>(2)</b> Other than on line 12b(1) for property placed in service before 1990 . . . . .	<b>b(2)</b>		
	<b>(3)</b> From section 42(j)(5) partnerships for property placed in service after 1989 . . . . .	<b>b(3)</b>		
	<b>(4)</b> Other than on line 12b(3) for property placed in service after 1989 . . . . .	<b>b(4)</b>		
	<b>c</b> Qualified rehabilitation expenditures related to rental real estate activities . . . . .	<b>12c</b>	} See page 7 of the Shareholder's Instructions for Schedule K-1 (Form 1120S).	
	<b>d</b> Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities . . . . .	<b>12d</b>		
	<b>e</b> Credits related to other rental activities (see instructions) . . . . .	<b>12e</b>		
	<b>13</b> Other credits . . . . .	<b>13</b>		
<b>Adjustments and Tax Preference Items</b>	<b>14a</b> Depreciation adjustment on property placed in service after 1986 . . . . .	<b>14a</b>	} See Shareholder's Instructions for Schedule K-1 (Form 1120S) and Instructions for Form 6251	
	<b>b</b> Adjusted gain or loss . . . . .	<b>14b</b>		
	<b>c</b> Depletion (other than oil and gas) . . . . .	<b>14c</b>		
	<b>d (1)</b> Gross income from oil, gas, or geothermal properties . . . . .	<b>d(1)</b>		
	<b>d (2)</b> Deductions allocable to oil, gas, or geothermal properties . . . . .	<b>d(2)</b>		
<b>e</b> Other adjustments and tax preference items (attach schedule) . . . . .	<b>14e</b>			

		(a) Pro rata share items	(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
<b>Foreign Taxes</b>	<b>15a</b>	Type of income ▶ .....		Form 1116, Check boxes
	<b>b</b>	Name of foreign country or U.S. possession ▶ .....		
	<b>c</b>	Total gross income from sources outside the United States ( <i>attach schedule</i> ) . . . . .	<b>15c</b>	} Form 1116, Part I
	<b>d</b>	Total applicable deductions and losses ( <i>attach schedule</i> ) . . . . .	<b>15d</b>	
	<b>e</b>	Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . .	<b>15e</b>	Form 1116, Part II
	<b>f</b>	Reduction in taxes available for credit ( <i>attach schedule</i> ) . . . . .	<b>15f</b>	Form 1116, Part III
	<b>g</b>	Other foreign tax information ( <i>attach schedule</i> ) . . . . .	<b>15g</b>	See Instructions for Form 1116
<b>Other</b>	<b>16</b>	Section 59(e)(2) expenditures: <b>a</b> Type ▶ .....		See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	<b>b</b>	Amount . . . . .	<b>16b</b>	
	<b>17</b>	Tax-exempt interest income . . . . .	<b>17</b>	} Form 1040, line 8b
	<b>18</b>	Other tax-exempt income . . . . .	<b>18</b>	
	<b>19</b>	Nondeductible expenses . . . . .	<b>19</b>	} See page 8 of the Shareholder's Instructions for Schedule K-1 (Form 1120S).
	<b>20</b>	Property distributions (including cash) other than dividend distributions reported to you on Form 1099-DIV . . . . .	<b>20</b>	
	<b>21</b>	Amount of loan repayments for "Loans From Shareholders" . . . . .	<b>21</b>	
	<b>22</b>	Recapture of low-income housing credit:		} Form 8611, line 8
<b>a</b>	From section 42(j)(5) partnerships . . . . .	<b>22a</b>		
<b>b</b>	Other than on line 22a . . . . .	<b>22b</b>		
<b>Supplemental Information</b>	<b>23</b>	Supplemental information required to be reported separately to each shareholder ( <i>attach additional schedules if more space is needed</i> ):		
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Proof as of August 1995 (subject to change)



**U.S. Income Tax Return for Certain  
Nonresident Aliens With No Dependents**

Department of the Treasury  
Internal Revenue Service

**1995**

▶ See separate instructions.

Your first name and initial	Last name	Identifying or social security number
Present home address (number, street, and apt. no., or rural route). If a P.O. box, see page 3.		
City, town or post office, state, and ZIP code. If a foreign address, see page 3.		
Country ▶		
Of what country were you a <b>citizen</b> or national during 1995? ▶		
Give address <b>outside the United States</b> to which you want any refund check mailed. If same as above, write "Same."		Give address in the country where you are a <b>permanent resident</b> . If same as above, write "Same."

