

Section 6

Forms

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Form 1120 Department of the Treasury Internal Revenue Service	U.S. Corporation Income Tax Return For calendar year 2015 or tax year beginning _____, 2015, ending _____, 20____ Information about Form 1120 and its separate instructions is at www.irs.gov/form1120.	OMB No. 1545-0123 2015
A Check if: 1a Consolidated return (attach Form 851) ☐ b Life/nonlife consolidated return ☐ 2 Personal holding co. (attach Sch. PH) ☐ 3 Personal service corp. (see instructions) ☐ 4 Schedule M-3 attached ☐		
TYPE OR PRINT		
Name _____ Number, street, and room or suite no. If a P.O. box, see instructions. _____ City or town, state, or province, country, and ZIP or foreign postal code _____		B Employer identification number _____ C Date incorporated _____ D Total assets (see instructions) \$ _____
E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change		
Income	1a Gross receipts or sales b Returns and allowances c Balance. Subtract line 1b from line 1a 2 Cost of goods sold (attach Form 1125-A) 3 Gross profit. Subtract line 2 from line 1c 4 Dividends (Schedule C, line 19) 5 Interest 6 Gross rents 7 Gross royalties 8 Capital gain net income (attach Schedule D (Form 1120)) 9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) 10 Other income (see instructions—attach statement) 11 Total income. Add lines 3 through 10	1a 1b 1c 2 3 4 5 6 7 8 9 10 11
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (see instructions—attach Form 1125-E) 13 Salaries and wages (less employment credits) 14 Repairs and maintenance 15 Bad debts 16 Rents 17 Taxes and licenses 18 Interest 19 Charitable contributions 20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) 21 Depletion 22 Advertising 23 Pension, profit-sharing, etc., plans 24 Employee benefit programs 25 Domestic production activities deduction (attach Form 8903) 26 Other deductions (attach statement) 27 Total deductions. Add lines 12 through 26 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11. 29a Net operating loss deduction (see instructions) b Special deductions (Schedule C, line 20) c Add lines 29a and 29b	12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29a 29b 29c
Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28 (see instructions) 31 Total tax (Schedule J, Part I, line 11) 32 Total payments and refundable credits (Schedule J, Part II, line 21) 33 Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐ 34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed 35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid 36 Enter amount from line 35 you want: Credited to 2016 estimated tax ☐ Refunded ☐	30 31 32 33 34 35 36
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Sign Here Signature of officer _____ Date _____ Title _____		May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No
Paid Preparer Use Only Print/Type preparer's name _____ Preparer's signature _____ Date _____ Firm's name _____ Firm's EIN _____ Firm's address _____ Phone no. _____		Check ☐ if self-employed PTIN _____

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

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Page **3****Schedule J Tax Computation and Payment** (see instructions)**Part I—Tax Computation**

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

Part II—Payments and Refundable Credits

12	2014 overpayment credited to 2015	12	
13	2015 estimated tax payments	13	
14	2015 refund applied for on Form 4466	14	()
15	Combine lines 12, 13, and 14	15	
16	Tax deposited with Form 7004	16	
17	Withholding (see instructions)	17	
18	Total payments. Add lines 15, 16, and 17	18	
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 8827, line 8c	19c	
d	Other (attach statement—see instructions)	19d	
20	Total credits. Add lines 19a through 19d	20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21	

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. ▶		
b	Business activity ▶		
c	Product or service ▶		
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)		

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Page **4****Schedule K** Other Information *continued* (see instructions)

				Yes	No
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.					
(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.					
(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. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.					
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ► _____ and (ii) 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 the 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 ► ☐ 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 on line 29a.) ► \$ _____					
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 the 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 in 2015 that would require it to file Form(s) 1099?					
b If "Yes," did or will the corporation file required Forms 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 the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?					

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Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable . . .				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions) . .				
6	Other current assets (attach statement) . .				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement) . . .				
10a	Buildings and other depreciable assets . .				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only) . . .				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement) . .				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock: a Preferred stock				
	b Common stock				
23	Additional paid-in capital				
24	Retained earnings—Appropriated (attach statement)				
25	Retained earnings—Unappropriated				
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock	()		()	
28	Total liabilities and shareholders' equity . .				

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): Tax-exempt interest \$ _____	
2	Federal income tax per books				
3	Excess of capital losses over capital gains . .				
4	Income subject to tax not recorded on books this year (itemize): _____				
5	Expenses recorded 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 (Line 25, Schedule L)

1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books			b Stock	
3	Other increases (itemize): _____			c Property	
			6	Other decreases (itemize): _____	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

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**SCHEDULE D
(Form 1120)**Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC,
1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.▶ Information about Schedule D (Form 1120) and its separate instructions is at www.irs.gov/form1120.

