

Transmitters that do not support values over 999,999,999 can complete this Alternate 1120 ATS Scenario 1.

FORMS REQUIRED: 1120, 1120 Sch B, 1120 Sch D, 1120 Sch G, 1120 Sch M-3, 1120 Sch O, 1125-A, 1125-E, 3800, 4562, 8594, 8916-A, 8453-CORP, 8949

ATTACHMENTS:

ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedAdditionalSetion263ACostsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
ItemizedOtherIncreasesSchedule
ItemizedOtherDecreasesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule

BINARY ATTACHMENT: Scanned Form 8453-CORP (8453 Signature Document)

HEADER INFO: Not on the actual return

Multiple Software Packages Used: Yes

Originator: EFIN: Self-select
Type: ERO
Practitioner PIN: N/A (using scanned Form 8453-CORP)
PIN entered by: N/A

Signature Option: Binary Attachment 8453 Signature Document

Officer: Name: Roger Rabbit
Title: Chief Executive Officer
Officer PIN: 000-00-1234
Taxpayer PIN: N/A (using scanned Form 8453-CCORP)
Phone: 703-555-1515
Email address: roger.rabbit@help.com
Date signed: 01/25/2026

Preparer: Name: Johnny Appleseed
Email address: johnny.appleseed@help.com
Date prepared: 01/20/2026

Name Control: HELP
Prior Year Income Amt: \$26,838,859
IRS Payment: N/A

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

Additional notes: Form 8594 has no information on page 2. Form 8949 has no information on page 2. Form 3800, Part III has credits from pass-through entities therefore it is not requiring Forms 5884, 8881, 8882, 8932, and F8933. The amounts on F3800, Part III, line 1j, 1k, 1w, 1x and 4b are still required.

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

Income Type	Name of Partnership	EIN of Partnership	US Address of Partnership	Partnership Amount
Ordinary Income from Partnerships	Magnolia Arts	00-0000077	22 Any address	5,018,745
Ordinary Income from Partnerships	Magenta Arts	00-0000078	23 Any address	40,000,000
TOTAL *				45,018,745

*The total amount is not part of the dependency schema; it is for illustrative purposes only.

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

Description	Amount
Dues and Subscriptions	932,765
Communications	925,702
Employment Expenses	763,530
Utilities & Telephone	932,765
Travel	404,749
Amortization	719,800
Professional Expenses	376,350
Workers Compensation	725,013
Supplies	914,685
Postage	212,652
Transportation	989,391
Meals and Entertainment	221,174
Miscellaneous	203,275
TOTAL *	8,321,851

*The total amount is not part of the dependency schema; it is for illustrative purposes only.

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

Type of additional Section 263A costs	Amount for cost by type
Administrative costs	19,676

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

Type of Other Cost	Amount of Other cost
Allocation of Cost of Goods Sold	2,974
Cost of Service	50,804
TOTAL *	53,778

*The total amount is not part of the dependency schema; it is for illustrative purposes only.

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

Other Current Asset Description	Beginning Amount	Ending Amount
---------------------------------	------------------	---------------

Other Receivables		108,721
Pre-paid		-38,282
Unbilled Revenue	794,860	130,717
Other	477,350	500,000
TOTAL*	1,272,210	701,156

*The total amount is not part of the dependency schema; it is for illustrative purposes only.

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

Other Investment Description	Beginning Amount	Ending Amount
Investments in Affiliates	917,682	810,633

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

Other Current Liability Description	Beginning Amount	Ending Amount
Payroll & Related	392,209	320,352
Accrued Interest	939,212	573,825
Accrued Benefits	287,715	402,963
Accrued Liabilities	144,766	956,145
TOTAL*	1,763,902	2,253,285

*The total amount is not part of the dependency schema; it is for illustrative purposes only.

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

Other Liability Description	Beginning Amount	Ending Amount
Deferred Compensation	818,384	826,771

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

Description	Amount	Total Amount**
Miscellaneous Other Increases	817,786	817,786

**The total amount is part of the *ItemizedOtherIncreasesSchedule* dependency schema.

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

Description	Amount	Total Amount**
Other Decreases	718,261	718,261

**The total amount is part of the *ItemizedOtherDecreasesSchedule* dependency schema.

Attachment 11, Schedule M-3, Part III, Line 38, Other Expense Items with Differences
(*OtherExpenseDeductionItemsWithDifferencesSchedule*)

Description	Expense per Income Statement	Temporary Difference Amount	Permanent Difference Amount	Deductions per tax return amount
Employee Benefits	10,149	0	-5,000	5,149
Property Tax	531,751	90,163	0	621,914
Legal and Professional	989,159	214,116	0	1,203,275
Salaries and Wages	2,764,571	0	-11,350	2,753,221
TOTAL*	4,295,630	304,279	-16,350	4,583,559

*The total amount is not part of the dependency schema; it is for illustrative purposes only.

Form 1120 Department of the Treasury Internal Revenue Service U.S. Corporation Income Tax Return For calendar year 2025 or tax year beginning <u>January 01</u>, 2025, ending <u>December 31</u>, 20 <u>25</u> Go to www.irs.gov/Form1120 for instructions and the latest information. OMB No. 1545-0123 2025					
A Check if:		B Employer identification number			
1a Consolidated return (attach Form 851) ☐		00-0000011			
b Life/nonlife consolidated return. ☐		C Date incorporated			
2 Personal holding co. (attach Sch. PH) ☐		05/30/1983			
3 Personal service corp. (see instructions) ☐		D Total assets (see instructions)			
4 Schedule M-3 attached ☒		\$ 87,608,959			
E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change					
Income	1a Gross receipts or sales	1a	684,525		
	b Returns and allowances	1b			
	c Balance. Subtract line 1b from line 1a	1c	684,525		
	2 Cost of goods sold (attach Form 1125-A)	2	219,245		
	3 Gross profit. Subtract line 2 from line 1c	3	465,280		
	4 Dividends and inclusions (Schedule C, line 23)	4			
	5 Interest	5	1,018,387		
	6 Gross rents	6	265,386		
	7 Gross royalties	7			
	8 Capital gain net income (attach Schedule D (Form 1120))	8	30,486,445		
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9			
10 Other income (see instructions—attach statement)	10	45,018,745			
11 Total income. Add lines 3 through 10	11	77,254,243			
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (see instructions—attach Form 1125-E)	12	19,684,243		
	13 Salaries and wages (less employment credits)	13	2,753,221		
	14 Repairs and maintenance	14	225,729		
	15 Bad debts	15			
	16 Rents	16			
	17 Taxes and licenses	17	7,621,914		
	18 Interest (see instructions)	18	716,219		
	19 Charitable contributions	19			
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	1,061,357		
	21 Depletion	21			
	22 Advertising	22			
	23 Pension, profit-sharing, etc., plans	23	25,701		
	24 Employee benefit programs	24	5,149		
	25 Energy efficient commercial buildings deduction (attach Form 7205)	25			
	26 Other deductions (attach statement)	26	8,321,851		
	27 Total deductions. Add lines 12 through 26	27	40,415,384		
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.	28	36,838,859		
29a Net operating loss deduction (see instructions)	29a				
b Special deductions (Schedule C, line 24)	29b				
c Add lines 29a and 29b	29c				
Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28. See instructions	30	36,838,859		
	31 Total tax (Schedule J, line 12)	31	7,719,804		
	32 Reserved for future use	32			
	33 Total payments and credits (Schedule J, line 23)	33	9,000,000		
	34 Estimated tax penalty. See instructions. Check if Form 2220 is attached ☐	34			
	35 Amount owed. If line 33 is smaller than the total of lines 31 and 34, enter amount owed	35			
	36 Overpayment. If line 33 is larger than the total of lines 31 and 34, enter amount overpaid	36	1,280,196		
	37 Enter amount from line 36 you want: a Credited to 2026 estimated tax b Refunded	37b	1,280,196		
c Routing number		d Type: ☐ Checking ☐ Savings			
e Account number					
Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature of officer _____ Date _____ Title _____ May the IRS discuss this return with the preparer shown below? See instructions. ☒ Yes ☐ No					
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name <u>Electronic Tax Filers, Inc.</u>			Firm's EIN	<u>P1000001</u>
	Firm's address <u>100 Efile Drive, Anytown, TX 75321</u>			Phone no.	<u>512-555-1212</u>

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Schedule C Dividends, Inclusions, and Special Deductions (see instructions)		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations		See instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Subtotal. Add lines 1 through 8. See instructions for limitations		See instructions	
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15	Reserved for future use			
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c	Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18	Gross-up for foreign taxes deemed paid			
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20	Other dividends			
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993) (see instructions for limitations)			
23	Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4			
24	Total special deductions. Add column (c), lines 9 through 22. Enter here and on page 1, line 29b		24	

Form **1120** (2025)

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

Schedule J Tax Computation and Payment (see instructions)

