



— DEPARTMENT OF —
REVENUE
STATE OF MISSISSIPPI

**CORPORATE & PASS-THROUGH
ENTITY
E-FILE TEST PACKAGE**

2011



MISSISSIPPI TESTING OVERVIEW

Corporate & Pass-Through Entity E-file

February 13, 2012

Thank you for participating in the Mississippi e-file program. Enclosed is the State of Mississippi e-file test package for tax year 2011. All software developers are required to successfully complete the testing process. These tests will ensure that the software meets Mississippi specifications that electronic submissions have no validation or computation errors, and that submissions are transmitted in the correct format.

This package contains eight (8) testing scenarios and returns. A small summary of the tests are listed below:

- Tests 1 and 2 - 1120/MS 83-105
- Test 3 - Pass-Through Entity 1120S/MS 84-105
- Test 4 - Pass-Through Entity 1065/MS 84-105
- Test 5 - Pass-Through Entity Composite Partnership 1065/MS 84-105
- Test 6 - Pass-Through Entity Composite S Corporation 1120S/MS 84-105
- Test 7 - Extension Form 1120S/MS 83-180
- Test 8 - Insurance Company Income Tax Return 1120PC/1120L /MS 83-391

Upon receipt of the test cases, each test will be compared to expected results. The results of the tests will be provided by email to the registered software developer's contact person on file (please see the developer registration form on the next page). The results will list the test cases reviewed and identify any incorrect data submitted.

The Mississippi Department of Revenue is looking forward to working with you for the 2011 filing season. Please contact us with any questions or comments and suggestions regarding the Corporate & Pass-Through Entity e-file program.

Janet Cahee
Electronic Filing Coordinator
janet.cahee@dor.ms.gov



DEVELOPER REGISTRATION

All companies must be registered with Mississippi prior to testing. The provided information will be used to contact developers regarding acceptance and any problems that may exist related to their test cases. After completing the registration form, you will need to complete a new registration form each year. Please be sure and fill out all sections of the form.

Please email or fax this form to:

Janet Cahee, Electronic Filing Coordinator
Email: janet.cahee@dor.ms.gov Fax: (601) 923-7039

DEVELOPER INFORMATION	
NAME OF SOFTWARE COMPANY:	
NAME OF SOFTWARE PRODUCT:	
ETIN(s) for testing:	
ETIN(s) for production:	

CONTACT INFORMATION	
CONTACT PERSON:	
ADDRESS:	
CITY, STATE & ZIP CODE:	
TELEPHONE:	
FAX:	
EMAIL:	

ALTERNATE CONTACT INFORMATION	
ALTERNATE CONTACT PERSON:	
ADDRESS:	
CITY, STATE & ZIP CODE:	
TELEPHONE:	
FAX:	
EMAIL:	

Test Scenario 1

Name: Help For All, Inc.
FEIN: 110000001

2011
Corporation

RETURN INFORMATION

Tax Period: Calendar Year 2011

Return Type: Refund Return

Filing Status: Final Return
Multistate Apportioning

REQUIRED FORMS	Form Name	Binary Attachments
83-105	Corporate Income and Franchise Tax Return	None
83-110	Corporate Franchise Tax Schedule	<ul style="list-style-type: none">• <u>Line 5</u> – Schedule of Deferred Taxes and Gains, Contingent Liabilities, All True Reserves and Other Elements• <u>Line 9</u> – Mississippi Balance Sheet Per Books (Form 83-120)
83-122	Net Taxable Income Schedule	<ul style="list-style-type: none">• <u>Line 7</u> – Other Additions• <u>Line 14</u> – Other Deductions• <u>Line 17</u> – Nonbusiness Income Worksheet (Form 83-150)• <u>Line 21</u> – Nonbusiness Income Worksheet (Form 83-150)
83-125	Business Income Apportionment Schedule	None
83-150	Nonbusiness Income Worksheet	None
83-155	Net Operating Loss & Capital Loss Schedule	None
83-401	Tax Credit Summary Schedule	<ul style="list-style-type: none">• <u>Part II, Lines 3 & 4</u> – Income Tax Credit Schedule of Computations

Prepared By: Johnny Appleseed
100 Efile Drive
Anytown, TX 75231

PTIN: P11111111

Test Scenario 1

Form 83-105-11-1-1-000 (Rev. 08/11)



**Mississippi
Corporate Income and Franchise Tax Return
2011**

Tax Year Beginning 01 01 2011
m m d d y y y y

Tax Year Ending 12 31 2011
m m d d y y y y

FEIN 110000001

MS Secretary of State ID 123456

Legal Name and DBA <u>Help For All, Inc.</u>	Check All That Apply	
Address <u>31 Any Street</u>	<input type="checkbox"/> Amended Return	<input type="checkbox"/> 100% Mississippi
City <u>Anytown</u> State <u>MD</u> Zip +4 <u>20901-0000</u>	<input checked="" type="checkbox"/> Final Return	<input checked="" type="checkbox"/> Multistate Apportioning
		<input type="checkbox"/> Multistate Direct Accounting
	County Code <u>83</u>	NAICS Code <u>31300</u>

FRANCHISE TAX (ROUND TO NEAREST DOLLAR)

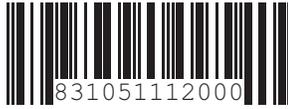
1. Taxable Capital (From Form 83-110, Line 19)	1.	1,068,467,000
2. Franchise Tax <input type="checkbox"/> Fee-In-Lieu	2.	2,671,168
3. Franchise Tax Credit (From Form 83-401, Line 1)	3.	
4. Net Franchise Tax Due (Line 2 Minus Line 3) Minimum Tax \$25	4.	2,671,168

INCOME TAX

<input type="checkbox"/> Combined Income Tax Return (Enter FEIN of Reporting Corporation)		
5. Mississippi Net Taxable Income (From Form 83-122, Line 30 or Form 83-310, Line 5, Column C)	5.	37,672,126
6. Income Tax	6.	1,883,456
7. Income Tax Credits (From Form 83-401, Line 3 or Form 83-310, Line 5, Column B)	7.	1,000,000
8. Net Income Tax Due (Line 6 Minus Line 7)	8.	883,456

PAYMENTS AND TAX DUE

9. Total Franchise and Income Tax (Line 4 Plus Line 8)	9.	3,554,624
10. Overpayments From Prior Year	10.	500,000
11. Estimated Tax Payments and Payment with Extension	11.	3,500,000
12. Total Payments (Line 10 Plus Line 11)	12.	4,000,000
13. Net Total Franchise and Income Tax (Line 9 Minus Line 12)	13.	0
14. Interest and Penalty on Underestimated Income Tax Payments (From Form 83-305, Line 19)	14.	
15. Late Payment Interest	15.	
16. Late Payment Penalty	16.	
17. Late Filing Penalty Minimum Income Tax Penalty \$100	17.	
18. TOTAL BALANCE DUE (Tax, Penalty and Interest) (If Line 9 is Larger Line 12, Add Line 13 Through Line 17.) Attach Payment Voucher, Form 83-300, with Check or Money Order for Balance Due, or See Instructions for Electronic Payment Options.	18.	0
19. Total OVERPAYMENT of Income and Franchise Tax (If Line 12 is Larger Than Line 9; Line 12 Minus Line 9)	19.	445,376
20. Overpayment CREDITED to Next Year (From Line 19)	20.	400,000
21. Overpayment to Be REFUNDED (Line 19 Minus Line 20)	21.	45,376



Mississippi

Corporate Income and Franchise Tax Return 2011

FEIN 110000001

PART I CORPORATE INFORMATION

1. Is this a publicly traded corporation? Yes If Yes, under what symbol? _____ No
2. If final return, enter reason and date effective: Withdrawing Corporation from State Date 04/30/2012
3. If the corporation has been sold or merged, complete the following: Name, address and FEIN of the new existing corporation:
 _____ FEIN _____

PART II CORPORATE OFFICER INFORMATION

List the owners, officers, directors or partners who have a responsibility in the fiscal management of the organization. Attach schedule if needed.

Officer Name and Title	Address	SSN	Ownership Percentage
Roger Rabbit, Chief Executive Officer	301 N. Estates Avenue Columbia, MD 20901	999060042	20%
Robert Fleece, Vice President	509 Kingston Place Columbia, MD 20901	123456789	10%

PART III CORPORATE AFFILIATION SCHEDULE

List all entities owned by and affiliated with the corporation. See page 2 for additional schedule if needed.

Entity Name	FEIN	Address	Entity Type
Games Anonymous	110000027	1840 Industrial Lane Houston, TX 77036	C Corporation

Check Box if Return May Be Discussed with Preparer

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

Roger Rabbit, Chief Executive Officer	01/25/2012	703-555-1515
Officer Signature and Title	Date	Business Phone
Johnny Appleseed	01/20/2012	100 Efile Drive, Anytown, TX 75231
Paid Preparer Signature	Date	Paid Preparer Address
110000011	P11111111	512-555-1212
Paid Firm Identification Number	Paid Preparer PTIN	Preparer Phone

Mail Return To: DEPARTMENT OF REVENUE P.O. BOX 23050 JACKSON, MS 39225-3050

Test Scenario 1

Form 83-110-11-1-1-000 (Rev. 08/11)



**Mississippi
Corporate Franchise Tax Schedule
2011**

FEIN 110000001

CAPITAL BASE (ROUND TO NEAREST DOLLAR)

1. Capital Stock	326,013,891
2. Paid in Capital	675,611,707
3. Surplus and Retained Earnings	1,085,306,580
4. Loans from Shareholders or Affiliates	
5. Deferred Taxes, Deferred Gains, Contingent Liabilities, All True Reserves, and Other Elements <small>(Attach Schedule)</small>	50,000,000
6. Treasury Stock	
7. Add Adjustments to Retained Earnings for Treasury Stock Purchased with Borrowed Funds	
8. Holding Company Exclusion <small>(Attach Schedule)</small>	
9. Total Capital Base <small>(Add Line 1 through Line 8)</small>	2,136,932,178

APPORTIONMENT RATIO

	A. Mississippi	B. Everywhere
10. Real & Tangible Personal Property Owned at Year End	103,786,143	207,572,285
11. Gross Receipts	342,263	684,525
12. Total <small>(Line 10 Plus Line 11)</small>	104,128,406	208,256,810
13. Mississippi Ratio <small>(Line 12A Divided By Line 12B)</small>		0.50000 %
14. Taxable Capital Apportioned to Mississippi <small>(Line 9 Multiplied By Line 13. If 100% Mississippi, Enter Amount From Line 9)</small>		1,068,466,089

ASSESSED VALUE OF MISSISSIPPI PROPERTY

Mississippi County	Mississippi Assessed Value of Real Property	Mississippi Assessed Value of Personal Property

TAXABLE CAPITAL

15. Total Assessed Value of Mississippi Property <small>(Attach additional schedule if needed. See Instructions.)</small>	0
16. Taxable Capital <small>(Enter the Larger of line 14 or Line 15. If Negative, Enter Zero.)</small>	1,068,466,089
17. Prorate (Except for Initial Return) <small>(If Period is Less Than Twelve Months, Multiply Line 16 By the Number of Months Covered By the Return and Divide By Twelve.)</small>	
18. Capital Exemption <small>(Enter the Amount of Exemption. Attach Schedule of Computations.)</small>	
19. Final Taxable Capital <small>(Line 16 or Line 17 Minus Line 18. Round Amount UP to the Next Highest \$1,000. If Negative, Enter Zero. Carry Amount to Form 83-105 Line 1.)</small>	1,068,467,000

Mississippi Balance Sheet Per Books 2011

FEIN 11000002

SCHEDULE L - BALANCE SHEETS PER BOOKS				
Assets	Beginning of Tax Year		End of Tax Year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1. Cash		1,400,129		(1,084,483)
2a. Trade notes and Accounts Receivable	67,505,582		88,009,947	
b. Less: Allowance for Bad Debts	(3,565,083)	63,940,499	(3,429,116)	84,580,831
3. Inventories		96,446,105		131,237,456
4. U.S. Government Obligations				
5. Tax Exempt Securities				
6. Other Current Assets (Attach Schedule)		58,184,400		17,472,554
7. Loans to Shareholders				
8. Mortgage and Real Estate Loans				
9. Other Investments (Attach Schedule)		391,810,173		500,835,921
10 a. Buildings and Other Depreciable Assets	165,666,792		191,729,290	
b. Less: Accumulated Depreciation	(114,027,850)	51,638,942	(117,663,548)	74,065,742
11 a. Depletable Assets				
b. Less: Accumulated Depletion	()		()	
12. Land (Net of any Amortization)		3,046,857		3,058,582
13 a. Intangible Assets (Amortizable Only)	9,649,921		17,146,830	
b. Less: Accumulated Amortization	(5,122,236)	4,527,685	(6,175,345)	10,971,485
14. Other Assets (Attach Schedule)		25,320,662		39,650,087
15. Total Assets		696,315,452		860,788,175

Liabilities and Shareholders' Equity				
16. Accounts Payable		17,736,997		26,805,004
17. Mortgages, Notes, Bonds Payable in Less Than 1 Year		45,556,804		57,898,678
18. Other Current Liabilities (Attach Schedule)		47,235,461		56,200,717
19. Loans From Shareholders				
20. Mortgages, Notes, Bonds Payable in 1 Year or More		216,040,151		268,662,559
21. Other Liabilities (Attach Schedule)		2,039,040		(269,375)
22. Capital Stock: a. Preferred Stock				
b. Common Stock	40,156,378	40,156,378	40,315,772	40,315,772
23. Additional Paid-In Capital		278,955,000		282,772,118
24. Retained Earning - Appropriated (Attach Schedule)				
25. Retained Earning - Unappropriated		48,595,621		136,104,313
26. Adjustments to Shareholders' Equity (Attach Schedule)				
27. Less Cost of Treasury Stock		()		(7,701,611)
28. Total Liabilities and Stockholders' Equity		696,315,452		860,788,175

SCHEDULE M-1, RECONCILIATION OF INCOME (LOSS) PER BOOKS WITH FEDERAL INCOME PER RETURN

Note: Schedule M-3 Required Instead of Schedule M-1 if Total Assets Are \$10 Million or More - See Instructions				
1. Net Income (Loss) Per Books 2. Federal Income Tax Per Books 3. Excess of Capital Losses Over Capital Gains 4. Income Subject to Tax Not Recorded on Books This Year (Itemize): _____ _____ 5. Expenses Recorded This Year Not Deducted on This Return (Itemize): a. Depreciation \$ _____ b. Charitable Contributions \$ _____ c. Travel and Entertainment \$ _____ _____ 6. Add Lines 1 Through 5	7. Income Recorded on Books This Year Not Included on This Return (Itemize): Tax-Exempt Interest \$ _____ _____ 8. Deductions on This Return Not Charged Against Book Income This Year (Itemize): a. Depreciation \$ _____ b. Charitable Contributions \$ _____ _____ 9. Add Lines 7 and 8 10. Income (Line 6 Less Line 9)			

SCHEDULE M-2, ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS

1. Balance At Beginning of Year 2. Net Income (Loss) Per Books 3. Other Increases (Itemize) _____ _____ 4. Add Lines 1, 2 and 3	5. Distributions a. Cash b. Stock c. Property 6. Other Decreases (Itemize): \$ _____ 7. Total of Lines 5 and 6 8. Balance At End of Year (Line 4 Minus Line 7)
48,595,621	
80,224,706	
7,283,986	
136,104,313	

Test Scenario 1

Form 83-122-11-1-1-000 (Rev. 08/11)



**Mississippi
Net Taxable Income Schedule
2011**

Page 1

FEIN 110000001

COMPUTATION OF MISSISSIPPI NET TAXABLE INCOME (ROUND TO THE NEAREST DOLLAR)

1. Federal Taxable Income(Loss Before Net Operating Loss Deductions and Special Deductions) 138,938,859
 (From Federal Form 1120, Page 1, Line 28. If Multi-State Direct Accounting, Enter Zero and Skip to Line 23.)

STATE ADDITIONS TO FEDERAL TAXABLE INCOME

2. State, Local or Foreign Government Taxes Based on Income 7,000,000

3. Interest on Obligations of Other States or Political Subdivisions
 (Net of Expenses) _____

4. Depletion Expense in Excess of Cost _____

5. Federal Capital Loss Carryover Deduction _____

6. Federal Special Depreciation Allowance _____

7. Other Additions Required By Law 12,203,275
 (Attach Schedule of Computations)

8. **Total Additions** 19,203,275
 (Add Line 2 Through Line 7)

STATE DEDUCTIONS FROM FEDERAL TAXABLE INCOME

9. Interest on Obligations of the United States 2,300,000
 (Net of Expenses)

10. Wages Reduced on Federal Return for Federal Employment Tax Credits 2,290,150

11. Income/Loss From Partnership, S Corporation or Trust _____

12. Income/Loss From Construction Contracting or Production of Natural
 Mineral Resource Products
 (Net of Expenses) _____

13. Additional Depreciation Due to a Difference in the Depreciable Base
 for Federal and State Purposes
 (Attach Schedule of Computations) _____

14. Other Deductions 18,534,206
 (Attach Schedule of Computations)

15. **Total Deductions** 23,124,356
 (Add Line 9 Through Line 14)

APPORTIONMENT / ALLOCATION

16. Adjusted Federal Income/Loss **If 100% Mississippi, Enter Amount Here and on Page 2, Line 20** 135,017,778
 (Line 1 Plus Line 8 Minus Line 15)

17. Adjustment for Nonbusiness Income/Loss Net of Expenses 25,734,816
 (From Form 83-150, Column E, Line 2)

18. Apportionable Business Income/Loss 109,282,962
 (Line 16 Minus Line 17)

19. Apportionment Ratio Sales Manufacturers Manufacturers (Wholesale), Special Formula
 (Retail) (Retail) Financial Institutions, Pipelines

(Enter Ratio and Check Box As Shown on Form 83-125, Part II.) .5000 %



Mississippi Net Taxable Income Schedule 2011

FEIN _____

APPORTIONMENT / ALLOCATION (Continuation From Page 1)

<p>20. Mississippi Apportioned Income/Loss <small>(Multiply Line 18 By Line 19; If 100% Mississippi, Enter Amount from Line 16.)</small></p>	<p>54,641,481</p>
<p>21. Nonbusiness Income/Loss Allocated to Mississippi <small>(From Form 83-150, Column F, Line 2)</small></p>	<p>3,030,645</p>
<p>22. Mississippi Income/Loss from Partnership, S Corporation or Trust <small>(Attach Mississippi K-1's, Form 84-132)</small></p>	
<p>23. Mississippi Income/Loss from Construction Contracting or Production of Natural Mineral Resource Products <small>(From Form 83-124, Page 1 Line 31 and/or Page 2, Line 15)</small></p>	
<p>24. Adjustments Related to Mississippi Tax Credits Claimed</p>	
<p>25. Mississippi Capital Loss Carryover/Carryback Deduction <small>(From Form 83-155, Part II, Line 2)</small></p>	
<p>26. Other Adjustments <small>(Attach Schedule of Computations)</small></p>	

MISSISSIPPI TAXABLE INCOME

<p>27. Income/Loss Apportioned and Allocated to Mississippi <small>(Add Line 20 Through Line 26)</small></p>	<p>57,672,126</p>
<p>28. Less Mississippi Net Operating Loss Deduction <small>(From Form 83-155, Part I, Line 2)</small></p>	<p>20,000,000</p>
<p>29. Income Exemption <small>(Enter the Amount of Exemption. Attach Schedule of Computations. If Not Applicable, Enter Zero.)</small></p>	
<p>30. Mississippi Net Taxable Income/Loss <small>(Line 27 Minus Line 28 and Line 29. Enter on Form 83-105, Line 5; If Combined, Enter on Form 83-310.)</small></p>	<p>37,672,126</p>

Test Scenario 1

Form 83-125-11-3-1-000 (Rev. 08/11)