OMB No. 1545-0123

2015

Name

Employer identification number

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 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 checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C 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

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 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 checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F 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
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 proper line on other returns	18

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

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

Cat. No. 11460M

Schedule D (Form 1120) (2015)

Form 1120-F Department of the Treasury Internal Revenue Service	U.S. Income Tax Return of a Foreign Corporation For calendar year 2015, or tax year beginning _____, 2015, and ending _____, 20_____ Information about Form 1120-F and its separate instructions is at www.irs.gov/form1120f.	OMB No. 1545-0123 2015
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Type or Print	Name _____ Number, street, and room or suite no. (see instructions) _____ City or town, state or province, country, and ZIP or foreign postal code _____	Employer identification number _____ Check box(es) if: ☐ Name or address change ☐ Initial return ☐ First post-merger return ☐ Final return ☐ Schedule M-3 attached ☐ Amended return ☐ Protective return
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A Country of incorporation _____ B Foreign country under whose laws the income reported on this return is also subject to tax _____ C Date incorporated _____ D (1) Location of corporation's primary books and records (city, province or state, and country) _____ (2) Principal location of worldwide business _____ (3) If the corporation maintains an office or place of business in the United States, check here. ☐ E If the corporation had an agent in the United States at any time during the tax year, enter: (1) Type of agent _____ (2) Name _____ (3) Address _____ F See the instructions and enter the corporation's principal: (1) Business activity code number ▶ _____ (2) Business activity ▶ _____ (3) Product or service ▶ _____ G Check method of accounting: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶ _____	H Did the corporation's method of accounting change from the preceding tax year? ☐ Yes ☐ No If "Yes," attach a statement with an explanation. I Did the corporation's method of determining income change from the preceding tax year? ☐ Yes ☐ No If "Yes," attach a statement with an explanation. J Did the corporation file a U.S. income tax return for the preceding tax year? ☐ Yes ☐ No K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? ☐ Yes ☐ No (2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition? ☐ Yes ☐ No L Did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? If "Yes," enter the name of the foreign country: _____ M Did the corporation have any transactions with related parties? If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached ▶ _____ Note: Additional information is required on page 2.
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Computation of Tax Due or Overpayment			
1	Tax from Section I, line 11, page 2.	1	
2	Tax from Section II, Schedule J, line 9, page 4	2	
3	Tax from Section III (add lines 6 and 10 on page 5)	3	
4	Total tax. Add lines 1 through 3	4	
5a	2014 overpayment credited to 2015	5a	
b	2015 estimated tax payments	5b	
c	Less 2015 refund applied for on Form 4466	5c	
d	Combine lines 5a through 5c	5d	
e	Tax deposited with Form 7004	5e	
f	Credit for tax paid on undistributed capital gains (attach Form 2439).	5f	
g	Credit for federal tax paid on fuels (attach Form 4136). See instructions	5g	
h	Refundable credit from Form 8827, line 8c	5h	
i	U.S. income tax paid or withheld at source (add line 12, page 2, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))	5i	
j	Total payments. Add lines 5d through 5i	5j	
6	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐	6	
7	Amount owed. If line 5j is smaller than the total of lines 4 and 6, enter amount owed	7	
8a	Overpayment. If line 5j is larger than the total of lines 4 and 6, enter amount overpaid	8a	
b	Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapters 3 and 4 (from Schedule W, line 7, page 7)	8b	
9	Enter portion of line 8a you want Credited to 2016 estimated tax ▶ Refunded ▶	9	

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 _____ Date _____	May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only	Print/Type preparer's name _____ Firm's name ▶ _____ Firm's address ▶ _____	Preparer's signature _____ Firm's EIN ▶ _____ Phone no. _____	Check ☐ if self-employed PTIN _____
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Form 1120-F (2015)

Page **2****Additional Information** (continued from page 1)

	Yes	No		Yes	No
N Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)			V At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267(c) for rules of attribution.) If "Yes," attach a statement showing the name and identifying number. (Do not include any information already entered in item T.) Enter percentage owned ▶		
O Is the corporation a personal service corporation? (See instructions for definition.)			W Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax? If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. Note: Failure to disclose a treaty-based return position may result in a \$10,000 penalty (see section 6712).		
P Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ \$			X During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.		
Q At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.) If "Yes," attach a statement showing (1) name and EIN of such U.S. corporation; (2) percentage owned; and (3) taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.			Y (1) Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner? If "Yes," attach Schedule P. See instructions. (2) During the tax year, did the corporation own directly or indirectly, at least a 10% interest, in any foreign partnership? If "Yes," see instructions for required attachment.		
R If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ ☐			Z (1) Has the corporation engaged in any transactions the results of which are subject to the arm's length standard under section 482 and its regulations? (2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions).		
S Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ▶ \$			AA Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		
T Is the corporation a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the parent corporation's: (1) EIN ▶ (2) Name ▶					
U (1) Is the corporation a dealer under section 475? (2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?					

SECTION I— Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Report all gross transportation income subject to 4% tax on line 9. Report other column (a) income items only if not properly withheld and reported on Form 1042-S. The rate of tax on these **gross** income items is 30% or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item W above.** If multiple treaty rates apply to a type of income (e.g., subsidiary and portfolio dividends or dividends received by disregarded entities), attach a statement showing the amounts, tax rates, and withholding for each.

Name of treaty country, if any ▶

(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
1 Interest				
2 Dividends				
3 Rents				
4 Royalties				
5 Annuities				
6 Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting statement)				
7 Gains from sale or exchange of patents, copyrights, etc.				
8 Fiduciary distributions (attach supporting statement)				
9 Gross transportation income (see instructions)				
10 Other items of income				
11 Total. Enter here and on line 1, page 1 ▶				
12 Total. Enter here and include on line 5i, page 1 ▶				
13 Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? ☐ Yes ☐ No If "Yes," attach a statement that provides the information requested above with respect to each such item of income.				

Form **1120-F** (2015)

Form 1120-F (2015)

Page **3****SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States**
(see instructions)**Important:** Fill in all applicable lines and schedules. If you need more space, see **Assembling the Return** in the instructions.