1a	Income tax (see instructions)	1a	7,736,160	
b	Tax from Form 1120-L (see instructions)	1b		
c	Section 1291 tax from Form 8621	1c		
d	Tax adjustment from Form 8978	1d		
e	Additional tax under section 197(f)	1e		
f	Base erosion minimum tax from Form 8991	1f		
g	Amount from Form 4255, Part I, line 3, column (q)	1g		
z	Other chapter 1 tax	1z		
2	Total income tax. Add lines 1a through 1z	2		
3	Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626)	3		
4	Add lines 2 and 3	4		7,736,160
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834 (see instructions)	5b		
c	General business credit (see instructions—attach Form 3800)	5c	16,356	
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
f	Adjustment from Form 8978	5f		
6	Total credits. Add lines 5a through 5f	6		16,356
7	Subtract line 6 from line 4	7		7,719,804
8	Personal holding company tax (attach Schedule PH (Form 1120))	8		
9a	Amount from Form 4255, Part I, line 3, column (r)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Completed long-term contract look-back interest due (attach Form 8697)	9c		
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Interest/tax due under section 453A(c)	9f		
g	Interest/tax due under section 453(l)	9g		
z	Other (see instructions—attach statement)	9z		
10	Total. Add lines 9a through 9z	10		
11a	Total tax before deferred taxes. Add lines 7, 8, and 10	11a		
b	Deferred tax on the corporation's share of undistributed earnings of a qualified electing fund	11b		
c	Deferred LIFO recapture tax (section 1363(d))	11c		
12	Total tax. Subtract the sum of lines 11b and 11c from 11a. Enter here and on page 1, line 31	12		7,719,804
13	Preceding year's overpayment credited to the current year	13		
14	Current year's estimated tax payments	14		9,000,000
15	Current year's refund applied for on Form 4466	15		()
16	Reserved for future use	16		
17	Tax deposited with Form 7004	17		
18	Withholding (see instructions)	18		
19	Total payments. Combine lines 13 through 18	19		9,000,000
20	Refundable credits from:			
a	Form 2439	20a		
b	Form 4136	20b		
c	Credit for tax withheld under chapter 3 or 4 from Form 1042-S, Form 8805, or Form 8288 (attach the applicable form)	20c		
z	Other (attach statement—see instructions)	20z		
21	Total credits. Add lines 20a through 20z	21		
22	Elective payment election amount from Form 3800	22		
23	Total payments and credits. Add lines 19, 21, and 22. Enter here and on page 1, line 33.	23		9,000,000

Schedule K Other Information (see instructions)

1	Check accounting method: a ☐ Cash b ☒ Accrual c ☐ Other (specify) _____	Yes	No																
2	See the instructions and enter the:																		
a	Business activity code no. 313000																		
b	Business activity Textile																		
c	Product or service Textile																		
3	Is the corporation a subsidiary in an affiliated group or a parent–subsidiary controlled group? If “Yes,” enter name and EIN of the parent corporation.		✓																
4	At the end of the tax year:																		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote? If “Yes,” complete Part I of Schedule G (Form 1120) (attach Schedule G)	✓																	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote? If “Yes,” complete Part II of Schedule G (Form 1120) (attach Schedule G)		✓																
5	At the end of the tax year, did the corporation:																		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions If “Yes,” complete (i) through (iv) below.		✓																
<table border="1"><thead><tr><th>(i) Name of Corporation</th><th>(ii) Employer Identification Number (if any)</th><th>(iii) Country of Incorporation</th><th>(iv) Percentage Owned in Voting Stock</th></tr></thead><tbody><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr></tbody></table>				(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock												
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock																
b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions If “Yes,” complete (i) through (iv) below.		✓																
<table border="1"><thead><tr><th>(i) Name of Entity</th><th>(ii) Employer Identification Number (if any)</th><th>(iii) Country of Organization</th><th>(iv) Maximum Percentage Owned in Profit, Loss, or Capital</th></tr></thead><tbody><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr></tbody></table>				(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital												
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital																
6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation’s current and accumulated earnings and profits? See sections 301 and 316 If “Yes,” file Form 5452 , Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		✓																
7	At any time during this tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation’s stock entitled to vote or at least 25% of the total value of all classes of the corporation’s stock? For rules of attribution, see section 318. If “Yes,” enter: (a) Percentage owned _____ and (b) Owner’s country _____ (c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached		✓																
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐ If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.																		
9	Enter the amount of tax-exempt interest received or accrued during this tax year \$ _____																		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer)																		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.																		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a) \$ _____																		

Schedule K Other Information (continued from page 4)

	Yes	No
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?		✓
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during this tax year \$.		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		✓
If "Yes," complete and attach Schedule UTP.		
15a Did the corporation make any payments that would require it to file Form(s) 1099?		✓
b If "Yes," did or will the corporation file required Form(s) 1099?		✓
16 During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock?		✓
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		✓
18 Did this corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		✓
19 During this corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		✓
20 Is the corporation operating on a cooperative basis?		✓
21 During this tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		✓
If "Yes," enter the total amount of the disallowed deductions \$.		
22 Does this corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3).) If "Yes," complete and attach Form 8991.		✓
23 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during this tax year? See instructions		✓
24 Does the corporation satisfy one or more of the following? If "Yes," complete and attach Form 8990. See instructions		✓
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$31 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense.		
25 Does the corporation intend to self-certify as a Qualified Opportunity Fund?		✓
If "Yes," complete and attach Form 8996. Enter the amount (if any) from Form 8996, line 15 \$.		
26 Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions		✓
Percentage: By Vote _____ By Value _____		
27 At any time during this tax year, did the corporation (a) receive a digital asset (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions		✓
28 Is the corporation a member of a controlled group?		✓
If "Yes," attach Schedule O (Form 1120). See instructions.		
29 Corporate Alternative Minimum Tax:		
a Was the corporation an applicable corporation under section 59(k)(1) in any prior tax year?		
If "Yes," go to question 29b. If "No," skip to question 29c.		
b Is the corporation an applicable corporation under section 59(k)(1) in the current tax year because the corporation was an applicable corporation in the prior tax year?		
If "Yes," complete and attach Form 4626. If "No," continue to question 29c.		
c Does the corporation meet the requirements of the safe harbor method as provided under section 59(k)(3)(A) for the current tax year? See instructions		
If "No," complete and attach Form 4626. If "Yes," the corporation is not required to file Form 4626.		
30 Is the corporation required to file Form 7208 relating to the excise tax on repurchase of corporate stock (see instructions):		
a Under the rules for stock repurchased by a covered corporation (or stock acquired by its specified affiliate)?		
b Under the applicable foreign corporation rules?		
c Under the covered surrogate foreign corporation rules?		
If "Yes" to either 30a, 30b, or 30c, complete Form 7208, Excise Tax on Repurchase of Corporate Stock. See the Instructions for Form 7208.		
31 Is this a consolidated return with gross receipts or sales of \$1 billion or more and a subchapter K basis adjustment, as described in the instructions, of \$10 million or more?		✓
If "Yes," attach a statement. See instructions.		
32 Reserved for future use		

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		348,325		724,013
2a	Trade notes and accounts receivable	675,642		679,010	
b	Less allowance for bad debts	(2,000)	673,642	(2,083)	676,927
3	Inventories		75,770		94,676
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)		1,272,210		701,156
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)		917,682		810,633
10a	Buildings and other depreciable assets	44,098,662		91,977,609	
b	Less accumulated depreciation	(9,561,540)	34,537,122	(15,000,000)	76,977,609
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)	50,521,992		8,314,078	
b	Less accumulated amortization	(737,784)	49,784,208	(690,133)	7,623,945
14	Other assets (attach statement)				
15	Total assets		87,608,959		87,608,959
Liabilities and Shareholders' Equity					
16	Accounts payable		27,514,180		20,596,725
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)		1,763,902		2,253,285
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)		818,384		826,771
22	Capital stock: a Preferred stock	8,500,000		8,500,000	
	b Common stock	17,680,774	26,180,774	17,513,891	26,013,891
23	Additional paid-in capital		611,707		611,707
24	Retained earnings—Appropriated (attach statement)				
25	Retained earnings—Unappropriated		30,720,012		37,306,580
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock		()		()
28	Total liabilities and shareholders' equity		87,608,959		87,608,959

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**Note:** The corporation may be required to file Schedule M-3. See instructions.

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

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

1	Balance at beginning of year	30,720,012	5	Distributions: a Cash	763,902
2	Net income (loss) per books	7,250,945		b Stock	
3	Other increases (itemize): _____			c Property	
			6	Other decreases (itemize): _____	718,261
		817,786	7	Add lines 5 and 6	1,482,163
4	Add lines 1, 2, and 3	38,788,743	8	Balance at end of year (line 4 less line 7)	37,306,580

**SCHEDULE B
(Form 1120)**(Rev. December 2018)
Department of the Treasury
Internal Revenue Service**Additional Information for Schedule M-3 Filers**

► Attach to Form 1120.