**Mississippi
Business Income Apportionment Schedule
2011**

FEIN 110000001

PART I: COMPUTATION OF APPORTIONMENT FACTORS			(ROUND TO NEAREST DOLLAR)
	A. Total Mississippi	B. Total Everywhere	C. Mississippi Ratio
1. PROPERTY FACTOR			
a. Beginning of Taxable Year	89,844,340	215,144,570	
b. End of Taxable Year	153,487,030	200,000,000	
c. Total <small>(Line 1a Plus Line 1b)</small>	243,331,370	415,144,570	
d. Average Net Book Value of Assets <small>(Divide Line 1c By Two)</small>	121,665,685	207,572,285	
e. Rental Property <small>(Enter Annual Rental Property Multiplied By Eight)</small>	300,000	750,000	
f. Total <small>(Line 1d Plus Line 1e)</small>	121,965,685	208,322,285	
g. Mississippi Property Factor <small>(Line 1f, Column A Divided By Line 1f, Column B)</small>			.5855 %
2. PAYROLL FACTOR			
<small>(Line 2, Column A Divided By Line 2, Column B)</small>	16,857,750	37,118,850	.4542 %
3. SALES FACTOR			
<small>(Line 3, Column A Divided By Line 3, Column B)</small>	342,263	684,525	.5000 %
PART II: APPLICATION OF APPORTIONMENT FACTORS (Check One)			
<input checked="" type="checkbox"/> Retailing, Renting, Servicing, Merchandising or Wholesaling	4. Sales Factor <small>(From Part I, Line 3, Column C)</small> <small>(Enter Ratio On Form 83-122, Line 19)</small>		Apportionment Ratio .5000 %
<input type="checkbox"/> Manufacturers That Sell Principally At Retail	5a. Property Factor <small>(From Part I, Line 1g, Column C)</small> _____ % 5b. Payroll Factor <small>(From Part I, Line 2, Column C)</small> _____ % 5c. Subtotal <small>(Line 5a Plus Line 5b)</small> _____ % 5d. Average <small>(Divide Line 5c By Two)</small> _____ % 5e. Sales Factor <small>(From Part I, Line 3, Column C)</small> _____ % 5f. Total <small>(Line 5d Plus Line 5e)</small> _____ % 5g. Weighted Average <small>(Divide Line 5f By Two)</small> <small>(Enter Ratio On Form 83-122, Line 19)</small> _____ %		
<input type="checkbox"/> Financial Institutions, Pipelines or Manufacturers That Sell Principally At Wholesale	6a. Property Factor <small>(From Part I, Line 1g, Column C)</small> _____ % 6b. Payroll Factor <small>(From Part I, Line 2, Column C)</small> _____ % 6c. Sales Factor <small>(From Part I, Line 3, Column C)</small> _____ % 6d. Total <small>(Add Lines 6a, 6b and 6c)</small> _____ % 6e. Average <small>(Divide Line 6d By Three)</small> <small>(Enter Ratio On Form 83-122, Line 19)</small> _____ %		
<input type="checkbox"/> Airlines, Motor Carriers, Express Companies, Telephone and Telegraph Companies	7. Special Formula Required <small>(Attach Schedule and Enter Ratio on Form 83-122, Line 19)</small>		_____ %

Test Scenario 1

Form 83-150-11-3-1-000 (Rev. 08/11)

Mississippi Nonbusiness Income Worksheet

Tax Year Beginning 01 01 2011
m m d d y y y y

Tax Year Ending 12 31 2011
m m d d y y y y

FEIN 110000001

DIRECTLY ALLOCABLE ITEMS	ALLOCABLE GROSS INCOME / LOSS		RELATED EXPENSE		NET OF RELATED EXPENSE	
	Column A Everywhere	Column B Mississippi	Column C Everywhere	Column D Mississippi	Column E Everywhere <small>(Column A Less Column C)</small>	Column F Mississippi <small>(Column B Less Column D)</small>
1a. Other Interest	15,734,816	2,030,645	0	0	15,734,816	2,030,645
b. Capital Gain (Loss)	10,000,000	1,000,000	0	0	10,000,000	1,000,000
c.						
d.						
e.						
f.						
g.						
h.						
i.						
2. NET NON-BUSINESS INCOME / LOSS <small>(Enter Column E Total on Form 83-122, Line 17. Enter Column F Total on Form 83-122, Line 21.)</small>					25,734,816	3,030,645

Test Scenario 1

Form 83-401-11-5-1-000 (Rev. 04/11)



**Mississippi
Tax Credit Summary Schedule
2011**

FEIN 11000001

TAX CREDIT CODES			
CODE	CREDIT	CODE	CREDIT
02	Premium Retaliatory	17	Import Credit
03	Finance Company Privilege	18	Land Donation
04	Advanced Technology / Enterprize Zone	19	Broadband Technology
05	Jobs Tax	21	Brownfield Credit
06	National or Regional Headquarters	22	Airport Cargo Charges
07	Research and Development Skills	23	Manufacturer's Investment Technology
08	Employer Child / Dependent Care	24	Alternative Energy Jobs
09	Basic Skills Training or Retraining	25	Child Adoption
10	Reforestation	26	Historic Structure Rehabilitation (Attach Statement)
11	Gambling License Fee		<input type="checkbox"/> Check if requesting refund in lieu of 10-year carryforward
12	Financial Institution Jobs	27	Long Term Care
13	Mississippi Revenue Bond Service	28	New Markets
14	Ad Valorem Inventory	29	Biomass Energy Investment
15	Export Port Charges	30	Wildlife Land Use
16	Insurance Guaranty	50	Bank Share

PART I: FRANCHISE TAX CREDITS (Codes 16, 19 and 50)

A	B	C	D	E	F	G
CODE	CREDIT EARNED	CREDIT RECEIVED FROM PASS-THROUGH ENTITY	CREDIT CARRYOVER FROM PRIOR	CREDIT USED THIS YEAR	CREDIT EXPIRED THIS YEAR	CREDIT CARRYOVER AVAILABLE FOR NEXT YEAR (B+C+D-E-F)

- Total Franchise Tax Credit Used This Year (Total Column E)
(Enter on Form 83-105, Page 1, Line 3)
- Total Franchise Tax Credit Available for Next Year
(Total Amounts in Column G)

PART II: INCOME TAX CREDITS

A	B	C	D	E	F	G
CODE	CREDIT EARNED	CREDIT RECEIVED FROM PASS-THROUGH ENTITY	CREDIT CARRYOVER FROM PRIOR	CREDIT USED THIS YEAR	CREDIT EXPIRED THIS YEAR	CREDIT CARRYOVER AVAILABLE FOR NEXT YEAR (B+C+D-E-F)

- | | | | | | | |
|----|---|---|-----------|-----------|-----------|---|
| 13 | 0 | 0 | 2,000,000 | 1,000,000 | 1,000,000 | 0 |
| | | | | | | |
| | | | | | | |
- Total Income Tax Credit Used This Year (Total Column E)
(Enter on Form 83-105, Page 1, Line 7) or Form 83-391, Page 1, Line 4) 1,000,000
 - Total Income Tax Credit Available for Next Year
(Total Amounts in Column G) 0

Test Scenario 2

Name: Hide 'N Seek Foods, Inc.
FEIN: 110000002

2011
Corporation

RETURN INFORMATION

Tax Beginning: 10/01/2010

Filing Status: Multistate Direct Accounting

Tax Year Ending: 09/30/2011

Return Type: Balance Due Return

REQUIRED FORMS	Form Name	Binary Attachments
83-105	Corporate Income and Franchise Tax Return	<ul style="list-style-type: none">• <u>Line 14</u> – Underestimate of Corporate Income Tax Worksheet (Form 83-305)
83-110	Corporate Franchise Tax Schedule	<ul style="list-style-type: none">• <u>Line 5</u> – Schedule of Deferred Taxes and Gains, Contingent Liabilities, All True Reserves and Other Elements• <u>Line 8</u> – Holding Company Exclusion• <u>Line 9</u> – Mississippi Balance Sheet Per Books (Form 83-120)• <u>Line 18</u> – Capital Exemption
83-122	Net Taxable Income Schedule	<ul style="list-style-type: none">• <u>Line 29</u> – Income Exemption
83-124	Direct Accounting Income Statement	<ul style="list-style-type: none">• <u>Page 2, Line 2</u> – Adjustments• <u>Page 2, Line 5</u> – Total Non-Allocable Business Income• <u>Page 2, Line 10</u> – Total Non-Allocable General & Administrative Expenses
83-155	Net Operating Loss & Capital Loss Schedule	None
83-310	Corporation Summary of Net Income	None

Prepared By: Electronic Tax Filers, Inc.
100 Efile Drive
Anytown, TX 75231

PTIN: P00000001

Test Scenario 2

Form 83-105-11-1-1-000 (Rev. 08/11)



Mississippi

**Corporate Income and Franchise Tax Return
2011**

Tax Year Beginning 10 01 2010
m m d d y y y y

Tax Year Ending 09 30 2011
m m d d y y y y

FEIN 110000002

MS Secretary of State ID 547210

Legal Name and DBA <u>Hilde 'N Seek Foods, Inc.</u>	Check All That Apply	
Address <u>32 Any Street</u>	<input type="checkbox"/> Amended Return	<input type="checkbox"/> 100% Mississippi
City <u>Anytown</u>	<input type="checkbox"/> Final Return	<input type="checkbox"/> Multistate Apportioning
State <u>TX</u>	<input checked="" type="checkbox"/> Multistate Direct Accounting	
Zip +4 <u>77287-0000</u>	County Code <u>83</u>	NAICS Code <u>311900</u>

FRANCHISE TAX (ROUND TO NEAREST DOLLAR)

1. Taxable Capital (From Form 83-110, Line 19)	1.	71,140,000
2. Franchise Tax <input type="checkbox"/> Fee-In-Lieu	2.	177,850
3. Franchise Tax Credit (From Form 83-401, Line 1)	3.	
4. Net Franchise Tax Due (Line 2 Minus Line 3) Minimum Tax \$25	4.	177,850

INCOME TAX

<input checked="" type="checkbox"/> Combined Income Tax Return (Enter FEIN of Reporting Corporation) <u>110000002</u>		
5. Mississippi Net Taxable Income (From Form 83-122, Line 30 or Form 83-310, Line 5, Column C)	5.	22,931,481
6. Income Tax	6.	1,146,424
7. Income Tax Credits (From Form 83-401, Line 3 or Form 83-310, Line 5, Column B)	7.	
8. Net Income Tax Due (Line 6 Minus Line 7)	8.	1,146,424

PAYMENTS AND TAX DUE

9. Total Franchise and Income Tax (Line 4 Plus Line 8)	9.	1,324,274
10. Overpayments From Prior Year	10.	25,000
11. Estimated Tax Payments and Payment with Extension	11.	800,000
12. Total Payments (Line 10 Plus Line 11)	12.	825,000
13. Net Total Franchise and Income Tax (Line 9 Minus Line 12)	13.	499,274
14. Interest and Penalty on Underestimated Income Tax Payments (From Form 83-305, Line 19)	14.	34,734
15. Late Payment Interest	15.	4,993
16. Late Payment Penalty	16.	2,496
17. Late Filing Penalty Minimum Income Tax Penalty \$100	17.	
18. TOTAL BALANCE DUE (Tax, Penalty and Interest) (If Line 9 is Larger Line 12, Add Line 13 Through Line 17.) Attach Payment Voucher, Form 83-300, with Check or Money Order for Balance Due, or See Instructions for Electronic Payment Options.	18.	541,497
19. Total OVERPAYMENT of Income and Franchise Tax (If Line 12 is Larger Than Line 9; Line 12 Minus Line 9)	19.	
20. Overpayment CREDITED to Next Year (From Line 19)	20.	
21. Overpayment to Be REFUNDED (Line 19 Minus Line 20)	21.	



Mississippi Corporate Income and Franchise Tax Return 2011

FEIN 110000002

PART I CORPORATE INFORMATION

1. Is this a publicly traded corporation? Yes If Yes, under what symbol? HNSF No
2. If final return, enter reason and date effective: _____ Date _____
3. If the corporation has been sold or merged, complete the following: Name, address and FEIN of the new existing corporation:
 _____ FEIN _____

PART II CORPORATE OFFICER INFORMATION

List the owners, officers, directors or partners who have a responsibility in the fiscal management of the organization. Attach schedule if needed.

Officer Name and Title	Address	SSN	Ownership Percentage
Doug Doe, Chief Executive Officer	615 Northington Drive Houston, TX 77025	999060016	10%
Jane Doe, Vice President	615 Northington Drive Houston, TX 77025	999060017	10%
Tom Doe, Treasurer	3849 Wood Hills Lane Houston, TX 77020	999060018	10%

PART III CORPORATE AFFILIATION SCHEDULE

List all entities owned by and affiliated with the corporation. See page 2 for additional schedule if needed.

Entity Name	FEIN	Address	Entity Type
The Greek Playhouse	110000012	60 Any Street Anytown, TX 78621	C Corporation
Acme Food Corporation	110000013	61 Any Street Anytown, TX 78621	C Corporation

Check Box if Return May Be Discussed with Preparer

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

Doug Doe, Chief Executive Officer	01/25/2012	703-555-1515
Officer Signature and Title	Date	Business Phone
Electronic Tax Filers, Inc.	01/20/2012	100 Efile Drive, Anytown, TX 75231
Paid Preparer Signature	Date	Paid Preparer Address
110000011	P00000001	512-555-1212
Paid Firm Identification Number	Paid Preparer PTIN	Preparer Phone

Mail Return To: DEPARTMENT OF REVENUE P.O. BOX 23050 JACKSON, MS 39225-3050

Test Scenario 2

Form 83-110-11-1-1-000 (Rev. 08/11)



**Mississippi
Corporate Franchise Tax Schedule
2011**

FEIN 110000002

CAPITAL BASE (ROUND TO NEAREST DOLLAR)

1. Capital Stock	40,315,772
2. Paid in Capital	282,772,118
3. Surplus and Retained Earnings	136,104,313
4. Loans from Shareholders or Affiliates	3,000,000
5. Deferred Taxes, Deferred Gains, Contingent Liabilities, All True Reserves, and Other Elements <small>(Attach Schedule)</small>	16,391,046
6. Treasury Stock	7,701,611
7. Add Adjustments to Retained Earnings for Treasury Stock Purchased with Borrowed Funds	1,000,000
8. Holding Company Exclusion <small>(Attach Schedule)</small>	12,000,000
9. Total Capital Base <small>(Add Line 1 through Line 8)</small>	459,881,638

APPORTIONMENT RATIO

	A. Mississippi	B. Everywhere
10. Real & Tangible Personal Property Owned at Year End	65,123,870	208,361,780
11. Gross Receipts	49,648,300	496,482,805
12. Total <small>(Line 10 Plus Line 11)</small>	114,772,170	704,844,585
13. Mississippi Ratio <small>(Line 12A Divided By Line 12B)</small>		16.2833 %
14. Taxable Capital Apportioned to Mississippi <small>(Line 9 Multiplied By Line 13. If 100% Mississippi, Enter Amount From Line 9)</small>		74,883,907

ASSESSED VALUE OF MISSISSIPPI PROPERTY

Mississippi County	Mississippi Assessed Value of Real Property	Mississippi Assessed Value of Personal Property
Holmes	\$2,000,000	\$1,000,000

TAXABLE CAPITAL

15. Total Assessed Value of Mississippi Property <small>(Attach additional schedule if needed. See Instructions.)</small>	3,000,000
16. Taxable Capital <small>(Enter the Larger of line 14 or Line 15. If Negative, Enter Zero.)</small>	74,883,907
17. Prorate (Except for Initial Return) <small>(If Period is Less Than Twelve Months, Multiply Line 16 By the Number of Months Covered By the Return and Divide By Twelve.)</small>	
18. Capital Exemption <small>(Enter the Amount of Exemption. Attach Schedule of Computations.)</small>	3,744,196
19. Final Taxable Capital <small>(Line 16 or Line 17 Minus Line 18. Round Amount UP to the Next Highest \$1,000. If Negative, Enter Zero. Carry Amount to Form 83-105 Line 1.)</small>	71,140,000

Mississippi Balance Sheet Per Books 2011

FEIN 11000002

SCHEDULE L - BALANCE SHEETS PER BOOKS				
Assets	Beginning of Tax Year		End of Tax Year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1. Cash		1,400,129		(1,084,483)
2a. Trade notes and Accounts Receivable	67,505,582		88,009,947	
b. Less: Allowance for Bad Debts	(3,565,083)	63,940,499	(3,429,116)	84,580,831
3. Inventories		96,446,105		131,237,456
4. U.S. Government Obligations				
5. Tax Exempt Securities				
6. Other Current Assets (Attach Schedule)		58,184,400		17,472,554
7. Loans to Shareholders				
8. Mortgage and Real Estate Loans				
9. Other Investments (Attach Schedule)		391,810,173		500,835,921
10 a. Buildings and Other Depreciable Assets	165,666,792		191,729,290	
b. Less: Accumulated Depreciation	(114,027,850)	51,638,942	(117,663,548)	74,065,742
11 a. Depletable Assets				
b. Less: Accumulated Depletion	()		()	
12. Land (Net of any Amortization)		3,046,857		3,058,582
13 a. Intangible Assets (Amortizable Only)	9,649,921		17,146,830	
b. Less: Accumulated Amortization	(5,122,236)	4,527,685	(6,175,345)	10,971,485
14. Other Assets (Attach Schedule)		25,320,662		39,650,087
15. Total Assets		696,315,452		860,788,175

Liabilities and Shareholders' Equity				
16. Accounts Payable		17,736,997		26,805,004
17. Mortgages, Notes, Bonds Payable in Less Than 1 Year		45,556,804		57,898,678
18. Other Current Liabilities (Attach Schedule)		47,235,461		56,200,717
19. Loans From Shareholders				
20. Mortgages, Notes, Bonds Payable in 1 Year or More		216,040,151		268,662,559
21. Other Liabilities (Attach Schedule)		2,039,040		(269,375)
22. Capital Stock: a. Preferred Stock				
b. Common Stock	40,156,378	40,156,378	40,315,772	40,315,772
23. Additional Paid-In Capital		278,955,000		282,772,118
24. Retained Earning - Appropriated (Attach Schedule)				
25. Retained Earning - Unappropriated		48,595,621		136,104,313
26. Adjustments to Shareholders' Equity (Attach Schedule)				
27. Less Cost of Treasury Stock		()		(7,701,611)
28. Total Liabilities and Stockholders' Equity		696,315,452		860,788,175

SCHEDULE M-1, RECONCILIATION OF INCOME (LOSS) PER BOOKS WITH FEDERAL INCOME PER RETURN				
Note: Schedule M-3 Required Instead of Schedule M-1 if Total Assets Are \$10 Million or More - See Instructions				
1. Net Income (Loss) Per Books			7. Income Recorded on Books This Year Not Included on This Return (Itemize):	
2. Federal Income Tax Per Books			Tax-Exempt Interest \$ _____	
3. Excess of Capital Losses Over Capital Gains				
4. Income Subject to Tax Not Recorded on Books This Year (Itemize):			8. Deductions on This Return Not Charged Against Book Income This Year (Itemize):	
_____			a. Depreciation \$ _____	
_____			b. Charitable Contributions \$ _____	
5. Expenses Recorded This Year Not Deducted on This Return (Itemize):				
a. Depreciation . . . \$ _____			9. Add Lines 7 and 8	
b. Charitable Contributions \$ _____				
c. Travel and Entertainment \$ _____			10. Income (Line 6 Less Line 9)	
6. Add Lines 1 Through 5				

SCHEDULE M-2, ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS				
1. Balance At Beginning of Year	48,595,621	5. Distributions a. Cash		
2. Net Income (Loss) Per Books	80,224,706	b. Stock		
3. Other Increases (Itemize) _____		c. Property		
_____		6. Other Decreases (Itemize): \$ _____		
_____	7,283,986	7. Total of Lines 5 and 6		
4. Add Lines 1, 2 and 3	136,104,313	8. Balance At End of Year (Line 4 Minus Line 7)		

Test Scenario 2

Form 83-122-11-1-1-000 (Rev. 08/11)



Mississippi
Net Taxable Income Schedule
2011

FEIN 110000002

COMPUTATION OF MISSISSIPPI NET TAXABLE INCOME (ROUND TO THE NEAREST DOLLAR)

1. Federal Taxable Income(Loss Before Net Operating Loss Deductions and Special Deductions) 0
(From Federal Form 1120, Page 1, Line 28. If Multi-State Direct Accounting, Enter Zero and Skip to Line 23.)

STATE ADDITIONS TO FEDERAL TAXABLE INCOME

2. State, Local or Foreign Government Taxes Based on Income
3. Interest on Obligations of Other States or Political Subdivisions (Net of Expenses)
4. Depletion Expense in Excess of Cost
5. Federal Capital Loss Carryover Deduction
6. Federal Special Depreciation Allowance
7. Other Additions Required By Law (Attach Schedule of Computations)
8. Total Additions 0
(Add Line 2 Through Line 7)

STATE DEDUCTIONS FROM FEDERAL TAXABLE INCOME

9. Interest on Obligations of the United States (Net of Expenses)
10. Wages Reduced on Federal Return for Federal Employment Tax Credits
11. Income/Loss From Partnership, S Corporation or Trust
12. Income/Loss From Construction Contracting or Production of Natural Mineral Resource Products (Net of Expenses)
13. Additional Depreciation Due to a Difference in the Depreciable Base for Federal and State Purposes (Attach Schedule of Computations)
14. Other Deductions (Attach Schedule of Computations)
15. Total Deductions 0
(Add Line 9 Through Line 14)

APPORTIONMENT / ALLOCATION

16. Adjusted Federal Income/Loss If 100% Mississippi, Enter Amount Here and on Page 2, Line 20 0
(Line 1 Plus Line 8 Minus Line 15)
17. Adjustment for Nonbusiness Income/Loss Net of Expenses
(From Form 83-150, Column E, Line 2)
18. Apportionable Business Income/Loss 0
(Line 16 Minus Line 17)
19. Apportionment Ratio [] Sales [] Manufacturers [] Manufacturers (Wholesale), [] Special Formula
(Retail) (Retail) Financial Institutions, Pipelines
(Enter Ratio and Check Box As Shown on Form 83-125, Part II.) 0 %

Test Scenario 2

Form 83-122-11-1-2-000 (Rev. 08/11)



Mississippi Net Taxable Income Schedule

2011

FEIN 110000002

APPORTIONMENT / ALLOCATION (Continuation From Page 1)

Table with 2 columns: Description and Amount. Rows include: 20. Mississippi Apportioned Income/Loss (0), 21. Nonbusiness Income/Loss Allocated to Mississippi, 22. Mississippi Income/Loss from Partnership, S Corporation or Trust, 23. Mississippi Income/Loss from Construction Contracting or Production of Natural Mineral Resource Products (24,138,401), 24. Adjustments Related to Mississippi Tax Credits Claimed, 25. Mississippi Capital Loss Carryover/Carryback Deduction, 26. Other Adjustments.

