

Help For All, Inc.

00-0000001

FORMS REQUIRED: 1120, Sch B, Sch D, Sch G, Sch M-3, Sch O, 1125-A, 1125-E, 3800, 4562, 4626, 5884, 8594, 8881, 8882, 8916-A, 8931, 8932, 8933, 8453-C, 8949

**ATTACHMENTS:**

- ItemizedOtherIncomeSchedule
- ItemizedOtherDeductionsSchedule
- ItemizedAdditionalSetion263ACostsSchedule
- ItemizedOtherCostsSchedule
- ItemizedOtherCurrentAssetsSchedule
- ItemizedOtherInvestmentsSchedule
- ItemizedOtherCurrentLiabilitiesSchedule
- ItemizedOtherLiabilitiesSchedule
- ItemizedOtherIncreasesSchedule
- ItemizedOtherDecreasesSchedule
- OtherExpenseDeductionItemsWithDifferencesSchedule

**BINARY ATTACHMENT:** Scanned Form 8453-C (8453 Signature Document)

**HEADER INFO:** Not on the actual return

**Multiple Software Packages Used:** Yes

**Originator:** EFIN: Self-select  
Type: ERO  
Practitioner PIN: None  
PIN entered by: N/A

**Signature Option:** Name: Roger Rabbit  
Title: Chief Executive Officer  
Taxpayer PIN: Self-select  
Phone: 703-555-1515  
Email address: [roger.rabbit@help.com](mailto:roger.rabbit@help.com)  
Date signed: 01/25/2014

**Preparer:** Name: Johnny Appleseed  
Email address: [johnny.appleseed@help.com](mailto:johnny.appleseed@help.com)  
Date prepared: 01/20/2014

**Name Control:** HELP

**IRS Payment:** N/A

Schedule O additional information: Help for All, Inc. is a member of a controlled group. Games Anonymous, EIN 00-0000027, is a brother-sister group and has been a component member for the entire year.

**Form 1120 Test Scenario 1**

**Attachment 1, F1120, Line 10, Other Income**  
*(ItemizedOtherIncomeSchedule)*

Income from Partnerships	375,018,745
<b>TOTAL</b>	<b>375,018,745</b>

**Attachment 2, F1120, Line 26, Other Deductions**  
*(ItemizedOtherDeductionsSchedule)*

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

**Attachment 3, F1125-A, Line 4, Additional Section 263A Costs**  
*(ItemizedAdditionalSection263ACostsSchedule)*

Administrative costs	19,676
<b>TOTAL</b>	<b>19,676</b>

**Attachment 4, F1125-A, Sch A, Line 5, Other Costs**  
*(ItemizedOtherCostsSchedule)*

Allocation of Cost of Goods Sold	2,974
Cost of Service	50,804
<b>TOTAL</b>	<b>53,778</b>

**Attachment 5, F1120, Sch L, Line 6(b) & (d), Other Current Assets**  
*(ItemizedOtherCurrentAssetsSchedule)*

	<b>Beginning</b>	<b>Ending</b>
Other Receivables		108,721
Pre-paid		-38,282
Unbilled Revenue	1,794,860	130,717
Other	4,477,350	5,000,000
<b>TOTAL</b>	<b>6,272,210</b>	<b>5,201,156</b>

**Attachment 6, F1120, Sch L, Line 9(b) & (d), Other Investments**  
*(ItemizedOtherInvestmentsSchedule)*

	<b>Beginning</b>	<b>Ending</b>
Investments in Affiliates	1,170,917,682	1,230,810,633
<b>TOTAL</b>	<b>1,170,917,682</b>	<b>1,230,810,633</b>

**Form 1120 Test Scenario 1**

**Attachment 7, F1120, Sch L, Line 18(b) & (d), Other Current Liabilities**  
(ItemizedOtherCurrentLiabilitiesSchedule)

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

**Attachment 8, F1120, Sch L, Line 21(b) & (d), Other Liabilities**  
(ItemizedOtherLiabilitiesSchedule)

	<b>Beginning</b>	<b>Ending</b>
Deferred Compensation	962,818,384	1,173,826,771
<b>TOTAL</b>	<b>962,818,384</b>	<b>1,173,826,771</b>

**Attachment 9, F1120, Sch M-2, Line 3, Other Increases**  
(ItemizedOtherIncreasesSchedule)

Miscellaneous Other Increases	1,804,817,786
<b>TOTAL</b>	<b>1,804,817,786</b>

**Attachment 10, F1120, Sch M-2, Line 6, Other Decreases**  
(ItemizedOtherDecreasesSchedule)

Other Decreases	882,718,261
<b>TOTAL</b>	<b>882,718,261</b>

**Attachment 11, Schedule M-3, Part III, Line 37, Other Expense Items with Differences**  
(OtherExpenseDeductionItemsWithDifferencesSchedule)

	a	b	c	d
	Expense per Income Statement	Temporary Difference	Permanent Difference	Deduction per Tax Return
Employee Benefits	10,149	0	-5,000	5,149
Property Tax	531,751	90,163	0	621,914
Legal and Professional	64,989,159	47,214,116	0	112,203,275
Salaries and Wages	6,764,571	0	-11,350	6,753,221
<b>TOTAL</b>	<b>72,295,630</b>	<b>47,304,279</b>	<b>-16,350</b>	<b>119,583,559</b>

Form 1120 Test Scenario 1

OMB No. 1545-0123

2014

Form **1120**  
Department of the Treasury  
Internal Revenue Service

**U.S. Corporation Income Tax Return**  
For calendar year 2014 or tax year beginning \_\_\_\_\_, 2014, ending \_\_\_\_\_, 20\_\_\_\_

► Information about Form 1120 and its separate instructions is at [www.irs.gov/form1120](http://www.irs.gov/form1120).

<b>A Check if:</b> <b>1a</b> Consolidated return (attach Form 851) <input type="checkbox"/> <b>b</b> Life/nonlife consolidated return <input type="checkbox"/> <b>2</b> Personal holding co. (attach Sch. PH) <input type="checkbox"/> <b>3</b> Personal service corp. (see instructions) <input type="checkbox"/> <b>4</b> Schedule M-3 attached <input checked="" type="checkbox"/>	<b>TYPE OR PRINT</b>	Name Help For All, Inc  Number, street, and room or suite no. If a P.O. box, see instructions. 31 Any Street  City or town, state, or province, country and ZIP or foreign postal code Anytown, MD 20901	<b>B Employer identification number</b> 00-000001  <b>C Date incorporated</b> 5/30/1983  <b>D Total assets (see instructions)</b> \$ 3,769,608,959
<b>E Check if:</b> (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change			

<b>Income</b>	<b>1a</b>	Gross receipts or sales	<b>1a</b>	684,525
	<b>b</b>	Returns and allowances	<b>1b</b>	
	<b>c</b>	Balance. Subtract line 1b from line 1a	<b>1c</b>	684,525
	<b>2</b>	Cost of goods sold (attach Form 1125-A)	<b>2</b>	219,245
	<b>3</b>	Gross profit. Subtract line 2 from line 1c	<b>3</b>	465,280
	<b>4</b>	Dividends (Schedule C, line 19)	<b>4</b>	
	<b>5</b>	Interest	<b>5</b>	8,018,387
	<b>6</b>	Gross rents	<b>6</b>	265,386
	<b>7</b>	Gross royalties	<b>7</b>	
	<b>8</b>	Capital gain net income (attach Schedule D (Form 1120))	<b>8</b>	11,802,202
	<b>9</b>	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	<b>9</b>	
<b>10</b>	Other income (see instructions—attach statement)	<b>10</b>	375,018,745	
<b>11</b>	<b>Total income.</b> Add lines 3 through 10	<b>11</b>	395,570,000	

<b>Deductions (See instructions for limitations on deductions.)</b>	<b>12</b>	Compensation of officers (see instructions—attach Form 1125-E)		1,000,000
	<b>13</b>	Salaries and wages (less employment credits)	<b>13</b>	6,753,221
	<b>14</b>	Repairs and maintenance	<b>14</b>	225,729
	<b>15</b>	Bad debts	<b>15</b>	
	<b>16</b>	Rents	<b>16</b>	
	<b>17</b>	Taxes and licenses	<b>17</b>	7,621,914
	<b>18</b>	Interest	<b>18</b>	2,716,219
	<b>19</b>	Charitable contributions	<b>19</b>	
	<b>20</b>	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	<b>20</b>	8,961,357
	<b>21</b>	Depletion	<b>21</b>	
	<b>22</b>	Advertising	<b>22</b>	
	<b>23</b>	Pension, profit-sharing, etc., plans	<b>23</b>	25,701
	<b>24</b>	Employee benefit programs	<b>24</b>	5,149
	<b>25</b>	Domestic production activities deduction (attach Form 8903)	<b>25</b>	
	<b>26</b>	Other deductions (attach statement)	<b>26</b>	229,321,851
	<b>27</b>	<b>Total deductions.</b> Add lines 12 through 26	<b>27</b>	256,631,141
	<b>28</b>	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.	<b>28</b>	138,938,859
	<b>29a</b>	Net operating loss deduction (see instructions)	<b>29a</b>	
	<b>b</b>	Special deductions (Schedule C, line 20)	<b>29b</b>	
	<b>c</b>	Add lines 29a and 29b	<b>29c</b>	