Income	1a	Gross receipts or sales		b	Less returns and allowances		c	Bal ▶	1c					
	2	Cost of goods sold (attach Form 1125-A)										2		
	3	Gross profit (subtract line 2 from line 1c)										3		
	4	Dividends (Schedule C, line 14)										4		
	5	Interest										5		
	6	Gross rents										6		
	7	Gross royalties										7		
	8	Capital gain net income (attach Schedule D (Form 1120))										8		
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)										9		
	10	Other income (see instructions—attach statement)										10		
	11	Total income. Add lines 3 through 10 ▶										11		
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E)										12		
	13	Salaries and wages (less employment credits)										13		
	14	Repairs and maintenance										14		
	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)										15		
	16	Rents										16		
	17	Taxes and licenses										17		
	18	Interest expense from Schedule I, line 25 (see instructions)										18		
	19	Charitable contributions										19		
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)										20		
	21	Depletion										21		
	22	Advertising										22		
	23	Pension, profit-sharing, etc., plans										23		
	24	Employee benefit programs										24		
	25	Domestic production activities deduction (attach Form 8903)										25		
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)										26		
	27	Other deductions (attach statement)										27		
	28	Total deductions. Add lines 12 through 27 ▶										28		
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11) ▶										29		
	30	Less:	a	Net operating loss deduction (see instructions)	30a									
		b	Special deductions (Schedule C, line 15)	30b										
		c	Add lines 30a and 30b	30c										
31	Taxable income or (loss). Subtract line 30c from line 29										31			

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Page 4

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States
(Continued)**Schedule C Dividends and Special Deductions** (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions: (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities .		48	
6 Dividends from less-than-20%-owned foreign corporations		70	
7 Dividends from 20%-or-more-owned foreign corporations		80	
8 Total. Add lines 1 through 7. See instructions for limitation			
9 Dividends from foreign corporations not included on lines 3, 6, or 7			
10 Foreign dividend gross-up (section 78)			
11 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
12 Other dividends			
13 Deduction for dividends paid on certain preferred stock of public utilities .			
14 Total dividends. Add lines 1 through 12. Enter here and on line 4, page 3 .			
15 Total special deductions. Add lines 8 and 13. Enter here and on line 30b, page 3 ▶			

Schedule J Tax Computation (see instructions)

1 Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) . . . ▶ ☐			
2 Income tax. Check if a qualified personal service corporation (see instructions) . . . ▶ ☐	2		
3 Alternative minimum tax (attach Form 4626)	3		
4 Add lines 2 and 3	4		
5a Foreign tax credit (attach Form 1118)	5a		
b General business credit (attach Form 3800)	5b		
c Credit for prior year minimum tax (attach Form 8827)	5c		
d Bond credits from Form 8912	5d		
6 Total credits. Add lines 5a through 5d	6		
7 Subtract line 6 from line 4	7		
8 Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Form 8902 ☐ Other (attach statement)	8		
9 Total tax. Add lines 7 and 8. Enter here and on line 2, page 1	9		

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Page **5****SECTION III—Branch Profits Tax and Tax on Excess Interest****Part I—Branch Profits Tax** (see instructions)

1	Enter the amount from Section II, line 29	1		
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required statement showing the nature and amount of adjustments.) (See instructions.)	2		
3	Effectively connected earnings and profits. Combine line 1 and line 2	3		
4a	Enter U.S. net equity at the end of the current tax year. (Attach required statement.)	4a		
b	Enter U.S. net equity at the end of the prior tax year. (Attach required statement.)	4b		
c	Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c		
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d		
e	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e		
5	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5		
6	Branch profits tax. Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	6		

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-F))

7a	Enter the interest from Section II, line 18	7a		
b	Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24d (i.e., if line 24d is negative, enter as a positive number; if line 24d is positive, enter as a negative number)	7b		
c	Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7c		
8	Branch interest (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box ☐	8		
9a	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a		
b	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0-	9b		
c	Subtract line 9b from line 9a	9c		
10	Tax on excess interest. Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	10		

Part III—Additional Information

	Yes	No
11 Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a A complete termination of all U.S. trades or businesses?		
b The tax-free liquidation or reorganization of a foreign corporation?		
c The tax-free incorporation of a U.S. trade or business?		
If 11a or 11b applies and the transferee is a domestic corporation, attach Form 8848. If 11c applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).		

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Page **6****Note.** Check if completing on ☐ U.S. basis or ☐ Worldwide basis.**Schedule L Balance Sheets per Books**

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6a	Interbranch current assets*				
b	Other current non-U.S. assets*				
c	Other current U.S. assets*				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9a	Other loans and investments—non-U.S. assets*				
b	Other loans and investments—U.S. assets*				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Assets held in trust				
15	Other non-current interbranch assets*				
16a	Other non-current non-U.S. assets*				
b	Other non-current U.S. assets*				
17	Total assets				
Liabilities					
18	Accounts payable				
19	Mortgages, notes, bonds payable in less than 1 year:				
a	Interbranch liabilities*				
b	Third-party liabilities*				
20	Other current liabilities*				
21	Loans from shareholders				
22	Mortgages, notes, bonds payable in 1 year or more:				
a	Interbranch liabilities*				
b	Third-party liabilities*				
23	Liabilities held in trust				
24a	Other interbranch liabilities*				
b	Other third-party liabilities*				
Equity					
25	Capital stock: a Preferred stock				
	b Common stock				
26	Additional paid-in capital				
27	Retained earnings—Appropriated*				
28	Retained earnings—Unappropriated				
29	Adjustments to shareholders' equity*				
30	Less cost of treasury stock	()		()	
31	Total liabilities and shareholders' equity				

*Attach statement—see instructions.