MISSISSIPPI TAXABLE INCOME

Table with 2 columns: Description and Amount. Rows include: 27. Income/Loss Apportioned and Allocated to Mississippi (24,138,401), 28. Less Mississippi Net Operating Loss Deduction (0), 29. Income Exemption (1,206,920), 30. Mississippi Net Taxable Income/Loss (22,931,481).



Mississippi Direct Accounting Income Statement 2011

FEIN 110000002

Producers of mineral or natural resource products should complete page 1 of this form. Multistate construction contractors complete page 2 only.

INCOME (ROUND TO THE NEAREST DOLLAR)

1. Gross Receipts or Sales:	\$ _____		
Less: Returns and Allowances	(\$ _____)	1.	_____
2. Cost of Goods Sold and/or Operations <small>(Attach Schedule of Computations)</small>		2.	_____
3. Gross Profit <small>(Line 1 Less Line 2)</small>		3.	_____
4. Dividends <small>(Attach Schedule)</small>		4.	_____
5. Interest		5.	_____
6. Gross Rents		6.	_____
7. Gross Royalties		7.	_____
8. Allocable Capital Gain <small>(Attach Schedule)</small>		8.	_____
9. Allocable Net Gain / Loss <small>(Attach Schedule)</small>		9.	_____
10. Other Income / Loss <small>(Attach Schedule)</small>		10.	_____
11. Total Income <small>(Add Line 3 through Line 10)</small>		11.	_____

DEDUCTIONS

12. Compensation of Officers			12. _____
13. Salaries and Wages		13.	_____
14. Repairs		14.	_____
15. Bad Debts		15.	_____
16. Rents		16.	_____
17. Taxes <small>(Attach Schedule)</small>		17.	_____
18. Interest		18.	_____
19. Contributions		19.	_____
20a. Total Depreciation	20a. _____		
20b. Depreciation Claimed on Return	20b. _____		
21. Depreciation Balance Claimed <small>(Line 20a Minus 20b)</small>		21.	_____
22. Depletion		22.	_____
23. Advertising		23.	_____
24. Pension, Profit-Sharing, Plans, Etc...		24.	_____
25. Employee Benefit Programs		25.	_____
26. Other Deductions <small>(Attach Schedule)</small>		26.	_____
27. Total Deductions <small>(Add Line 12 through Line 19 and Line 21 through Line 26)</small>		27.	_____

TOTAL

28. Net Direct Income / Loss <small>(Line 11 minus Line 27)</small>			28. _____
29. Non-Allocable Business Income / Loss <small>(Including ordinary/capital gains apportioned to Mississippi using a sales to sales ratio; Attach schedule of computations)</small>		29.	_____
30. Non-Allocable General and Administrative Expenses <small>(Apportioned to Mississippi using a sales to sales ratio; Attach schedule of computations)</small>		30.	_____
31. Net Income / Loss <small>(Line 28 Plus Line 29, Minus Line 30; Enter on Form 83-122, Line 23)</small>		31.	_____



Mississippi Direct Accounting Income Statement 2011

FEIN 110000002

Only multistate construction contractors complete this page. (ROUND TO THE NEAREST DOLLAR)

1. Gross Receipts or Gross Sales from Jobs in Mississippi	1.	49,648,300
2. Adjustments <small>(Attach Schedule)</small>	2.	5,750,250
3. Direct Cost from Jobs in Mississippi	3.	10,831,482
4. Mississippi Gross Profit <small>(Line 1 Plus Line 2 Minus Line 3)</small>	4.	44,567,068

ADD: Non-Allocable Business Income

5. Total Company Non-Allocable Business Income <small>(Attach Schedule)</small>	5.	250,000
6. Total MS Sales <small>(Line 1 Above Plus Other MS Business Income)</small>	6.	49,648,300
7. Total Company Sales <small>(Total Sales from Jobs and Other Business Income)</small>	7.	496,482,805
8. Ratio <small>(Divide Line 6 By Line 7)</small>	8.	10.0000 %
9. Mississippi Non-Allocable Business Income <small>(Multiply Line 5 By Line 8)</small>	9.	25,000

DEDUCT: Non-Allocable General and Administrative Expenses

10. Total Company Non-Allocable General & Administrative Expenses <small>(Attach Schedule)</small>	10.	205,930,819
11. Mississippi Direct Cost	11.	28,549,433
12. Total Company Direct Cost	12.	287,440,463
13. Ratio <small>(Divide Line 11 By Line 12)</small>	13.	9.9323 %
14. Mississippi Non-Allocable General & Administrative Expenses <small>(Multiply Line 10 By Line 13)</small>	14.	20,453,667
15. Net Income / Loss <small>(Line 4 Plus Line 9 Minus Line 14; Enter on Form 83-122, Line 23.)</small>	15.	24,138,401

Test Scenario 2

Form 83-310-11-5-1-000 (Rev. 08/11)



**Mississippi
Corporation Summary of Net Income Schedule
2011**

FEIN 110000002

(ROUND TO NEAREST DOLLAR)

Column A	Column B	Column C
Corporation Name FEIN	Income Tax Credit	Net Income / (Loss)
1. Reporting Corporation NAME: <u>Hide 'N Seek Foods, Inc.</u> FEIN: <u>110000002</u>	<u>0</u>	<u>22,931,481</u>
2. Subsidiary Corporations NAME: <u>The Greek Playhouse</u> FEIN: <u>110000012</u>	<u>0</u>	<u>(25,702,498)</u>
NAME: <u>Acme Food Corporation</u> FEIN: <u>110000013</u>	<u>0</u>	<u>25,702,498</u>
NAME: _____ FEIN: _____	_____	_____
NAME: _____ FEIN: _____	_____	_____
NAME: _____ FEIN: _____	_____	_____
NAME: _____ FEIN: _____	_____	_____
NAME: _____ FEIN: _____	_____	_____
NAME: _____ FEIN: _____	_____	_____
NAME: _____ FEIN: _____	_____	_____
NAME: _____ FEIN: _____	_____	_____
NAME: _____ FEIN: _____	_____	_____
NAME: _____ FEIN: _____	_____	_____
NAME: _____ FEIN: _____	_____	_____
NAME: _____ FEIN: _____	_____	_____
NAME: _____ FEIN: _____	_____	_____
NAME: _____ FEIN: _____	_____	_____
3. Total Column B and Column C (Sum of Line 1 and Line 2)	<u>0</u>	<u>22,931,481</u>
4. Totals From Page 2 (Total of Column B and Column C From Form 83-310, Page 2, Line 1)	<u>0</u>	<u>0</u>
5. Total Income Tax Credits and Net Income / (Loss) (Sum of Line 3 and Line 4. Enter the Total From Column B on Form 83-105, Page 1, Line 7. Enter the Total From Column C on Form 83-105, Page 1, Line 5.)	<u>0</u>	<u>22,931,481</u>

Test Scenario 3

Name: WorkNAIIDay, Inc.
FEIN: 110000007

2011

Pass-Through Entity - S Corporation

RETURN INFORMATION

Tax Beginning: 06/01/2011

Filing Status: 100% Mississippi

State Payment: ACH Credit

Tax Year Ending: 12/31/2011

Return Type: Amended Return

Payment Amount: \$2,221.00

Requested Payment Date: 3/30/2012

REQUIRED FORMS	Form Name	Binary Attachments
84-105	Pass-Through Entity Tax Return	None
84-110	S-Corporation Franchise Tax Schedule	<ul style="list-style-type: none">Line 9 – Mississippi Balance Sheet Per Books (Federal Schedule L)
84-122	Mississippi Net Taxable Income Schedule	None
84-125	Business Income Apportionment Schedule	None
84-131	Mississippi Schedule K	None
84-132 (2)	Mississippi Schedule K-1	None
84-401	Tax Credit Summary Schedule	<ul style="list-style-type: none">Line 1 - Franchise Tax Credit Schedule of Computations

Prepared By: Johnny Appleseed Accounting
100 Efile Drive
Anytown, TX 75231

PTIN: P55555555

Test Scenario 3

Form 84-105-11-5-1-000 (Rev. 08/11)



**Mississippi
Pass-Through Entity Tax Return
2011**

Tax Year Beginning 06 01 2011
m m d d y y y y

Tax Year Ending 12 31 2011
m m d d y y y y

FEIN 110000007 MS Secretary of State ID 305217 NAICS Code 238210

Business Name and DBA <u>WorkNAIIDay, Inc.</u>			<input type="checkbox"/> Partnership / LLC / LLP (Federal 1065) <input checked="" type="checkbox"/> S-Corporation (Federal 1120-S)	
Address <u>37 Any Street</u>			Check All That Apply	
City <u>Anytown</u>	State <u>NC</u>	Zip+4 <u>28041-0280</u>	<input type="checkbox"/> Composite Return	<input checked="" type="checkbox"/> 100% Mississippi
County Code <u>25</u>			<input checked="" type="checkbox"/> Amended Return	<input type="checkbox"/> Multistate Apportioning
Number of Mississippi Resident Owners / Shareholders <u>0</u>			<input type="checkbox"/> Final Return	<input type="checkbox"/> Multistate Direct Accounting
Number of Mississippi Non-Resident Owners / Shareholders <u>2</u>			Total Number of Mississippi K-1's <u>2</u>	

S-CORPORATION FRANCHISE TAX (ROUND TO NEAREST DOLLAR)

1. Taxable Capital <small>(From Form 84-110, Line 19)</small>	1.	1,056,000
2. Franchise Tax <input type="checkbox"/> Fee-In-Lieu	2.	2,640
3. Franchise Tax Credit <small>(From Form 84-401, Line 1)</small>	3.	500
4. Net Franchise Tax Due <small>(Line 2 Minus Line 3) Minimum Tax \$25</small>	4.	2,140

COMPOSITE INCOME TAX

5. Mississippi Net Taxable Income <small>(From Form 84-122, Line 32)</small>	5.	
6. Income Tax	6.	
7. Income Tax Credits <small>(From Form 84-401, Line 3)</small>	7.	
8. Net Income Tax Due <small>(Line 6 Minus Line 7)</small>	8.	

PAYMENTS AND TAX DUE

9. Total Franchise and/or Income Tax <small>(For S-Corporations, Line 4; S-Corporation Composite, Line 4 Plus Line 8.) (For Composite Partnerships, Line 8 Only)</small>	9.	2,140
10. Overpayments From Prior Year	10.	
11. Estimated Tax Payments and Payment with Extension	11.	25
12. Total Payments <small>(Line 10 Plus Line 11)</small>	12.	25
13. Net Total Franchise and/or Income Tax <small>(Line 9 Minus Line 12)</small>	13.	2,115
14. Interest and Penalty on Underestimated Income Tax Payments <small>(Composite S-Corporations and Composite Partnerships Only)</small>	14.	
15. Late Payment Interest	15.	
16. Late Payment Penalty	16.	106
17. Late Filing Penalty	17.	
18. TOTAL BALANCE DUE (Tax, Penalty and Interest) <small>(If Line 9 is Larger than Line 12, Add Line 13 Through Line 17.) Attach Payment Voucher, Form 84-300, with Check or Money Order for Balance Due.</small>	18.	2,221
19. TOTAL OVERPAYMENT of Income and /or Franchise Tax <small>(If Line 12 is Larger Than Line 9; Line 12 Minus Line 9)</small>	19.	
20. Overpayment CREDITED to Next Year <small>(From Line 19)</small>	20.	
21. Overpayment to Be REFUNDED <small>(Line 19 Minus Line 20)</small>	21.	

Test Scenario 3

Form 84-105-11-5-2-000 (Rev. 08/11)



**Mississippi
Pass-Through Entity Tax Return
2011**

FEIN 110000007

PART I ENTITY INFORMATION

1. If final return, indicate if the company has been: Dissolved Sold/Merged Incorporated

If the company has been dissolved, sold, merged or incorporated, complete the following:

- Nature of change _____
- Name, FEIN/SSN and address of new company, corporation or owner(s). Attach schedule if needed.

FEIN / SSN _____

2. If amended return, check reason. Mississippi Correction Federal Correction Other

Attach statement of explanation, if needed. Amended Federal 1065 / 1120S, Federal Audit (RAR)

3. If a partnership or LLC, has a federal election been made to file as a corporation? Yes No

4. Check if the company has been audited by the IRS. If the company has been audited, what year(s) are involved? _____

PART II PASS-THROUGH ENTITY SCHEDULE

List All Pass-Through Entities in Mississippi that the S-Corporation / Partnership invested in during the tax year. Attach additional schedule, Form 84-105, page 3, if needed.

Entity Name	FEIN	Address	Entity Type (Corporation, LLC, Etc...)

PART III Q-SUB / DISREGARDED ENTITY SCHEDULE

List All Qualified Subchapter Subsidiaries (Q-Sub) and/or Disregarded Entities. Attach additional schedule, Form 84-105, page 3, if needed.

Entity Name	FEIN	Address	Mississippi Operations (Y / N)

PART IV ENTITY OFFICER INFORMATION

List the Owners, Officers, Directors or Partners who have a responsibility in the fiscal management of the organization.

Officer Name and Title	Address	SSN	Ownership Percentage
Khiry U Farr, CEO	2131 Woodland Drive Wilmington, NC 28202	999060020	0 %
Carrie Ortiz, Vice President	55 Any Street Anytown, WI 53201	999060006	50 %
Bin Xempt, Treasurer	51 Any Street Anytown, WI 53201	999060008	50 %
			%

Check Box if Return May Be Discussed with Preparer

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

Khiry U Farr, Chief Executive Officer	03/25/2012	301-555-1212
<small>Officer Signature and Title</small>	<small>Date</small>	<small>Business Phone</small>
Johnny Appleseed Accounting	03/20/2012	100 Efile Drive, Anytown, TX 75231
<small>Paid Preparer Signature</small>	<small>Date</small>	<small>Paid Preparer Address</small>
110000011	P55555555	512-555-1212
<small>Paid Firm Identification Number</small>	<small>Paid Preparer PTIN</small>	<small>Preparer Phone</small>



Mississippi Supplemental Pass-Through Entity Schedule 2011

FEIN 11000007

PASS-THROUGH ENTITY SCHEDULE

List All pass-through entities in Mississippi that the S-Corporation / Partnership invested in during the tax year. Continued from page 2, part II.

Table with 4 columns: Entity Name, FEIN, Address, Entity Type. Multiple empty rows for data entry.

Q-SUB / DISREGARDED ENTITY SCHEDULE

List all Qualified Subchapter S Subsidiaries (Q-Sub) / Disregarded Entities. Continued from page 2, part III.

Table with 4 columns: Entity Name, FEIN, Address, Mississippi Operations. Multiple empty rows for data entry.



Mississippi Supplemental Pass-Through Entity Schedule 2011

FEIN 110000007

PASS-THROUGH ENTITY SCHEDULE

List All pass-through entities in Mississippi that the S-Corporation / Partnership invested in during the tax year. Continued from page 2, part II.

Table with 4 columns: Entity Name, FEIN, Address, Entity Type. Multiple empty rows for data entry.

Q-SUB / DISREGARDED ENTITY SCHEDULE

List all Qualified Subchapter S Subsidiaries (Q-Sub) / Disregarded Entities. Continued from page 2, part III.

Table with 4 columns: Entity Name, FEIN, Address, Mississippi Operations. Multiple empty rows for data entry.

Test Scenario 3

Form 84-110-11-5-1-000 (Rev. 08/11)



**Mississippi
S-Corporation Franchise Tax Schedule
2011**

FEIN 110000007

CAPITAL BASE		(ROUND TO NEAREST DOLLAR)
1. Capital Stock		10,000
2. Paid in Capital		
3. Surplus and Retained Earnings		2,101,917
4. Loans from Shareholders or Affiliates		
5. Deferred Taxes, Deferred Gains, Contingent Liabilities, All True Reserves, and Other Elements (Attach Schedule)		
6. Treasury Stock		
7. Add Adjustments to Retained Earnings for Treasury Stock Purchased with Borrowed Funds		
8. Holding Company Exclusion (Attach Schedule)		
9. Total Capital Base (Add Line 1 through Line 8)		2,111,917

APPORTIONMENT RATIO		
	A. Mississippi	B. Everywhere
10. Real & Tangible Personal Property Owned at Year End	60,000	60,000
11. Gross Receipts	11,468,259	11,468,259
12. Total (Line 10 Plus Line 11)	11,528,259	11,528,259
13. Mississippi Ratio (Line 12A Divided By Line 12B)		100.0000 %
14. Taxable Capital Apportioned to Mississippi (Line 9 Multiplied By Line 13. If 100% Mississippi, Enter Amount From Line 9)		2,111,917

ASSESSED VALUE OF MISSISSIPPI PROPERTY		
Mississippi County	Mississippi Assessed Value of Real Property	Mississippi Assessed Value of Personal Property
Hinds	\$30,000	\$30,000

TAXABLE CAPITAL	
15. Total Assessed Value of Mississippi Property (Attach additional schedule if needed. See Instructions.)	60,000
16. Taxable Capital (Enter the Larger of line 14 or Line 15. If Negative, Enter Zero.)	2,111,917
17. Prorate (Except for Initial Return) (If Period is Less Than Twelve Months, Multiply Line 16 By the Number of Months Covered By the Return and Divide By Twelve.)	1,055,959
18. Capital Exemption (Enter the Amount of Exemption. Attach schedule of Computations.)	
19. Final Taxable Capital (Line 16 or Line 17 Minus Line 18. Round Amount UP to the Next Highest \$1,000. If Negative, Enter Zero. Carry Amount to Form 84-105 Line 1.)	1,056,000

Test Scenario 3

Form 84-122-11-5-1-000 (Rev. 08/11)



Mississippi
Net Taxable Income Schedule
2011

FEIN 110000007

FEDERAL TAXABLE INCOME (ROUND TO THE NEAREST DOLLAR)

Table with 2 columns: Description and Amount. Rows include Ordinary Business Income/Loss (424,118), Total Federal Schedule K Income (159,796), Total Federal Schedule K Deductions (565,304), and Total Federal Business Income/Loss (18,610).

STATE ADDITIONS TO FEDERAL TAXABLE INCOME

Table with 2 columns: Description and Amount. Rows include State, Local or Foreign Government Taxes Based on Income, Interest on Obligations of Other States or Political Subdivisions, Depletion Expense in Excess of Cost, Federal Special Depreciation Allowance, Other Additions Required By Law, and Total Additions (0).

STATE DEDUCTIONS FROM FEDERAL TAXABLE INCOME

Table with 2 columns: Description and Amount. Rows include Interest on Obligations of the United States, Wages Reduced on Federal Return for Federal Employment Tax Credits, Income/Loss From Partnership, S Corporation or Trust, Income/Loss From Construction Contracting or Production of Natural Mineral Resource Products, Additional Depreciation Due to a Difference in the Depreciable Base for Federal and State Purposes, Other Deductions, and Total Deductions (0).

APPORTIONMENT / ALLOCATION

If 100% Mississippi, Enter Amount Here and on Page 2, Line 22

Table with 2 columns: Description and Amount. Rows include Adjusted Federal Income/Loss (18,610) and Adjustment for Nonbusiness Income/Loss Net of Expenses.

Test Scenario 3

Form 84-122-11-5-2-000 (Rev. 08/11)



Mississippi
Net Taxable Income Schedule
2011

FEIN 110000007

APPORTIONMENT / ALLOCATION (Continuation From Page 1 Apportionment / Allocation)

Table with 2 columns: Description and Amount. Rows include: 20. Apportionable Business Income/Loss (18,610), 21. Apportionment Ratio (100.0000%), 22. Mississippi Apportioned Income/Loss (18,610), 23. Nonbusiness Income/Loss Allocated to Mississippi, 24. Mississippi Income/Loss from Partnership, S Corporation or Trust, 25. Mississippi Income/Loss from Construction Contracting or Production of Natural Mineral Resource Products, 26. Other Adjustments Required By Law, 27. Income Exemption, 28. Total Income/Loss Apportioned and Directly Allocated to Mississippi (18,610).