<b>Tax, Refundable Credits, and Payments</b>	<b>30</b>	Taxable income. Subtract line 29c from line 28 (see instructions)		138,938,859
	<b>31</b>	Total tax (Schedule J, Part I, line 11)	<b>31</b>	48,612,245
	<b>32</b>	Total payments and refundable credits (Schedule J, Part II, line 21)	<b>32</b>	48,650,000
	<b>33</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<b>33</b>	
	<b>34</b>	<b>Amount owed.</b> If line 32 is smaller than the total of lines 31 and 33, enter amount owed	<b>34</b>	
	<b>35</b>	<b>Overpayment.</b> If line 32 is larger than the total of lines 31 and 33, enter amount overpaid	<b>35</b>	37,755
<b>36</b>	Enter amount from line 35 you want: <b>Credited to 2015 estimated tax</b> ► <b>Refunded</b> ►	<b>36</b>	37,755	

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>Sign Here</b>	Signature of officer	Date	Title
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May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P11111111
	Firm's name ► Electronic Tax Filers, Inc.	Firm's EIN ► 00-0000011			
	Firm's address ► 100 Efile Drive, Anytown, TX 75231	Phone no. 512-555-1212			

Form 1120 Test Scenario 1

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

**Schedule J Tax Computation and Payment** (see instructions)

**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	2	48,628,601
3	Alternative minimum tax (attach Form 4626)		3	
4	Add lines 2 and 3		4	48,628,601
5a	Foreign tax credit (attach Form 1118)		5a	
b	Credit from Form 8834 (see instructions)		5b	
c	General business credit (attach Form 3800)		5c	16,356
d	Credit for prior year minimum tax (attach Form 8827)		5d	
e	Bond credits from Form 8912		5e	
6	<b>Total credits.</b> Add lines 5a through 5e		6	16,356
7	Subtract line 6 from line 4		7	48,612,245
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)		9a	
b	Recapture of low-income housing credit (attach Form 8611)		9b	
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)		9c	
d	Interest due under the look-back method—income forecast method (attach Form 8866)		9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)		9e	
f	Other (see instructions—attach statement)		9f	
10	<b>Total.</b> Add lines 9a through 9f		10	
11	<b>Total tax.</b> Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	48,612,245

**Part II—Payments and Refundable Credits**

12	2013 overpayment credited to 2014		12	
13	2014 estimated tax payments		13	48,650,000
14	2014 refund applied for on Form 4466		14	( )
15	Combine lines 12, 13, and 14		15	48,650,000
16	Tax deposited with Form 7004		16	
17	Withholding (see instructions)		17	
18	<b>Total payments.</b> Add lines 15, 16, and 17		18	48,650,000
19	Refundable credits from:			
a	Form 2439		19a	
b	Form 4136		19b	
c	Form 8827, line 8c		19c	
d	Other (attach statement—see instructions)		19d	
20	<b>Total credits.</b> Add lines 19a through 19d		20	
21	<b>Total payments and credits.</b> Add lines 18 and 20. Enter here and on page 1, line 32		21	48,650,000

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

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶		Yes	No
2	See the instructions and enter the:			
a	Business activity code no. ▶ 313000			
b	Business activity ▶ Textile			
c	Product or service ▶ Textile			
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶			✓
4	At the end of the tax year:			
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		✓	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)			✓

Form 1120 Test Scenario 1

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

		Yes	No
<b>5</b>	At the end of the tax year, did the corporation:		
<b>a</b>	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on <b>Form 851</b> , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		✓

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

<b>b</b>	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		✓
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(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

<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 sections 301 and 316.) . . . . . If "Yes," file <b>Form 5452</b> , Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		✓
<b>7</b>	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of <b>(a)</b> the total voting power of all classes of the corporation's stock entitled to vote or <b>(b)</b> the total value of all classes of the corporation's stock? . . . . . For rules of attribution, see section 318. If "Yes," enter: <b>(i)</b> Percentage owned ▶ _____ and <b>(ii)</b> Owner's country ▶ _____ <b>(c)</b> The corporation may have to file <b>Form 5472</b> , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____		✓
<b>8</b>	Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . . ▶ <input type="checkbox"/> If checked, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.		
<b>9</b>	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____		
<b>10</b>	Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____		
<b>11</b>	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here . . . . . ▶ <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
<b>12</b>	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$ _____		
<b>13</b>	Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year <b>and</b> its total assets at the end of the tax year less than \$250,000? . . . . . If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$ _____		✓
<b>14</b>	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? . . . . . If "Yes," complete and attach Schedule UTP.		✓
<b>15a</b>	Did the corporation make any payments in 2014 that would require it to file Form(s) 1099? . . . . .		✓
<b>b</b>	If "Yes," did or will the corporation file required Forms 1099? . . . . .		✓
<b>16</b>	During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock? . . . . .		✓
<b>17</b>	During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction? . . . . .		✓
<b>18</b>	Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million? . . . . .		

Form 1120 Test Scenario 1

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash . . . . .		940,348,325		375,724,013
2a	Trade notes and accounts receivable . . . . .	1,675,642		115,679,010	
b	Less allowance for bad debts . . . . .	( 2,000)	1,673,642	( 2,083)	115,676,927
3	Inventories . . . . .		75,770		
4	U.S. government obligations . . . . .				
5	Tax-exempt securities (see instructions) . . . . .				
6	Other current assets (attach statement) . . . . .		6,272,210		5,201,156
7	Loans to shareholders . . . . .				
8	Mortgage and real estate loans . . . . .				
9	Other investments (attach statement) . . . . .		1,170,917,682		1,230,810,633
10a	Buildings and other depreciable assets . . . . .	320,264,517		346,364,576	
b	Less accumulated depreciation . . . . .	( 115,865,855)	204,398,662	( 138,886,967)	225,477,609
11a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .	( )		( )	
12	Land (net of any amortization) . . . . .				
13a	Intangible assets (amortizable only) . . . . .	2,050,521,992		2,078,314,078	
b	Less accumulated amortization . . . . .	( 257,037,784)	1,793,484,208	( 261,690,133)	1,816,623,945
14	Other assets (attach statement) . . . . .				
15	<b>Total assets</b> . . . . .		4,117,170,499		3,769,608,959
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable . . . . .		22,075,720		20,596,725
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Other current liabilities (attach statement) . . . . .		829,763,902		470,253,285
19	Loans from shareholders . . . . .				
20	Mortgages, notes, bonds payable in 1 year or more . . . . .				
21	Other liabilities (attach statement) . . . . .		962,818,384		1,173,826,771
22	Capital stock: a Preferred stock . . . . .	308,500,000		308,500,000	
	b Common stock . . . . .	17,680,774	326,180,774	17,513,891	326,013,891
23	Additional paid-in capital . . . . .		675,611,707		675,611,707
24	Retained earnings—Appropriated (attach statement) . . . . .				
25	Retained earnings—Unappropriated . . . . .		1,300,720,012		1,085,306,580
26	Adjustments to shareholders' equity (attach statement) . . . . .				
27	Less cost of treasury stock . . . . .		( )		( )
28	<b>Total liabilities and shareholders' equity</b> . . . . .		4,117,170,499		3,751,608,959

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

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

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

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

1	Balance at beginning of year . . . . .	1,300,720,012	5	Distributions: a Cash . . . . .	1,204,763,902
2	Net income (loss) per books . . . . .	67,250,945		b Stock . . . . .	
3	Other increases (itemize): _____			c Property . . . . .	
	_____		6	Other decreases (itemize): _____	882,718,261
	_____	1,804,817,786	7	Add lines 5 and 6 . . . . .	2,087,482,163
4	Add lines 1, 2, and 3 . . . . .	3,172,788,743	8	Balance at end of year (line 4 less line 7)	1,085,306,580



**SCHEDULE B  
(Form 1120)**

(Rev. December 2014)  
Department of the Treasury  
Internal Revenue Service

**Additional Information for Schedule M-3 Filers**

▶ **Attach to Form 1120.**  
▶ **See instructions on page 2.**

OMB No. 1545-0123

Name <b>Help For All, Inc.</b>	Employer identification number (EIN) <b>00-0000001</b>
-----------------------------------	---