► Go to www.irs.gov/Form1120 for the latest information.

OMB No. 1545-0123

Name Help For Some, Inc.	Employer identification number (EIN) 00-0000011
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	Yes	No
1 Does any amount reported on Schedule M-3 (Form 1120), Part II, line 9 or 10, column (d), reflect allocations to this corporation from a partnership of income, gain, loss, deduction, or credit that are disproportionate to this corporation's capital contribution to the partnership or its ratio for sharing other items of the partnership? . . .	✓	
2 At any time during the tax year, did the corporation sell, exchange, or transfer any interest in an intangible asset to a related person as defined in section 267(b)? . . .		✓
3 At any time during the tax year, did the corporation acquire any interest in an intangible asset from a related person as defined in section 267(b)? . . .	✓	
4a During the tax year, did the corporation enter into a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations? . . .		✓
b At any time during the tax year, was the corporation a participant in a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471? . . .		✓
5 At any time during the tax year, did the corporation make any change in accounting principle for financial accounting purposes? See instructions for the definition of "change in accounting principle" . . .		✓
6 At any time during the tax year, did the corporation make any change in a method of accounting for U.S. income tax purposes? . . .		✓
7 At any time during the tax year, did the corporation own any voluntary employees' beneficiary association (VEBA) trusts that were used to hold funds designated for employee benefits? . . .		✓
8 At any time during the tax year, did the corporation use an allocation method for indirect costs capitalized to self-constructed assets that varied from its financial method of accounting? . . .		✓
9 At any time during the tax year, did the corporation treat for tax purposes indirect costs, as defined in Regulations sections 1.263A-1(e)(3)(ii)(F), (G), and (H), as mixed-service costs, as defined in Regulations section 1.263A-1(e)(4)(ii)(C)? . . .		✓
10 Did the corporation, under section 118 or 362(c) and the related regulations, take a return filing position characterizing any amount as a contribution to the capital of the corporation during the tax year by any nonshareholders? Amounts so characterized may include, without limitation, incentives, inducements, money, and property . . .		✓

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Cat. No. 49737Q

Schedule B (Form 1120) (Rev. 12-2018)

General Instructions

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

Future Developments

For the latest information about developments related to Schedule B (Form 1120) and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1120.

What's New

After December 22, 2017, the following nonshareholder contributions to the capital of a corporation are not eligible for exclusion under section 118.

- Any contribution by any civic group; or
- Any contribution by any governmental entity, except any contribution that was made after December 22, 2017, according to a master development plan that was approved prior to December 22, 2017, by a governmental entity.

Purpose of Form

Use Schedule B (Form 1120) to provide answers to additional questions for filers of Schedule M-3 (Form 1120).

Who Must File

Generally, filers of Form 1120 that file Schedule M-3 (Form 1120), must complete and file Schedule B (Form 1120). However, filers that (a) are required to file Schedule M-3 and have less than \$50 million in total assets at the end of the tax year or (b) are not required to file Schedule M-3 and voluntarily file Schedule M-3, are not required to file Schedule B (Form 1120). See the Instructions for Schedule M-3 (Form 1120) for more information.

In the case of a consolidated group, a parent corporation files one Schedule B for the entire group.

Specific Instructions

Question 1. Partnership Allocations

Answer "Yes" if this corporation is a partner in a partnership and has received special allocations of income, gain, loss, deduction, or credit from such partnership.

Example. P, a corporation, joins with B, an individual, in forming the PB Partnership. P and B each contribute \$50,000 in cash to PB Partnership. Profits and losses are allocated equally, with the exception of depreciation, which is allocated 99% to P and 1% to B.

P answers "Yes" to question 1 because its 99% allocation of depreciation deductions from PB Partnership is disproportionate to its ratio of sharing other items of income, gain, loss, deduction, or credit from PB Partnership.

Question 5. Changes in Accounting Principle

The term "change in accounting principle," means a change from one generally accepted accounting principle to another generally accepted accounting principle as described in Statement of Financial Accounting Standards (SFAS) No. 154—Accounting Changes and Error Corrections.

Answer "Yes" if a change in accounting principle occurred during the tax year that affected (or is expected to affect) the amount of income reported for financial statement purposes.



If the corporation has audited financial statements, any changes in accounting principle should be identified in footnotes to those statements.

Question 6. Change in Method of Accounting

Corporations are generally required to file Form 3115, Application for Change in Accounting Method, or a statement in lieu of Form 3115, to request a change in a method of accounting. See the Instructions for Form 3115 for information on requesting a change in accounting method.

Question 7. Voluntary Employees' Beneficiary Association Trusts

Employers that establish and fund welfare benefit plans on behalf of their employees do so through a tax-exempt trust that is referred to as a voluntary employees' beneficiary association (VEBA). See section 501(c)(9) and Regulations sections 1.501(c)(9)-1 through 1.501(c)(9)-8 for details.

Answer "Yes" if the corporation owned any VEBA trusts that were used to hold funds designated for employee benefits.

Question 8. Indirect Costs

Section 446(a) and Regulations section 1.446-1(a)(1) generally provide that taxable income shall be figured under the method of accounting on the basis of which the corporation regularly figures its income in keeping its books. An exception applies if book income does not clearly reflect income.

Answer "Yes" if the corporation, during the tax year, used an allocation method for indirect costs capitalized to self-constructed assets that varied from its financial statement method of accounting. Otherwise, answer "No." Also answer "No" if the corporation used the same method of allocating indirect costs to self-constructed assets, but capitalized a different amount due to differences in the amount of costs which are includible in the computation of income for the tax year.

Question 9. Mixed-Service Costs

Answer "Yes" if the corporation, during the tax year, treated purchasing, handling, and storage, as discussed in Regulations sections 1.263A-3(c)(1) through (5), and as defined in Regulations sections 1.263A-1(e)(3)(ii)(F), (G), and (H), as mixed-service costs as defined in Regulations section 1.263A-1(e)(4)(ii)(C). Otherwise, answer "No."

**SCHEDULE D
(Form 1120)**Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC,
1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

2025

Name Help For Some, Inc.	Employer identification number 00-0000011
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Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A or Box G checked	38,684,243	8,197,798		30,486,445
2 Totals for all transactions reported on Form(s) 8949 with Box B or Box H checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C or Box I checked				
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Unused capital loss carryover (attach computation)			6 ()	
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h			7	30,486,445

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

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

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	30,486,445
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns	18	30,486,445

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

Information on Certain Persons Owning the
Corporation’s Voting Stock

OMB No. 1545-0123

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

Name	Employer identification number (EIN)
Help For Some, Inc.	00-0000011

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

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

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

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

General Instructions

Purpose of Form

Use Schedule G (Form 1120) to provide information applicable to certain entities, individuals, and estates that own, directly, 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote.

Who Must File

Every corporation that answers "Yes" to Form 1120, Schedule K, Questions 4a or 4b, must file Schedule G to provide the additional information requested for certain entities, individuals, and estates owning the corporation's voting stock.

Constructive Ownership of the Corporation

For purposes of Schedule G (Form 1120), the constructive ownership rules of section 267(c) (excluding section 267(c)(3)) apply to ownership of interests in corporate stock and ownership of interests in the profit, loss, or capital of a partnership. An interest in the corporation owned directly or indirectly by or for another entity (corporation, partnership, estate, or trust) is considered to be owned proportionately by the owners (shareholders, partners, or beneficiaries) of the owning entity. Also, under section 267(c), an individual is considered to own an interest owned directly or indirectly by or for his or her family. The family of an individual includes only that individual's spouse, brothers, sisters, ancestors, and lineal descendants.

An interest will be attributed from an individual under the family attribution rules only if the person to whom the interest is attributed owns a direct or an indirect interest in the corporation under section 267(c)(1) or (5). However, for purposes of these instructions, an individual will not be considered to own, under section 267(c)(2), an interest in the corporation owned, directly or indirectly, by a family member unless the individual also owns an interest in the corporation either directly or indirectly through a corporation, partnership or trust.

Example 1. Corporation A owns, directly, a 50% interest in the profit, loss, or capital of Partnership B. Corporation A also owns, directly, a 15% interest in the profit, loss, or capital of Partnership C and owns, directly, 15% of the voting stock of Corporation D. Partnership B owns, directly, a 70% interest in the profit, loss, or capital of Partnership C and owns, directly, 70% of the voting stock of Corporation D. Corporation A owns, indirectly, through Partnership B, a 35% interest (50% of 70%) in the profit, loss, or capital of Partnership C and owns, indirectly, 35% of the voting stock of Corporation D. Corporation A owns, directly or indirectly, a 50% interest in the profit, loss, or capital of Partnership C (15% directly and 35% indirectly), and owns, directly or indirectly, 50% of the voting stock of Corporation D (15% directly and 35% indirectly).