Form **1120-F** (2015)

Form 1120-F (2015)

Page **7****Schedule W Overpayment Resulting From Tax Deducted and Withheld Under Chapters 3 and 4**

1 Total Chapter 3 and 4 payments. Enter the amount from page 1, line 5i	1		
2 Enter the tax amount from page 1, line 1	2		
3 Enter the portion of the tax amount shown on page 1, line 2 pertaining to income associated with amounts deducted and withheld under sections 1445 and 1446 (see instructions for general guidelines)	3		
4 Total Chapter 3 and 4 tax. Combine lines 2 and 3	4		
5 Tentative overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Subtract line 4 from line 1	5		
6 Enter the amount from page 1, line 8a	6		
7 Overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b	7		

Form **1120-F** (2015)

Form 1120-L Department of the Treasury Internal Revenue Service	U.S. Life Insurance Company Income Tax Return For calendar year 2015 or tax year beginning _____, 2015, ending _____, 20____ ▶ Information about Form 1120-L and its separate instructions is at www.irs.gov/form1120l.	OMB No. 1545-0123 2015
A Check if: 1 Consolidated return (attach Form 851) ☐ 2 Life-nonlife consolidated return ☐ 3 Schedule M-3 (Form 1120-L) attached ☐ Please print or type Name _____ Number, street, and room or suite no. If a P.O. box, see instructions. _____ City or town, state or province, country, and ZIP or foreign postal code _____ B Employer identification number _____ C Date incorporated _____ D Check applicable box if an election has been made under section(s): ☐ 953(c)(3)(C) ☐ 953(d)		
E Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return		
Income	1 Gross premiums, etc., less return premiums, etc. Enter balance 2 Net decrease, if any, in reserves (see instructions) 3 10% of any decrease in reserves under section 807(f)(1)(B)(ii) 4 Investment income (Schedule B, line 8) (see instructions) 5 Net capital gain (Schedule D (Form 1120), line 17) 6 Income from a special loss discount account (attach Form 8816) 7 Other income (attach statement) 8 Life insurance company gross income. Add lines 1 through 7	1 2 3 4 5 6 7 8
Deductions (See instructions for limitations on deductions.)	9 Death benefits, etc. 10 Net increase, if any, in reserves (Schedule F, line 35) 11 10% of any increase in reserves under section 807(f)(1)(B)(i) 12 Deductible policyholder dividends (Schedule F, line 18e) 13 Assumption by another person of liabilities under insurance, etc., contracts 14 Dividends reimbursable by taxpayer 15a Interest ▶ _____ b Less tax-exempt interest expense _____ c Bal ▶ _____ 16 Deductible policy acquisition expenses (Schedule G, line 20) 17 Additional deduction (attach Form 8816) 18 Other deductions (see instructions) (attach statement) 19 Add lines 9 through 18 20 Subtotal. Subtract line 19 from line 8 21a Dividends-received deduction (Schedule A, line 16, column (c)) 21a _____ Plus: b Operations loss deduction (see instructions) (attach statement) 21b _____ 21c _____ 22 Gain or (loss) from operations. Subtract line 21c from line 20 23 Small life insurance company deduction (Schedule H, line 17) 24 Life insurance company taxable income (LICIT). Subtract line 23 from line 22 25 Limitation on noninsurance losses (Schedule I, line 9) 26 Amount subtracted from policyholders surplus account (Schedule J, Part II, line 10)	9 10 11 12 13 14 15c 16 17 18 19 20 21c 22 23 24 25 26
Tax and Payments	27 Taxable income. Add lines 24, 25, and 26 (see instructions) 28 Total tax (Schedule K, line 10) 29a 2014 overpayment credited to 2015 29a _____ b Prior year(s) special estimated tax payments to be applied 29b _____ c 2015 estimated tax payments 29c _____ d 2015 special estimated tax payments (Do not include on line 29f) 29d _____ e Less 2015 refund applied for on Form 4466 29e () 29f _____ g Tax deposited with Form 7004 29g _____ h Credits: (1) Form 2439 _____ (2) Form 4136 _____ 29h _____ i U.S. income tax paid or withheld at source (attach Form 1042-S) 29i _____ j Refundable credit from Form 8827, line 8c 29j _____ 29k _____ 30 Estimated tax penalty. Check if Form 2220 is attached ▶ ☐ 30 _____ 31 Amount owed. If line 29k is smaller than the total of lines 28 and 30, enter amount owed 31 _____ 32 Overpayment. If line 29k is larger than the total of lines 28 and 30, enter amount overpaid 32 _____ 33 Enter amount from line 32: Credited to 2016 estimated tax ▶ _____ Refunded ▶ _____ 33 _____	27 28 29a 29b 29c 29d 29e 29f 29g 29h 29i 29j 29k 30 31 32 33
Sign Here Signature of officer _____ Date _____ Title _____ May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No		
Paid Preparer Use Only	Print/Type preparer's name _____ Preparer's signature _____ Date _____ Firm's name ▶ _____ Firm's EIN ▶ _____ Firm's address ▶ _____ Phone no. _____	Check ☐ if self-employed PTIN _____