	Yes	No
<b>1</b> Does any amount reported on Schedule M-3 (Form 1120), Part II, lines 9 or 10, column (d), reflect allocations to this corporation from a partnership of income, gain, loss, deduction, or credit that are disproportionate to this corporation's capital contribution to the partnership or its ratio for sharing other items of the partnership? . . . . .	✓	
<b>2</b> At any time during the tax year, did the corporation sell, exchange, or transfer any interest in an intangible asset to a related person as defined in section 267(b)? . . . . .		✓
<b>3</b> At any time during the tax year, did the corporation acquire any interest in an intangible asset from a related person as defined in section 267(b)? . . . . .	✓	
<b>4a</b> During the tax year, did the corporation enter into a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations? . . . . .		✓
<b>b</b> At any time during the tax year, was the corporation a participant in a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471? . . . . .		✓
<b>5</b> At any time during the tax year, did the corporation make any change in accounting principle for financial accounting purposes? See instructions for the definition of change in accounting principle . . . . .		✓
<b>6</b> At any time during the tax year, did the corporation make any change in a method of accounting for U.S. income tax purposes? . . . . .		✓
<b>7</b> At any time during the tax year, did the corporation own any voluntary employees' beneficiary association (VEBA) trusts that were used to hold funds designated for employee benefits? . . . . .		✓
<b>8</b> At any time during the tax year, did the corporation use an allocation method for indirect costs capitalized to self-constructed assets that varied from its financial method of accounting? . . . . .		✓
<b>9</b> At any time during the tax year, did the corporation treat for tax purposes indirect costs, as defined in Regulations sections 1.263A-1(e)(3)(ii)(F), (G), and (H), as mixed-service costs, as defined in Regulations section 1.263A-1(e)(4)(ii)(C)? . . . . .		✓
<b>10</b> Did the corporation, under section 118 or 362(c) and the related regulations, take a return filing position characterizing any amount as a contribution to the capital of the corporation during the tax year by any non-shareholders? Amounts so characterized may include, without limitation, incentives, inducements, money, and property . . . . .		✓

**SCHEDULE D  
(Form 1120)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.  
▶ Information about Schedule D (Form 1120) and its separate instructions is at [www.irs.gov/form1120](http://www.irs.gov/form1120).

OMB No. 1545-0123

**2014**

Name: **Help For All, Inc.** Employer identification number: **00-0000001**

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	20,000,000	(8,197,798)		11,802,202
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>4</b>	
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>5</b>	
<b>6</b> Unused capital loss carryover (attach computation) . . . . .			<b>6</b> ( )	
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h. . . . .			<b>7</b>	11,802,202

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Enter gain from Form 4797, line 7 or 9 . . . . .			<b>11</b>	
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>12</b>	
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>13</b>	
<b>14</b> Capital gain distributions (see instructions) . . . . .			<b>14</b>	
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h . . . . .			<b>15</b>	

**Part III Summary of Parts I and II**

<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) . . . . .	<b>16</b>	11,802,202
<b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) . . . . .	<b>17</b>	
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns . . . . .	<b>18</b>	11,802,202

**Note.** If losses exceed gains, see **Capital losses** in the instructions.

**SCHEDULE G  
(Form 1120)**

(Rev. December 2011)  
Department of the Treasury  
Internal Revenue Service

**Information on Certain Persons Owning the  
Corporation’s Voting Stock**

▶ Attach to Form 1120.  
▶ See instructions on page 2.

OMB No. 1545-0123

Name  
Help For All, Inc.

Employer identification number (EIN)  
00-0000001

**Part I** **Certain Entities Owning the Corporation’s Voting Stock.** (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock
Games Anonymous	00-0000027	Corporation	US	50%

**Part II** **Certain Individuals and Estates Owning the Corporation’s Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock

**SCHEDULE M-3  
(Form 1120)**

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

OMB No. 1545-0123

**2014**

Department of the Treasury  
Internal Revenue Service

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

Name of corporation (common parent, if consolidated return)

Employer identification number

Help For All

00-0000001

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

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

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

<b>4a</b> Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	<b>4a</b>	67,250,945
<b>b</b> Indicate accounting standard used for line 4a (see instructions): (1) <input checked="" type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) _____		
<b>5a</b> Net income from nonincludible foreign entities (attach statement)	<b>5a</b>	( )
<b>b</b> Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	<b>5b</b>	
<b>6a</b> Net income from nonincludible U.S. entities (attach statement)	<b>6a</b>	( )
<b>b</b> Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	<b>6b</b>	
<b>7a</b> Net income (loss) of other includible foreign disregarded entities (attach statement)	<b>7a</b>	
<b>b</b> Net income (loss) of other includible U.S. disregarded entities (attach statement)	<b>7b</b>	
<b>c</b> Net income (loss) of other includible entities (attach statement)	<b>7c</b>	
<b>8</b> Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	<b>8</b>	
<b>9</b> Adjustment to reconcile income statement period to tax year (attach statement)	<b>9</b>	
<b>10a</b> Intercompany dividend adjustments to reconcile to line 11 (attach statement)	<b>10a</b>	
<b>b</b> Other statutory accounting adjustments to reconcile to line 11 (attach statement)	<b>10b</b>	
<b>c</b> Other adjustments to reconcile to amount on line 11 (attach statement)	<b>10c</b>	
<b>11 Net income (loss) per income statement of includible corporations.</b> Combine lines 4 through 10. <b>Note.</b> Part I, line 11, must equal Part II, line 30, column (a) or Schedule M-1, line 1 (see instructions).	<b>11</b>	67,250,945

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

	Total Assets	Total Liabilities
<b>a</b> Included on Part I, line 4	3,751,608,959	3,751,608,959
<b>b</b> Removed on Part I, line 5		
<b>c</b> Removed on Part I, line 6		
<b>d</b> Included on Part I, line 7		

Name of corporation (common parent, if consolidated return) <b>Help For All, Inc.</b>	Employer identification number <b>00-000001</b>
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

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

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
<b>Income (Loss) Items</b> (Attach statements for lines 1 through 12)				
1				
2				
3				
4				
5				
6				
7				
8				
9	313,415,757	61,602,988		375,018,745
10				
11				
12				
13	8,018,387			8,018,387
14				
15				
16				
17	( 199,569 )	(19,676)		( 219,245 )
18				
19				
20				
21				
22				
23a	12,052,899		(12,052,997)	
b			11,802,202	11,802,202
c				
d				
e				
f				
g				
24				
25				
26	333,287,572	61,583,312	(250,795)	394,620,089
27	(149,583,207)	(58,076,329)	68,431,726	139,227,810
28	(116,453,420)			(116,453,420)
29a	67,250,945	3,506,983	68,180,931	138,938,859
b				
c				
30	67,250,945	3,506,983	68,180,931	138,938,859

**Note.** Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return) <b>Help For All, Inc.</b>	<b>Employer identification number</b> 00-000001
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	<b>Employer identification number</b>

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

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense . . . . .	68,193,702		(68,193,702)	
2 U.S. deferred income tax expense . . . . .				
3 State and local current income tax expense . . . . .	7,000,000			7,000,000
4 State and local deferred income tax expense . . . . .				
5 Foreign current income tax expense (other than foreign withholding taxes) . . . . .				
6 Foreign deferred income tax expense . . . . .				
7 Foreign withholding taxes . . . . .				
8 Interest expense (see instructions) . . . . .	11,808,495	14,524,714		2,716,219
9 Stock option expense . . . . .				
10 Other equity-based compensation . . . . .				
11 Meals and entertainment . . . . .	442,348		(221,174)	221,174
12 Fines and penalties . . . . .				
13 Judgments, damages, awards, and similar costs . . . . .				
14 Parachute payments . . . . .				
15 Compensation with section 162(m) limitation . . . . .				
16 Pension and profit-sharing . . . . .	26,201		(500)	25,701
17 Other post-retirement benefits . . . . .				
18 Deferred compensation . . . . .				
19 Charitable contribution of cash and tangible property . . . . .				
20 Charitable contribution of intangible property . . . . .				
21 Charitable contribution limitation/carryforward . . . . .				
22 Domestic production activities deduction . . . . .				
23 Current year acquisition or reorganization investment banking fees . . . . .				
24 Current year acquisition or reorganization legal and accounting fees . . . . .				
25 Current year acquisition/reorganization other costs . . . . .				
26 Amortization/impairment of goodwill . . . . .				
27 Amortization of acquisition, reorganization, and start-up costs . . . . .				
28 Other amortization or impairment write-offs . . . . .	5,399,957	(4,680,157)		719,800
29 Reserved . . . . .				
30 Depletion . . . . .				
31 Depreciation . . . . .	8,033,864	927,493		8,961,357
32 Bad debt expense . . . . .				
33 Corporate owned life insurance premiums . . . . .				
34 Purchase versus lease (for purchasers and/or lessees) . . . . .				
35 Research and development costs . . . . .				
36 Section 118 exclusion (attach statement) . . . . .				
37 Other expense/deduction items with differences (attach statement) . . . . .	72,295,630	47,304,279	(16,350)	119,583,559
<b>38 Total expense/deduction items.</b> Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive . . . . .	149,583,207	58,076,329	(68,431,726)	139,227,810

**SCHEDULE O  
(Form 1120)**

(Rev. December 2012)  
Department of the Treasury  
Internal Revenue Service

**Consent Plan and Apportionment Schedule  
for a Controlled Group**

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC.**  
▶ **Information about Schedule O (Form 1120) and its instructions is available at [www.irs.gov/form1120](http://www.irs.gov/form1120).**

OMB No. 1545-0123

Name <a href="#">Help For All, Inc</a>	Employer identification number 00-0000001
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**Part I Apportionment Plan Information**

- 1 Type of controlled group:
  - a  Parent-subsidiary group
  - b  Brother-sister group
  - c  Combined group
  - d  Life insurance companies only
  
- 2 This corporation has been a member of this group:
  - a  For the entire year.
  - b  From \_\_\_\_\_, 20\_\_\_\_\_, until \_\_\_\_\_, 20\_\_\_\_\_.
  