Corporation D reports in Part I that its voting stock is owned, directly or indirectly, 50% by Corporation A and is owned, directly, 70% by Partnership B.

Example 2. A owns, directly, 50% of the voting stock of Corporation X. B, the daughter of A, does not own, directly, any interest in Corporation X and does not own, indirectly, any interest in Corporation X through any entity (corporation, partnership, trust, or estate). Therefore, the family attribution rules do not apply and, for the purposes of Part II, the 50% interest of A in Corporation X is not attributed to B.

Example 3. A owns, directly, 50% of the voting stock of Corporation X. B, the daughter of A, does not own, directly, any interest in X but does own, indirectly, 10% of the voting stock of Corporation X through Trust T of which she is the sole beneficiary. No other family member of A or B owns, directly, any interest in Corporation X nor does any own, indirectly, any interest in Corporation X through any entity. Neither A nor B owns any other interest in Corporation X through any entity.

For the purposes of Part II, the 50% interest of A in the voting stock of Corporation X is attributed to B and the 10% interest of B in the voting stock of Corporation X is attributed to A. A owns, directly or indirectly, 60% of the voting stock of Corporation X, 50% directly and 10% indirectly through B. B owns, directly or indirectly, 60% of the voting stock of Corporation X (50% indirectly through A and 10% indirectly through Trust T).

Specific Instructions

Part I

Complete Part I if the corporation answered "Yes" to Form 1120, Schedule K, Question 4a. List each foreign or domestic corporation, partnership, trust, or tax-exempt organization that owns, at the end of the tax year, directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote. Indicate the name of the entity, employer identification number (if any), type of entity (corporation, partnership, trust, or tax-exempt organization), country of organization, and the percentage owned, directly or indirectly, of the voting stock of the corporation.

For an affiliated group filing a consolidated tax return, list the parent corporation rather than the subsidiary members. List the entity owner of a disregarded entity rather than the disregarded entity. If the owner of a disregarded entity is an individual rather than an entity, list the individual in Part II.

Part II

Complete Part II if the corporation answered "Yes" to Form 1120, Schedule K, Question 4b. List each individual or estate that owns, at the end of the tax year, directly 20% or more, or owns, directly or indirectly, 50% or more, of the total voting power of all classes of the corporation's stock entitled to vote. Indicate the name of the individual or estate, taxpayer identification number (if any), country of citizenship (for an estate, the citizenship of the decedent), and the percentage owned, directly or indirectly, of the voting stock of the corporation.

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

(Rev. December 2019)
Department of the Treasury
Internal Revenue Service

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

▶ **Attach to Form 1120 or 1120-C.**

▶ **Go to www.irs.gov/Form1120 for instructions and the latest information.**

OMB No. 1545-0123

Name of corporation (common parent, if consolidated return)

Employer identification number

[Help For Some, Inc.](#)

00-0000011

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

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

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

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	7,250,945
b Indicate accounting standard used for line 4a (see instructions): (1) ☐ GAAP (2) ☐ IFRS (3) ☐ Statutory (4) ☐ Tax-basis (5) ☐ Other (specify) _____		
5a Net income from nonincludible foreign entities (attach statement)	5a	()
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	
6a Net income from nonincludible U.S. entities (attach statement)	6a	()
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	
7a Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	
b Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	
c Net income (loss) of other includible entities (attach statement)	7c	
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	
9 Adjustment to reconcile income statement period to tax year (attach statement)	9	
10a Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	
b Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	
c Other adjustments to reconcile to amount on line 11 (attach statement)	10c	
11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10 Note: Part I, line 11, must equal Part II, line 30, column (a), or Schedule M-1, line 1 (see instructions).	11	7,250,945
12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.		

	Total Assets	Total Liabilities
a Included on Part I, line 4 ▶	87,608,959	87,608,959
b Removed on Part I, line 5 ▶		
c Removed on Part I, line 6 ▶		
d Included on Part I, line 7 ▶		

Name of corporation (common parent, if consolidated return)

Employer identification number

[Help For Some, Inc.](#)

00-0000011

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

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

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed . . .				
3 Subpart F, QEF, and similar income inclusions . . .				
4 Gross-up for foreign taxes deemed paid				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation .				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships	45,000,000	18,745		45,018,745
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities . . .				
12 Items relating to reportable transactions				
13 Interest income (see instructions)	1,018,387			1,018,387
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (see instructions)	(199,569)	(19,676)		(219,245)
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest .				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	12,052,997		(12,052,997)	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities			30,486,445	30,486,445
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . .				
e Abandonment losses				
f Worthless stock losses (attach statement)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach statement)				
26 Total income (loss) items. Combine lines 1 through 25	57,871,815	(931)	18,433,448	76,304,332
27 Total expense/deduction items (from Part III, line 39)	(19,483,207)	2,723,671	8,431,726	(8,327,810)
28 Other items with no differences	(31,137,663)			(31,137,663)
29a Mixed groups, see instructions. All others, combine lines 26 through 28	7,250,945	2,722,740	26,865,174	36,838,859
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c	7,250,945	2,722,740	26,865,174	36,838,859

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

Name of corporation (common parent, if consolidated return)

Employer identification number

[Help For Some, Inc.](#)

00-0000011

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

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

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	8,193,702		(8,193,702)	
2 U.S. deferred income tax expense				
3 State and local current income tax expense	1,000,000			1,000,000
4 State and local deferred income tax expense				
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (see instructions)	(808,495)	1,524,714		716,219
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment	442,348		(221,174)	221,174
12 Fines and penalties				
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing	26,201		(500)	25,701
17 Other post-retirement benefits				
18 Deferred compensation				
19 Charitable contribution of cash and tangible property				
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Domestic production activities deduction (see instructions)				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs	5,399,957	(4,680,157)		719,800
29 Reserved				
30 Depletion				
31 Depreciation	933,864	127,493		1,061,357
32 Bad debt expense				
33 Corporate owned life insurance premiums				
34 Purchase versus lease (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (attach statement)				
37 Section 162(r)—FDIC premiums paid by certain large financial institutions (see instructions)				
38 Other expense/deduction items with differences (attach statement)	4,295,630	304,279	(16,350)	4,583,559
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	19,483,207	(2,723,671)	(8,431,726)	8,327,810

**SCHEDULE O
(Form 1120)**(Rev. December 2018)
Department of the Treasury
Internal Revenue Service**Consent Plan and Apportionment Schedule
for a Controlled Group**▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC.**
▶ **Go to www.irs.gov/Form1120 for instructions and the latest information.**

OMB No. 1545-0123

Name Help For Some, Inc.	Employer identification number 00-0000011
---	---

Part I Apportionment Plan Information

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

Part II

Apportionment (See instructions)

(a) Group member's name and employer identification number		(b) Tax year end (Yr-Mo)	Apportionment		
			(c) Accumulated earnings credit	(d) Penalty for failure to pay estimated tax	(e) Other
1	Help For Some, Inc. 50 EIN 00-0000011	202412	0	0	0
2	Game Anonymous 50 EIN 00-0000027	202412	0	0	0
3					
4					
5					
6					
7					
8					
9					
10					
Total					

Cost of Goods Sold

Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.
Go to www.irs.gov/Form1125A for the latest information.

OMB No. 1545-0123

Name		Employer identification number
Help For Some, Inc.		00-0000011
1	Inventory at beginning of year	1 75,770
2	Purchases	2 67,390
3	Cost of labor	3 97,307
4	Additional section 263A costs (attach schedule)	4 19,676
5	Other costs (attach schedule)	5 53,778
6	Total. Add lines 1 through 5	6 313,921
7	Inventory at end of year	7 94,676
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2, or the appropriate line of your tax return. See instructions	8 219,245
9a Check all methods used for valuing closing inventory. See instructions.		
(i) ☒ Cost		
(ii) ☐ Lower of cost or market		
(iii) ☐ Other (specify method used and attach explanation) _____		
For certain small business taxpayers, alternative methods of accounting for inventories:		
(iv) ☐ Non-incidental materials and supplies method		
(v) ☐ AFS method		
(vi) ☐ Non-AFS method		
b	Check if there was a writedown of subnormal goods	☐
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	☐
d	(i) If the LIFO inventory method was used for this tax year, enter amount of closing inventory figured under LIFO	9d(i) _____
	(ii) If the LIFO inventory method was used for this tax year, enter amount of the closing LIFO Reserve	9d(ii) _____
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions	☒ Yes ☐ No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☒ No

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

What's New

Small business taxpayers. For tax years beginning after December 31, 2023, if filing Form 1125-A for a small business taxpayer that uses an alternative method of accounting for inventories, check the applicable box on line 9a(iv) through 9a(vi). See the instructions for line 9.

General Instructions

Purpose of Form

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

Who Must File

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

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1(a).

If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for small business taxpayers.