MISSISSIPPI TAXABLE INCOME

If Filing Composite, Complete Lines 29 Through 30 Below

Table with 2 columns: Description and Amount. Rows include: 29. Mississippi Composite Net Income/Loss (0), 30. Composite Return Filing Adjustment, 31. Less Mississippi Composite Net Operating Loss Deduction, 32. Mississippi Net Taxable Income/Loss (0).

Mississippi Business Income Apportionment Schedule 2011

FEIN 110000007

PART I: COMPUTATION OF APPORTIONMENT FACTORS			(ROUND TO NEAREST DOLLAR)
	A. Total Mississippi	B. Total Everywhere	C. Mississippi Ratio
1. PROPERTY FACTOR			
a. Beginning of Taxable Year	25,000	25,000	
b. End of Taxable Year	60,000	60,000	
c. Total <small>(Line 1a Plus Line 1b)</small>	85,000	85,000	
d. Average Net Book Value of Assets <small>(Divide Line 1c By Two)</small>	42,500	42,500	
e. Rental Property <small>(Enter Annual Rental Property Multiplied By Eight)</small>	0	0	
f. Total <small>(Line 1d Plus Line 1e)</small>	42,500	42,500	
g. Mississippi Property Factor <small>(Line 1f, Column A Divided By Line 1f, Column B)</small>			
2. PAYROLL FACTOR <small>(Line 2, Column A Divided By Line 2, Column B)</small>	0	0	0 %
3. SALES FACTOR <small>(Line 3, Column A Divided By Line 3, Column B)</small>	11,468,259	11,468,259	100.0000 %
PART II: APPLICATION OF APPORTIONMENT FACTORS (Check One)			
<input checked="" type="checkbox"/> Retailing, Renting, Servicing, Merchandising or Wholesaling	4. Sales Factor <small>(From Part I, Line 3, Column C)</small> <small>(Enter Ratio On Form 84-122, Line 21)</small>		Apportionment Ratio 100.0000 %
<input type="checkbox"/> Manufacturers That Sell Principally At Retail	5a. Property Factor <small>(From Part I, Line 1g, Column C)</small> _____ % 5b. Payroll Factor <small>(From Part I, Line 2, Column C)</small> _____ % 5c. Subtotal <small>(Line 5a Plus Line 5b)</small> _____ % 5d. Average <small>(Divide Line 5c By Two)</small> _____ % 5e. Sales Factor <small>(From Part I, Line 3, Column C)</small> _____ % 5f. Total <small>(Line 5d Plus Line 5e)</small> _____ % 5g. Weighted Average <small>(Divide Line 5f By Two)</small> <small>(Enter Ratio On Form 84-122, Line 21)</small> _____ %		
<input type="checkbox"/> Financial Institutions, Pipelines or Manufacturers That Sell Principally At Wholesale	6a. Property Factor <small>(From Part I, Line 1g, Column C)</small> _____ % 6b. Payroll Factor <small>(From Part I, Line 2, Column C)</small> _____ % 6c. Sales Factor <small>(From Part I, Line 3, Column C)</small> _____ % 6d. Total <small>(Add Lines 6a, 6b and 6c)</small> _____ % 6e. Average <small>(Divide Line 6d By Three)</small> <small>(Enter Ratio On Form 84-122, Line 21)</small> _____ %		
<input type="checkbox"/> Airlines, Motor Carriers, Express Companies, Telephone and Telegraph Companies	7. Special Formula Required <small>(Attach Schedule and Enter Ratio on Form 84-122, Line 21)</small>		_____ %

Test Scenario 3

Form 84-132-11-3-1-000 (Rev. 08/11)

**Mississippi
Schedule K-1
2011**

Part I Information About the Entity		<input type="checkbox"/> Final K-1 <input checked="" type="checkbox"/> Amended K-1 <input type="checkbox"/> Composite																	
<input checked="" type="checkbox"/> S-Corporation <input type="checkbox"/> Partnership		Part III Partner's Share of Current Year Income, Deductions, Credits and Other Items																	
A Entity FEIN 110000007		1 Ordinary Business Income (Loss) 212,059	15 Self-Employment Earnings (Loss)																
B Entity's Name, Address, City, State and ZIP Code WorkNAIIDay, Inc. 37 Any Street Anytown, NC 28041-0280		2 Net Rental Real Estate Income (Loss)	16 Credits																
C <input type="checkbox"/> If partnership box was checked above, is the partnership a Publicly Traded Partnership (PTP)?		3 Other Net Rental Income (Loss)																	
Part II Information About the Owner / Partner		4 Guaranteed Payments	17 Foreign Transactions																
D Owner / Partner's SSN or FEIN 999060006		5 Interest Income 35,574																	
E Owner / Partner's Name, Address, City, State and ZIP Code Carrie Ortiz 55 Any Street Anytown, WI 53201		6a Ordinary Dividends																	
F <input type="checkbox"/> General Partner or LLC Member-Manager <input type="checkbox"/> Limited Partner or Other LLC Member		6b Qualified Dividends																	
G What type of entity is the partner? _____		7 Royalties	18 Alternative Minimum Tax (AMT) Items (8,373)																
H <input type="checkbox"/> Check box if 5% of the net gain / profit was withheld? Enter amount of withholding remitted for Partner \$ _____		8 Net Short-Term Capital Gain (Loss) 39,325																	
I Partner's Share of Profit, Loss and Capital:		9a Net Long-Term Capital Gain (Loss)	19 Items Affecting Shareholder Basis 96,826																
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Beginning</th> <th colspan="2">Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td align="right">%</td> <td></td> <td align="right">%</td> </tr> <tr> <td>Loss</td> <td align="right">%</td> <td></td> <td align="right">%</td> </tr> <tr> <td>Capital</td> <td align="right">%</td> <td></td> <td align="right">%</td> </tr> </tbody> </table>		Beginning		Ending		Profit	%		%	Loss	%		%	Capital	%		%	9b Collectibles (28%) Gain (Loss)	
Beginning		Ending																	
Profit	%		%																
Loss	%		%																
Capital	%		%																
J Partner's Share of Liabilities at Year End:		9c Unrecaptured Section 1250 Gain	20 Tax-Exempt Income and Nondeductible Expenses																
Nonrecourse \$ _____		10 Net Section 1231 Gain (Loss)																	
Qualified Nonrecourse Financing \$ _____		11 Other Income (Loss) 5,000	21 Distributions																
Recourse \$ _____		12 Section 179 Deduction 31,468																	
K Partner's Mississippi Capital Account Analysis:		13 Charitable Contributions	22 Other Information 35,574																
Beginning Capital Account \$ _____		14 Other Deductions 251,185																	
Capital Contributed During the Year \$ _____		Part IV Mississippi Tax Credits (Enter Credit Code and Name from Form 84-401)																	
Current Year Increase (Decrease) \$ _____		Code	Credit																
Withdrawals & Distributions \$ (_____)			Amount																
Ending Capital Account \$ _____			\$ _____																
<input type="checkbox"/> Tax Basis <input type="checkbox"/> GAAP <input type="checkbox"/> Other (Explain)			\$ _____																
L Did the Partner Contribute Property With a Built-in Gain or Loss?			\$ _____																
<input type="checkbox"/> Yes <input type="checkbox"/> No			\$ _____																
If "Yes", Attach Statement.			\$ _____																
M Shareholder's Percentage of Stock Ownership for Tax Year _____ 50 %			\$ _____																
N Mississippi Apportionment Ratio for Tax Year _____ 100 %			\$ _____																

Test Scenario 3

Form 84-132-11-3-1-000 (Rev. 08/11)

**Mississippi
Schedule K-1
2011**

Part I Information About the Entity		<input type="checkbox"/> Final K-1 <input checked="" type="checkbox"/> Amended K-1 <input type="checkbox"/> Composite																	
<input checked="" type="checkbox"/> S-Corporation <input type="checkbox"/> Partnership		Part III Partner's Share of Current Year Income, Deductions, Credits and Other Items																	
A Entity FEIN 110000007		1 Ordinary Business Income (Loss) 212,059	15 Self-Employment Earnings (Loss)																
B Entity's Name, Address, City, State and ZIP Code WorkNAIIDay, Inc. 37 Any Street Anytown, NC 28041-0280		2 Net Rental Real Estate Income (Loss)	16 Credits																
C <input type="checkbox"/> If partnership box was checked above, is the partnership a Publicly Traded Partnership (PTP)?		3 Other Net Rental Income (Loss)																	
Part II Information About the Owner / Partner		4 Guaranteed Payments	17 Foreign Transactions																
D Owner / Partner's SSN or FEIN 999060008		5 Interest Income 35,573																	
E Owner / Partner's Name, Address, City, State and ZIP Code Bin Xempt 51 Any Street Anytown, WI 53201		6a Ordinary Dividends																	
F <input type="checkbox"/> General Partner or LLC Member-Manager <input type="checkbox"/> Limited Partner or Other LLC Member		6b Qualified Dividends																	
G What type of entity is the partner? _____		7 Royalties	18 Alternative Minimum Tax (AMT) Items (8,371)																
H <input type="checkbox"/> Check box if 5% of the net gain / profit was withheld? Enter amount of withholding remitted for Partner \$ _____		8 Net Short-Term Capital Gain (Loss) 39,324																	
I Partner's Share of Profit, Loss and Capital:		9a Net Long-Term Capital Gain (Loss)	19 Items Affecting Shareholder Basis 96,826																
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Beginning		Ending																	
Profit	%		%																
Loss	%		%																
Capital	%		%																
J Partner's Share of Liabilities at Year End:		9c Unrecaptured Section 1250 Gain	20 Tax-Exempt Income and Nondeductible Expenses																
Nonrecourse \$ _____		10 Net Section 1231 Gain (Loss)																	
Qualified Nonrecourse Financing \$ _____		11 Other Income (Loss) 5,000	21 Distributions																
Recourse \$ _____		12 Section 179 Deduction 31,467																	
K Partner's Mississippi Capital Account Analysis:		13 Charitable Contributions	22 Other Information 35,573																
Beginning Capital Account \$ _____		14 Other Deductions 251,184																	
Capital Contributed During the Year \$ _____		Part IV Mississippi Tax Credits (Enter Credit Code and Name from Form 84-401)																	
Current Year Increase (Decrease) \$ _____		Code	Credit																
Withdrawals & Distributions \$ (_____)			Amount																
Ending Capital Account \$ _____			\$ _____																
<input type="checkbox"/> Tax Basis <input type="checkbox"/> GAAP <input type="checkbox"/> Other (Explain)			\$ _____																
L Did the Partner Contribute Property With a Built-in Gain or Loss?			\$ _____																
<input type="checkbox"/> Yes <input type="checkbox"/> No			\$ _____																
If "Yes", Attach Statement.			\$ _____																
M Shareholder's Percentage of Stock Ownership for Tax Year _____ 50 %			\$ _____																
N Mississippi Apportionment Ratio for Tax Year _____ 100 %			\$ _____																

Test Scenario 3

Form 84-401-11-5-1-000 (Rev. 08/11)



**Mississippi
Tax Credit Summary Schedule
2011**

FEIN 110000007

TAX CREDIT CODES			
CODE	CREDIT	CODE	CREDIT
02	Premium Retaliatory	17	Import Credit
03	Finance Company Privilege	18	Land Donation
04	Advanced Technology / Enterprize Zone	19	Broadband Technology
05	Jobs Tax	21	Brownfield Credit
06	National or Regional Headquarters	22	Airport Cargo Charges
07	Research and Development Skills	23	Manufacturer's Investment Technology
08	Employer Child / Dependent Care	24	Alternative Energy Jobs
09	Basic Skills Training or Retraining	25	Child Adoption
10	Reforestation	26	Historic Structure Rehabilitation (Attach Statement)
11	Gambling License Fee		<input type="checkbox"/> Check if requesting refund in lieu of 10-year carryforward
12	Financial Institution Jobs	27	Long Term Care
13	Mississippi Revenue Bond Service	28	New Markets
14	Ad Valorem Inventory	29	Biomass Energy Investment
15	Export Port Charges	30	Wildlife Land Use
16	Insurance Guaranty	50	Bank Share

PART I: FRANCHISE TAX CREDITS (Codes 16, 19 and 50)

A	B	C	D	E	F	G
CODE	CREDIT EARNED	CREDIT RECEIVED FROM PASS-THROUGH ENTITY	CREDIT CARRYOVER FROM PRIOR	CREDIT USED THIS YEAR	CREDIT EXPIRED THIS YEAR	CREDIT CARRYOVER AVAILABLE FOR NEXT YEAR (B+C+D-E-F)
19	500	0	0	500	0	0

- Total Franchise Tax Credit Used This Year (Total Column E)
(Enter on Form 84-105, Page 1, Line 3) 500
- Total Franchise Tax Credit Available for Next Year
(Total Amounts in Column G) 0

PART II: INCOME TAX CREDITS

A	B	C	D	E	F	G
CODE	CREDIT EARNED	CREDIT RECEIVED FROM PASS-THROUGH ENTITY	CREDIT CARRYOVER FROM PRIOR	CREDIT USED THIS YEAR	CREDIT EXPIRED THIS YEAR	CREDIT CARRYOVER AVAILABLE FOR NEXT YEAR (B+C+D-E-F)

- Total Income Tax Credit Used This Year (Total Column E)
(Enter on Form 84-105, Page 1, Line 7) 0
- Total Income Tax Credit Available for Next Year
(Total Amounts in Column G) 0

Test Scenario 4

Name: Sam Starling, LLP
FEIN: 690000001

2011
Pass-Through Entity - Partnership

RETURN INFORMATION

Tax Beginning: Calendar Year 2011

Filing Status: Multistate Apportioning

Return Type: Informational Return

REQUIRED FORMS	Form Name	Binary Attachments
84-105	Pass-Through Entity Tax Return	None
84-122	Mississippi Net Taxable Income Schedule	<ul style="list-style-type: none">• <u>Line 15</u> – Additional Depreciation• <u>Line 16</u> – Other Deductions
84-125	Business Income Apportionment Schedule	None
84-131	Mississippi Schedule K	None
84-132 (3)	Mississippi Schedule K-1	None

Prepared By: Jesse James
1065 Efile Drive
Anytown, NV 89501

PTIN: P00000001

Test Scenario 4

Form 84-105-11-5-1-000 (Rev. 08/11)



**Mississippi
Pass-Through Entity Tax Return
2011**

Tax Year Beginning 01 01 2011
m m d d y y y y

Tax Year Ending 12 31 2011
m m d d y y y y

FEIN 690000001 MS Secretary of State ID 580700 NAICS Code 541110

Business Name and DBA <u>Sam Starling, LLP</u>			<input checked="" type="checkbox"/> Partnership / LLC / LLP (Federal 1065)		<input type="checkbox"/> S-Corporation (Federal 1120-S)	
Address <u>631 N McKinley Street</u>			Check All That Apply			
City <u>Reno</u> State <u>NV</u> Zip+4 <u>89510</u>			<input type="checkbox"/> Composite Return		<input type="checkbox"/> 100% Mississippi	
			<input type="checkbox"/> Amended Return		<input checked="" type="checkbox"/> Multistate Apportioning	
			<input type="checkbox"/> Final Return		<input type="checkbox"/> Multistate Direct Accounting	
County Code <u>25</u>	Number of Mississippi Resident Owners / Shareholders <u>0</u>	Number of Mississippi Non-Resident Owners / Shareholders <u>3</u>	Total Number of Mississippi K-1's <u>3</u>			

S-CORPORATION FRANCHISE TAX (ROUND TO NEAREST DOLLAR)

1. Taxable Capital <small>(From Form 84-110, Line 19)</small>	1.	
2. Franchise Tax <input type="checkbox"/> Fee-In-Lieu	2.	
3. Franchise Tax Credit <small>(From Form 84-401, Line 1)</small>	3.	
4. Net Franchise Tax Due <small>(Line 2 Minus Line 3) Minimum Tax \$25</small>	4.	

COMPOSITE INCOME TAX

5. Mississippi Net Taxable Income <small>(From Form 84-122, Line 32)</small>	5.	
6. Income Tax	6.	
7. Income Tax Credits <small>(From Form 84-401, Line 3)</small>	7.	
8. Net Income Tax Due <small>(Line 6 Minus Line 7)</small>	8.	

PAYMENTS AND TAX DUE

9. Total Franchise and/or Income Tax <small>(For S-Corporations, Line 4; S-Corporation Composite, Line 4 Plus Line 8.) (For Composite Partnerships, Line 8 Only)</small>	9.	
10. Overpayments From Prior Year	10.	
11. Estimated Tax Payments and Payment with Extension	11.	
12. Total Payments <small>(Line 10 Plus Line 11)</small>	12.	
13. Net Total Franchise and/or Income Tax <small>(Line 9 Minus Line 12)</small>	13.	
14. Interest and Penalty on Underestimated Income Tax Payments <small>(Composite S-Corporations and Composite Partnerships Only)</small>	14.	
15. Late Payment Interest	15.	
16. Late Payment Penalty	16.	
17. Late Filing Penalty	17.	
18. TOTAL BALANCE DUE (Tax, Penalty and Interest) <small>(If Line 9 is Larger than Line 12, Add Line 13 Through Line 17.) Attach Payment Voucher, Form 84-300, with Check or Money Order for Balance Due.</small>	18.	
19. TOTAL OVERPAYMENT of Income and /or Franchise Tax <small>(If Line 12 is Larger Than Line 9; Line 12 Minus Line 9)</small>	19.	
20. Overpayment CREDITED to Next Year <small>(From Line 19)</small>	20.	
21. Overpayment to Be REFUNDED <small>(Line 19 Minus Line 20)</small>	21.	

Test Scenario 4

Form 84-105-11-5-2-000 (Rev. 08/11)



**Mississippi
Pass-Through Entity Tax Return
2011**

FEIN 690000001

PART I ENTITY INFORMATION

1. If final return, indicate if the company has been: Dissolved Sold/Merged Incorporated
 If the company has been dissolved, sold, merged or incorporated, complete the following:
- Nature of change _____
 - Name, FEIN/SSN and address of new company, corporation or owner(s). Attach schedule if needed. _____
- _____ FEIN / SSN _____
2. If amended return, check reason. Mississippi Correction Federal Correction Other _____
Amended Federal 1065 / 1120S, Federal Audit (RAR)
3. If a partnership or LLC, has a federal election been made to file as a corporation? Yes No
4. Check if the company has been audited by the IRS. If the company has been audited, what year(s) are involved? _____

PART II PASS-THROUGH ENTITY SCHEDULE

List All Pass-Through Entities in Mississippi that the S-Corporation / Partnership invested in during the tax year. Attach additional schedule, Form 84-105, page 3, if needed.

Entity Name	FEIN	Address	Entity Type (Corporation, LLC, Etc...)

PART III Q-SUB / DISREGARDED ENTITY SCHEDULE

List All Qualified Subchapter Subsidiaries (Q-Sub) and/or Disregarded Entities. Attach additional schedule, Form 84-105, page 3, if needed.

Entity Name	FEIN	Address	Mississippi Operations (Y / N)

PART IV ENTITY OFFICER INFORMATION

List the Owners, Officers, Directors or Partners who have a responsibility in the fiscal management of the organization.

Officer Name and Title	Address	SSN	Ownership Percentage
Sam Starling, President	P.O. Box 99 7 Birch Branch St. Johns, NFLD Canada, AIC5N5	000000022	10 %
Taxpayer 1, Vice President	P.O. Box 0001 Reno, NV 89510	990000001	50 %
			%
			%

Check Box if Return May Be Discussed with Preparer

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

Sam Starling LLP <small>Officer Signature and Title</small>	04/01/2012 <small>Date</small>	555-555-5555 <small>Business Phone</small>
Jesse James <small>Paid Preparer Signature</small>	04/01/2012 <small>Date</small>	1065 Efile Drive, Anytown, NV 89501 <small>Paid Preparer Address</small>
690000098 <small>Paid Firm Identification Number</small>	P00000001 <small>Paid Preparer PTIN</small>	555-631-1212 <small>Preparer Phone</small>



Mississippi Supplemental Pass-Through Entity Schedule 2011

FEIN 690000001

PASS-THROUGH ENTITY SCHEDULE

List All pass-through entities in Mississippi that the S-Corporation / Partnership invested in during the tax year. Continued from page 2, part II.

Table with 4 columns: Entity Name, FEIN, Address, Entity Type. Multiple empty rows for data entry.

Q-SUB / DISREGARDED ENTITY SCHEDULE

List all Qualified Subchapter S Subsidiaries (Q-Sub) / Disregarded Entities. Continued from page 2, part III.

Table with 4 columns: Entity Name, FEIN, Address, Mississippi Operations. Multiple empty rows for data entry.