- 3 This corporation consents and represents to:
  - a  Adopt an apportionment plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on \_\_\_\_\_, 20\_\_\_\_\_, and for all succeeding tax years.
  - b  Amend the current apportionment plan. All the other members of this group are currently amending a previously adopted plan, which was in effect for the tax year ending \_\_\_\_\_, 20\_\_\_\_\_, and for all succeeding tax years.
  - c  Terminate the current apportionment plan and not adopt a new plan. All the other members of this group are not adopting an apportionment plan.
  - d  Terminate the current apportionment plan and adopt a new plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on \_\_\_\_\_, 20\_\_\_\_\_, and for all succeeding tax years.
  
- 4 If you checked box 3c or 3d above, check the applicable box below to indicate if the termination of the current apportionment plan was:
  - a  Elected by the component members of the group.
  - b  Required for the component members of the group.
  
- 5 If you did not check a box on line 3 above, check the applicable box below concerning the status of the group's apportionment plan (see instructions).
  - a  No apportionment plan is in effect and none is being adopted.
  - b  An apportionment plan is already in effect. It was adopted for the tax year ending \_\_\_\_\_, 20\_\_\_\_\_, and for all succeeding tax years.
  
- 6 If all the members of this group are adopting a plan or amending the current plan for a tax year after the due date (including extensions) of the tax return for this corporation, is there at least one year remaining on the statute of limitations from the date this corporation filed its amended return for such tax year for assessing any resulting deficiency?  
See instructions.
  - a  Yes.
    - (i)  The statute of limitations for this year will expire on \_\_\_\_\_, 20\_\_\_\_\_.
    - (ii)  On \_\_\_\_\_, 20\_\_\_\_\_, this corporation entered into an agreement with the Internal Revenue Service to extend the statute of limitations for purposes of assessment until \_\_\_\_\_, 20\_\_\_\_\_.
  - b  No. The members may not adopt or amend an apportionment plan.
  
- 7 Required information and elections for component members. Check the applicable box(es) (see instructions).
  - a  The corporation will determine its tax liability by applying the maximum tax rate imposed by section 11 to the entire amount of its taxable income.
  - b  The corporation and the other members of the group elect the FIFO method (rather than defaulting to the proportionate method) for allocating the additional taxes for the group imposed by section 11(b)(1).
  - c  The corporation has a short tax year that does not include December 31.

**Form 1120 Test Scenario 1**

**Part II Taxable Income Apportionment** (See instructions)

**Caution:** Each total in Part II, column (g) for each component member must equal taxable income from Form 1120, page 1, line 30 or the comparable line of such member's tax return.

(a) Group member's name and employer identification number	(b) Tax year end (Yr-Mo)	Taxable Income Amount Allocated to Each Bracket				(g) Total (add columns (c) through (f))
		(c) 15%	(d) 25%	(e) 34%	(f) 35%	
1 <u>Help For All, Inc.</u> ..... 00-0000001	201312	0	0	0	138,938.859	138,938.859
2 <u>Games Anonymous</u> ..... 00-0000027	201312	0	0	0	50.385	50.385
3 .....						
4 .....						
5 .....						
6 .....						
7 .....						
8 .....						
9 .....						
10 .....						
<b>Total</b>					138,989.244	138,989.244



Form 1120 Test Scenario 1

**Part III** Income Tax Apportionment (See instructions)

(a) Group member's name	Income Tax Apportionment						(h) Total income tax (combine lines (b) through (g))
	(b) 15%	(c) 25%	(d) 34%	(e) 35%	(f) 5%	(g) 3%	
1 Help For All, Inc.....	0	0	0	48,628.601	0	0	48,628.601
2 Games Anonymous.....	0	0	0	17,635	0	0	17,635
3 .....							
4 .....							
5 .....							
6 .....							
7 .....							
8 .....							
9 .....							
10 .....							
<b>Total</b>				48,646.236			48,646.236

**Form 1120 Test Scenario 1**

**Part IV Other Apportionments** (See instructions)

(a) Group member's name	Other Apportionments				
	(b) Accumulated earnings credit	(c) AMT exemption amount	(d) Phaseout of AMT exemption amount	(e) Penalty for failure to pay estimated tax	(f) Other
1 <u>Help For All, Inc. 50</u> .....	0	0	0	0	0
2 <u>Games Anonymous 50</u> .....	0	0	0	0	0
3 .....					
4 .....					
5 .....					
6 .....					
7 .....					
8 .....					
9 .....					
10 .....					
<b>Total</b>					

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.**  
▶ **Information about Form 1125-A and its instructions is at [www.irs.gov/form1125a](http://www.irs.gov/form1125a).**

Name <b>Help For All, Inc.</b>		Employer identification number <b>00-0000001</b>	
<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	75,770
<b>2</b>	Purchases . . . . .	<b>2</b>	67,390
<b>3</b>	Cost of labor . . . . .	<b>3</b>	97,307
<b>4</b>	Additional section 263A costs (attach schedule) . . . . .	<b>4</b>	19,676
<b>5</b>	Other costs (attach schedule) . . . . .	<b>5</b>	53,778
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	313,921
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	94,676
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions) . . . . .	<b>8</b>	219,245
<b>9a</b> Check all methods used for valuing closing inventory:			
(i) <input checked="" type="checkbox"/> Cost			
(ii) <input type="checkbox"/> Lower of cost or market			
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶ _____			
<b>b</b>	Check if there was a writedown of subnormal goods . . . . .	▶ <input type="checkbox"/>	
<b>c</b>	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . .	▶ <input type="checkbox"/>	
<b>d</b>	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO . . . . .	<b>9d</b>	
<b>e</b>	If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)? . . . . .	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<b>f</b>	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Section references are to the Internal Revenue Code unless otherwise noted.

**General Instructions**

**Purpose of Form**

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

**Who Must File**

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

**Inventories**

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

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

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

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

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

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

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

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

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

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

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

Form 1120 Test Scenario 1

Form **1125-E**

(Rev. December 2013)  
Department of the Treasury  
Internal Revenue Service

**Compensation of Officers**

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.  
▶ Information about Form 1125-E and its separate instructions is at [www.irs.gov/form1125e](http://www.irs.gov/form1125e).

OMB No. 1545-2225

Name Help For All, Inc. Employer identification number 00-0000001

Note. Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	(b) Social security number (see instructions)	(c) Percent of time devoted to business	Percent of stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
<b>1</b> Robert Fleece	000-00-0009	100 %	10 %	%	1,000,000
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	

<b>2</b> Total compensation of officers . . . . .	<b>2</b>	1,000,000
<b>3</b> Compensation of officers claimed on Form 1125-A or elsewhere on return . . . . .	<b>3</b>	
<b>4</b> Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return . . . . .	<b>4</b>	1,000,000

Department of the Treasury  
Internal Revenue Service (99)

► Information about Form 3800 and its separate instructions is at [www.irs.gov/form3800](http://www.irs.gov/form3800).  
► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

**2014**  
Attachment  
Sequence No. **22**

Name(s) shown on return

Help For All, Inc.

