

# 1120-A

## U.S. Corporation Short-Form Income Tax Return

See separate instructions to make sure the corporation qualifies to file Form 1120-A.

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

OMB No. 1545-0890

# 1995

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

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

Name

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

City or town, state, and ZIP code

**B** Employer identification number

**C** Date incorporated

**D** Total assets (see page 6 of instructions)

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

**F** Check method of accounting: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) . . . ▶

|  |  |              |                                      |   |                    |            |           |
|--|--|--------------|--------------------------------------|---|--------------------|------------|-----------|
| <b>Income</b>  | <b>1a</b> Gross receipts or sales  |              | <b>b</b> Less returns and allowances |   | <b>c</b> Balance ▶ | <b>1c</b>  |           |
|  | <b>2</b> Cost of goods sold (see page 12 of instructions).   |              |                                      |   |                    | <b>2</b>   |           |
|  | <b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .  |              |                                      |   |                    | <b>3</b>   |           |
|  | <b>4</b> Domestic corporation dividends subject to the 70% deduction . . . . .   |              |                                      |   |                    | <b>4</b>   |           |
|  | <b>5</b> Interest . . . . .  |              |                                      |   |                    | <b>5</b>   |           |
|  | <b>6</b> Gross rents . . . . .   |              |                                      |   |                    | <b>6</b>   |           |
|  | <b>7</b> Gross royalties . . . . .   |              |                                      |   |                    | <b>7</b>   |           |
|  | <b>8</b> Capital gain net income (attach Schedule D (Form 1120)) . . . . .   |              |                                      |   |                    | <b>8</b>   |           |
|  | <b>9</b> Net gain or (loss) from Form 4797, Part II, line 20 (attach Form 4797) . . . . .  |              |                                      |   |                    | <b>9</b>   |           |
|  | <b>10</b> Other income (see page 7 of instructions). . . . .   |              |                                      |   |                    | <b>10</b>  |           |
|  | <b>11</b> <b>Total income.</b> Add lines 3 through 10 . . . . . ▶  |              |                                      |   |                    |            | <b>11</b> |
| <b>Deductions</b><br>(See instructions for limitations on deductions.)   | <b>12</b> Compensation of officers (see page 8 of instructions) . . . . .  |              |                                      |   |                    | <b>12</b>  |           |
|  | <b>13</b> Salaries and wages (less employment credits) . . . . .   |              |                                      |   |                    | <b>13</b>  |           |
|  | <b>14</b> Repairs and maintenance . . . . .  |              |                                      |   |                    | <b>14</b>  |           |
|  | <b>15</b> Bad debts . . . . .  |              |                                      |   |                    | <b>15</b>  |           |
|  | <b>16</b> Rents . . . . .  |              |                                      |   |                    | <b>16</b>  |           |
|  | <b>17</b> Taxes and licenses . . . . .   |              |                                      |   |                    | <b>17</b>  |           |
|  | <b>18</b> Interest . . . . .   |              |                                      |   |                    | <b>18</b>  |           |
|  | <b>19</b> Charitable contributions (see page 9 of instructions for 10% limitation) . . . . .                                       |              |                                      |   |                    | <b>19</b>  |           |
|  | <b>20</b> Depreciation (attach Form 4562) . . . . .  |              | <b>20</b>                            |   |                    |            |           |
|  | <b>21</b> Less depreciation claimed elsewhere on return . . . . .  |              | <b>21a</b>                           |   |                    | <b>21b</b> |           |
|  | <b>22</b> Other deductions (attach schedule) . . . . . ▶   |              |                                      |   |                    | <b>22</b>  |           |
| <b>23</b> <b>Total deductions.</b> Add lines 12 through 22 . . . . . ▶   |  |              |                                      |   | <b>23</b>          |            |           |
| <b>24</b> Taxable income before net operating loss deduction and special deductions. Subtract line 23 from line 11 |  |              |                                      |   | <b>24</b>          |            |           |
| <b>25</b> <b>Less:</b> <b>a</b> Net operating loss deduction (see page 11 of instructions) . . . . .               |  | <b>25a</b>   |                                      |   |                    |            |           |
| <b>b</b> Special deductions (see page 11 of instructions) . . . . .  |  | <b>25b</b>   |                                      |   | <b>25c</b>         |            |           |
| <b>26</b> <b>Taxable income.</b> Subtract line 25c from line 24 . . . . .  |  |              |                                      |   | <b>26</b>          |            |           |
| <b>27</b> <b>Total tax</b> (from page 2, Part I, line 7) . . . . .   |  |              |                                      |   | <b>27</b>          |            |           |
| <b>Tax and Payments</b>  | <b>28</b> <b>Payments:</b>   |              |                                      |   |                    |            |           |
|  | <b>a</b> 1994 overpayment credited to 1995   | <b>28a</b>   |                                      |   |                    |            |           |
|  | <b>b</b> 1995 estimated tax payments . . . . .   | <b>28b</b>   |                                      |   |                    |            |           |
|  | <b>c</b> Less 1995 refund applied for on Form 4466   | <b>28c</b> ( |                                      | ) | <b>Bal ▶</b>       | <b>28d</b> |           |
|  | <b>e</b> Tax deposited with Form 7004 . . . . .  |              |                                      |   | <b>28e</b>         |            |           |
|  | <b>f</b> Credit from regulated investment companies (attach Form 2439) . . . . .   |              |                                      |   | <b>28f</b>         |            |           |
|  | <b>g</b> Credit for Federal tax on fuels (attach Form 4136). See instructions . . . . .  |              |                                      |   | <b>28g</b>         |            |           |
|  | <b>h</b> <b>Total payments.</b> Add lines 28d through 28g . . . . . ▶  |              |                                      |   |                    | <b>28h</b> |           |
|  | <b>29</b> Estimated tax penalty (see page 12 of instructions). Check if Form 2220 is attached . . . . . ▶ <input type="checkbox"/> |              |                                      |   |                    | <b>29</b>  |           |
|  | <b>30</b> <b>Tax due.</b> If line 28h is smaller than the total of lines 27 and 29, enter amount owed . . . . .                    |              |                                      |   |                    | <b>30</b>  |           |
|  | <b>31</b> <b>Overpayment.</b> If line 28h is larger than the total of lines 27 and 29, enter amount overpaid . . . . .             |              |                                      |   |                    | <b>31</b>  |           |
| <b>32</b> Enter amount of line 31 you want: <b>Credited to 1996 estimated tax ▶</b> <b>Refunded ▶</b>              |  |              |                                      |   | <b>32</b>          |            |           |