A small business taxpayer can account for inventory by treating the inventory as non-incidental materials and supplies (line 9a(iv)), or conforming to its treatment of inventory in an applicable financial statement (as defined in section 451(b)(3)) (line 9a(v)). If it does not have an applicable financial statement, a small business taxpayer can use the method of accounting used in its books and records prepared according to its accounting procedures (line 9a(vi)).

See the discussion on small business taxpayers in the instructions for your tax return. Also see sections 448(c) and 471(c).

For additional guidance on methods of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing methods of accounting, see Form 3115, Application for Change in Accounting Method, and the Instructions for Form 3115.

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

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

A small business taxpayer is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business and Pub. 225, Farmer's Tax Guide.

Specific Instructions

Line 1. Inventory at Beginning of Year

If you are changing your method of accounting for the current tax year, you must refigure last year's closing inventory using the new method of accounting. Enter the result on line 1. If there is a difference between last year's closing inventory and the refigured amount, attach an explanation and take it into account when figuring any section 481(a) adjustment.

Line 2. Purchases

Reduce purchases by items withdrawn for personal use. For a partnership, the cost of these items should be shown on Schedule K and Schedule K-1 as distributions to partners.

Line 4. Additional Section 263A Costs

If you elected a simplified method of accounting, enter on line 4 the balance of section 263A costs paid or incurred during the tax year not includible on lines 2, 3, and 5.

If you elected the simplified production method or the modified simplified production method, additional section 263A costs are generally those costs, other than interest, that are not included in your section 471 costs but that are required to be capitalized under section 263A. For details, see Regulations section 1.263A-2(b).

If you elected the simplified resale method, additional section 263A costs are generally those costs incurred with respect to the following categories.

- Off-site storage or warehousing.
- Purchasing.
- Handling, such as processing, assembling, repackaging, and transporting.
- General and administrative costs (mixed service costs).

Line 5. Other Costs

Enter on line 5 any costs paid or incurred during the tax year not entered on lines 2 through 4. Attach a statement listing details of the costs.

Special Rules for Cooperatives

Cooperatives are allowed to deduct certain per-unit retain allocations. Include these costs on line 5. Attach a statement listing details of per-unit retain allocations paid in:

- Qualified per-unit retain certificates,
- Money or other property (except nonqualified per-unit certificates), and
- Nonqualified per-unit retain certificates redeemed this year.

Per-unit retain allocations. A cooperative is allowed to deduct from its taxable income amounts paid during the payment period for the tax year as per-unit retain allocations to the extent paid in money, qualified per-unit retain certificates, or other property with respect to marketing occurring during the tax year. A per-unit retain allocation is any allocation from a cooperative to a patron for products marketed for the patron without reference to the cooperative net earnings. A qualified per-unit retain certificate is any per-unit retain certificate that the distributee has agreed to take into account at its stated dollar amount.

Nonqualified per-unit retain certificates redeemed this year. Include the amount paid in money or other property (except amounts already included as per-unit retain certificates) to patrons to redeem nonqualified per-unit retain certificates. No deduction is allowed at the time of issuance for a nonqualified per-unit retain certificate. However, the cooperative may take a deduction in the year the certificate is redeemed, subject to the stated dollar amount of the certificate. See section 1383. Also see the instructions for Form 1120-C, line 30h, for a special rule for figuring the cooperative's tax in the year of redemption of a nonqualified per-unit retain certificate.

Line 7. Inventory at End of Year

See Regulations sections 1.263A-1 through 1.263A-3 for details on figuring the amount of additional section 263A costs to be included in ending inventory.

Line 8. Cost of Goods Sold

Enter the amount from line 8 on your tax return as follows. Filers of Form 1120, 1120-C, 1120S, and 1065, enter cost of goods sold on page 1, line 2. Filers of Form 1120-F, enter cost of goods sold on Section II, line 2.

Line 9. Inventory Valuation Methods

Complete line 9 as follows.

Line 9a. Inventory methods. Check all applicable boxes on lines 9a(i) through 9a(iii) to indicate how the value of an inventory item is figured.

For certain small business taxpayers that have adopted or changed to an alternative accounting method that is an exception to the general inventory requirements described above, check a box on lines 9a(iv) through 9a(vi) in lieu of checking an applicable box on lines 9a(i) through 9a(iii).

See Regulations sections 1.471-1(b)(3) through (6) and your accounting procedures.

Inventories can be valued at:

- Cost,
- Cost or market value (whichever is lower), or
- Any other method approved by the IRS that conforms to the requirements of the applicable regulations cited below.

Under lower of cost or market, the term "market" (for normal goods) means the current bid price prevailing on the inventory valuation date for the particular merchandise in the volume usually purchased by the filer. For a manufacturer, market applies to the basic elements of cost—raw materials, labor, and burden. If section 263A applies, the basic elements of cost must reflect the current bid price of all direct costs and all indirect costs properly allocable to goods on hand at the inventory date.

Inventory may be valued below cost when the merchandise is unsalable at normal prices or unusable in the normal way because the goods are subnormal due to damage, imperfections, shopwear, change of style, odd or broken lots, or other similar causes, including second-hand goods taken in exchange. The goods may be valued at the bona fide selling price, minus the direct cost of disposition (but not less than scrap value). Bona fide selling price means actual offering of goods during a period ending not later than 30 days after inventory date.

The methods on line 9a are methods of accounting. Any method, once established, cannot be changed in a later year without requesting a change in accounting method. See the Instructions for Form 3115 for more information on requesting accounting method changes.

Lines 9c and 9d. LIFO method. If this is the first year the last-in, first-out (LIFO) inventory method was either adopted or extended to inventory goods not previously valued under the LIFO method provided in section 472, attach Form 970, Application To Use LIFO Inventory Method, or a statement with the information required by Form 970. Check the LIFO box on line 9c. On line 9d(i), enter the amount of total closing inventories figured under section 472.

If you changed or extended your inventory method to LIFO and had to write up the opening inventory to cost in the year of election, report the effect of the write-up as other income, on your applicable return, proportionately over a 3-year period that begins with the year of the LIFO election.

On line 9d(ii), enter the closing LIFO Reserve. The closing LIFO Reserve is figured by subtracting the LIFO value of the inventory subject to a LIFO method that is on hand at the end of the tax year from the first-in, first-out (FIFO) value of that inventory. If the closing LIFO Reserve amount is negative, place the amount on line 9d(ii) in parentheses.

Note: Entities using the LIFO method that make an S corporation election or transfer LIFO inventory to an S corporation in a nonrecognition transaction may be subject to an additional tax attributable to the LIFO recapture amount. See the instructions for Form 1120, Schedule J, line 11, or the applicable line on your tax return.

Line 9e. If property is produced or acquired for resale and the rules of section 263A apply to the corporation, cooperative, partnership, or other applicable entity, check the "Yes" box on line 9e.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United

States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business income tax return.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Compensation of Officers

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.

► Information about Form 1125-E and its separate instructions is at www.irs.gov/form1125e.

OMB No. 1545-0123

Name _____

Help For Some, Inc.

Employer identification number

00-0000011

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

(a) Name of officer	(b) Social security number (see instructions)	(c) Percent of time devoted to business	Percent of stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1 Robert Fleece	000-00-0009	100 %	10 %	%	19,684,243
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2 Total compensation of officers					2 19,684,243
3 Compensation of officers claimed on Form 1125-A or elsewhere on return					3
4 Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return					4 19,684,243

Form **3800****General Business Credit**

OMB No. 1545-0895

Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form3800 for instructions and the latest information.
You must include all pages of Form 3800 with your return.**2025**
Attachment
Sequence No. **22**

Name(s) shown on return

Help For Some, Inc.

Identifying number

00-0000011

- A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT).** Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions ☐ Yes ☒ No
- B (i)** Did you make an entry in Part III, column (f)? ☐ Yes ☐ No
- (ii)** If "Yes," enter the number of transfer election statements attached to your return.

Part I Credits Not Allowed Against Tentative Minimum Tax (TMT)

Complete applicable portions of Parts III and IV before Parts I and II. See instructions.

1	Credits not subject to the passive activity limit from Part III, line 2: combine column (e) with non-passive amounts from column (f)	1	6,506
2	Credits subject to the passive activity limit. Combine Part III, line 2, column (d), and passive amounts included in line 2, column (f); and Part IV, line 6, column (d)	2	
3	Enter the portion of line 2 allowed for 2025	3	
4	Enter the portion of Part IV, line 6, column (f), that is from carryforwards to 2025	4	
	Check this box if the carryforward was changed or revised from the original reported amount ☐		
5	Enter the portion of Part IV, line 6, column (f), that is from carrybacks from 2026	5	
6	Add lines 1, 3, 4, and 5	6	6,506

Part II Figuring Credit Allowed After Limitations**Section A—Figuring Credit Allowed After Section 38(c)(1) Limitation Based on Amount of Tax**

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z. • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2 (excluding the base erosion minimum tax entered on line 1f); or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a, 1b, and 1d, plus any Form 8978 amount included on line 1e; or the amount from the applicable line of your return.	7	7,736,160
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Corporations. Enter the amount from Form 4626, Part II, line 13. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.	8	
9	Add lines 7 and 8	9	7,736,160
10a	Foreign tax credit	10a	7,736,160
b	Certain allowable credits (see instructions)	10b	1,927,790
c	Add lines 10a and 10b	10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	
13	Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions	13	
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.	14	
15	Enter the greater of line 13 or line 14	15	1,927,790
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	5,808,370
17	Enter the smaller of line 6 or line 16. This is the amount of your credit allowed after the limitation of section 38(c)(1)	17	6,506
C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.			