Identifying number

00-0000001

**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**  
(See instructions and complete Part(s) III before Parts I and II)

<b>1</b>	General business credit from line 2 of all Parts III with box A checked	<b>1</b>	6,506
<b>2</b>	Passive activity credits from line 2 of all Parts III with box B checked	<b>2</b>	
<b>3</b>	Enter the applicable passive activity credits allowed for 2014 (see instructions)	<b>3</b>	
<b>4</b>	Carryforward of general business credit to 2014. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	<b>4</b>	
<b>5</b>	Carryback of general business credit from 2015. Enter the amount from line 2 of Part III with box D checked (see instructions)	<b>5</b>	
<b>6</b>	Add lines 1, 3, 4, and 5	<b>6</b>	6,506

**Part II Allowable Credit**

<b>7</b>	Regular tax before credits: <ul style="list-style-type: none"> <li>Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return</li> <li>Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return</li> </ul>	<b>7</b>	48,628,601
<b>8</b>	Alternative minimum tax: <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 35</li> <li>Corporations. Enter the amount from Form 4626, line 14</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56</li> </ul>	<b>8</b>	
<b>9</b>	Add lines 7 and 8	<b>9</b>	48,628,601
<b>10a</b>	Foreign tax credit	<b>10a</b>	
<b>b</b>	Certain allowable credits (see instructions)	<b>10b</b>	
<b>c</b>	Add lines 10a and 10b	<b>10c</b>	
<b>11</b>	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	<b>11</b>	48,628,601
<b>12</b>	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0-	<b>12</b>	48,628,601
<b>13</b>	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	<b>13</b>	12,150,900
<b>14</b>	Tentative minimum tax: <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 33</li> <li>Corporations. Enter the amount from Form 4626, line 12</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54</li> </ul>	<b>14</b>	27,297,641
<b>15</b>	Enter the greater of line 13 or line 14	<b>15</b>	27,297,641
<b>16</b>	Subtract line 15 from line 11. If zero or less, enter -0-	<b>16</b>	21,330,960
<b>17</b>	Enter the <b>smaller</b> of line 6 or line 16 <b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	<b>17</b>	6,506

**Part II Allowable Credit** (Continued)

**Note.** If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (.75) (see instructions) . . . . .	18	
19	Enter the greater of line 13 or line 18 . . . . .	19	
20	Subtract line 19 from line 11. If zero or less, enter -0- . . . . .	20	
21	Subtract line 17 from line 20. If zero or less, enter -0- . . . . .	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked . . . . .	22	
23	Passive activity credit from line 3 of all Parts III with box B checked	23	
24	Enter the applicable passive activity credit allowed for 2014 (see instructions) . . . . .	24	
25	Add lines 22 and 24 . . . . .	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . . . . .	26	0
27	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	27	36,477,701
28	Add lines 17 and 26 . . . . .	28	6,506
29	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	29	36,471,195
30	Enter the general business credit from line 5 of all Parts III with box A checked . . . . .	30	9,850
31	Reserved . . . . .	31	
32	Passive activity credits from line 5 of all Parts III with box B checked	32	
33	Enter the applicable passive activity credits allowed for 2014 (see instructions) . . . . .	33	
34	Carryforward of business credit to 2014. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach . . . . .	34	
35	Carryback of business credit from 2015. Enter the amount from line 5 of Part III with box D checked (see instructions) . . . . .	35	
36	Add lines 30, 33, 34, and 35 . . . . .	36	9,850
37	Enter the <b>smaller</b> of line 29 or line 36 . . . . .	37	9,850
38	<b>Credit allowed for the current year.</b> Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> <li>• Individuals. Form 1040, line 54, or Form 1040NR, line 51 . . . . .</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c . . . . .</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b . . . . .</li> </ul>	38	16,356

Name(s) shown on return

Identifying number

Help For All, Inc

00-0000001

**Part III General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A**  General Business Credit From a Non-Passive Activity      **E**  Reserved
  - B**  General Business Credit From a Passive Activity      **F**  Reserved
  - C**  General Business Credit Carryforwards      **G**  Eligible Small Business Credit Carryforwards
  - D**  General Business Credit Carrybacks      **H**  Reserved
- I** If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III . . . . .

(a) Description of credit		(b)	(c)
Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		If claiming the credit from a pass-through entity, enter the EIN	Enter the appropriate amount
<b>1a</b>	Investment (Form 3468, Part II only) (attach Form 3468)		
<b>1b</b>	Reserved		
<b>1c</b>	Increasing research activities (Form 6765)		
<b>1d</b>	Low-income housing (Form 8586, Part I only)		
<b>1e</b>	Disabled access (Form 8826) (see instructions for limitation)		
<b>1f</b>	Renewable electricity, refined coal, and Indian coal production (Form 8835)		
<b>1g</b>	Indian employment (Form 8845)		
<b>1h</b>	Orphan drug (Form 8820)		
<b>1i</b>	New markets (Form 8874)		
<b>1j</b>	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)		500
<b>1k</b>	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)		5,000
<b>1l</b>	Biodiesel and renewable diesel fuels (attach Form 8864)		
<b>1m</b>	Low sulfur diesel fuel production (Form 8896)		
<b>1n</b>	Distilled spirits (Form 8906)		
<b>1o</b>	Nonconventional source fuel (Form 8907)		
<b>1p</b>	Energy efficient home (Form 8908)		
<b>1q</b>	Energy efficient appliance (Form 8909)		
<b>1r</b>	Alternative motor vehicle (Form 8910)		
<b>1s</b>	Alternative fuel vehicle refueling property (Form 8911)		
<b>1t</b>	Reserved		
<b>1u</b>	Mine rescue team training (Form 8923)		
<b>1v</b>	Agricultural chemicals security (Form 8931) (see instructions for limitation)		
<b>1w</b>	Employer differential wage payments (Form 8932)	00-0000049	500
<b>1x</b>	Carbon dioxide sequestration (Form 8933)		506
<b>1y</b>	Qualified plug-in electric drive motor vehicle (Form 8936)		
<b>1z</b>	Qualified plug-in electric vehicle (carryforward only)		
<b>1aa</b>	New hire retention (carryforward only)		
<b>1bb</b>	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))		
<b>1zz</b>	Other		
<b>2</b>	Add lines 1a through 1zz and enter here and on the applicable line of Part I		6,506
<b>3</b>	Enter the amount from Form 8844 here and on the applicable line of Part II.		
<b>4a</b>	Investment (Form 3468, Part III) (attach Form 3468)		
<b>4b</b>	Work opportunity (Form 5884)		9,850
<b>4c</b>	Biofuel producer (Form 6478)		
<b>4d</b>	Low-income housing (Form 8586, Part II)		
<b>4e</b>	Renewable electricity, refined coal, and Indian coal production (Form 8835)		
<b>4f</b>	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)		
<b>4g</b>	Qualified railroad track maintenance (Form 8900)		
<b>4h</b>	Small employer health insurance premiums (Form 8941)		
<b>4i</b>	Reserved		
<b>4j</b>	Reserved		
<b>4z</b>	Other		
<b>5</b>	Add lines 4a through 4z and enter here and on the applicable line of Part II.		9,850
<b>6</b>	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II.		16,356

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to your tax return.**  
▶ **Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).**

Name(s) shown on return <b>Help For All, Inc.</b>	Business or activity to which this form relates <b>Textile Mills</b>	Identifying number <b>00-0000001</b>
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**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

<b>1</b> Maximum amount (see instructions)	<b>1</b>	
<b>2</b> Total cost of section 179 property placed in service (see instructions)	<b>2</b>	
<b>3</b> Threshold cost of section 179 property before reduction in limitation (see instructions)	<b>3</b>	
<b>4</b> Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	
<b>5</b> Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	<b>5</b>	
<b>6</b> (a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b> Listed property. Enter the amount from line 29	<b>7</b>	
<b>8</b> Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	<b>8</b>	
<b>9</b> Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	<b>9</b>	
<b>10</b> Carryover of disallowed deduction from line 13 of your 2013 Form 4562	<b>10</b>	
<b>11</b> Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	<b>11</b>	
<b>12</b> Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	<b>12</b>	
<b>13</b> Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12 ▶	<b>13</b>	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

<b>14</b> Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	<b>14</b>	
<b>15</b> Property subject to section 168(f)(1) election	<b>15</b>	
<b>16</b> Other depreciation (including ACRS)	<b>16</b>	2,143,129

**Part III MACRS Depreciation (Do not include listed property.)** (See instructions.)

**Section A**

<b>17</b> MACRS deductions for assets placed in service in tax years beginning before 2014	<b>17</b>	6,299,741
<b>18</b> If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2014 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property						
<b>b</b> 5-year property		2,547,275	5	HY	200DB	509,455
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property		153,912	15	HY	150DB	7,696
<b>f</b> 20-year property		35,627	20	HY	150DB	1,336
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life					S/L	
<b>b</b> 12-year			12 yrs.		S/L	
<b>c</b> 40-year			40 yrs.	MM	S/L	

**Part IV Summary** (See instructions.)

<b>21</b> Listed property. Enter amount from line 28	<b>21</b>	
<b>22</b> <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	<b>22</b>	8,961,357
<b>23</b> For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	



**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						<b>25</b>		
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%			S/L -			
		%			S/L -			
		%			S/L -			
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						<b>28</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							<b>29</b>	

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles) .												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> Is another vehicle available for personal use?												