Print or type.

**Filing status** (see page 3). Check only one box:

- 1  Single nonresident alien
- 2  Married nonresident alien

<b>3</b>	Wages, salaries, tips, etc. Attach Form(s) W-2			
<b>4</b>	Taxable refunds, credits, or offsets of state and local income taxes (see page 4)			
<b>5</b>	Scholarship and fellowship grants. Attach explanation (see page 4)			
<b>6</b>	Total wages and scholarships exempt by a treaty from page 2, Item J	<b>6</b>		
<b>7</b>	Add lines 3, 4, and 5			
<b>8</b>	Scholarship and fellowship grants excluded			
<b>9</b>	<b>Adjusted gross income.</b> Subtract line 8 from line 7			
<b>10</b>	<b>Itemized deductions.</b> Enter the total state and local income taxes paid. Residents of India, see page 4			
<b>11</b>	Subtract line 10 from line 9			
<b>12</b>	Exemptions (see page 4)			
<b>13</b>	<b>Taxable income.</b> Subtract line 12 from line 11			
<b>14</b>	<b>Tax.</b> Find your tax in the tax table on pages 7-11.			
<b>15</b>	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137			
<b>16</b>	Household employment taxes. Attach Schedule H (Form 1040)			
<b>17</b>	Add lines 14 through 16. This is your <b>total tax</b>			
<b>18</b>	Federal income tax withheld (from Form W-2 and/or Form 1042-S)	<b>18</b>		
<b>19</b>	1995 estimated tax payments and amount applied from 1994 return	<b>19</b>		
<b>20</b>	Credit for amount paid with Form 1040-C	<b>20</b>		
<b>21</b>	Add lines 18 through 20. These are your <b>total payments</b>			

Attach Copy B of Form(s) W-2 here. Enclose, but do not attach, any payment with your return.

<b>22</b>	If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you <b>OVERPAID</b>			
<b>23</b>	Amount of line 22 you want <b>REFUNDED TO YOU</b>			
<b>24</b>	Amount of line 22 you want <b>APPLIED TO YOUR 1996 ESTIMATED TAX</b>	<b>24</b>		
<b>25</b>	If line 17 is more than line 21, subtract line 21 from line 17. This is the <b>AMOUNT YOU OWE</b> . For details on how to pay, including what to write on your payment, see page 5			
<b>26</b>	Estimated tax penalty (see page 5). Also, include on line 25	<b>26</b>		

**Sign Here**

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

Keep a copy of this return for your records.

Your signature	Date	Your occupation in the United States
----------------	------	--------------------------------------

**Paid Preparer's Use Only**

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security no.
Firm's name (or yours if self-employed) and address	EIN	ZIP code	

Other Information (If an item does not apply to you, enter "N/A.")

- A What country issued your passport? .....
- B Were you ever a U.S. citizen? . . . . .  Yes  No
- C Give the purpose of your visit to the United States ▶ .....
- D Type of entry visa and visa number ▶ .....
- Type of current visa and visa number ▶ .....
- E Date of first entry into the United States ▶ .....
- F Did you give up your permanent residence as an immigrant in the United States this year? . . . . .  Yes  No
- G Dates you entered and left the United States during the year. Residents of Canada or Mexico entering and leaving the United States at frequent intervals, give name of country only ▶ .....
- H Give number of days (including vacation and nonwork days) you were in the United States during:  
1993 ....., 1994 ....., and 1995 .....
- I Did you file a U.S. income tax return for any year before 1995? . . . . .  Yes  No  
If "Yes," give the latest year and form number ▶ .....
- J If you claimed the benefits of a U.S. income tax treaty with a foreign country, give the following information. Also, see page 5.
  - Country ▶ .....
  - Kind and amount of income exempt from tax and the applicable tax treaty article. Enter treaty-exempt income here and on line 6; not on lines 3, 5, 7, or 9.  
For 1995 ▶ .....
  - For 1994 ▶ .....
  - Were you subject to tax in that country on any of the income that you claim is entitled to the treaty benefits? . . . . .  Yes  No
- K During 1995, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? . . . . .  Yes  No  
If "Yes," explain ▶ .....
- L If you are a student, trainee, teacher, or researcher on an F, J, M, or Q visa who is required to file an income tax return for 1995 but who had no income from U.S. sources during 1995, check here. . . . . ▶

Proof of August 1995 Subject to change