Part II Figuring Credit Allowed After Limitations (continued)**Section B—Figuring Section 38(c)(2) Empowerment Zone and Renewal Community Employment Credit Allowed****Note:** If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from Part III, line 3, column (e), with the amount from Part IV, line 3, column (f)	22	
23	Passive activity credit from Part III, line 3, column (d), plus the amount from Part IV, line 3, column (d)	23	
24	Enter the applicable passive activity credit allowed for 2025. See instructions	24	
25	Add lines 22 and 24	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	0

Section C—Figuring the Specified Credit Amount Allowed Under Section 38(c)(4)

27	Subtract line 13 from line 11. If zero or less, enter -0-	27	5,808,370
28	Add lines 17 and 26	28	6,506
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	5,801,864
30	Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (f). See instructions	30	9,850
31	Reserved	31	
32	Passive activity credits from line 5 of Part III: combine column (d) with passive amounts in column (f). Also include passive specified credit carryovers from Part IV, line 5, column (d). See instructions	32	
33	Enter the applicable passive activity credits allowed for 2025. See instructions	33	
34	Carryforward of business credit to 2025. If completing Part IV and carrying forward a business credit(s), see instructions	34	
	Check this box if the carryforward was changed or revised from the original reported amount . . . ☐		
35	Carryback of business credit from 2026. If completing Part IV and carrying back a business credit(s), see instructions	35	
36	Add lines 30, 33, 34, and 35	36	9,850
37	Enter the smaller of line 29 or line 36. This is the amount allowed for specified credits	37	9,850

Section D—Credits Allowed After Limitations

38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. • Individuals. Schedule 3 (Form 1040), line 6a. • Corporations. Form 1120, Schedule J, Part I, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b.	38	16,356
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Form 3800 (2025)

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Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III.

	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) or column (g) minus column (i)
1a	Form 3468, Part II									
b	Form 7207									
c	Form 6765									
d	Form 3468, Part III									
e	Form 8826									
f	Form 8835, Part II									
g	Form 7210									
h	Form 8820									
i	Form 8874									
j	Form 8881, Part I		00-0000012		500		500			
k	Form 8882		00-0000013		5,000		5,000			
l	Form 8864 (diesel)									
m	Form 8896									
n	Form 8906									
o	Form 3468, Part IV									
p	Form 8908									
q	Form 7218, Part II									
r	Reserved									
s	Form 8911, Part I									
t	Form 8830									
u	Form 7213, Part II									
v	Form 3468, Part V									
w	Form 8932		00-0000014		500		500			
x	Form 8933		00-0000015		506		506			
y	Form 8936, Part II									
z	Reserved									
aa	Form 8936, Part V									
bb	Form 8904									
cc	Form 7213, Part I									
dd	Form 8881, Part II									
ee	Form 8881, Part III									
ff	Form 8864, line 8									
gg	Form 7211, Part II									
hh	Reserved									
ii	Reserved									
zz	Other credits									
2	Add lines 1a–1zz						6,506			

Form **3800** (2025)

DRAFT – DO NOT FILE

DRAFT – DO NOT FILE

TREASURY/IRS AND OMB USE ONLY DRAFT

Form 3800 (2025)

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Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III. *(continued)*

	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) or column (g) minus column (i)
3	Form 8844									
4	Specified credits:									
a	Form 3468, Part VI									
b	Form 5884		00-0000016		9,850		9,850			
c	Form 6478									
d	Form 8586									
e	Form 8835, Part II									
f	Form 8846									
g	Form 8900									
h	Form 8941									
i	Form 6765 (ESB)									
j	Form 8994									
k	Form 3468, Part VII									
l	Reserved									
m	Reserved									
z	Other specified credits									
5	Add lines 4a–4z						9,850			
6	Add lines 2, 3, and 5				16,356		16,356			

Form **3800** (2025)

DRAFT – DO NOT FILE

DRAFT – DO NOT FILE

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Part IV Carryovers of General Business Credits (GBCs) (see instructions)

Credits carried over to tax year 2025		(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover					
					Subject to the passive activity limits		(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
					(d) Before the passive activity limitations	(e) After the passive activity limitations				
1a	Form 3468, Part II									
b	Form 7207									
c	Form 6765									
d	Form 3468, Part III									
e	Form 8826									
f	Form 8835, Part II									
g	Form 7210									
h	Form 8820									
i	Form 8874									
j	Form 8881, Part I									
k	Form 8882									
l	Form 8864									
m	Form 8896									
n	Form 8906									
o	Form 3468, Part IV									
p	Form 8908									
q	Form 7218, Part II									
r	Reserved									
s	Form 8911									
t	Form 8830									
u	Form 7213, Part II									
v	Form 3468, Part V									
w	Form 8932									
x	Form 8933									
y	Form 8936, Part II									
z	Reserved									
aa	Form 8936, Part V									
bb	Form 8904									
cc	Form 7213, Part I									
dd	Form 8881, Part II									
ee	Form 8881, Part III									
ff	Form 8864									
gg	Form 7211, Part II									
hh	Reserved									
ii	Reserved									
jj	Reserved									
zz	Other									

Form **3800** (2025)

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Form 3800 (2025)

Page **6**

Part IV Carryovers of General Business Credits (GBCs) (see instructions) (continued)

	Credits carried over to tax year 2025 Note: Credits on lines 2a through 2x are expired. Only carryforwards are allowed.	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Subject to the passive activity limits		(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)				
					Carryover									
					(d) Before the passive activity limitations	(e) After the passive activity limitations								
2a	Form 5884-A													
b	Form 5886 (pre-2008)													
c	Form 8845													
d	Form 8907													
e	Form 8909													
f	Form 8923													
g	Form 8834													
h	Form 8931													
i	Form 1065-B													
j	Form 5884 (pre-2007)													
k	Form 6478 (pre-2005)													
l	Form 8846 (pre-2007)													
m	Form 8900 (pre-2008)													
n	Trans-Alaska pipeline liability													
o	Form 5884-A, Section A													
p	Form 5884-A, Section B													
q	Form 5884-A, Section A													
r	Form 5884-A, Section B													
s	Form 5884-B													
t	Form 8847													
u	Form 8861													
v	Form 8884													
w	Form 8942													
x	Form 8910													
y	Reserved													
z	Reserved													
zz	Other credits (see inst.)													
3	Form 8844													

Form **3800** (2025)

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TREASURY/IRS AND OMB USE ONLY DRAFT

Part IV Carryovers of General Business Credits (GBCs) (see instructions) (continued)

Credits carried over to tax year 2025	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Subject to the passive activity limits		(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
				(d) Before the passive activity limitations	(e) After the passive activity limitations				
				Carryover					
4	Specified credits:								
a	Form 3468, Part VI								
b	Form 5884								
c	Form 6478								
d	Form 8586 (post-2007)								
e	Form 8835								
f	Form 8846								
g	Form 8900								
h	Form 8941								
i	Form 6765 ESB credit								
j	Form 8994								
k	Form 3468, Part VII (post-2007)								
l	Reserved								
m	Reserved								
y	ESBC (see inst.)								
z	Other specified credits								
5	Add lines 4a–4z								
6	Add lines 1a through 2zz								
7	Add lines 3, 5, and 6								

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TREASURY/IRS AND OMB USE ONLY DRAFT

Form 3800 (2025)

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Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc.

	(a) Part III line number	(b) Elective payment or transfer registration number	EIN		Credits subject to the passive activity limit			Not subject to the limit	
			(c)(1) Pass-through entity EIN	(c)(2) Transferor entity EIN	Before applying the limit			(d)(4) Credits from columns (d)(1) (less column (d)(2)) and (d)(3) allowed after limit	(e) Credits other than transfer election credits
					(d)(1) Credits other than credit transfer election credits	(d)(2) Credit transfer election credits sold	(d)(3) Credit transfer election credits purchased		(f)(1) Transfer election credits sold
1						()			()
2						()			()
3						()			()
4						()			()
5						()			()
6						()			()
7						()			()
8						()			()
9						()			()
10						()			()
11						()			()
12						()			()
13						()			()
14						()			()
15						()			()
	(f)(2) Purchased transfer election credits not subject to passive activity limit	(g) Combine columns (d)(4), (e), (f)(1), and (f)(2)	(h)(1) Gross EPE amount. Portion of column (g) eligible for an EPE election	(h)(2) Subtract column (h)(1) from column (g) (credit excluding EPE)	(i)(1) Amount of column (h)(2) applied against tax in Part II	(i)(2) Amount of EPE eligible credit in column (h)(1) applied against tax in Part II	(j) Net EPE amount. Subtract column (i)(2) from column (h)(1)	(k) Carryforward to 2026. Subtract column (i)(1) from column (h)(2)	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									

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TREASURY/IRS AND OMB USE ONLY DRAFT

Part VI Breakdown of Aggregate Amounts in Part IV (see instructions)

Carryover									
(a) Line number from Part IV	(b) Originating tax year	(c) Pass-through entity EIN	Subject to the passive activity limits		(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)	
			(d) Before the passive activity limitations	(e) After the passive activity limitations					
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
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Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2025Attachment
Sequence No. **179**

Name(s) shown on return

Help For Some, Inc.