**Sign Here**

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

Signature of officer

Date

Title

**Paid Preparer's Use Only**

Preparer's signature

Date

Check if self-employed ☐

Preparer's social security number

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

EIN ▶

ZIP code ▶

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

|  |           |  |
|--|-----------|--|
| <b>1</b> Income tax. If the corporation is a qualified personal service corporation (see page 15), check here <input type="checkbox"/>   | <b>1</b>  |  |
| <b>2a</b> General business credit. Check if from: <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form 3468 <input type="checkbox"/> Form 5884<br><input type="checkbox"/> Form 6478 <input type="checkbox"/> Form 6765 <input type="checkbox"/> Form 8586 <input type="checkbox"/> Form 8830 <input type="checkbox"/> Form 8826 <input type="checkbox"/> Form 8835<br><input type="checkbox"/> Form 8844 <input type="checkbox"/> Form 8845 <input type="checkbox"/> Form 8846 <input type="checkbox"/> Form 8847 . . . . . | <b>2a</b> |  |
| <b>b</b> Credit for prior year minimum tax (attach Form 8827) . . . . .  | <b>2b</b> |  |
| <b>3</b> <b>Total credits.</b> Add lines 2a and 2b . . . . .   | <b>3</b>  |  |
| <b>4</b> Subtract line 3 from line 1 . . . . .   | <b>4</b>  |  |
| <b>5</b> Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 . . . . .   | <b>5</b>  |  |
| <b>6</b> Alternative minimum tax (attach Form 4626) . . . . .  | <b>6</b>  |  |
| <b>7</b> <b>Total tax.</b> Add lines 4 through 6. Enter here and on line 27, page 1 . . . . .  | <b>7</b>  |  |

**Part II Other Information** (See page 17 of instructions.)

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

**Part III Balance Sheets**

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

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

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