Test Scenario 4

Form 84-122-11-5-1-000 (Rev. 08/11)



**Mississippi
Net Taxable Income Schedule
2011**

FEIN 690000001

FEDERAL TAXABLE INCOME (ROUND TO THE NEAREST DOLLAR)

1. Ordinary Business Income/Loss <small>(From Federal Form 1120S, Page 1, Line 21 or Federal Form 1065, Page 1, Line 22. If Multi-State Direct Accounting, Enter Zero and Skip to Line 25)</small>	80,681,403
2. Total Federal Schedule K Income (Pass-Through Items) Not Included in Line 1 Above <small>(From Federal Form 1120S, Page 2, Schedule K, Line 1 through Line 10 or Federal Form 1065, Page 4, Schedule K, Line 2 through Line 11.)</small>	22,970,806
3. Total Federal Schedule K Deductions (Pass-Through Items) Not Included in Line 1 Above <small>(From Federal Form 1120S, Page 3, Schedule K, Line 11 through Line 12d or Federal Form 1065, Page 4, Schedule K, Line 12 through Line 13d.)</small>	
4. Total Federal Business Income/Loss <small>(Line 1 Plus Line 2 Minus Line 3)</small>	103,652,209

STATE ADDITIONS TO FEDERAL TAXABLE INCOME

5. State, Local or Foreign Government Taxes Based on Income	
6. Interest on Obligations of Other States or Political Subdivisions <small>(Net of Expenses)</small>	1,642,500
7. Depletion Expense in Excess of Cost	1,500,000
8. Federal Special Depreciation Allowance	3,258,175
9. Other Additions Required By Law <small>(Attach Schedule of Computations)</small>	
10. Total Additions <small>(Add Line 5 Through Line 9)</small>	6,400,675

STATE DEDUCTIONS FROM FEDERAL TAXABLE INCOME

11. Interest on Obligations of the United States <small>(Net of Expenses)</small>	
12. Wages Reduced on Federal Return for Federal Employment Tax Credits	75,000
13. Income/Loss From Partnership, S Corporation or Trust	
14. Income/Loss From Construction Contracting or Production of Natural Mineral Resource Products <small>(Net of Expenses)</small>	
15. Additional Depreciation Due to a Difference in the Depreciable Base for Federal and State Purposes <small>(Attach Schedule of Computations)</small>	500,000
16. Other Deductions <small>(Attach Schedule of Computations)</small>	5,000,000
17. Total Deductions <small>(Add Line 11 Through Line 16)</small>	5,575,000

APPORTIONMENT / ALLOCATION

If 100% Mississippi, Enter Amount Here and on Page 2, Line 22

18. Adjusted Federal Income/Loss <small>(Line 4 Plus Line 10 Minus Line 17)</small>	104,477,884
19. Adjustment for Nonbusiness Income/Loss Net of Expenses <small>(From Form 84-150, Column E, Line 2)</small>	

Test Scenario 4

Form 84-122-11-5-2-000 (Rev. 08/11)



Mississippi Net Taxable Income Schedule 2011

FEIN 690000001

APPORTIONMENT / ALLOCATION (Continuation From Page 1 Apportionment / Allocation)

Table with 2 columns: Description and Amount. Rows include Apportionable Business Income/Loss (104,477,884), Apportionment Ratio (2.0000%), Mississippi Apportioned Income/Loss (2,089,558), and Total Income/Loss Apportioned and Directly Allocated to Mississippi (2,089,558).

MISSISSIPPI TAXABLE INCOME

If Filing Composite, Complete Lines 29 Through 30 Below

Table with 2 columns: Description and Amount. Rows include Mississippi Composite Net Income/Loss, Composite Return Filing Adjustment, Less Mississippi Composite Net Operating Loss Deduction, and Mississippi Net Taxable Income/Loss.

Mississippi Business Income Apportionment Schedule 2011

FEIN 690000001

PART I: COMPUTATION OF APPORTIONMENT FACTORS			(ROUND TO NEAREST DOLLAR)
	A. Total Mississippi	B. Total Everywhere	C. Mississippi Ratio
1. PROPERTY FACTOR			
a. Beginning of Taxable Year	3,246,851	64,937,028	
b. End of Taxable Year	3,956,726	79,134,516	
c. Total <small>(Line 1a Plus Line 1b)</small>	7,203,577	144,071,544	
d. Average Net Book Value of Assets <small>(Divide Line 1c By Two)</small>	3,601,789	72,035,772	
e. Rental Property <small>(Enter Annual Rental Property Multiplied By Eight)</small>	0	0	
f. Total <small>(Line 1d Plus Line 1e)</small>	3,601,789	72,035,772	
g. Mississippi Property Factor <small>(Line 1f, Column A Divided By Line 1f, Column B)</small>			5.0000 %
2. PAYROLL FACTOR			
<small>(Line 2, Column A Divided By Line 2, Column B)</small>	1,105,350	110,535,025	1.0000 %
3. SALES FACTOR			
<small>(Line 3, Column A Divided By Line 3, Column B)</small>	6,469,112	323,455,613	2.0000 %
PART II: APPLICATION OF APPORTIONMENT FACTORS (Check One)			
<input checked="" type="checkbox"/> Retailing, Renting, Servicing, Merchandising or Wholesaling	4. Sales Factor <small>(From Part I, Line 3, Column C)</small> <small>(Enter Ratio On Form 84-122, Line 21)</small>	Apportionment Ratio _____ 2.0000 %	
<input type="checkbox"/> Manufacturers That Sell Principally At Retail	5a. Property Factor <small>(From Part I, Line 1g, Column C)</small> _____ % 5b. Payroll Factor <small>(From Part I, Line 2, Column C)</small> _____ % 5c. Subtotal <small>(Line 5a Plus Line 5b)</small> _____ % 5d. Average <small>(Divide Line 5c By Two)</small> _____ % 5e. Sales Factor <small>(From Part I, Line 3, Column C)</small> _____ % 5f. Total <small>(Line 5d Plus Line 5e)</small> _____ % 5g. Weighted Average <small>(Divide Line 5f By Two)</small> <small>(Enter Ratio On Form 84-122, Line 21)</small> _____ %		
<input type="checkbox"/> Financial Institutions, Pipelines or Manufacturers That Sell Principally At Wholesale	6a. Property Factor <small>(From Part I, Line 1g, Column C)</small> _____ % 6b. Payroll Factor <small>(From Part I, Line 2, Column C)</small> _____ % 6c. Sales Factor <small>(From Part I, Line 3, Column C)</small> _____ % 6d. Total <small>(Add Lines 6a, 6b and 6c)</small> _____ % 6e. Average <small>(Divide Line 6d By Three)</small> <small>(Enter Ratio On Form 84-122, Line 21)</small> _____ %		
<input type="checkbox"/> Airlines, Motor Carriers, Express Companies, Telephone and Telegraph Companies	7. Special Formula Required <small>(Attach Schedule and Enter Ratio on Form 84-122, Line 21)</small>	_____ %	

Test Scenario 4

Form 84-131-11-5-1-000 (Rev. 08/11)



Mississippi
Schedule K
2011

Page 1

FEIN 110000007

Partnership / LLC / LLP
(Federal 1065)

S-Corporation
(Federal 1120-S)

Column A	Column B	Column C	Column D
Owner / Partner Name	Ownership Percentage Composite State of Residence	a. Mississippi Income/Loss b. Tax Credit(s)	Non-Mississippi Taxable Income/Loss
1. NAME <u>Barton and Jenkins Enterprise</u>	<u>40</u> %	a. <u>1,107,923</u>	
SSN <u> </u> FEIN <u>691000001</u>	STATE <u>AK</u> <input type="checkbox"/>	b. <u>0</u>	<u>40,683,231</u>
<input type="checkbox"/> <input checked="" type="checkbox"/>			
NAME <u>Sam Starling</u>	<u>10</u> %	a. <u>163,605</u>	
SSN <u> </u> FEIN <u>000000022</u>	STATE <u>CN</u> <input type="checkbox"/>	b. <u>0</u>	<u>10,284,183</u>
<input checked="" type="checkbox"/> <input type="checkbox"/>			
NAME <u>Taxpayer 1</u>	<u>50</u> %	a. <u>818,029</u>	
SSN <u> </u> FEIN <u>990000001</u>	STATE <u>NV</u> <input type="checkbox"/>	b. <u>0</u>	<u>51,420,913</u>
<input checked="" type="checkbox"/> <input type="checkbox"/>			
NAME <u> </u>	<u> </u> %	a. <u> </u>	
SSN <u> </u> FEIN <u> </u>	STATE <u> </u> <input type="checkbox"/>	b. <u> </u>	
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Test Scenario 4

Form 84-132-11-3-1-000 (Rev. 08/11)

**Mississippi
Schedule K-1
2011**

Part I Information About the Entity		<input type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1 <input type="checkbox"/> Composite																	
<input type="checkbox"/> S-Corporation <input checked="" type="checkbox"/> Partnership		Part III Partner's Share of Current Year Income, Deductions, Credits and Other Items																	
A Entity FEIN 690000001		1 Ordinary Business Income (Loss) 645,451	15 Self-Employment Earnings (Loss) 2,200,994																
B Entity's Name, Address, City, State and ZIP Code Sam Starling, LLP 631 N McKinley Street Reno, NV 89510		2 Net Rental Real Estate Income (Loss) 1,625	16 Credits 605																
C <input type="checkbox"/> If partnership box was checked above, is the partnership a Publicly Traded Partnership (PTP)?		3 Other Net Rental Income (Loss)																	
Part II Information About the Owner / Partner		4 Guaranteed Payments 453,501	17 Foreign Transactions																
D Owner / Partner's SSN or FEIN 691000001		5 Interest Income 741																	
E Owner / Partner's Name, Address, City, State and ZIP Code Barton and Jenkins Enterprise RR 510 W Anchorage, AK 99502		6a Ordinary Dividends																	
F <input checked="" type="checkbox"/> General Partner or LLC Member-Manager <input type="checkbox"/> Limited Partner or Other LLC Member		6b Qualified Dividends																	
G What type of entity is the partner? <u>Partnership</u>		7 Royalties	18 Alternative Minimum Tax (AMT) Items 1,596																
H <input type="checkbox"/> Check box if 5% of the net gain / profit was withheld? Enter amount of withholding remitted for Partner \$ _____		8 Net Short-Term Capital Gain (Loss)																	
I Partner's Share of Profit, Loss and Capital:		9a Net Long-Term Capital Gain (Loss)	19 Items Affecting Shareholder Basis																
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th align="center">Beginning</th> <th></th> <th align="center">Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td align="center">40 %</td> <td></td> <td align="center">40 %</td> </tr> <tr> <td>Loss</td> <td align="center">40 %</td> <td></td> <td align="center">40 %</td> </tr> <tr> <td>Capital</td> <td align="center">40 %</td> <td></td> <td align="center">40 %</td> </tr> </tbody> </table>			Beginning		Ending	Profit	40 %		40 %	Loss	40 %		40 %	Capital	40 %		40 %	9b Collectibles (28%) Gain (Loss)	
	Beginning		Ending																
Profit	40 %		40 %																
Loss	40 %		40 %																
Capital	40 %		40 %																
J Partner's Share of Liabilities at Year End:		9c Unrecaptured Section 1250 Gain	20 Tax-Exempt Income and Nondeductible Expenses																
Nonrecourse \$ 4,400,000		10 Net Section 1231 Gain (Loss)	6,201																
Qualified Nonrecourse Financing \$ _____		11 Other Income (Loss) 51,205	21 Distributions 601,122																
Recourse \$ _____		12 Section 179 Deduction																	
K Partner's Mississippi Capital Account Analysis:		13 Charitable Contributions	22 Other Information 741																
Beginning Capital Account . . . \$ 17,955,568		14 Other Deductions 44,600																	
Capital Contributed During the Year \$ _____		Part IV Mississippi Tax Credits (Enter Credit Code and Name from Form 84-401)																	
Current Year Increase (Decrease) \$ 48,574,160		Code	Credit																
Withdrawals & Distributions \$ (30,056,124)			Amount																
Ending Capital Account . . . \$ 36,473,604			\$ _____																
<input type="checkbox"/> Tax Basis <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> Other (Explain)			\$ _____																
L Did the Partner Contribute Property With a Built-in Gain or Loss?			\$ _____																
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			\$ _____																
If "Yes", Attach Statement.			\$ _____																
M Shareholder's Percentage of Stock Ownership for Tax Year _____ %			\$ _____																
N Mississippi Apportionment Ratio for Tax Year _____ %			\$ _____																

Test Scenario 4

Form 84-132-11-3-1-000 (Rev. 08/11)

**Mississippi
Schedule K-1
2011**

Part I Information About the Entity		<input type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1 <input type="checkbox"/> Composite																	
<input type="checkbox"/> S-Corporation <input checked="" type="checkbox"/> Partnership		Part III Partner's Share of Current Year Income, Deductions, Credits and Other Items																	
A Entity FEIN 690000001		1 Ordinary Business Income (Loss) 161,363	15 Self-Employment Earnings (Loss)																
B Entity's Name, Address, City, State and ZIP Code Sam Starling, LLP 631 N McKinley Street Reno, NV 89510		2 Net Rental Real Estate Income (Loss) 406	16 Credits 151																
C <input type="checkbox"/> If partnership box was checked above, is the partnership a Publicly Traded Partnership (PTP)?		3 Other Net Rental Income (Loss)																	
Part II Information About the Owner / Partner		4 Guaranteed Payments	17 Foreign Transactions																
D Owner / Partner's SSN or FEIN 000000022		5 Interest Income 185																	
E Owner / Partner's Name, Address, City, State and ZIP Code Sam Starling P.O. Box 99, 7 Birch Branch St. Johns, NL A1C 5N5		6a Ordinary Dividends																	
F <input type="checkbox"/> General Partner or LLC Member-Manager <input checked="" type="checkbox"/> Limited Partner or Other LLC Member		6b Qualified Dividends																	
G What type of entity is the partner? <u>Individual</u>		7 Royalties	18 Alternative Minimum Tax (AMT) Items 399																
H <input type="checkbox"/> Check box if 5% of the net gain / profit was withheld? Enter amount of withholding remitted for Partner \$ _____		8 Net Short-Term Capital Gain (Loss)																	
I Partner's Share of Profit, Loss and Capital:		9a Net Long-Term Capital Gain (Loss)	19 Items Affecting Shareholder Basis																
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th align="center">Beginning</th> <th></th> <th align="center">Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td align="center">10 %</td> <td></td> <td align="center">10 %</td> </tr> <tr> <td>Loss</td> <td align="center">10 %</td> <td></td> <td align="center">10 %</td> </tr> <tr> <td>Capital</td> <td align="center">10 %</td> <td></td> <td align="center">10 %</td> </tr> </tbody> </table>			Beginning		Ending	Profit	10 %		10 %	Loss	10 %		10 %	Capital	10 %		10 %	9b Collectibles (28%) Gain (Loss)	
	Beginning		Ending																
Profit	10 %		10 %																
Loss	10 %		10 %																
Capital	10 %		10 %																
J Partner's Share of Liabilities at Year End:		9c Unrecaptured Section 1250 Gain	20 Tax-Exempt Income and Nondeductible Expenses																
Nonrecourse \$ 1,100,000		10 Net Section 1231 Gain (Loss)	1,550																
Qualified Nonrecourse Financing \$ _____		11 Other Income (Loss) 12,801	21 Distributions 150,281																
Recourse \$ _____		12 Section 179 Deduction																	
K Partner's Mississippi Capital Account Analysis:		13 Charitable Contributions	22 Other Information 185																
Beginning Capital Account . . . \$ 4,488,892		14 Other Deductions 11,150																	
Capital Contributed During the Year \$ _____		Part IV Mississippi Tax Credits (Enter Credit Code and Name from Form 84-401)																	
Current Year Increase (Decrease) \$ 12,143,540		Code	Credit																
Withdrawals & Distributions \$ (7,514,031)			Amount																
Ending Capital Account \$ 9,118,401			\$ _____																
<input type="checkbox"/> Tax Basis <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> Other (Explain)			\$ _____																
L Did the Partner Contribute Property With a Built-in Gain or Loss?			\$ _____																
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			\$ _____																
If "Yes", Attach Statement.			\$ _____																
M Shareholder's Percentage of Stock Ownership for Tax Year _____ %			\$ _____																
N Mississippi Apportionment Ratio for Tax Year _____ %			\$ _____																

Mississippi Schedule K-1 2011

Part I Information About the Entity	<input type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1 <input type="checkbox"/> Composite																																																																				
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A Entity FEIN 690000001	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">1</td> <td style="width: 70%;">Ordinary Business Income (Loss) 806,814</td> <td style="width: 5%; text-align: center;">15</td> <td style="width: 20%;">Self-Employment Earnings (Loss)</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Net Rental Real Estate Income (Loss) 2,031</td> <td style="text-align: center;">16</td> <td>Credits 756</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Other Net Rental Income (Loss)</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">4</td> <td>Guaranteed Payments</td> <td style="text-align: center;">17</td> <td>Foreign Transactions</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Interest Income 927</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">6a</td> <td>Ordinary Dividends</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">6b</td> <td>Qualified Dividends</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">7</td> <td>Royalties</td> <td style="text-align: center;">18</td> <td>Alternative Minimum Tax (AMT) Items 1,995</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Net Short-Term Capital Gain (Loss)</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">9a</td> <td>Net Long-Term Capital Gain (Loss)</td> <td style="text-align: center;">19</td> <td>Items Affecting Shareholder Basis</td> </tr> <tr> <td style="text-align: center;">9b</td> <td>Collectibles (28%) Gain (Loss)</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">9c</td> <td>Unrecaptured Section 1250 Gain</td> <td style="text-align: center;">20</td> <td>Tax-Exempt Income and Nondeductible Expenses</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Net Section 1231 Gain (Loss)</td> <td></td> <td style="text-align: right;">7,751</td> </tr> <tr> <td style="text-align: center;">11</td> <td>Other Income (Loss) 64,007</td> <td style="text-align: center;">21</td> <td>Distributions 751,403</td> </tr> <tr> <td style="text-align: center;">12</td> <td>Section 179 Deduction</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">13</td> <td>Charitable Contributions</td> <td style="text-align: center;">22</td> <td>Other Information 927</td> </tr> <tr> <td style="text-align: center;">14</td> <td>Other Deductions 55,750</td> <td></td> <td></td> </tr> </table>	1	Ordinary Business Income (Loss) 806,814	15	Self-Employment Earnings (Loss)	2	Net Rental Real Estate Income (Loss) 2,031	16	Credits 756	3	Other Net Rental Income (Loss)			4	Guaranteed Payments	17	Foreign Transactions	5	Interest Income 927			6a	Ordinary Dividends			6b	Qualified Dividends			7	Royalties	18	Alternative Minimum Tax (AMT) Items 1,995	8	Net Short-Term Capital Gain (Loss)			9a	Net Long-Term Capital Gain (Loss)	19	Items Affecting Shareholder Basis	9b	Collectibles (28%) Gain (Loss)			9c	Unrecaptured Section 1250 Gain	20	Tax-Exempt Income and Nondeductible Expenses	10	Net Section 1231 Gain (Loss)		7,751	11	Other Income (Loss) 64,007	21	Distributions 751,403	12	Section 179 Deduction			13	Charitable Contributions	22	Other Information 927	14	Other Deductions 55,750		
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D Owner / Partner's SSN or FEIN 990000001	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Code</th> <th style="width: 60%;">Credit</th> <th style="width: 30%;">Amount</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td style="text-align: right;">\$ _____</td></tr> </tbody> </table>	Code	Credit	Amount			\$ _____			\$ _____			\$ _____			\$ _____			\$ _____			\$ _____			\$ _____																																												
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E Owner / Partner's Name, Address, City, State and ZIP Code Taxpayer 1 P.O. Box 0001 Reno, NV 89510																																																																					
F <input type="checkbox"/> General Partner or LLC Member-Manager <input checked="" type="checkbox"/> Limited Partner or Other LLC Member																																																																					
G What type of entity is the partner? <u>Individual</u>																																																																					
H <input type="checkbox"/> Check box if 5% of the net gain / profit was withheld? Enter amount of withholding remitted for Partner \$ _____																																																																					
I Partner's Share of Profit, Loss and Capital: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 20%; text-align: center;">Beginning</th> <th style="width: 20%;"></th> <th style="width: 20%; text-align: center;">Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: center;">50 %</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">50 %</td> </tr> <tr> <td>Loss</td> <td style="text-align: center;">50 %</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">50 %</td> </tr> <tr> <td>Capital</td> <td style="text-align: center;">50 %</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">50 %</td> </tr> </tbody> </table>		Beginning		Ending	Profit	50 %		50 %	Loss	50 %		50 %	Capital	50 %		50 %																																																					
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Profit	50 %		50 %																																																																		
Loss	50 %		50 %																																																																		
Capital	50 %		50 %																																																																		
J Partner's Share of Liabilities at Year End: Nonrecourse \$ <u>5,500,000</u> Qualified Nonrecourse Financing \$ _____ Recourse \$ _____																																																																					
K Partner's Mississippi Capital Account Analysis: Beginning Capital Account . . . \$ <u>22,444,459</u> Capital Contributed During the Year \$ _____ Current Year Increase (Decrease) \$ <u>60,717,699</u> Withdrawals & Distributions \$ <u>(37,570,155)</u> Ending Capital Account . . . \$ <u>45,592,002</u> <input type="checkbox"/> Tax Basis <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> Other (Explain)																																																																					
L Did the Partner Contribute Property With a Built-in Gain or Loss? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <small>If "Yes", Attach Statement.</small>																																																																					
M Shareholder's Percentage of Stock Ownership for Tax Year _____ %																																																																					
N Mississippi Apportionment Ratio for Tax Year _____ %																																																																					