Business or activity to which this form relates

Textile Mills

Identifying number

00-0000011

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2024 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	243,129

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2025	17	299,741
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2025 Tax Year Using the General Depreciation System

(a) Classification of property (see instructions)	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		2,547,275	5	HY	200DB	509,455
c 7-year property						
d 10-year property						
e 15-year property		153,192	15	HY	150DB	7,696
f 20-year property		35,627	20	HY	150DB	1,336
g 25-year property			25 yrs.		S/L	
h 50-year property			50 yrs.	MM	S/L	
i Residential rental property			27.5 yrs.	MM	S/L	
j Nonresidential real property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2025 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	
e 50-year			50 yrs.	MM	S/L	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2025) Created 5/13/25

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Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,061,357
23a For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to interest costs capitalized under section 263A(f)	23a	
b For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to costs capitalized under section 263A other than interest costs capitalized under section 263A(f)	23b	

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

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

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

24a Do you have evidence to support the business/investment use claimed?	☐ Yes	☐ No						
b If “Yes,” is the evidence written?	☐ Yes	☐ No						
c Do you own, lease, or charter an aircraft? Check all that apply. See instructions	☐ Own	☐ Lease ☐ Charter						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions	25							
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1	28							
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1	29							

Section B—Information on Use of Vehicles

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

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

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

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . .		
39	Do you treat all use of vehicles by employees as personal use?		
40	Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41	Do you meet the requirements concerning qualified automobile demonstration use? See instructions		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.			

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2025 tax year (see instructions):					719,800
43 Amortization of costs that began before your 2025 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	719,800

**Asset Acquisition Statement
Under Section 1060**▶ **Attach to your income tax return.**▶ **Go to www.irs.gov/Form8594 for instructions and the latest information.**

OMB No. 1545-0074

Attachment
Sequence No. **169**

Name as shown on return

Identifying number as shown on return

[Help For Some, Inc.](#)

00-0000011

Check the box that identifies you:

☒ Purchaser ☐ Seller**Part I General Information****1** Name of other party to the transaction

Other party's identifying number

[Cardigan Unlimited](#)

00-0000026

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

[123 Avenue C](#)

City or town, state, and ZIP code

[Somewhere, MD 20901](#)**2** Date of sale

10-22-2024

3 Total sales price (consideration)

16,060,950

Part II Original Statement of Assets Transferred

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

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

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

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

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

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

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

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Supplemental Attachment to Schedule M-3

► Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120-S.

► Go to www.irs.gov/Form1120 for the latest information.

OMB No. 1545-0123

Name of common parent

[Help For Some, Inc.](#)

Name of subsidiary

Employer identification number

00-0000011

Employer identification number

Part I Cost of Goods Sold

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

Part II Interest Income

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

Part III Interest Expense

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

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

Future Developments

For the latest information about developments related to Form 8916-A and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1120.

General Instructions

Purpose of Form

Use Form 8916-A to provide a detailed schedule of the amounts reported on the applicable Schedule M-3 for cost of goods sold, interest income, and interest expense.

Who Must File

Generally, Form 8916-A must be filed for each separate entity required to file a Schedule M-3 for Form 1065, Form 1120, Form 1120-C, Form 1120-L, Form 1120-PC, or Form 1120-S.

However, certain separate entities that (a) are required to file a Schedule M-3 and have less than \$50 million in total assets at the end of the tax year, or (b) are not required to file a Schedule M-3 and voluntarily file a Schedule M-3, are not required to file Form 8916-A but may voluntarily do so. See the instructions for the applicable Schedule M-3 for each separate entity.

Note. Schedule M-3 (Form 1120) mixed group filers, all Schedule M-3 (Form 1120-L) filers, and all Schedule M-3 (Form 1120-PC) filers must file Form 8916-A.

Consolidated groups. In the case of a consolidated tax group, a Form 8916-A must be filed as part of the Schedules M-3 prepared for the parent company, each subsidiary, the eliminations Schedule M-3, and the consolidated Schedule M-3. It is not required that the supporting detail for Form 8916-A, Part I, line 6, be presented for the eliminations Schedule M-3 or the consolidated Schedule M-3.

Mixed groups. In the case of a mixed group (as described in the instructions for Schedule M-3 for Form 1120, Form 1120-L, and Form 1120-PC), a Form 8916-A, if applicable, is required at the sub-consolidated level and the sub-consolidated elimination level.

How To File

Attach Form 8916-A to each applicable separate Schedule M-3.

Specific Instructions

Note. Any filer that completes Parts II and III of Schedule M-3 (Form 1120) and Form 8916-A must complete all columns, without exception. See the instructions for Parts II and III of the applicable Schedule M-3.

Part I. Cost of Goods Sold

Line 1

Report differences attributable to cost flow assumptions, for example, differences between book and tax LIFO computations. Generally, differences in the LIFO reserves for book and tax purposes should be reported on this line.

Line 2n

Report differences attributable to section 263A. For example, if book inventory costs do not equal section 471 inventory costs, report differences between section 471 inventory costs and section 263A inventory costs. This includes all cost of goods sold differences, not just differences attributable to additional section 263A cost adjustments to ending inventory. LIFO taxpayers using the simplified production method or the simplified resale method should report the amount of additional section 263A costs computed after LIFO computations. LIFO taxpayers not using a simplified section 263A method should report costs attributable to additional section 263A prior to performing LIFO computation. Differences due to purchasing, and storage and handling costs, should generally be reported on line 2n (to the extent not already included in lines 2a through 2m). Report the additional section 263A cost adjustments to ending inventory on line 2n (and the reversal of the prior year ending inventory, if applicable).

Lines 4 and 5

If the taxpayer does not distinguish between obsolescence and excess inventory reserves and lower of cost or market write-downs in its general ledger, report all amounts relating to these reserves on line 4 for excess inventory and obsolescence reserves.

Line 6

Attach a statement that separately states and adequately discloses the nature and amount of each expense reported on this line. See the instructions for the applicable Schedule M-3 for a definition of "separately stated and adequately disclosed." It is not required that the supporting detail for Form 8916-A, Part I, line 6, be presented for the eliminations Schedule M-3 or the consolidated Schedule M-3. Report differences between book inventory costs and section 471 inventory costs on this line.

Line 7

Report all other items with no differences on this line. For example, if book inventory costs equal section 471 inventory costs, this line should report total book inventory and section 471 inventory costs without regard to amounts reported on lines 1 through 5.

Line 8

Line 8 should equal the amount reported on Schedule M-3 (Form 1120), Part II, line 17; Schedule M-3 (Form 1120-S), Part II, line 15; or Schedule M-3 (Form 1065), Part II, line 15. See the instructions for the applicable Schedule M-3.

Part II. Interest Income

Line 1

Report on line 1, column (a), tax-exempt interest income defined under section 103. Complete columns (b) and (c), as applicable.

Line 2

Report on line 2, column (a), the total amount of interest income included on Schedule M-3, Part I, line 11, from hybrid securities characterized as debt for financial accounting and as equity for tax purposes. Report on line 2, column (d), the total amount of interest income from hybrid securities characterized as equity for financial accounting and as debt for tax purposes. Complete columns (b) and (c), as applicable. Report interest income from a debt that is both a hybrid debt and a related party debt on line 2 and not on line 4a or 4b.

Line 3

Report on line 3, column (a), the total interest income from periodic payments from transactions characterized as a lease for financial accounting and as a sale for tax purposes. Report on line 3, column (d), the total interest income from periodic payments from transactions characterized as a sale for financial accounting and as a lease for tax purposes. Complete columns (b) and (c), as applicable. See the instructions for sale versus lease for Schedule M-3, Part II, line 18 (Forms 1120 and 1120-L), line 17 (Form 1120-PC), or line 16 (Forms 1120-S and 1065).

Line 4a

Report on line 4a total intercompany interest income from an entity included on Schedule M-3, Part I, line 4, but not included on Schedule M-3, Part I, line 11. Report hybrid security interest income on line 2 and sale/lease interest income on line 3 but not on line 4a.