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2014 tax year (see instructions):					719,800
<b>43</b> Amortization of costs that began before your 2014 tax year . . . . .					<b>43</b>
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b> 719,800

## Alternative Minimum Tax—Corporations

▶ **Attach to the corporation's tax return.**  
 ▶ Information about Form 4626 and its separate instructions is at [www.irs.gov/form4626](http://www.irs.gov/form4626).

# 2014

Name <b>Help For All, Inc.</b>	Employer identification number <b>00-0000001</b>
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**Note:** See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).

<b>1</b>	Taxable income or (loss) before net operating loss deduction . . . . .	<b>1</b>	138,938,859
<b>2</b>	<b>Adjustments and preferences:</b>		
<b>a</b>	Depreciation of post-1986 property . . . . .	<b>2a</b>	1,549,346
<b>b</b>	Amortization of certified pollution control facilities . . . . .	<b>2b</b>	
<b>c</b>	Amortization of mining exploration and development costs . . . . .	<b>2c</b>	
<b>d</b>	Amortization of circulation expenditures (personal holding companies only) . . . . .	<b>2d</b>	
<b>e</b>	Adjusted gain or loss . . . . .	<b>2e</b>	
<b>f</b>	Long-term contracts . . . . .	<b>2f</b>	
<b>g</b>	Merchant marine capital construction funds . . . . .	<b>2g</b>	
<b>h</b>	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only) . . . . .	<b>2h</b>	
<b>i</b>	Tax shelter farm activities (personal service corporations only) . . . . .	<b>2i</b>	
<b>j</b>	Passive activities (closely held corporations and personal service corporations only) . . . . .	<b>2j</b>	
<b>k</b>	Loss limitations . . . . .	<b>2k</b>	
<b>l</b>	Depletion . . . . .	<b>2l</b>	
<b>m</b>	Tax-exempt interest income from specified private activity bonds . . . . .	<b>2m</b>	
<b>n</b>	Intangible drilling costs . . . . .	<b>2n</b>	
<b>o</b>	Other adjustments and preferences . . . . .	<b>2o</b>	
<b>3</b>	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o. . . . .	<b>3</b>	140,488,205
<b>4</b>	<b>Adjusted current earnings (ACE) adjustment:</b>		
<b>a</b>	ACE from line 10 of the ACE worksheet in the instructions . . . . .	<b>4a</b>	130,488,205
<b>b</b>	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions). . . . .	<b>4b</b>	(10,000,000)
<b>c</b>	Multiply line 4b by 75% (.75). Enter the result as a positive amount . . . . .	<b>4c</b>	7,500,000
<b>d</b>	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). <b>Note:</b> You <i>must</i> enter an amount on line 4d (even if line 4b is positive). . . . .	<b>4d</b>	4,000,000
<b>e</b>	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the <b>smaller</b> of line 4c or line 4d as a negative amount } . . . . .	<b>4e</b>	(4,000,000)
<b>5</b>	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT . . . . .	<b>5</b>	136,488,205
<b>6</b>	Alternative tax net operating loss deduction (see instructions). . . . .	<b>6</b>	
<b>7</b>	<b>Alternative minimum taxable income.</b> Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions . . . . .	<b>7</b>	136,488,205
<b>8</b>	<b>Exemption phase-out</b> (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):		
<b>a</b>	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0- . . . . .	<b>8a</b>	
<b>b</b>	Multiply line 8a by 25% (.25). . . . .	<b>8b</b>	
<b>c</b>	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0- . . . . .	<b>8c</b>	0
<b>9</b>	Subtract line 8c from line 7. If zero or less, enter -0- . . . . .	<b>9</b>	136,488,205
<b>10</b>	Multiply line 9 by 20% (.20) . . . . .	<b>10</b>	27,297,641
<b>11</b>	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions) . . . . .	<b>11</b>	
<b>12</b>	Tentative minimum tax. Subtract line 11 from line 10 . . . . .	<b>12</b>	27,297,641
<b>13</b>	Regular tax liability before applying all credits except the foreign tax credit . . . . .	<b>13</b>	48,628,601
<b>14</b>	<b>Alternative minimum tax.</b> Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return . . . . .	<b>14</b>	0

Name(s) shown on return

Help For All, Inc.

Identifying number

00-0000001

<b>1</b>	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
<b>a</b>	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . . . \$ <u>15,600</u> × 25% (.25)	<b>1a</b>	3,900
<b>b</b>	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ <u>14,875</u> × 40% (.40)	<b>1b</b>	5,950
<b>c</b>	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ _____ × 50% (.50)	<b>1c</b>	
<b>2</b>	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages . . . . .	<b>2</b>	9,850
<b>3</b>	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>3</b>	
<b>4</b>	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b . . . . .	<b>4</b>	9,850
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>	
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b . . . . .	<b>6</b>	

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Future Developments**

For the latest information about developments related to Form 5884 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form5884](http://www.irs.gov/form5884).

**What's New**

- The work opportunity credit expired for employees who began work after 2013. Do not report wages paid or incurred to these employees on Form 5884 unless the credit is extended.
- Empowerment zone designations expired at the end of 2013. Wages paid or incurred for services performed after 2013 by a designated community resident or summer youth employee who lives in an empowerment zone may no longer qualify for the work opportunity credit unless the designation is extended. See *Qualified Wages* for details.



*At the time these instructions went to print, Congress had not enacted legislation on expired provisions. To find out if legislation has been enacted, go to [www.irs.gov/formspubs](http://www.irs.gov/formspubs) or [www.irs.gov/form5884](http://www.irs.gov/form5884).*

**Purpose of Form**

Use Form 5884 to claim the work opportunity credit for qualified first- and/or second-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone or rural renewal county to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

Partnerships, S corporations, cooperatives, estates, and trusts must file this form to claim the credit. All other taxpayers are not required to complete or file this form if their only source for this credit is a partnership, S corporation, cooperative, estate, or trust. Instead, they can report this credit directly on Form 3800, General Business Credit.

Form 1120 Test Scenario 1

Form **8594**

**Asset Acquisition Statement  
Under Section 1060**

OMB No. 1545-1021

(Rev. December 2012)

▶ Attach to your income tax return.

Attachment

Department of the Treasury  
Internal Revenue Service

▶ Information about Form 8594 and its separate instructions is at [www.irs.gov/form8594](http://www.irs.gov/form8594)

Sequence No. **169**

Name as shown on return

Identifying number as shown on return

Help For All, Inc.

00-0000001

Check the box that identifies you:

Purchaser  Seller

**Part I General Information**

**1** Name of other party to the transaction

Other party's identifying number

Cardigan Unlimited

00-0000026

Address (number, street, and room or suite no.)

123 Avenue C

City or town, state, and ZIP code

Somewhere, MD 20901

**2** Date of sale

**3** Total sales price (consideration)

10-22-2012

16,060,950

**Part II Original Statement of Assets Transferred**

<b>4</b> Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Class IV	\$	\$
Class V	\$	\$
Class VI and VII	\$ 16,060,950	\$ 16,060,950
<b>Total</b>	\$ 16,060,950	\$ 16,060,950

**5** Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? . . . . .  Yes  No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? . . . . .  Yes  No

**6** In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? . . . . .  Yes  No

If "Yes," attach a statement that specifies **(a)** the type of agreement and **(b)** the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 63768Z

Form **8594** (Rev. 12-2012)

Form 1120 Test Scenario 1

**Part III Supplemental Statement**—Complete only if amending an original statement or previously filed supplemental statement because of an increase or decrease in consideration. See instructions.

7 Tax year and tax return form number with which the original Form 8594 and any supplemental statements were filed.

8 Assets	Allocation of sales price as previously reported	Increase or (decrease)	Redetermined allocation of sales price
Class I	\$	\$	\$
Class II	\$	\$	\$
Class III	\$	\$	\$
Class IV	\$	\$	\$
Class V	\$	\$	\$
Class VI and VII	\$	\$	\$
Total	\$		\$

9 Reason(s) for increase or decrease. Attach additional sheets if more space is needed.

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Form 1120 Test Scenario 1

Form **8881**  
 (Rev. December 2013)  
 Department of the Treasury  
 Internal Revenue Service

**Credit for Small Employer Pension Plan  
 Startup Costs**

▶ Attach to your tax return.

▶ Information about Form 8881 and its instructions is at [www.irs.gov/form8881](http://www.irs.gov/form8881).