Test Scenario 5

Name: Carlton Manufacturing, LLC
FEIN: 690000003

2011

Pass-Through Entity - Composite Partnership

RETURN INFORMATION

Tax Beginning: Calendar Year 2011

Filing Status: Multistate Apportioning

State Payment: ACH Debit

Return Type: Composite Return

Account #: 410005

Routing #: 253000053

Payment Amount: \$40,325

Payment Effective Date: 3/15/2012

REQUIRED FORMS	Form Name	Binary Attachments
84-105	Pass-Through Entity Tax Return	None
84-122	Mississippi Net Taxable Income Schedule	<ul style="list-style-type: none">• Line 9 – Other Additions• Line 16 – Other Deductions• Line 26 – Other Adjustments
84-125	Business Income Apportionment Schedule	None
84-131	Mississippi Schedule K	None
84-132 (3)	Mississippi Schedule K-1	None
84-155	Net Operating Loss & Capital Loss Schedule	None

Prepared By: John Smith
1065 Efile Drive
Anytown, NV 89501

PTIN: P00000003

Test Scenario 5

Form 84-105-11-5-1-000 (Rev. 08/11)



**Mississippi
Pass-Through Entity Tax Return
2011**

Tax Year Beginning 01 01 2011
m m d d y y y y

Tax Year Ending 12 31 2011
m m d d y y y y

FEIN 690000003 MS Secretary of State ID 003792 NAICS Code 33721

Business Name and DBA Carlton Manufacturing, LLC			<input checked="" type="checkbox"/> Partnership / LLC / LLP (Federal 1065)		<input type="checkbox"/> S-Corporation (Federal 1120-S)	
Address 1678 South Hoover Blvd			Check All That Apply			
City State Zip+4 San Francisco CA 94101			<input checked="" type="checkbox"/> Composite Return		<input type="checkbox"/> 100% Mississippi	
			<input type="checkbox"/> Amended Return		<input checked="" type="checkbox"/> Multistate Apportioning	
			<input type="checkbox"/> Final Return		<input type="checkbox"/> Multistate Direct Accounting	
County Code <u>25</u>	Number of Mississippi Resident Owners / Shareholders <u>0</u>	Number of Mississippi Non-Resident Owners / Shareholders <u>3</u>	Total Number of Mississippi K-1's <u>3</u>			

S-CORPORATION FRANCHISE TAX (ROUND TO NEAREST DOLLAR)

1. Taxable Capital <small>(From Form 84-110, Line 19)</small>	1.	
2. Franchise Tax <input type="checkbox"/> Fee-In-Lieu	2.	
3. Franchise Tax Credit <small>(From Form 84-401, Line 1)</small>	3.	
4. Net Franchise Tax Due <small>(Line 2 Minus Line 3) Minimum Tax \$25</small>	4.	

COMPOSITE INCOME TAX

5. Mississippi Net Taxable Income <small>(From Form 84-122, Line 32)</small>	5.	9,609,490
6. Income Tax	6.	480,325
7. Income Tax Credits <small>(From Form 84-401, Line 3)</small>	7.	
8. Net Income Tax Due <small>(Line 6 Minus Line 7)</small>	8.	480,325

PAYMENTS AND TAX DUE

9. Total Franchise and/or Income Tax <small>(For S-Corporations, Line 4; S-Corporation Composite, Line 4 Plus Line 8.) (For Composite Partnerships, Line 8 Only)</small>	9.	480,325
10. Overpayments From Prior Year	10.	
11. Estimated Tax Payments and Payment with Extension	11.	440,000
12. Total Payments <small>(Line 10 Plus Line 11)</small>	12.	440,000
13. Net Total Franchise and/or Income Tax <small>(Line 9 Minus Line 12)</small>	13.	40,325
14. Interest and Penalty on Underestimated Income Tax Payments <small>(Composite S-Corporations and Composite Partnerships Only)</small>	14.	
15. Late Payment Interest	15.	
16. Late Payment Penalty	16.	
17. Late Filing Penalty	17.	
18. TOTAL BALANCE DUE (Tax, Penalty and Interest) <small>(If Line 9 is Larger than Line 12, Add Line 13 Through Line 17.) Attach Payment Voucher, Form 84-300, with Check or Money Order for Balance Due.</small>	18.	40,325
19. TOTAL OVERPAYMENT of Income and /or Franchise Tax <small>(If Line 12 is Larger Than Line 9; Line 12 Minus Line 9)</small>	19.	
20. Overpayment CREDITED to Next Year <small>(From Line 19)</small>	20.	
21. Overpayment to Be REFUNDED <small>(Line 19 Minus Line 20)</small>	21.	

Test Scenario 5

Form 84-105-11-5-2-000 (Rev. 08/11)



**Mississippi
Pass-Through Entity Tax Return
2011**

FEIN 690000003

PART I ENTITY INFORMATION

1. If final return, indicate if the company has been: Dissolved Sold/Merged Incorporated
 If the company has been dissolved, sold, merged or incorporated, complete the following:
 • Nature of change _____
 • Name, FEIN/SSN and address of new company, corporation or owner(s). Attach schedule if needed.
 _____ FEIN / SSN _____
2. If amended return, check reason. Mississippi Correction Federal Correction Other _____
 Attach statement of explanation, if needed. Amended Federal 1065 / 1120S, Federal Audit (RAR)
3. If a partnership or LLC, has a federal election been made to file as a corporation? Yes No
4. Check if the company has been audited by the IRS. If the company has been audited, what year(s) are involved? 2007, 2008 & 2009

PART II PASS-THROUGH ENTITY SCHEDULE

List All Pass-Through Entities in Mississippi that the S-Corporation / Partnership invested in during the tax year. Attach additional schedule, Form 84-105, page 3, if needed.

Entity Name	FEIN	Address	Entity Type (Corporation, LLC, Etc...)

PART III Q-SUB / DISREGARDED ENTITY SCHEDULE

List All Qualified Subchapter Subsidiaries (Q-Sub) and/or Disregarded Entities. Attach additional schedule, Form 84-105, page 3, if needed.

Entity Name	FEIN	Address	Mississippi Operations (Y / N)

PART IV ENTITY OFFICER INFORMATION

List the Owners, Officers, Directors or Partners who have a responsibility in the fiscal management of the organization.

Officer Name and Title	Address	SSN	Ownership Percentage
Tony Carlton, President	15 Colony Heights Drive San Francisco, CA 94104	000000021	0 %
Taxpayer B1, Vice President	888 NW Peach Street San Francisco, CA 94101	990000001	1 %
			%
			%

Check Box if Return May Be Discussed with Preparer

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

Tony Carlton, President	03/15/2012	555-555-5555
<small>Officer Signature and Title</small>	<small>Date</small>	<small>Business Phone</small>
John Smith	03/14/2012	1065 Efile Drive, Anytown, NV 89501
<small>Paid Preparer Signature</small>	<small>Date</small>	<small>Paid Preparer Address</small>
690000098	P00000003	555-631-1212
<small>Paid Firm Identification Number</small>	<small>Paid Preparer PTIN</small>	<small>Preparer Phone</small>



Mississippi Supplemental Pass-Through Entity Schedule 2011

FEIN 690000003

PASS-THROUGH ENTITY SCHEDULE

List All pass-through entities in Mississippi that the S-Corporation / Partnership invested in during the tax year. Continued from page 2, part II.

Table with 4 columns: Entity Name, FEIN, Address, Entity Type. Multiple empty rows for data entry.

Q-SUB / DISREGARDED ENTITY SCHEDULE

List all Qualified Subchapter S Subsidiaries (Q-Sub) / Disregarded Entities. Continued from page 2, part III.

Table with 4 columns: Entity Name, FEIN, Address, Mississippi Operations. Multiple empty rows for data entry.



Mississippi Supplemental Pass-Through Entity Schedule 2011

FEIN 690000003

PASS-THROUGH ENTITY SCHEDULE

List all pass-through entities in Mississippi that the S-Corporation / Partnership invested in during the tax year. Continued from page 2, part II.

Table with 4 columns: Entity Name, FEIN, Address, Entity Type. Multiple empty rows for data entry.

Q-SUB / DISREGARDED ENTITY SCHEDULE

List all Qualified Subchapter S Subsidiaries (Q-Sub) / Disregarded Entities. Continued from page 2, part III.

Table with 4 columns: Entity Name, FEIN, Address, Mississippi Operations. Multiple empty rows for data entry.

Test Scenario 5

Form 84-122-11-5-1-000 (Rev. 08/11)



Mississippi
Net Taxable Income Schedule
2011

FEIN 690000003

FEDERAL TAXABLE INCOME (ROUND TO THE NEAREST DOLLAR)

Table with 2 columns: Description and Amount. Rows include Ordinary Business Income/Loss (406,490,888), Total Federal Schedule K Income (598,425), Total Federal Schedule K Deductions (43,332), and Total Federal Business Income/Loss (407,045,981).

STATE ADDITIONS TO FEDERAL TAXABLE INCOME

Table with 2 columns: Description and Amount. Rows include State, Local or Foreign Government Taxes Based on Income, Interest on Obligations of Other States or Political Subdivisions, Depletion Expense in Excess of Cost, Federal Special Depreciation Allowance, Other Additions Required By Law (5,000,000), and Total Additions (5,000,000).

STATE DEDUCTIONS FROM FEDERAL TAXABLE INCOME

Table with 2 columns: Description and Amount. Rows include Interest on Obligations of the United States, Wages Reduced on Federal Return for Federal Employment Tax Credits, Income/Loss From Partnership, S Corporation or Trust, Income/Loss From Construction Contracting or Production of Natural Mineral Resource Products, Additional Depreciation Due to a Difference in the Depreciable Base for Federal and State Purposes, Other Deductions (2,500,000), and Total Deductions (2,500,000).

APPORTIONMENT / ALLOCATION

If 100% Mississippi, Enter Amount Here and on Page 2, Line 22

Table with 2 columns: Description and Amount. Rows include Adjusted Federal Income/Loss (409,545,981) and Adjustment for Nonbusiness Income/Loss Net of Expenses.

Test Scenario 5

Form 84-122-11-5-2-000 (Rev. 08/11)



**Mississippi
Net Taxable Income Schedule
2011**

FEIN 690000003

APPORTIONMENT / ALLOCATION (Continuation From Page 1 Apportionment / Allocation)

20. Apportionable Business Income/Loss <small>(Line 18 Minus Line 19)</small>		409,545,981
21. Apportionment Ratio <small>(Enter Ratio and Check Box) As Shown on Form 84-125, Part II.)</small>	<input type="checkbox"/> Sales (Retail) <input checked="" type="checkbox"/> Manufacturers (Retail) <input type="checkbox"/> Manufacturers (Wholesale), Financial Institutions, Pipelines <input type="checkbox"/> Special Formula	2.3137 %
22. Mississippi Apportioned Income/Loss <small>(Multiply Line 20 By Line 21; If 100% Mississippi, Enter Amount from Line 18.)</small>		9,475,665
23. Nonbusiness Income/Loss Allocated to Mississippi <small>(From Form 84-150, Column F, Line 2)</small>		
24. Mississippi Income/Loss from Partnership, S Corporation or Trust <small>(Attach Mississippi K-1's, Form 84-132)</small>		
25. Mississippi Income/Loss from Construction Contracting or Production of Natural Mineral Resource Products <small>(From Form 83-124, Page 1, Line 31 and/or Page 2, Line 15)</small>		
26. Other Adjustments Required By Law <small>(Attach Schedule of Computations)</small>		138,825
27. Income Exemption <small>(Enter the Amount of Exemption. Attach Schedule of Computations. If Not Applicable, Enter Zero.)</small>		
28. Total Income/Loss Apportioned and Directly Allocated to Mississippi <small>(Sum of Line 22 Through Line 27)</small>		9,614,490

MISSISSIPPI TAXABLE INCOME

If Filing Composite, Complete Lines 29 Through 30 Below

29. Mississippi Composite Net Income/Loss <small>(From Form 84-131)</small>		9,614,490
30. Composite Return Filing Adjustment <small>(Attach Schedule)</small>		5,000
31. Less Mississippi Composite Net Operating Loss Deduction <small>(From Form 84-155, Part I, Line 2)</small>		0
32. Mississippi Net Taxable Income/Loss <small>(Line 29 Minus Line 30 and Line 31. Enter on Form 84-105, Line 5.)</small>		9,609,490

Mississippi Business Income Apportionment Schedule 2011

FEIN 690000003

PART I: COMPUTATION OF APPORTIONMENT FACTORS			(ROUND TO NEAREST DOLLAR)
	A. Total Mississippi	B. Total Everywhere	C. Mississippi Ratio
1. PROPERTY FACTOR			
a. Beginning of Taxable Year	48,652	1,621,740	
b. End of Taxable Year	58,903	1,682,950	
c. Total <small>(Line 1a Plus Line 1b)</small>	107,555	3,304,690	
d. Average Net Book Value of Assets <small>(Divide Line 1c By Two)</small>	53,778	1,652,345	
e. Rental Property <small>(Enter Annual Rental Property Multiplied By Eight)</small>	0	0	
f. Total <small>(Line 1d Plus Line 1e)</small>	53,778	1,652,345	
g. Mississippi Property Factor <small>(Line 1f, Column A Divided By Line 1f, Column B)</small>			3.2546 %
2. PAYROLL FACTOR			
<small>(Line 2, Column A Divided By Line 2, Column B)</small>	0	1,179,658	0.0000 %
3. SALES FACTOR			
<small>(Line 3, Column A Divided By Line 3, Column B)</small>	150,000	50,000,000	3.0000 %
PART II: APPLICATION OF APPORTIONMENT FACTORS (Check One)			
<input type="checkbox"/> Retailing, Renting, Servicing, Merchandising or Wholesaling	4. Sales Factor <small>(From Part I, Line 3, Column C)</small> <small>(Enter Ratio On Form 84-122, Line 21)</small>		Apportionment Ratio _____ %
<input checked="" type="checkbox"/> Manufacturers That Sell Principally At Retail	5a. Property Factor <small>(From Part I, Line 1g, Column C)</small> _____ 3.2546 % 5b. Payroll Factor <small>(From Part I, Line 2, Column C)</small> _____ 0.0000 % 5c. Subtotal <small>(Line 5a Plus Line 5b)</small> _____ 3.2546 % 5d. Average <small>(Divide Line 5c By Two)</small> _____ 1.6273 % 5e. Sales Factor <small>(From Part I, Line 3, Column C)</small> _____ 3.0000 % 5f. Total <small>(Line 5d Plus Line 5e)</small> _____ 4.6273 % 5g. Weighted Average <small>(Divide Line 5f By Two)</small> <small>(Enter Ratio On Form 84-122, Line 21)</small> _____ 2.3137 %		
<input type="checkbox"/> Financial Institutions, Pipelines or Manufacturers That Sell Principally At Wholesale	6a. Property Factor <small>(From Part I, Line 1g, Column C)</small> _____ % 6b. Payroll Factor <small>(From Part I, Line 2, Column C)</small> _____ % 6c. Sales Factor <small>(From Part I, Line 3, Column C)</small> _____ % 6d. Total <small>(Add Lines 6a, 6b and 6c)</small> _____ % 6e. Average <small>(Divide Line 6d By Three)</small> <small>(Enter Ratio On Form 84-122, Line 21)</small> _____ %		
<input type="checkbox"/> Airlines, Motor Carriers, Express Companies, Telephone and Telegraph Companies	7. Special Formula Required <small>(Attach Schedule and Enter Ratio on Form 84-122, Line 21)</small>		_____ %

Test Scenario 5

Form 84-131-11-5-1-000 (Rev. 08/11)



Mississippi
Schedule K
2011

Page 1

FEIN 690000003

Partnership / LLC / LLP
(Federal 1065)

S-Corporation
(Federal 1120-S)

Column A	Column B	Column C	Column D
Owner / Partner Name	Ownership Percentage Composite State of Residence	a. Mississippi Income/Loss b. Tax Credit(s)	Non-Mississippi Taxable Income/Loss
1. NAME <u>ABC Investments</u>	<u>89</u> %	a. <u>8,421,772</u>	
SSN <u> </u> FEIN <u>693000002</u>	STATE <u>CA</u> <input checked="" type="checkbox"/>	b. <u>0</u>	<u>356,074,151</u>
<input type="checkbox"/> <input checked="" type="checkbox"/>			
NAME <u>Taxpayer B1</u>	<u>1</u> %	a. <u>94,627</u>	
SSN <u> </u> FEIN <u>990000001</u>	STATE <u>CA</u> <input checked="" type="checkbox"/>	b. <u>0</u>	<u>4,000,833</u>
<input checked="" type="checkbox"/> <input type="checkbox"/>			
NAME <u>XYZ Management</u>	<u>10</u> %	a. <u>1,098,091</u>	
SSN <u> </u> FEIN <u>693000001</u>	STATE <u>CA</u> <input checked="" type="checkbox"/>	b. <u>0</u>	<u>39,856,507</u>
<input type="checkbox"/> <input checked="" type="checkbox"/>			
NAME <u> </u>	<u> </u> %	a. <u> </u>	
SSN <u> </u> FEIN <u> </u>	STATE <u> </u> <input type="checkbox"/>	b. <u> </u>	
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<input type="checkbox"/> <input type="checkbox"/>			

Test Scenario 5

Form 84-132-11-3-1-000 (Rev. 08/11)

**Mississippi
Schedule K-1
2011**

Part I Information About the Entity		<input type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1 <input checked="" type="checkbox"/> Composite																	
<input type="checkbox"/> S-Corporation <input checked="" type="checkbox"/> Partnership		Part III Partner's Share of Current Year Income, Deductions, Credits and Other Items																	
A Entity FEIN 690000003		1 Ordinary Business Income (Loss) <p align="center">8,370,432</p>	15 Self-Employment Earnings (Loss)																
B Entity's Name, Address, City, State and ZIP Code Carlton Manufacturing, LLC 1678 South Hoover Blvd San Francisco, CA 94101		2 Net Rental Real Estate Income (Loss)	16 Credits																
C <input checked="" type="checkbox"/> If partnership box was checked above, is the partnership a Publicly Traded Partnership (PTP)?		3 Other Net Rental Income (Loss)																	
Part II Information About the Owner / Partner		4 Guaranteed Payments	17 Foreign Transactions																
D Owner / Partner's SSN or FEIN 693000002		5 Interest Income <p align="center">752</p>	18 Alternative Minimum Tax (AMT) Items <p align="center">434,317</p>																
E Owner / Partner's Name, Address, City, State and ZIP Code ABC Investments 93 Oaks Drive Los Angeles, CA 90052		6a Ordinary Dividends																	
F <input type="checkbox"/> General Partner or LLC Member-Manager <input checked="" type="checkbox"/> Limited Partner or Other LLC Member		6b Qualified Dividends																	
G What type of entity is the partner? <u>Partnership</u>		7 Royalties	19 Items Affecting Shareholder Basis																
H <input type="checkbox"/> Check box if 5% of the net gain / profit was withheld? Enter amount of withholding remitted for Partner \$ _____		8 Net Short-Term Capital Gain (Loss)																	
I Partner's Share of Profit, Loss and Capital:		9a Net Long-Term Capital Gain (Loss)	20 Tax-Exempt Income and Nondeductible Expenses																
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th align="center">Beginning</th> <th></th> <th align="center">Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td align="center">89 %</td> <td></td> <td align="center">89 %</td> </tr> <tr> <td>Loss</td> <td align="center">89 %</td> <td></td> <td align="center">89 %</td> </tr> <tr> <td>Capital</td> <td align="center">89 %</td> <td></td> <td align="center">89 %</td> </tr> </tbody> </table>			Beginning		Ending	Profit	89 %		89 %	Loss	89 %		89 %	Capital	89 %		89 %	9b Collectibles (28%) Gain (Loss)	23
	Beginning		Ending																
Profit	89 %		89 %																
Loss	89 %		89 %																
Capital	89 %		89 %																
J Partner's Share of Liabilities at Year End:		9c Unrecaptured Section 1250 Gain																	
Nonrecourse \$ 480,600		10 Net Section 1231 Gain (Loss)																	
Qualified Nonrecourse Financing \$ _____		11 Other Income (Loss) <p align="center">102,960</p>	21 Distributions <p align="center">8,405,682</p>																
Recourse \$ _____		12 Section 179 Deduction <p align="center">892</p>																	
K Partner's Mississippi Capital Account Analysis:		13 Charitable Contributions	22 Other Information <p align="center">752</p>																
Beginning Capital Account . . . \$ 3,483,574		14 Other Deductions <p align="center">51,480</p>																	
Capital Contributed During the Year \$ _____		Part IV Mississippi Tax Credits (Enter Credit Code and Name from Form 84-401)																	
Current Year Increase (Decrease) \$ 362,207,091		Code	Credit																
Withdrawals & Distributions \$ (363,300,436)			Amount																
Ending Capital Account . . . \$ 2,390,229			\$ _____																
<input type="checkbox"/> Tax Basis <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> Other (Explain)			\$ _____																
L Did the Partner Contribute Property With a Built-in Gain or Loss?			\$ _____																
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			\$ _____																
If "Yes", Attach Statement.			\$ _____																
M Shareholder's Percentage of Stock Ownership for Tax Year _____ %			\$ _____																
N Mississippi Apportionment Ratio for Tax Year _____ %			\$ _____																