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Page **2****Schedule A Dividend Income and Dividends-Received Deduction** (see instructions)

Dividends subject to proration		(a) Dividends received	(b) %	(c) Deduction (a) times (b)
1	Domestic corporations, less-than-20%-owned (other than debt-financed stock)	1		
2	Domestic corporations, 20%-or-more-owned (other than debt-financed stock)	2		
3	Debt-financed stock of domestic and foreign corporations	3		
4	Public utility corporations, less-than-20%-owned	4		
5	Public utility corporations, 20%-or-more-owned	5		
6	Foreign corporations, less-than-20%-owned, and certain FSCs	6		
7	Foreign corporations, 20%-or-more-owned, and certain FSCs	7		
8	Wholly owned foreign subsidiaries and certain FSCs	8		
9	Certain affiliated company dividends	9		
10	Gross dividends-received deduction. Add lines 1 through 9	10		
11	Company share percentage (Schedule F, line 32)	11		
12	Prorated amount. Line 10 times line 11	12		
Dividends not subject to proration				
13	Affiliated company dividends	13		
14	Other corporate dividends	14		
15	Total dividends. Add lines 1 through 14, column (a). Enter here and on Schedule B, line 2	15		
16	Total deductions. Add lines 12 and 13, column (c). Reduce the deduction as provided in section 805(a)(4)(D)(ii). Enter here and on page 1, line 21a and on Schedule J, Part I, line 2c	16		

Schedule B Gross Investment Income (section 812(d)) (see instructions)

1	Interest (excluding tax-exempt interest)	1	
2	Total dividends (Schedule A, line 15, column (a))	2	
3	Gross rents	3	
4	Gross royalties	4	
5	Leases, terminations, etc.	5	
6	Excess of net short-term capital gain over net long-term capital loss (Schedule D (Form 1120), line 16)	6	
7	Gross income from trade or business other than an insurance business (attach statement)	7	
8	Investment income. Add lines 1 through 7. Enter here and on page 1, line 4	8	
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Schedule J, Part I, line 2d	9	
10	Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Enter here and include on Schedule F, line 13	10	
11	Add lines 8, 9, and 10	11	
12	100% qualifying dividends	12	
13	Gross investment income. Subtract line 12 from line 11. Enter here and on Schedule F, line 9	13	

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Form 1120-L (2015)

Page **3****Schedule F Increase (Decrease) in Reserves (section 807) and Company/Policyholder Share Percentage (section 812) (see instructions)**

		(a) Beginning of tax year	(b) End of tax year
1	Life insurance reserves	1	
2	Unearned premiums and unpaid losses	2	
3	Supplementary contracts	3	
4	Dividend accumulations and other amounts	4	
5	Advance premiums	5	
6	Special contingency reserves	6	
7	Add lines 1 through 6	7	
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b)	8	
9	Gross investment income (Schedule B, line 13)	9	
10a	Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) (attach statement)	10a	
b	Deductible excess interest. Enter here and on lines 18b and 19 below	10b	
c	Deductible amounts credited to employee pension funds	10c	
d	Deductible amounts credited to deferred annuities	10d	
e	Deductible interest on amounts left on deposit	10e	
f	Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below	10f	
11	Subtract line 10f from line 9	11	
12	Life insurance company gross income (see instructions)	12	
13	Tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). (Enter the sum of Schedule B, line 9 and line 10.)	13	
14	Add lines 12 and 13	14	
15	Increase in reserves from line 8. (If a decrease in reserves, enter -0-.)	15	
16	Subtract line 15 from line 14	16	
17	Investment income ratio. Divide line 11 by line 16. If zero or less, enter -0-	17	
18a	Policyholder dividends paid or accrued	18a	
b	Excess interest from line 10b	18b	
c	Premium adjustments	18c	
d	Experience-rated refunds	18d	
e	Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12	18e	
19	Deductible excess interest from line 10b	19	
20	Deductible dividends on employee pension funds	20	
21	Deductible dividends on deferred annuities	21	
22	Deductible premium and mortality charges for contracts paying excess interest	22	
23	Add lines 19 through 22	23	
24	Subtract line 23 from line 18e	24	
25	Investment portion of dividends. Line 17 times line 24	25	
26	Policy interest from line 10f	26	
27	Policyholder share amount. Add lines 25 and 26	27	
28	Net investment income (see instructions)	28	
29	Policyholder share amount from line 27	29	
30	Company share of net investment income. Subtract line 29 from line 28	30	
31	Total share percentage	31	
32	Company share percentage. Divide line 30 by line 28. Enter here and on Schedule A, line 11	32	%
33	Policyholders' share percentage. Subtract line 32 from line 31	33	%
34	Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 13 by line 33	34	
35	Net increase (decrease) in reserves. Subtract line 34 from line 8. If an increase, enter here and on page 1, line 10. If a (decrease), enter here and on page 1, line 2	35	

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Page **4****Schedule G Policy Acquisition Expenses** (section 848) (see instructions)