OMB No. 1545-1810

Attachment  
 Sequence No. **130**

Name(s) shown on return

Identifying number

[Help For All, Inc.](#)

00-0000001

<b>1</b> Qualified startup costs incurred during the tax year. <b>Do not</b> enter more than \$1,000. . . . .	<b>1</b>	1,000			
<b>2</b> Enter one-half of line 1 . . . . .	<b>2</b>			500	
<b>3</b> Credit for small employer pension plan startup costs from partnerships and S corporations . . . . .	<b>3</b>				
<b>4</b> Add lines 2 and 3 . . . . .	<b>4</b>			500	
<b>5</b> Enter the <b>smaller</b> of line 4 or <b>\$500</b> . Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1j . . . . .	<b>5</b>			500	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 33435N

Form **8881** (Rev. 12-2013)

**Credit for Employer-Provided Childcare  
Facilities and Services**

Department of the Treasury  
Internal Revenue Service

► **Attach to your tax return.**  
► **Information about Form 8882 and its instructions is at [www.irs.gov/form8882](http://www.irs.gov/form8882).**

Attachment  
Sequence No. **131**

Name(s) shown on return

Identifying number

Help For All, Inc.

00-0000001

<b>1</b>	Qualified childcare facility expenditures paid or incurred . . . . .	<b>1</b>		
<b>2</b>	Enter 25% (.25) of line 1 . . . . .	<b>2</b>		
<b>3</b>	Qualified childcare resource and referral expenditures paid or incurred	<b>3</b>	50,000	
<b>4</b>	Enter 10% (.10) of line 3 . . . . .	<b>4</b>		5,000
<b>5</b>	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts . . . . .	<b>5</b>		
<b>6</b>	Add lines 2, 4, and 5 . . . . .	<b>6</b>		5,000
<b>7</b>	Enter the <b>smaller</b> of line 6 or <b>\$150,000</b> . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1k . . . . .	<b>7</b>		5,000
<b>8</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>8</b>		
<b>9</b>	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, line 1k . . . . .	<b>9</b>		

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of Form**

Employers use Form 8882 to claim the credit for qualified childcare facility and resource and referral expenditures. The credit is part of the general business credit. You may claim the credit any time within 3 years from the due date of your return on either an original or amended return.

Taxpayers, other than partnerships, S corporations, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

**How To Figure the Credit**

The credit is 25% of the qualified childcare facility expenditures plus 10% of the qualified childcare resource and referral expenditures paid or incurred during the tax year. The credit is limited to \$150,000 per tax year.

*Qualified childcare expenditures* are amounts paid or incurred:

- To acquire, construct, rehabilitate, or expand property that:
  1. Is to be used as part of a qualified childcare facility of the taxpayer,
  2. Is depreciable (or amortizable) property, and
  3. Is not part of the principal residence of the taxpayer or any employee of the taxpayer;
- For the operating expenses of a qualified childcare facility of the taxpayer, including expenses for training of employees, scholarship programs, and providing

increased compensation to employees with higher levels of childcare training; or

- Under a contract with a qualified childcare facility to provide childcare services to employees of the taxpayer.

**Note.** Any expenses for childcare included in qualified childcare facility expenditures may not exceed the fair market value of such care.

A *qualified childcare facility* is a facility that meets the requirements of all applicable laws and regulations of the state or local government in which it is located, including the licensing of the facility as a childcare facility. The following conditions must also be met.

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.
- If the facility is the principal trade or business of the taxpayer, at least 30% of the enrollees of the facility must be dependents of employees of the taxpayer.
- The use of the facility (or the eligibility to use the facility) must not discriminate in favor of highly compensated employees.

*Qualified childcare resource and referral expenditures* are amounts paid or incurred under a contract to provide childcare resource and referral services to employees of the taxpayer. The provision of the services (or the eligibility to use the services) must not discriminate in favor of highly compensated employees.

Department of the Treasury  
Internal Revenue Service

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.  
▶ Information about Form 8916-A and its instructions is at [www.irs.gov/form1120](http://www.irs.gov/form1120).

**2014**

Name of common parent

Help For All, Inc.

Employer identification number

00-000001

Name of subsidiary

Employer identification number

**Part I Cost of Goods Sold**

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
<b>1</b> Amounts attributable to cost flow assumptions . . . . .				
<b>2</b> Amounts attributable to:				
<b>a</b> Stock option expense . . . . .				
<b>b</b> Other equity based compensation . . . . .				
<b>c</b> Meals and entertainment . . . . .				
<b>d</b> Parachute payments . . . . .				
<b>e</b> Compensation with section 162(m) limitation . . . . .				
<b>f</b> Pension and profit sharing . . . . .				
<b>g</b> Other post-retirement benefits . . . . .				
<b>h</b> Deferred compensation . . . . .				
<b>i</b> Reserved . . . . .				
<b>j</b> Amortization . . . . .				
<b>k</b> Depletion . . . . .				
<b>l</b> Depreciation . . . . .				
<b>m</b> Corporate owned life insurance premiums . . . . .				
<b>n</b> Other section 263A costs . . . . .		(19,676)		(19,676)
<b>3</b> Inventory shrinkage accruals . . . . .				
<b>4</b> Excess inventory and obsolescence reserves . . . . .				
<b>5</b> Lower of cost or market write-downs . . . . .				
<b>6</b> Other items with differences (attach statement) . . . . .				
<b>7</b> Other items with no differences . . . . .	(199,569)			(199,569)
<b>8 Total cost of goods sold.</b> Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions . . . . .	(199,569)	(19,676)		(219,245)



**Part II Interest Income**

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
<b>1</b>	Tax-exempt interest income				
<b>2</b>	Interest income from hybrid securities				
<b>3</b>	Sale/lease interest income				
<b>4a</b>	Intercompany interest income — From outside tax affiliated group				
<b>4b</b>	Intercompany interest income — From tax affiliated group				
<b>5</b>	Other interest income	8,018,387			8,018,387
<b>6</b>	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	8,018,387			8,018,387

**Part III Interest Expense**

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
<b>1</b>	Interest expense from hybrid securities				
<b>2</b>	Lease/purchase interest expense				
<b>3a</b>	Intercompany interest expense — Paid to outside tax affiliated group				
<b>3b</b>	Intercompany interest expense — Paid to tax affiliated group				
<b>4</b>	Other interest expense	(11,808,495)	14,524,714		2,716,219
<b>5</b>	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	(11,808,495)	14,524,714		2,716,219

**Agricultural Chemicals Security Credit**

▶ See instructions.  
▶ Attach to your tax return.

Name shown on return

Help For All, Inc

Identifying number

00-0000001

		Facility		
		(a)	(b)	(c)
<b>1</b>	Enter on the applicable line below the qualified agricultural chemicals security costs described (see instructions) . . . . .			
<b>a</b>	Employee security training and background checks . . . . .	200	368	300
<b>b</b>	Limitation and prevention of access to controls of agricultural chemicals stored . . . . .			
<b>c</b>	Tagging, locking tank valves, and chemical additives to prevent theft or to render chemicals unfit for illegal use . . . . .			
<b>d</b>	Perimeter protection of agricultural chemicals . . . . .			
<b>e</b>	Installation of security lighting, cameras, recording equipment, and intrusion detection sensors . . . . .	200	300	300
<b>f</b>	Implementation of measures to increase computer or computer network security . . . . .			
<b>g</b>	Conducting a security vulnerability assessment . . . . .			
<b>h</b>	Implementing a site security plan . . . . .			
<b>2</b>	Total qualified agricultural chemicals security costs. Add the amounts in columns (a), (b), and (c) on lines 1a through 1h . . . . .	400	668	600
<b>3</b>	Multiply the amounts in columns (a), (b), and (c) on line 2 by 30% . . . . .	120	200	180
<b>4</b>	Maximum credit per facility. Subtract the total of the credits claimed for the facility in the 5 prior tax years from \$100,000 . . . . .	99,070	99,635	98,680
<b>5</b>	Agricultural chemicals security credit. Enter the smaller of line 3 or line 4 for each facility. For additional facilities, see instructions . . . . .	120	200	180
<b>6</b>	Add the amounts for all facilities on line 5 . . . . .			500
<b>7</b>	Credit from partnerships, S corporations, estates, and trusts . . . . .			
<b>8</b>	Add lines 6 and 7. Enter the result, but not more than \$2,000,000. Estates and trusts, go to line 9; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the appropriate line of Form 3800 (e.g., line 1v of the 2010 Form 3800) . . . . .			500
<b>9</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .			
<b>10</b>	Estates and trusts, subtract line 9 from line 8. Report the credit on the appropriate line of Form 3800 (e.g., line 1v of the 2010 Form 3800) . . . . .			

**Credit for Employer Differential Wage Payments**

▶ Attach to your tax return.

▶ Information about Form 8932 and its instructions is at [www.irs.gov/form8932](http://www.irs.gov/form8932).

Name(s) shown on return <i>Help For All, Inc.</i>		Identifying number 00-0000001
<b>1</b>	Eligible differential wage payments paid during the tax year (see instructions)	<b>1</b>
<b>2</b>	Multiply line 1 by 20% (.20) (see instructions for the adjustment you must make)	<b>2</b>
<b>3</b>	Credit for employer differential wage payments from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	<b>3</b> 500
<b>4</b>	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1w	<b>4</b> 500
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	<b>5</b>
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 1w	<b>6</b>

**General Instructions**

Section references are to the Internal Revenue Code.