Test Scenario 5

Form 84-132-11-3-1-000 (Rev. 08/11)

**Mississippi
Schedule K-1
2011**

Part I Information About the Entity		<input type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1 <input checked="" type="checkbox"/> Composite																	
<input type="checkbox"/> S-Corporation <input checked="" type="checkbox"/> Partnership		Part III Partner's Share of Current Year Income, Deductions, Credits and Other Items																	
A Entity FEIN 690000003		1 Ordinary Business Income (Loss) 94,050	15 Self-Employment Earnings (Loss)																
B Entity's Name, Address, City, State and ZIP Code Carlton Manufacturing, LLC 1678 South Hoover Blvd San Francisco, CA 94101		2 Net Rental Real Estate Income (Loss)	16 Credits																
C <input checked="" type="checkbox"/> If partnership box was checked above, is the partnership a Publicly Traded Partnership (PTP)?		3 Other Net Rental Income (Loss)																	
Part II Information About the Owner / Partner		4 Guaranteed Payments	17 Foreign Transactions																
D Owner / Partner's SSN or FEIN 990000001		5 Interest Income 8	18 4,878																
E Owner / Partner's Name, Address, City, State and ZIP Code Taxpayer B1 888 NW Peach Street San Francisco, CA 94101		6a Ordinary Dividends																	
F <input type="checkbox"/> General Partner or LLC Member-Manager <input checked="" type="checkbox"/> Limited Partner or Other LLC Member		6b Qualified Dividends																	
G What type of entity is the partner? <u>Individual</u>		7 Royalties	18 Alternative Minimum Tax (AMT) Items																
H <input type="checkbox"/> Check box if 5% of the net gain / profit was withheld? Enter amount of withholding remitted for Partner \$ _____		8 Net Short-Term Capital Gain (Loss)																	
I Partner's Share of Profit, Loss and Capital:		9a Net Long-Term Capital Gain (Loss)	19 Items Affecting Shareholder Basis																
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Beginning</th> <th></th> <th style="text-align: center;">Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: center;">1 %</td> <td></td> <td style="text-align: center;">1 %</td> </tr> <tr> <td>Loss</td> <td style="text-align: center;">1 %</td> <td></td> <td style="text-align: center;">1 %</td> </tr> <tr> <td>Capital</td> <td style="text-align: center;">1 %</td> <td></td> <td style="text-align: center;">1 %</td> </tr> </tbody> </table>			Beginning		Ending	Profit	1 %		1 %	Loss	1 %		1 %	Capital	1 %		1 %	9b Collectibles (28%) Gain (Loss)	
	Beginning		Ending																
Profit	1 %		1 %																
Loss	1 %		1 %																
Capital	1 %		1 %																
J Partner's Share of Liabilities at Year End:		9c Unrecaptured Section 1250 Gain	20 Tax-Exempt Income and Nondeductible Expenses																
Nonrecourse \$ 5,400		10 Net Section 1231 Gain (Loss)																	
Qualified Nonrecourse Financing \$ _____		11 Other Income (Loss) 1,157	21 Distributions 94,446																
Recourse \$ _____		12 Section 179 Deduction 10																	
K Partner's Mississippi Capital Account Analysis:		13 Charitable Contributions	22 Other Information 8																
Beginning Capital Account . . . \$ 39,141		14 Other Deductions 578																	
Capital Contributed During the Year \$ _____		Part IV Mississippi Tax Credits (Enter Credit Code and Name from Form 84-401)																	
Current Year Increase (Decrease) \$ 4,069,743		Code	Credit																
Withdrawals & Distributions \$ (4,082,743)			Amount																
Ending Capital Account . . . \$ 26,141			\$ _____																
<input type="checkbox"/> Tax Basis <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> Other (Explain)			\$ _____																
L Did the Partner Contribute Property With a Built-in Gain or Loss?			\$ _____																
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			\$ _____																
If "Yes", Attach Statement.			\$ _____																
M Shareholder's Percentage of Stock Ownership for Tax Year _____ %			\$ _____																
N Mississippi Apportionment Ratio for Tax Year _____ %			\$ _____																

Test Scenario 6

Name: Tree Fixr Upper, Inc.
FEIN: 110000009

2011

Pass-Through Entity - Composite S Corporation

RETURN INFORMATION

Tax Beginning: Calendar Year 2011

Filing Status: Multistate Apportioning

State Payment: ACH Debit

Return Type: Composite Return

Account #: 312222

Routing #: 040500600

Payment Effective Date: 4/25/2012

REQUIRED FORMS	Form Name	Binary Attachments
84-105	Pass-Through Entity Tax Return	None
84-110	S-Corporation Franchise Tax Schedule	<ul style="list-style-type: none">• <u>Line 5</u> – Schedule of Deferred Taxes and Gains, Contingent Liabilities, All True Reserves and Other Elements• <u>Line 9</u> – Mississippi Balance Sheet Per Books (Federal Schedule L)
84-122	Net Taxable Income Schedule	None
84-125	Business Income Apportionment Schedule	None
84-131	Mississippi Schedule K	None
84-132	Mississippi Schedule K-1	None
84-155	Net Operating Loss & Capital Loss Schedule	None

Prepared By: Electronic Tax Filers, Inc.
100 Efile Drive
Anytown, TX 78621

PTIN: P66666666

Test Scenario 6

Form 84-105-11-5-1-000 (Rev. 08/11)



**Mississippi
Pass-Through Entity Tax Return
2011**

Tax Year Beginning 01 01 2011
m m d d y y y y

Tax Year Ending 12 31 2011
m m d d y y y y

FEIN 110000009 MS Secretary of State ID 005892 NAICS Code 541320

Business Name and DBA Tree Fixr Upper, Inc.			<input type="checkbox"/> Partnership / LLC / LLP (Federal 1065) <input checked="" type="checkbox"/> S-Corporation (Federal 1120-S)	
Address 39 Any Street			Check All That Apply	
City State Zip+4 Anytown OK 74002			<input checked="" type="checkbox"/> Composite Return	<input type="checkbox"/> 100% Mississippi
			<input type="checkbox"/> Amended Return	<input checked="" type="checkbox"/> Multistate Apportioning
			<input type="checkbox"/> Final Return	<input type="checkbox"/> Multistate Direct Accounting
County Code <u>25</u>	Number of Mississippi Resident Owners / Shareholders <u>0</u>	Number of Mississippi Non-Resident Owners / Shareholders <u>1</u>	Total Number of Mississippi K-1's <u>1</u>	

S-CORPORATION FRANCHISE TAX (ROUND TO NEAREST DOLLAR)

1. Taxable Capital <small>(From Form 84-110, Line 19)</small>	1.	21,001,000
2. Franchise Tax <input type="checkbox"/> Fee-In-Lieu	2.	52,503
3. Franchise Tax Credit <small>(From Form 84-401, Line 1)</small>	3.	
4. Net Franchise Tax Due <small>(Line 2 Minus Line 3) Minimum Tax \$25</small>	4.	52,503

COMPOSITE INCOME TAX

5. Mississippi Net Taxable Income <small>(From Form 84-122, Line 32)</small>	5.	0
6. Income Tax	6.	0
7. Income Tax Credits <small>(From Form 84-401, Line 3)</small>	7.	
8. Net Income Tax Due <small>(Line 6 Minus Line 7)</small>	8.	0

PAYMENTS AND TAX DUE

9. Total Franchise and/or Income Tax <small>(For S-Corporations, Line 4; S-Corporation Composite, Line 4 Plus Line 8.) (For Composite Partnerships, Line 8 Only)</small>	9.	52,503
10. Overpayments From Prior Year	10.	50,000
11. Estimated Tax Payments and Payment with Extension	11.	
12. Total Payments <small>(Line 10 Plus Line 11)</small>	12.	50,000
13. Net Total Franchise and/or Income Tax <small>(Line 9 Minus Line 12)</small>	13.	2,503
14. Interest and Penalty on Underestimated Income Tax Payments <small>(Composite S-Corporations and Composite Partnerships Only)</small>	14.	
15. Late Payment Interest	15.	25
16. Late Payment Penalty	16.	13
17. Late Filing Penalty	17.	
18. TOTAL BALANCE DUE (Tax, Penalty and Interest) <small>(If Line 9 is Larger than Line 12, Add Line 13 Through Line 17.) Attach Payment Voucher, Form 84-300, with Check or Money Order for Balance Due.</small>	18.	2,541
19. TOTAL OVERPAYMENT of Income and /or Franchise Tax <small>(If Line 12 is Larger Than Line 9; Line 12 Minus Line 9)</small>	19.	
20. Overpayment CREDITED to Next Year <small>(From Line 19)</small>	20.	
21. Overpayment to Be REFUNDED <small>(Line 19 Minus Line 20)</small>	21.	

Test Scenario 6

Form 84-105-11-5-2-000 (Rev. 08/11)



**Mississippi
Pass-Through Entity Tax Return
2011**

FEIN 110000009

PART I ENTITY INFORMATION

1. If final return, indicate if the company has been: Dissolved Sold/Merged Incorporated

If the company has been dissolved, sold, merged or incorporated, complete the following:

- Nature of change _____
- Name, FEIN/SSN and address of new company, corporation or owner(s). Attach schedule if needed.

FEIN / SSN _____

2. If amended return, check reason. Mississippi Correction Federal Correction Other

Attach statement of explanation, if needed. Amended Federal 1065 / 1120S, Federal Audit (RAR)

3. If a partnership or LLC, has a federal election been made to file as a corporation? Yes No

4. Check if the company has been audited by the IRS. If the company has been audited, what year(s) are involved? _____

PART II PASS-THROUGH ENTITY SCHEDULE

List All Pass-Through Entities in Mississippi that the S-Corporation / Partnership invested in during the tax year. Attach additional schedule, Form 84-105, page 3, if needed.

Entity Name	FEIN	Address	Entity Type (Corporation, LLC, Etc...)

PART III Q-SUB / DISREGARDED ENTITY SCHEDULE

List All Qualified Subchapter Subsidiaries (Q-Sub) and/or Disregarded Entities. Attach additional schedule, Form 84-105, page 3, if needed.

Entity Name	FEIN	Address	Mississippi Operations (Y / N)

PART IV ENTITY OFFICER INFORMATION

List the Owners, Officers, Directors or Partners who have a responsibility in the fiscal management of the organization.

Officer Name and Title	Address	SSN	Ownership Percentage
Rose B. Trim, President	61 Woodland Hills Drive Anytown, OK 74002	999060014	100 %
Talbert Oaks, Vice President	105 Storybook Lane Anytown, OK 74002	000000011	0 %
			%
			%

Check Box if Return May Be Discussed with Preparer

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

Talbert Oaks, Vice President	04/25/2012	301-555-1212
<small>Officer Signature and Title</small>	<small>Date</small>	<small>Business Phone</small>
Electronic Tax Filers, Inc.	04/20/2012	100 Efile Drive, Anytown, TX 78621
<small>Paid Preparer Signature</small>	<small>Date</small>	<small>Paid Preparer Address</small>
110000011	P66666666	512-555-1212
<small>Paid Firm Identification Number</small>	<small>Paid Preparer PTIN</small>	<small>Preparer Phone</small>



Mississippi Supplemental Pass-Through Entity Schedule 2011

FEIN 11000009

PASS-THROUGH ENTITY SCHEDULE

List All pass-through entities in Mississippi that the S-Corporation / Partnership invested in during the tax year. Continued from page 2, part II.

Table with 4 columns: Entity Name, FEIN, Address, Entity Type. Multiple empty rows for data entry.

Q-SUB / DISREGARDED ENTITY SCHEDULE

List all Qualified Subchapter S Subsidiaries (Q-Sub) / Disregarded Entities. Continued from page 2, part III.

Table with 4 columns: Entity Name, FEIN, Address, Mississippi Operations. Multiple empty rows for data entry.

Test Scenario 6

Form 84-110-11-5-1-000 (Rev. 08/11)



**Mississippi
S-Corporation Franchise Tax Schedule
2011**

FEIN 110000009

CAPITAL BASE		(ROUND TO NEAREST DOLLAR)
1. Capital Stock		8,420,330
2. Paid in Capital		58,668,374
3. Surplus and Retained Earnings		
4. Loans from Shareholders or Affiliates		
5. Deferred Taxes, Deferred Gains, Contingent Liabilities, All True Reserves, and Other Elements <small>(Attach Schedule)</small>		5,000,000
6. Treasury Stock		
7. Add Adjustments to Retained Earnings for Treasury Stock Purchased with Borrowed Funds		
8. Holding Company Exclusion <small>(Attach Schedule)</small>		
9. Total Capital Base <small>(Add Line 1 through Line 8)</small>		72,088,704

APPORTIONMENT RATIO		
	A. Mississippi	B. Everywhere
10. Real & Tangible Personal Property Owned at Year End	1,000,000	27,969,900
11. Gross Receipts	560,853,706	1,900,670,400
12. Total <small>(Line 10 Plus Line 11)</small>	561,853,706	1,928,640,300
13. Mississippi Ratio <small>(Line 12A Divided By Line 12B)</small>		29.1321 %
14. Taxable Capital Apportioned to Mississippi <small>(Line 9 Multiplied By Line 13. If 100% Mississippi, Enter Amount From Line 9)</small>		21,000,953

ASSESSED VALUE OF MISSISSIPPI PROPERTY		
Mississippi County	Mississippi Assessed Value of Real Property	Mississippi Assessed Value of Personal Property
Hinds	\$750,000	\$50,000

TAXABLE CAPITAL	
15. Total Assessed Value of Mississippi Property <small>(Attach additional schedule if needed. See Instructions.)</small>	800,000
16. Taxable Capital <small>(Enter the Larger of line 14 or Line 15. If Negative, Enter Zero.)</small>	21,000,953
17. Prorate (Except for Initial Return) <small>(If Period is Less Than Twelve Months, Multiply Line 16 By the Number of Months Covered By the Return and Divide By Twelve.)</small>	
18. Capital Exemption <small>(Enter the Amount of Exemption. Attach schedule of Computations.)</small>	
19. Final Taxable Capital <small>(Line 16 or Line 17 Minus Line 18. Round Amount UP to the Next Highest \$1,000. If Negative, Enter Zero. Carry Amount to Form 84-105 Line 1.)</small>	21,001,000

Test Scenario 6

Form 84-122-11-5-1-000 (Rev. 08/11)



Mississippi
Net Taxable Income Schedule
2011

FEIN 110000009

FEDERAL TAXABLE INCOME (ROUND TO THE NEAREST DOLLAR)

Table with 2 columns: Description and Amount. Rows include Ordinary Business Income/Loss, Total Federal Schedule K Income, Total Federal Schedule K Deductions, and Total Federal Business Income/Loss.

STATE ADDITIONS TO FEDERAL TAXABLE INCOME

Table with 2 columns: Description and Amount. Rows include State, Local or Foreign Government Taxes, Interest on Obligations, Depletion Expense, Federal Special Depreciation Allowance, Other Additions, and Total Additions.

STATE DEDUCTIONS FROM FEDERAL TAXABLE INCOME

Table with 2 columns: Description and Amount. Rows include Interest on Obligations of the United States, Wages Reduced, Income/Loss From Partnership, Income/Loss From Construction, Additional Depreciation, Other Deductions, and Total Deductions.

APPORTIONMENT / ALLOCATION

If 100% Mississippi, Enter Amount Here and on Page 2, Line 22

Table with 2 columns: Description and Amount. Rows include Adjusted Federal Income/Loss and Adjustment for Nonbusiness Income/Loss Net of Expenses.

Test Scenario 6

Form 84-122-11-5-2-000 (Rev. 08/11)



**Mississippi
Net Taxable Income Schedule
2011**

Page 2

FEIN 11000009

APPORTIONMENT / ALLOCATION (Continuation From Page 1 Apportionment / Allocation)

20. Apportionable Business Income/Loss <small>(Line 18 Minus Line 19)</small>		<u>(13,331,497)</u>
21. Apportionment Ratio <small>(Enter Ratio and Check Box) As Shown on Form 84-125, Part II.)</small>	<input checked="" type="checkbox"/> Sales (Retail) <input type="checkbox"/> Manufacturers (Retail) <input type="checkbox"/> Manufacturers (Wholesale), Financial Institutions, Pipelines <input type="checkbox"/> Special Formula	<u>1.0523 %</u>
22. Mississippi Apportioned Income/Loss <small>(Multiply Line 20 By Line 21; If 100% Mississippi, Enter Amount from Line 18.)</small>		<u>(140,287)</u>
23. Nonbusiness Income/Loss Allocated to Mississippi <small>(From Form 84-150, Column F, Line 2)</small>		
24. Mississippi Income/Loss from Partnership, S Corporation or Trust <small>(Attach Mississippi K-1's, Form 84-132)</small>		
25. Mississippi Income/Loss from Construction Contracting or Production of Natural Mineral Resource Products <small>(From Form 83-124, Page 1, Line 31 and/or Page 2, Line 15)</small>		
26. Other Adjustments Required By Law <small>(Attach Schedule of Computations)</small>		
27. Income Exemption <small>(Enter the Amount of Exemption. Attach Schedule of Computations. If Not Applicable, Enter Zero.)</small>		
28. Total Income/Loss Apportioned and Directly Allocated to Mississippi <small>(Sum of Line 22 Through Line 27)</small>		<u>(140,287)</u>

MISSISSIPPI TAXABLE INCOME

If Filing Composite, Complete Lines 29 Through 30 Below

29. Mississippi Composite Net Income/Loss <small>(From Form 84-131)</small>		<u>(140,287)</u>
30. Composite Return Filing Adjustment <small>(Attach Schedule)</small>		<u>0</u>
31. Less Mississippi Composite Net Operating Loss Deduction <small>(From Form 84-155, Part I, Line 2)</small>		<u>0</u>
32. Mississippi Net Taxable Income/Loss <small>(Line 29 Minus Line 30 and Line 31. Enter on Form 84-105, Line 5.)</small>		<u>(140,287)</u>

Mississippi Business Income Apportionment Schedule 2011

FEIN 110000009

PART I: COMPUTATION OF APPORTIONMENT FACTORS			(ROUND TO NEAREST DOLLAR)
	A. Total Mississippi	B. Total Everywhere	C. Mississippi Ratio
1. PROPERTY FACTOR			
a. Beginning of Taxable Year	1,000,000	40,270,500	
b. End of Taxable Year	1,000,000	40,270,500	
c. Total <small>(Line 1a Plus Line 1b)</small>	2,000,000	80,541,000	
d. Average Net Book Value of Assets <small>(Divide Line 1c By Two)</small>	1,000,000	40,270,500	
e. Rental Property <small>(Enter Annual Rental Property Multiplied By Eight)</small>	0	0	
f. Total <small>(Line 1d Plus Line 1e)</small>	1,000,000	40,270,500	
g. Mississippi Property Factor <small>(Line 1f, Column A Divided By Line 1f, Column B)</small>			2.4832 %
2. PAYROLL FACTOR			
<small>(Line 2, Column A Divided By Line 2, Column B)</small>	250,000	6,372,055	3.9234 %
3. SALES FACTOR			
<small>(Line 3, Column A Divided By Line 3, Column B)</small>	20,000,000	1,900,670,400	1.0523 %
PART II: APPLICATION OF APPORTIONMENT FACTORS (Check One)			
			Apportionment Ratio
<input checked="" type="checkbox"/> Retailing, Renting, Servicing, Merchandising or Wholesaling	4. Sales Factor <small>(From Part I, Line 3, Column C)</small> <small>(Enter Ratio On Form 84-122, Line 21)</small>		1.0523 %
<input type="checkbox"/> Manufacturers That Sell Principally At Retail	5a. Property Factor <small>(From Part I, Line 1g, Column C)</small> _____ % 5b. Payroll Factor <small>(From Part I, Line 2, Column C)</small> _____ % 5c. Subtotal <small>(Line 5a Plus Line 5b)</small> _____ % 5d. Average <small>(Divide Line 5c By Two)</small> _____ % 5e. Sales Factor <small>(From Part I, Line 3, Column C)</small> _____ % 5f. Total <small>(Line 5d Plus Line 5e)</small> _____ % 5g. Weighted Average <small>(Divide Line 5f By Two)</small> <small>(Enter Ratio On Form 84-122, Line 21)</small> _____ %		
<input type="checkbox"/> Financial Institutions, Pipelines or Manufacturers That Sell Principally At Wholesale	6a. Property Factor <small>(From Part I, Line 1g, Column C)</small> _____ % 6b. Payroll Factor <small>(From Part I, Line 2, Column C)</small> _____ % 6c. Sales Factor <small>(From Part I, Line 3, Column C)</small> _____ % 6d. Total <small>(Add Lines 6a, 6b and 6c)</small> _____ % 6e. Average <small>(Divide Line 6d By Three)</small> <small>(Enter Ratio On Form 84-122, Line 21)</small> _____ %		
<input type="checkbox"/> Airlines, Motor Carriers, Express Companies, Telephone and Telegraph Companies	7. Special Formula Required <small>(Attach Schedule and Enter Ratio on Form 84-122, Line 21)</small>		