	(a) Annuity	(b) Group life insurance	(c) Other
1 Gross premiums and other consideration	1		
2 Return premiums and premiums and other consideration incurred for reinsurance	2		
3 Net premiums. Subtract line 2 from line 1	3		
4 Net premium percentage	4		
5 Multiply line 3 by line 4	5		
6 Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8		6	
7 Unused balance of negative capitalization amount from prior years		7 ()	
8 Combine lines 6 and 7. If zero or less, enter -0-		8	
9 General deductions (attach statement)		9	
10 Enter the lesser of line 8 or line 9		10	
11 Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18		11	
12 If the amount on line 6 is negative, enter it as a positive amount. If the amount on line 6 is positive, enter -0-		12	
13 Unamortized specified policy acquisition expenses from prior years		13	
14 Deductible negative capitalization amount. Enter the lesser of line 12 or line 13		14	
15a Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than \$5 million	15a		
b Limitation	15b		
16 Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	16		
17a Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	17a		
b Enter 10% of line 17a		17b	
18a Current year 120-month specified policy acquisition expenses. Subtract line 17a from line 10	18a		
b Enter 5% of line 18a		18b	
19 Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach statement		19	
20 Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16		20	

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Page **5****Schedule H Small Life Insurance Company Deduction** (section 806(a)) (see instructions)**Part I—Controlled Group Information**

Name of company		Tentative LICTI	
		(a) Income	(b) (Loss)
1			
2			
3			
4			
5			
6	Add lines 1 through 5 in both columns		
7	Net controlled group tentative LICTI. Subtract line 6, column (b) from line 6, column (a). Enter here and on line 11 below		

Part II—Small Life Insurance Company Deduction If total assets (Schedule L, Part I, line 6, column (b)), are \$500 million or more, complete lines 8 through 12, line 16, and enter -0- on line 17 (see instructions).

8	Gain or (loss) from operations from page 1, line 22	8		
9a	Noninsurance income	9a		
b	Noninsurance deductions	9b		
10a	Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add line 9b	10a		
b	Adjustments (attach statement)	10b		
c	Tentative LICTI. Combine lines 10a and 10b	10c		
11	Net controlled group tentative LICTI from line 7	11		
12	Combined tentative LICTI. Add line 10c and line 11. If \$15 million or more, skip lines 13 through 15 and enter -0- on line 17 below and on page 1, line 23	12		
13	Enter 60% of line 12, but not more than \$1,800,000	13		
14a	Maximum statutory amount	14a		
b	Subtract line 14a from line 12. If zero or less, enter -0-	14b		
c	Enter 15% of line 14b, but not more than \$1,800,000	14c		
15	Tentative small life insurance company deduction. Subtract line 14c from line 13	15		
16	Taxpayer's share. Divide line 10c by the total of line 6, column (a) and line 10c. If line 10c is zero or less, enter -0- on this line	16		
17	Small life insurance company deduction. Multiply line 15 by line 16. Enter here and on page 1, line 23, and on Schedule J, Part I, line 2b	17		

Schedule I Limitation on Noninsurance Losses (section 806(b)(3)(C)) (see instructions)

1	Noninsurance income (attach statement)	1		
2	Noninsurance deductions (attach statement)	2		
3	Noninsurance operations loss deductions	3		
4	Add lines 2 and 3	4		
5	Noninsurance loss. Subtract line 1 from line 4. If line 1 is greater than line 4, skip lines 5 through 8 and enter -0- on line 9	5		
6	Enter 35% of line 5	6		
7	Enter 35% of the excess of LICTI (page 1, line 24) over any noninsurance loss included on page 1	7		
8	Enter the lesser of line 6 or line 7	8		
9	Limitation on noninsurance losses. Subtract line 8 from line 5. Enter here and on page 1, line 25	9		

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Page **6****Schedule J Part I—Shareholders Surplus Account (Stock Companies Only)** (section 815(c)) (see instructions)

1a	Balance at the beginning of the tax year	1a		
b	Transfers under pre-1984 sections 815(d)(1) and (4) for the preceding year	1b		
c	Balance at the beginning of the tax year. Add lines 1a and 1b	1c		
2a	LICTI. Add lines 24 and 25, page 1. If zero or less, enter -0-	2a		
b	Small life insurance company deduction (Schedule H, line 17)	2b		
c	Dividends-received deduction (Schedule A, line 16, column (c))	2c		
d	Tax-exempt interest (Schedule B, line 9) (see instructions)	2d		
3	Add lines 1c through 2d	3		
4	Tax liability without regard to section 815. Figure the tax on line 2a as if it were total taxable income	4		
5	Subtract line 4 from line 3. If zero or less, enter -0-	5		
6	Direct or indirect distributions in the tax year but not more than line 5	6		
7	Balance at the end of the tax year. Subtract line 6 from line 5	7		

Part II—Policyholders Surplus Account (Stock Companies Only) (section 815(d)) (see instructions)

8	Balance at the beginning of the tax year	8		
9a	Direct or indirect distributions in excess of the amount on line 5, Part I above	9a		
b	Tax increase on line 9a	9b		
c	Subtractions from account under pre-1984 sections 815(d)(1) and (4)	9c		
d	Tax increase on line 9c	9d		
e	Subtraction from account under pre-1984 sections 815(d)(2)	9e		
10	Add lines 9a through 9e, but not more than line 8. Enter here and on page 1, line 26	10		
11	Balance at the end of the tax year. Subtract line 10 from line 8	11		

Schedule K Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ☐			
2	Income tax	2		
3	Alternative minimum tax (attach Form 4626)	3		
4	Add lines 2 and 3	4		
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834 (attach Form 8834)	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	Total credits. Add lines 5a through 5e	6		
7	Subtract line 6 from line 4	7		
8	Foreign corporations—tax on income not effectively connected with U.S. business	8		
9	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement)	9		
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 28	10		