Line 4b

Report on line 4b total intercompany interest income from an entity within the tax affiliated group. Report hybrid security interest income on line 2 and sale/lease interest income on line 3 but not on line 4b.

Note. Report interest income from a debt that is both a hybrid debt and a related party debt on line 2 but not on line 4a or 4b.

Line 5

Report on line 5 total interest income not required to be reported on lines 1 through 4b.

Line 6

Line 6 must equal the amount for all columns reported on Schedule M-3, Part II, line 13 (Forms 1120, 1120-L, and 1120-PC) or line 11 (Forms 1120-S and 1065). See the instructions for the applicable Schedule M-3.

Part III. Interest Expense

Line 1

Report on line 1, column (a), total interest expense from hybrid securities characterized as debt for financial accounting and as equity for tax purposes. Report on line 1, column (d), total interest expense from hybrid securities characterized as equity for financial accounting and as debt for tax purposes. Complete columns (b) and (c), as applicable. Report interest expense from a debt that is both a hybrid debt and a related party debt on line 1 but not on line 3a or 3b.

Line 2

Report on line 2, column (a), total interest expense from periodic payments from transactions characterized as a lease for financial accounting and as a purchase for tax purposes. Report on line 2, column (d), total interest expense from periodic payments from transactions characterized as a purchase for financial accounting and as a lease for tax purposes. Complete columns (b) and (c), as applicable. See the instructions for Schedule M-3, Part III, line 34 (Form 1120), line 35 (Forms 1120-L and 1120-PC), or line 28 (Forms 1120-S and 1065).

Line 3a

Report on line 3a total intercompany interest expense included on Schedule M-3, Part I, line 4, but not included on Schedule M-3, Part I, line 11. Report hybrid security interest expense or deduction on line 1 and purchase/lease interest expense or deduction on line 2 but not on line 3a.

Line 3b

Report on line 3b total intercompany interest expense to an entity within the tax affiliated group. Report hybrid security interest expense or deduction on line 1 and purchase/lease interest expense or deduction on line 2 but not on line 3b.

Note. Report interest expense from a debt that is both a hybrid debt and a related party debt on line 1 but not on line 3a or 3b.

Line 4

Report on line 4 total interest expense not required to be reported on lines 1 through 3b.

Line 5

Line 5 must equal the amounts for all columns reported on Schedule M-3 (Form 1120), Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065), Part III, line 27; or Schedule M-3 (Form 1120-S), Part III, line 26. See the instructions for the applicable Schedule M-3.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business income tax return.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

E-file Declaration for Corporations

For use with Form 1120 series returns. Do not file paper copies.

Go to www.irs.gov/Form8453CORP for the latest information.

OMB No. 1545-0123

For calendar year 20 **25**, or tax year beginning , 20 , ending , 20

Name of corporation

[Help For Some, Inc.](#)

Employer identification number (EIN)

00-0000011**Part I Information** (Whole dollars only)

1	Total income (Form 1120, line 11)	1	77,254,243
2	Total income (Form 1120-F, Section II, line 11)	2	
3	Total income (loss) (Form 1120-S, line 6)	3	
4	Total income (Form 1120 , line)	4	

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

- A** ☐ I consent that the corporation's refund be directly deposited as designated on the **Form 8050**, Direct Deposit of Corporate Tax Refund, or Form 8302, Electronic Deposit of Tax Refund of \$1 Million or More, that will be electronically transmitted with the corporation's federal income tax return.
- B** ☐ I do not want direct deposit of the corporation's refund **or** the corporation is not receiving a refund.
- C** ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

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

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

**Sign
Here**

Signature of officer

Date

Chief Executive Officer

Title

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

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

**ERO's
Use Only**

ERO's signature	Date	Check if also paid preparer ☐	Check if self-employed ☐	ERO's SSN or PTIN P11111111
Firm's name (or yours if self-employed), address, and ZIP code Electronic Tax Filers, Inc. 100 Efile Drive, Anytown, TX 71231	EIN 00-0000001	Phone no. 512-555-1212		

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

**Paid
Preparer
Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name	Firm's EIN			
Firm's address	Phone no.			

Future Developments

For the latest information about developments related to Form 8453-CORP and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8453CORP.

What's New

E-file update. Form 8453-CORP has been updated to accommodate additional corporations that may be able to electronically file their income tax returns.

General Instructions



Instead of filing Form 8453-CORP, a corporate officer filing a corporation's return through an electronic return originator (ERO) can sign the return using a personal identification number (PIN). For details, see Form 8879-CORP, E-file Authorization for Corporations.

Purpose of Form

Use Form 8453-CORP to:

- Authenticate an electronic Form 1120, U.S. Corporation Income Tax Return; Form 1120-F, U.S. Income Tax Return of a Foreign Corporation; Form 1120-H, U.S. Income Tax Return for Homeowners Associations; Form 1120-S, U.S. Income Tax Return for an S Corporation; or any applicable corporate return electronically filed;
- Authorize the ERO, if any, to transmit via a third-party transmitter;
- Authorize the intermediate service provider (ISP) to transmit via a third-party transmitter if you are filing online (not using an ERO); and
- Provide the corporation's consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of federal taxes owed.

Who Must File

If you are filing an applicable Form 1120 series return through an ISP and/or transmitter and you are not using an ERO, you must file Form 8453-CORP with your electronically filed return. An ERO can use either Form 8453-CORP or Form 8879-CORP to obtain authorization to file the corporation's return.

When and Where To File

File Form 8453-CORP with the corporation's electronically filed income tax return. Use a scanner to create a Portable Document Format (PDF) file of the completed form. Your tax preparation software will allow you to transmit this PDF file with the return.

Specific Instructions

Name. Print or type the corporation's name in the space provided.

Employer identification number (EIN). Enter the corporation's EIN in the space provided.

Part I. Information

Complete Part I using the amounts from the applicable corporation's income tax return. If completing Form 8453-CORP for a corporation not listed on lines 1 through 3, include on line 4 the corporation's form number and total income from the applicable line of the corporation's return.

Part II. Declaration of Officer

Note: The corporate officer must check all applicable boxes.

If the corporation has tax due and the officer did not check box C, the corporation must make a timely payment using one of the methods described in the instructions for its tax return. For more information on depositing taxes, see the instructions for the corporation's tax return.

If the officer checks box C, the officer must ensure that the following information relating to the financial institution account is provided in the tax preparation software.

- Routing number.
- Account number.
- Type of account (checking or savings).
- Debit amount.
- Debit date (date the corporation wants the debit to occur).

An electronically transmitted return will not be considered complete, and therefore filed, unless either:

- Form 8453-CORP is signed by a corporate officer, scanned into a PDF file, and transmitted with the return; or

- The return is filed through an ERO and Form 8879-CORP is used to select a PIN that is used to electronically sign the return.

The officer's signature allows the IRS to disclose to the ERO, transmitter, and/or ISP:

- An acknowledgement that the IRS has accepted the corporation's electronically filed return, and
- The reason(s) for any delay in processing the return or refund.

The declaration of officer must be signed and dated by:

- The president, vice president, treasurer, assistant treasurer, or chief accounting officer; or
- Any other corporate officer (such as tax officer) authorized to sign the corporation's income tax return.

If the ERO makes changes to the electronic return after Form 8453-CORP has been signed by the officer, whether it was before it was transmitted or if the return was rejected after transmission, the ERO must have the officer complete and sign a corrected Form 8453-CORP if either:

- Total income differs from the amount on the electronic return by more than \$150, or
- Taxable income differs from the amount on the electronic return by more than \$100.

Part III. Declaration of Electronic Return Originator (ERO) and Paid Preparer

Note: If the return is filed online through an ISP and/or transmitter (not using an ERO), do not complete Part III.

If the corporation's return is filed through an ERO, the IRS requires the ERO's signature. A paid preparer, if any, must sign Form 8453-CORP in the space for Paid Preparer Use Only. But if the paid preparer is also the ERO, do not complete the paid preparer section. Instead, check the box labeled "Check if also paid preparer."

Use of PTIN

Paid preparers. Anyone who is paid to prepare the corporation's return must enter their PTIN in Part III. For information on applying for and receiving a PTIN, see Form W-12, IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal, or go to www.irs.gov/PTIN.

EROs who are not paid preparers. Only EROs who are not also the paid preparer of the return have the option to enter their PTIN or their social security number in the "ERO's Use Only" section of Part III. For information on applying for and receiving a PTIN, see Form W-12 or go to www.irs.gov/PTIN.

Refunds

After the IRS has accepted the return, the refund should be issued within 3 weeks. However, some refunds may be delayed because of compliance reviews to ensure that returns are accurate.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Section 6109 requires EROs to provide their identifying numbers on the return.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business income tax return.

Comments. You can send us comments through www.irs.gov/FormComments. You can also send your comments to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *When and Where To File*, earlier.