Test Scenario 6

Form 84-131-11-5-1-000 (Rev. 08/11)



Mississippi
Schedule K
2011

Page 1

FEIN 110000009

Partnership / LLC / LLP
(Federal 1065)

S-Corporation
(Federal 1120-S)

Column A	Column B	Column C	Column D	
Owner / Partner Name	Ownership Percentage Composite State of Residence	a. Mississippi Income/Loss b. Tax Credit(s)	Non-Mississippi Taxable Income/Loss	
1. NAME <u>Rose B. Trim</u>	<u>100</u> %	a. <u>(140,287)</u>		
SSN <u> </u> FEIN <u>999060014</u>	STATE <u>PA</u> <input checked="" type="checkbox"/>	b. <u>0</u>		<u>(17,350,660)</u>
<input checked="" type="checkbox"/> NAME <u> </u>	<u> </u> %	a. <u> </u>		
SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	STATE <u> </u> <input type="checkbox"/>	b. <u> </u>		
NAME <u> </u>	<u> </u> %	a. <u> </u>		
SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	STATE <u> </u> <input type="checkbox"/>	b. <u> </u>		
NAME <u> </u>	<u> </u> %	a. <u> </u>		
SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	STATE <u> </u> <input type="checkbox"/>	b. <u> </u>		
NAME <u> </u>	<u> </u> %	a. <u> </u>		
SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	STATE <u> </u> <input type="checkbox"/>	b. <u> </u>		
NAME <u> </u>	<u> </u> %	a. <u> </u>		
SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	STATE <u> </u> <input type="checkbox"/>	b. <u> </u>		
NAME <u> </u>	<u> </u> %	a. <u> </u>		
SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	STATE <u> </u> <input type="checkbox"/>	b. <u> </u>		
NAME <u> </u>	<u> </u> %	a. <u> </u>		
SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	STATE <u> </u> <input type="checkbox"/>	b. <u> </u>		
NAME <u> </u>	<u> </u> %	a. <u> </u>		
SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	STATE <u> </u> <input type="checkbox"/>	b. <u> </u>		
NAME <u> </u>	<u> </u> %	a. <u> </u>		
SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	STATE <u> </u> <input type="checkbox"/>	b. <u> </u>		
NAME <u> </u>	<u> </u> %	a. <u> </u>		
SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	STATE <u> </u> <input type="checkbox"/>	b. <u> </u>		
NAME <u> </u>	<u> </u> %	a. <u> </u>		
SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	STATE <u> </u> <input type="checkbox"/>	b. <u> </u>		
NAME <u> </u>	<u> </u> %	a. <u> </u>		
SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	STATE <u> </u> <input type="checkbox"/>	b. <u> </u>		
NAME <u> </u>	<u> </u> %	a. <u> </u>		
SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	STATE <u> </u> <input type="checkbox"/>	b. <u> </u>		
NAME <u> </u>	<u> </u> %	a. <u> </u>		
SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	STATE <u> </u> <input type="checkbox"/>	b. <u> </u>		
NAME <u> </u>	<u> </u> %	a. <u> </u>		
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SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	STATE <u> </u> <input type="checkbox"/>	b. <u> </u>		

Test Scenario 6

Form 84-132-11-3-1-000 (Rev. 08/11)

**Mississippi
Schedule K-1
2011**

Part I Information About the Entity		<input type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1 <input checked="" type="checkbox"/> Composite																	
<input checked="" type="checkbox"/> S-Corporation <input type="checkbox"/> Partnership		Part III Partner's Share of Current Year Income, Deductions, Credits and Other Items																	
A Entity FEIN 110000009		1 Ordinary Business Income (Loss) <p align="center">(184,057)</p>	15 Self-Employment Earnings (Loss)																
B Entity's Name, Address, City, State and ZIP Code Tree Fixr Upper, Inc. 39 Any Street Anytown, OK 74002		2 Net Rental Real Estate Income (Loss)	16 Credits <p align="right">105</p>																
C <input type="checkbox"/> If partnership box was checked above, is the partnership a Publicly Traded Partnership (PTP)?		3 Other Net Rental Income (Loss)																	
Part II Information About the Owner / Partner		4 Guaranteed Payments	17 Foreign Transactions																
D Owner / Partner's SSN or FEIN 999060014		5 Interest Income <p align="right">26,308</p>																	
E Owner / Partner's Name, Address, City, State and ZIP Code Rose B. Trim 57 Any Street Anytown, PA 17201		6a Ordinary Dividends <p align="right">26,097</p>																	
F <input type="checkbox"/> General Partner or LLC Member-Manager <input type="checkbox"/> Limited Partner or Other LLC Member		6b Qualified Dividends																	
G What type of entity is the partner? _____		7 Royalties	18 Alternative Minimum Tax (AMT) Items <p align="right">158</p>																
H <input type="checkbox"/> Check box if 5% of the net gain / profit was withheld? Enter amount of withholding remitted for Partner \$ _____		8 Net Short-Term Capital Gain (Loss)																	
I Partner's Share of Profit, Loss and Capital:		9a Net Long-Term Capital Gain (Loss)	19 Items Affecting Shareholder Basis <p align="right">5,171</p>																
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Beginning</th> <th colspan="2">Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td align="right">%</td> <td></td> <td align="right">%</td> </tr> <tr> <td>Loss</td> <td align="right">%</td> <td></td> <td align="right">%</td> </tr> <tr> <td>Capital</td> <td align="right">%</td> <td></td> <td align="right">%</td> </tr> </tbody> </table>		Beginning		Ending		Profit	%		%	Loss	%		%	Capital	%		%	9b Collectibles (28%) Gain (Loss)	
Beginning		Ending																	
Profit	%		%																
Loss	%		%																
Capital	%		%																
J Partner's Share of Liabilities at Year End:		9c Unrecaptured Section 1250 Gain	20 Tax-Exempt Income and Nondeductible Expenses																
Nonrecourse \$ _____		10 Net Section 1231 Gain (Loss)																	
Qualified Nonrecourse Financing \$ _____		11 Other Income (Loss)	21 Distributions																
Recourse \$ _____		12 Section 179 Deduction																	
K Partner's Mississippi Capital Account Analysis:		13 Charitable Contributions	22 Other Information <p align="right">52,405</p>																
Beginning Capital Account \$ _____		14 Other Deductions <p align="right">8,635</p>																	
Capital Contributed During the Year \$ _____		Part IV Mississippi Tax Credits (Enter Credit Code and Name from Form 84-401)																	
Current Year Increase (Decrease) \$ _____		Code	Credit																
Withdrawals & Distributions \$ (_____)			Amount																
Ending Capital Account \$ _____			\$ _____																
<input type="checkbox"/> Tax Basis <input type="checkbox"/> GAAP <input type="checkbox"/> Other (Explain)			\$ _____																
L Did the Partner Contribute Property With a Built-in Gain or Loss?			\$ _____																
<input type="checkbox"/> Yes <input type="checkbox"/> No			\$ _____																
If "Yes", Attach Statement.			\$ _____																
M Shareholder's Percentage of Stock Ownership for Tax Year <p align="right">100 %</p>			\$ _____																
N Mississippi Apportionment Ratio for Tax Year <p align="right">1.0523 %</p>			\$ _____																

Test Scenario 7

Name: Taxing Corporation
FEIN: 110000014

2011
S Corporation

RETURN INFORMATION

Tax Beginning: Calendar Year 2011

Return Type: Extension Payment

State Payment: ACH Credit

Payment Amount: \$50,000

Payment Effective Date: 3/15/2012

REQUIRED FORMS	Form Name	Binary Attachments
83-180	Application for Automatic Six-Month Extension	None

Prepared By: Jay Black
1000 File Drive
Our Town, TX 63100

PTIN: P00000004

Test Scenario 7

Form 83-180-11-5-1-000 (Rev. 08/11)



**Mississippi
Application for Automatic Six-Month Extension**

Tax Year Beginning 01 01 2011
m m d d y y y y

Tax Year Ending 12 31 2011
m m d d y y y y

FEIN 11000014

MS Secretary of State ID 705001

Business Name and DBA <u>Taxing Corporation</u>	Check All That Apply	
Address <u>2525 Anyway Street</u>	<input type="checkbox"/> C Corporation	<input checked="" type="checkbox"/> Initial Return
City State Zip+4 <u>Our Town TX 63100-0000</u>	<input checked="" type="checkbox"/> S Corporation	<input type="checkbox"/> Final Return
	<input type="checkbox"/> Partnership / LLC / LLP	<input type="checkbox"/> Composite Return

1. Extension Payment Amount

Enter the total amount of payment remitted by reporting entity for all members of affiliated group listed below. \$ 50,000

Affiliated Member Name	FEIN	SSN	Identification Number	Amount of Payment
Reporting Entity				
2. <u>Taxing Corporation</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>11000014</u>	\$ <u>10,000</u>
Affiliated Members				
3. <u>Bin Xempt</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<u>999060006</u>	\$ <u>1,000</u>
4. <u>WorkNAIIday, Inc.</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>110000007</u>	\$ <u>9,000</u>
5. <u>Help For All, Inc.</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>110000001</u>	\$ <u>10,000</u>
6. <u>Hide 'N Seek Foods, Inc.</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>110000002</u>	\$ <u>20,000</u>
7. _____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____
8. _____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____
9. _____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____
10. _____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____
11. _____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____
12. _____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____
13. _____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____
14. _____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____
15. _____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____
16. Total of Amounts Entered on Lines 2 Through 15			\$ <u>50,000</u>	
17. Total Amounts from All Additional Pages (Form(s) 83-180)			\$ <u>0</u>	
18. Total Extension Payment			\$ <u>50,000</u>	

(Add Lines 16 and 17. Should equal total amount of payment entered on Line 1.)

I declare, under penalties of perjury, that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, this is a true, correct and complete return.

Jay Black

Officer / Agent Signature

President

Title

3/10/2012

Date

Mail To: Department of Revenue
P.O. Box 23050
Jackson, MS 39225-3050
2/3

Test Scenario 8

Name: Taxing Insurance Company
FEIN: 110000014

2011
Insurance Company

RETURN INFORMATION

Tax Beginning: Calendar Year 2011

Return Type: Insurance Return
Balance Due Return

REQUIRED FORMS	Form Name	Binary Attachments
83-391	Insurance Company Income Tax Return	<ul style="list-style-type: none">• <u>Page 3, Line 19</u> – Other Allocable Deductions• <u>Page 4, Part I</u> – Apportioned Expenses• <u>Page 4, Part II</u> – Retaliatory Taxes Paid

Prepared By: Insurance Tax Filers
5000 Filing Drive
Our Town, TX 63100

PTIN: P00000005

Test Scenario 8

Form 83-391-11-5-1-000 (Rev. 08/11)



**Mississippi
Insurance Company Income Tax Return
2011**

Page 1

Tax Year Beginning 01 01 2011
m m d d y y y y

Tax Year Ending 12 31 2011
m m d d y y y y

Amended Return Final Return

FEIN <u>110000014</u>		<input checked="" type="checkbox"/> Accrual Basis	<input type="checkbox"/> Receipts & Disbursements Basis
<input checked="" type="checkbox"/> Life Insurance		<input type="checkbox"/> Accident and Health	<input type="checkbox"/> Fire and Casualty
Business Name and DBA Taxing Insurance Company		MS SOS ID <u>705001</u>	
Address <u>2525 Anyway Street</u>		NAICS Code <u>524113</u>	
City <u>Our Town</u>	State <u>TX</u>	Zip + 4 <u>63100-0000</u>	County Code <u>25</u>

COMPUTATION OF TAX

1. Mississippi Net Taxable Income <small>(From Page 2, Line 17, Column 1)</small>	1.	1,188,976
2. Income Tax	2.	59,299
3. Retaliatory Taxes Paid to Other States <small>(MS Corporations Only; From Page 4, Part II, Line 1)</small>	3.	50,548
4. Income Tax Credits <small>(From Form 83-401, Line 3)</small>	4.	
5. Net Income Tax Due <small>(Line 2 Minus Line 3 and Line 4)</small>	5.	8,751

PAYMENTS AND TAX DUE

6. Overpayment from Prior Year	6.	
7. Estimated Tax Payments and Payment with Extension	7.	
8. Total Payments <small>(Line 6 Plus Line 7)</small>	8.	0
9. Net Total Income Tax Due <small>(Line 5 Minus Line 8; Line 5 is Larger than Line 8)</small>	9.	8,751
10. Late Payment Interest	10.	
11. Late Payment Penalty	11.	
12. Late Filing Penalty <small>(Minimum \$100)</small>	12.	
13. Total BALANCE DUE <small>(If Line 5 is Larger than Line 8, Add Line 9 Plus Line 10 Through Line 12) Attach Payment Voucher, Form 83-300, with Check or Money Order for Balance Due, or See Instructions for Electronic Payment Options.</small>	13.	8,751
14. Total OVERPAYMENT <small>(Line 5 Minus Line 8; Line 8 is Larger than Line 5)</small>	14.	
15. Total Overpayment CREDITED to Next Year <small>(From Line 14)</small>	15.	
16. Total Overpayment REFUNDED <small>(Line 14 Minus Line 15)</small>	16.	

Check Box if Return May Be Discussed with Preparer

I declare, under penalties of perjury, that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, this is a true, correct and complete return.

Jay Black, President <small>Officer Signature and Title</small>	<u>3/15/2012</u> <small>Date</small>	<u>215-125-5515</u> <small>Business Phone</small>
Insurance Tax Filers, Inc. <small>Paid Preparer Signature</small>	<u>03/10/2012</u> <small>Date</small>	<u>5000 Efiling Drive Our Town, TX 63100</u> <small>Paid Preparer Address</small>
<u>110000012</u> <small>Paid Firm Identification Number</small>	<u>P00000005</u> <small>Paid Preparer PTIN</small>	<u>512-555-1215</u> <small>Preparer Phone</small>

**Mississippi
Insurance Company Income Tax Return**

2011

FEIN 110000014

COMPUTATION OF NET INCOME		Mississippi	Company-Wide
1. Direct Premiums (Except Accident and Health Premiums)	\$ 4,251,950		
Less: Return Premiums	(\$ 1,859,064)	2,392,886	160,277,131
2. Direct Accident and Health Premiums			
3. Reinsurance Assumed		(20,642)	501,229
4. Considerations for Annuities			
5. Considerations for Supplementary Contracts			
6. Unearned Premiums (December 31st, Prior Year)		1,231,539	95,371,787
7. Gross Investment Income		125,334	9,840,637
8. Other Income		240,965	550,670
9. Total Net Income (Add Line 1 Through Line 8)		3,970,082	266,541,454
DEDUCTIONS			
10. Unearned Premiums (December 31st, Current Year)		1,789,496	110,227,613
11. Reinsurance Ceded		563,899	48,078,983
12. Dividends to Policy Holders		3,916	1,088,862
13. Total Deductions (Add Line 10 Through Line 12)		2,357,311	159,395,458
MISSISSIPPI NET TAXABLE INCOME			
14. Gross Income (Line 9 Minus Line 13)		1,612,771	107,145,996
15. Total Deductions Apportioned (From Page 3, Line 22)		423,795	15,923,116
16. Less: Mississippi Net Operating Loss (Attach Schedule)			
17. Net Income / Loss		1,188,976	91,222,880

FEIN 110000014

PART I: EXPENSE APPORTIONMENT RATIOS

	A. Mississippi	B. Company-Wide	C. Mississippi Ratio
Applicable Ratio(s) Used on Page 4, Line 3			
1. Loss Adjustment Expenses (Direct Losses)	1,247,830	45,706,655	2.7301 %
2. Accident and Health Expenses (Direct Premiums and Reinsurance Assumed)			%
3. Other Underwriting Expenses (Direct Premiums (Less Return Premiums), Annuity Considerations and Reinsurance Assumed)	2,372,244	160,778,360	1.4755 %
4. Investment Expenses (Gross Investment Income)	8,039	631,106	1.2738 %

PART II: DEDUCTIONS ALLOCATED

	Mississippi	Company-Wide
5. Losses, Death Benefits, Accident and Health Benefits (Less Applicable Recoveries)		
a. Paid	397,762	25,781,238
b. Unpaid at December 31st, Current Year	160,558	12,517,571
c. Unpaid at December 31st, Prior Year	118,647	15,386,577
6. Loss Adjustment Expenses Allocated	136,869	5,247,336
7. Matured Endowments		
8. Annuity Benefits		
9. Disability Benefits		
10. Surrender Benefits		
11. Payments on Supplementary Contracts		
12. Net Additions to Reserve Funds (Required By Law for Liquidating Policies at Maturity)		
13. Commissions	320,579	5,134,826
14. Gross Premium Privilege Tax	25,828	2,647,350
15. Other Allocable Taxes	1,430	906,124
16. Rent, Allocated		
17. Agency Expense (Attach Schedule)		
18. Medical and Inspection Fees, Allocated		
19. Other Allocable Deductions (Attach Schedule)	8,039	631,106

PART III: DEDUCTIONS APPORTIONED

20. Non-Allocable Loss Adjustment Expenses		
21. Total Apportioned Expenses (From Page 4, Part 1, Line 3)	423,795	15,923,116
22. Total Apportioned Deductions (Line 20 Plus Line 21; Enter on Page 2, Line 15)	423,795	15,923,116

Mississippi Insurance Company Income Tax Return 2011

FEIN 110000014

PART I: DEDUCTIONS APPORTIONED (From Annual Statement)					
Expenses must be separately apportioned. Attach supplementary pages to return as needed.					
Page	Line	Description	A. Column ()	B. Less Allocable Expenses	C. Balance Apportionable
11	2.8	Commission Brokerage	\$ 11,134,826	\$ 18,161,520	\$ (7,026,694)
11	19	Other Underwriting Expenses	21,826,039		21,826,039
11	19	Other Underwriting Expenses	373,771		373,771
1. Totals <small>(Total Column A Minus Total Column B)</small>			\$ 33,334,636	\$ 18,161,520	\$ 15,173,116
2. Applicable Expense Apportionment Ratio <small>(From Page 3, Part I)</small>					<u>2.7301</u> %
3. Total Apportioned to Mississippi <small>(Multiply Line 1, Column C By Line 2, Column C. Enter Result Here and on Page 3, Part III, Line 21)</small>					\$ 414,241

PART II: RETALIATORY TAXES PAID (Mississippi Corporations Only)			
Itemize retaliatory taxes paid by state and attach copies of returns documenting amounts. Attach supplementary schedules as needed.			
A. Taxing Authority	B. Amount	A. Taxing Authority	B. Amount
Louisiana	\$ 50,548		\$
	\$ 50,548		\$
1. Total Amounts <small>(Total Amounts from Column B. Enter Here and on Page 1, Line 3.)</small>			\$ 50,548

Mississippi Insurance Company Income Tax Return 2011

FEIN 110000014

PART I: DEDUCTIONS APPORTIONED (From Annual Statement)					
Expenses must be separately apportioned. Attach supplementary pages to return as needed.					
Page	Line	Description	A. Column ()	B. Less Allocable Expenses	C. Balance Apportionable
11	24	Other Investment Expenses	\$ 750,000	\$	\$ 750,000
1. Totals <small>(Total Column A Minus Total Column B)</small>			\$ 750,000	\$	\$ 750,000
2. Applicable Expense Apportionment Ratio <small>(From Page 3, Part I)</small>					1.2738 %
3. Total Apportioned to Mississippi <small>(Multiply Line 1, Column C By Line 2, Column C. Enter Result Here and on Page 3, Part III, Line 21)</small>					\$ 9,554

PART II: RETALIATORY TAXES PAID (Mississippi Corporations Only)			
Itemize retaliatory taxes paid by state and attach copies of returns documenting amounts. Attach supplementary schedules as needed.			
A. Taxing Authority	B. Amount	A. Taxing Authority	B. Amount
	\$		\$
	\$		\$
1. Total Amounts <small>(Total Amounts from Column B. Enter Here and on Page 1, Line 3.)</small>			\$