Form **1120-L** (2015)

Form 1120-L (2015)

Page **7****Schedule L Part I—Total Assets** (section 806(a)(3)(C)) (see instructions)

		(a) Beginning of tax year		(b) End of tax year	
1	Real property	1			
2	Stocks	2			
3	Proportionate share of partnership and trust assets	3			
4	Other assets (attach statement)	4			
5	Total assets of controlled groups	5			
6	Total assets. Add lines 1 through 5	6			

Part II—Total Assets and Total Insurance Liabilities (section 842(b)(2)(B)(i)) (see instructions)

The information provided in Part II should conform with the "Assets" and "Liabilities, Surplus, and Other Funds" sections of the NAIC Annual Statement.

		(a) Beginning of tax year		(b) End of tax year	
1	Subtotals for assets	1			
2	Total assets	2			
3	Reserve for life policies and contracts	3			
4	Reserve for accident and health policies	4			
5	Liability for deposit-type contracts	5			
6	Life policy and contract claims	6			
7	Accident and health policy and contract claims	7			
8	Policyholder's dividend and coupon accumulations	8			
9	Premiums and annuity considerations received in advance less discount	9			
10	Surrender values on canceled policies	10			
11	Part of other amounts payable on reinsurance assumed	11			
12	Part of aggregate write-ins for liabilities. (Only include items or amounts includible in "total insurance liabilities on U.S. business" as defined in section 842(b)(2)(B)(i))	12			
13	Separate accounts statement	13			
14	Total insurance liabilities. Add lines 3 through 13	14			

Form **1120-L** (2015)

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Schedule M Other Information (see instructions)

	Yes	No		Yes	No
1 Check method of accounting: a ☐ Accrual b ☐ Other (specify) _____			8 At any time during the year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation? If "Yes," enter: a Percentage owned ► _____ and b Owner's country ► _____		
2 Check if the corporation is a: a ☐ Legal reserve company—if checked Kind of company: (1) ☐ Stock (2) ☐ Mutual Principal business: (1) ☐ Life Insurance (2) ☐ Health and accident insurance b ☐ Fraternal or assessment association c ☐ Burial or other insurance company			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 number of Forms 5472 attached ► _____		
3 Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) _____ %. Attach a statement showing the computation.			9 Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
4 Does the corporation have any variable annuity contracts outstanding?			10 Does the corporation discount any of the loss reserves shown on its annual statement?		
5 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			11a Enter the total unpaid losses shown on the corporation's annual statement: (1) For the current year: \$ _____ (2) For the previous year: \$ _____		
6 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. ► _____			b Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement: (1) For the current year: \$ _____ (2) For the previous year: \$ _____		
7 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete a and b below			12 If the corporation has an operations loss deduction (OLD) for the tax year and is electing under section 810(b)(3) to forego the carryback period, check here ☐ 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.		
a Attach a statement showing name and identifying number. (Do not include any information already entered in 6 above.)			13 Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ► \$ _____		
b Enter percentage owned ► _____			14a Enter the corporation's state of domicile ► _____		
			b Was the annual statement used to prepare the tax return filed with the state of domicile? If "No," complete c below.		
			c Enter the state where the annual statement used to prepare the tax return was filed ► _____		
			15 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		

Form 1120-L (2015)

Form 1120-PC Department of the Treasury Internal Revenue Service	U.S. Property and Casualty Insurance Company Income Tax Return For calendar year 2015, or tax year beginning _____, 2015, ending _____, 20_____. ► Information about Form 1120-PC and its separate instructions is at www.irs.gov/form1120pc.	OMB No. 1545-0123 2015
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A Check if: 1 Consolidated return (attach Form 851) ☐ 2 Life-nonlife consolidated return ☐ 3 Schedule M-3 (Form 1120-PC) attached ☐	Please print or type	Name _____ Number, street, and room or suite no. If a P.O. box, see instructions. _____ City or town, state or province, country, and ZIP or foreign postal code _____	B Employer identification number _____ C Date incorporated _____ D Check applicable box if an election has been made under section(s): ☐ 953(c)(3)(C) ☐ 953(d)
--	----------------------	--	--

E Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return	
---	--

Tax Computation and Payments	1 Taxable income (Schedule A, line 37) 2 Taxable investment income for electing small companies (Schedule B, line 21) 3 Check if a member of a controlled group (attach Schedule O (Form 1120)) ☐ 4 Income tax 5 Enter amount of tax that a reciprocal must include 6 Alternative minimum tax (attach Form 4626) 7 Add lines 4 through 6 8a Foreign tax credit (attach Form 1118) b Credit from Form 8834 (attach Form 8834) c General business credit (attach Form 3800) d Credit for prior year minimum tax (attach Form 8827) e Bond credits from Form 8912 f Total credits. Add lines 8a through 8e 8a 8b 8c 8d 8e 8f 9 Subtract line 8f from line 7 10 Foreign corporations—Tax on income not connected with U.S. business 11 Personal holding company tax (attach Schedule PH (Form 1120)) 12 Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement) 13 Total tax. Add lines 9 through 12 14a 2014 overpayment credited to 2015 b Prior year(s) special estimated tax payments to be applied c 2015 estimated tax payments (see instructions) d 2015 special estimated tax payments (Do not include on line 14f) e 2015 refund applied for on Form 4466 f Enter the total of lines 14a through 14c less line 14e g Tax deposited with Form 7004 h Credit by reciprocal for tax paid by attorney-in-fact under section 835(d) i Other credits and payments j Refundable credit from Form 8827, line 8c 14a 14b 14c 14d 14e 14f 14g 14h 14i 14j 15 Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐ 16 Amount owed. If line 14k is smaller than the total of lines 13 and 15, enter amount owed 17 Overpayment. If line 14k is larger than the total of lines 13 and 15, enter amount overpaid 18 Enter amount from line 17: Credited to 2016 estimated tax ► Refunded ►	1 2 3 4 5 6 7 8a 8b 8c 8d 8e 8f 9 10 11 12 13 14a 14b 14c 14d 14e 14f 14g 14h 14i 14j 15 16 17 18
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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.		May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No
	Signature of officer _____ Date _____	Title _____ Date _____	