**What's New**

The credit has been extended to cover eligible differential wage payments made in 2012 and 2013.

**Purpose of Form**

An eligible small business employer (defined below) can use Form 8932 to claim the credit for employer differential wage payments. Only eligible differential wage payments made to qualified employees after 2008 and before 2014 can be used to figure the credit. The credit is 20% of up to \$20,000 of differential wage payments paid to each qualified employee during the tax year.

The credit for employer differential wage payments is part of the general business credit reported on Form 3800, General Business Credit.

Taxpayers (other than partnerships, S corporations, cooperatives, estates, and trusts) whose only source of this credit is from those pass-through entities are not required to complete or file this form. Instead, report this credit directly on Form 3800.

For details, see section 45P and Notice 2010-15, 2010-6 I.R.B. 390, available at [www.irs.gov/irb/2010-06\\_IRB/ar09.html](http://www.irs.gov/irb/2010-06_IRB/ar09.html).

**Definitions**

**Eligible Differential Wage Payments**

Eligible differential wage payments are the total differential wage payments paid to the employee for the tax year, up to \$20,000.

**Qualified Employee**

A qualified employee is an employee of an eligible small business employer for the 91-day period immediately preceding the period for which any differential wage payment is made.

**Differential Wage Payment**

To be considered a differential wage payment, the payment must be paid after 2008 and before 2014 and meet both of the following requirements.

- The payment is made by an eligible small business employer to a qualified employee for any period during which the employee is performing service in the uniformed services of the United States while on active duty for a period of more than 30 days.
- The payment represents all or a portion of the wages the employee would have received from the employer if the employee were performing services for the employer.

**Eligible Small Business Employer**

An eligible small business employer means any taxpayer that:

- Employed on average fewer than 50 employees on business days during the tax year, and
- Under a **written plan** of the employer, provides eligible differential wage payments to **every** qualified employee of the employer.

For purposes of this definition, all persons treated as a single employer under subsection (b), (c), (m), or (o) of section 414 are treated as a single employer.

**Uniformed Services**

Uniformed services means the Armed Forces; the Army National Guard and the Air National Guard when engaged in active duty for training, inactive duty training, or full-time National Guard duty; the commissioned corps of the Public Health Service; and any other category of persons designated by the President in time of war or national emergency.

**Coordination With Other Credits**

The amount of any research credit or orphan drug credit otherwise allowable for compensation paid to any employee is reduced by the credit for differential wage payments figured for that employee.

# Carbon Dioxide Sequestration Credit

▶ Attach to your tax return.

▶ To claim this credit, the qualified facility must capture at least 500,000 metric tons of carbon dioxide during the tax year.

▶ Information about Form 8933 and its instructions is at [www.irs.gov/form8933](http://www.irs.gov/form8933).

**2014**

Attachment Sequence No. **165**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

Help For All, Inc.

Identifying number

00-0000001

**Qualified carbon dioxide captured at a qualified facility, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.**

<b>1a</b>	Metric tons captured and disposed of (see instructions) . . . . .	23.5294		
<b>b</b>	Inflation-adjusted credit rate . . . . .	\$ 21.51		
<b>c</b>	Multiply line 1a by line 1b . . . . .		<b>1c</b>	506

**Qualified carbon dioxide captured at a qualified facility, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.**

<b>2a</b>	Metric tons captured and used (see instructions) . . . . .			
<b>b</b>	Inflation-adjusted credit rate . . . . .	\$ 10.75		
<b>c</b>	Multiply line 2a by line 2b . . . . .		<b>2c</b>	

**3** Carbon dioxide sequestration credit from partnerships and S corporations . . . . .

**3**

**4** Add lines 1c, 2c, and 3. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1x . . . . .

**4**

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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

For the latest information about developments related to Form 8933 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8933](http://www.irs.gov/form8933).

### Purpose of Form

Use Form 8933 to claim the carbon dioxide sequestration credit. The credit is allowed for qualified carbon dioxide that is captured and disposed of or captured, used, and disposed of by the taxpayer in secure geological storage. Only carbon dioxide captured and disposed of or used as a tertiary injectant within the United States or a U.S. possession is taken into account when figuring the credit. See *Definitions* below.

For the purposes of this form, a partner in a partnership that has made a valid section 761(a) election will be considered the taxpayer. Partnerships with valid section 761(a) elections are not required to complete or file this form. Instead, the partner is required to complete and file this form in a manner commensurate with its undivided ownership interest in the qualified facility.

Taxpayers other than partnerships or S corporations whose only source of this credit is from those pass-through entities (other than a partnership with a valid 761(a) election) are not required to complete or file this form. Instead, report this credit directly on line 1x of Form 3800, General Business Credit.

## How To Figure the Credit

Generally, the credit is \$20 (adjusted for inflation) per metric ton for qualified carbon dioxide captured at a qualified facility, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.

Generally, the credit is \$10 (adjusted for inflation) per metric ton for qualified carbon dioxide captured at a qualified facility, used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, and disposed of in secure geological storage.

For the purpose of calculating the credit, a metric ton of carbon dioxide includes only the contained weight of the carbon dioxide. The weight of any other substances, such as water or impurities, is not included in the calculation.

### Inflation Adjustment

For 2014, the \$20 and \$10 rates are adjusted for inflation.

The 2014 credit rates are:

- \$21.51 for qualified carbon dioxide captured at a qualified facility, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project; and
- \$10.75 for qualified carbon dioxide captured at a qualified facility, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.

## Definitions

### Qualified Carbon Dioxide

Qualified carbon dioxide is carbon dioxide captured after October 3, 2008, from an industrial source that:

**U.S. Corporation Income Tax Declaration  
for an IRS e-file Return**

Department of the Treasury  
Internal Revenue Service

▶ **File electronically with the corporation's tax return. Do not file paper copies.**  
▶ **Information about Form 8453-C and its instructions is at [www.irs.gov/form8453c](http://www.irs.gov/form8453c).**  
For calendar year 2014, or tax year beginning , 2014, ending , 20

**2014**

Name of corporation  
**Help For All, Inc.**

Employer identification number  
**00-000001**

**Part I Tax Return Information (Whole dollars only)**

<b>1</b>	Total income (Form 1120, line 11)	<b>1</b>	395,570,000
<b>2</b>	Taxable income (Form 1120, line 30)	<b>2</b>	138,938,859
<b>3</b>	Total tax (Form 1120, line 31)	<b>3</b>	48,612,245
<b>4</b>	Amount owed (Form 1120, line 34)	<b>4</b>	0
<b>5</b>	Overpayment (Form 1120, line 35)	<b>5</b>	37,755

**Part II Declaration of Officer (see instructions) Be sure to keep a copy of the corporation's tax return.**

- 6a**  I consent that the corporation's refund be directly deposited as designated on the **Form 8050**, Direct Deposit of Corporate Tax Refund, that will be electronically transmitted with the corporation's 2014 federal income tax return.
- b**  I do not want direct deposit of the corporation's refund **or** the corporation is not receiving a refund.
- c**  I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If the corporation is filing a balance due return, I understand that if the IRS does not receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2014 federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the corporation's return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

<b>Sign Here</b>	Signature of officer	Date	Chief Executive Officer
			Title

**Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)**

I declare that I have reviewed the above corporation's return and that the entries on Form 8453-C are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

<b>ERO's Use Only</b>	ERO's signature	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input checked="" type="checkbox"/>	ERO's SSN or PTIN <b>P11111111</b>
	Firm's name (or yours if self-employed), address, and ZIP code	<b>Electronic Tax Filers, Inc</b> <b>100 Efile Drive, Anytown, TX 71231</b>			EIN <b>00-000011</b>
					Phone no. <b>512-555-1212</b>

Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

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

# Sales and Other Dispositions of Capital Assets

Department of the Treasury  
Internal Revenue Service

► Information about Form 8949 and its separate instructions is at [www.irs.gov/form8949](http://www.irs.gov/form8949).  
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

**2014**  
Attachment  
Sequence No. **12A**

Name(s) shown on return  
Help For All, Inc.

Social security number or taxpayer identification number  
00-0000001

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are short term. For long-term transactions, see page 2.

**Note.** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 1a; you are not required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B)** Short-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- (C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	100 sh. Help For All, Inc.	10-10-2013	11-1-2013	20,000,000	8,197,798		0	11,802,202

**2 Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked) ►

20,000,000	8,197,798		0	11,802,202
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**Note.** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side  
 Help For All, Inc.

**Social security number or taxpayer identification number**  
 00-0000001

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

**Note.** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	(f) Code(s) from instructions	(g) Amount of adjustment	(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)

**2 Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) ►

**Note.** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.