Paid Preparer Use Only	Print/Type preparer's name _____ Firm's name ► _____ Firm's address ► _____	Preparer's signature _____ Firm's EIN ► _____ Phone no. _____	Check ☐ if self-employed PTIN _____
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For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64270Q

Form **1120-PC** (2015)

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Page **2****Schedule A Taxable Income—Section 832 (see instructions)**

Income	1	Premiums earned (Schedule E, line 7)	1		
	2	Dividends (Schedule C, line 14)	2		
			(a) Interest received	(b) Amortization of premium	
	3a	Gross interest			
	b	Interest exempt under section 103			
	c	Subtract line 3b from line 3a			
	d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)	3d		
	4	Gross rents	4		
	5	Gross royalties	5		
	6	Capital gain net income (attach Schedule D (Form 1120))	6		
7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	7			
8	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))	8			
9	Income on account of special income and deduction accounts	9			
10	Income from protection against loss account (see instructions)	10			
11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts	11			
12	Income from a special loss discount account (attach Form 8816)	12			
13	Other income (attach statement)	13			
14	Gross income. Add lines 1 through 13	14			
Deductions (See instructions for limitations on deductions.)	15	Compensation of officers (attach statement) (see instructions)	15		
	16	Salaries and wages (less employment credits)	16		
	17	Agency balances and bills receivable that became worthless during the tax year	17		
	18	Rents	18		
	19	Taxes and licenses	19		
	20a	Interest ▶ b Less tax-exempt interest exp. ▶ c Bal. ▶	20c		
	21	Charitable contributions	21		
	22	Depreciation (attach Form 4562)	22		
	23	Depletion	23		
	24	Pension, profit-sharing, etc., plans	24		
	25	Employee benefit programs	25		
	26	Losses incurred (Schedule F, line 14)	26		
	27	Additional deduction (attach Form 8816)	27		
	28	Other capital losses (Schedule G, line 12, column (g))	28		
	29	Dividends to policyholders	29		
	30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts	30		
	31	Other deductions (see instructions) (attach statement)	31		
	32	Total deductions. Add lines 15 through 31	32		
	33	Subtotal. Subtract line 32 from line 14	33		
	34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a		
	b	Deduction on account of special income and deduction accounts	34b		
	c	Total. Add lines 34a and 34b	34c		
	35	Subtotal. Subtract line 34c from line 33	35		
	36a	Dividends-received deduction (Schedule C, line 25)	36a		
	b	Net operating loss deduction	36b		
	c	Total. Add lines 36a and 36b	36c		
	37	Taxable income (subtract line 36c from line 35). Enter here and on page 1, line 1	37		

Form **1120-PC** (2015)

Form 1120-PC (2015)

Page **3****Schedule B Part I—Taxable Investment Income of Electing Small Companies—Section 834** (see instructions)

		(a) Interest received	(b) Amortization of premium		
Income	1a Gross interest				
	b Interest exempt under section 103				
	c Subtract line 1b from line 1a				
	d Taxable interest. Subtract line 1c, column (b) from line 1c, column (a)				
	2 Dividends (Schedule C, line 14)			2	
	3 Gross rents			3	
	4 Gross royalties			4	
	5 Gross income from a trade or business, other than an insurance business, and from Form 4797			5	
	6 Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			6	
	7 Gain from Schedule D (Form 1120), line 18			7	
	8 Gross investment income. Add lines 1d through 7			8	
Deductions	9 Real estate taxes			9	
	10 Other real estate expenses			10	
	11 Depreciation (attach Form 4562)			11	
	12 Depletion			12	
	13 Trade or business deductions as provided in section 834(c)(8) (attach statement)			13	
	14 Interest			14	
	15 Other capital losses (Schedule G, line 12, column (g))			15	
	16 Total. Add lines 9 through 15			16	
	17 Investment expenses (attach statement)			17	
	18 Total deductions. Add lines 16 and 17			18	
	19 Subtract line 18 from line 8			19	
	20 Dividends-received deduction (Schedule C, line 25)			20	
21 Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2			21		

Part II—Invested Assets Book Values

(Complete only if claiming a deduction for general expenses allocated to investment income.)

		(a) Beginning of tax year	(b) End of tax year
22	Real estate	22	
23	Mortgage loans	23	
24	Collateral loans	24	
25	Policy loans, including premium notes	25	
26	Bonds of domestic corporations	26	
27	Stock of domestic corporations	27	
28	Government obligations, etc.	28	
29	Bank deposits bearing interest	29	
30	Other interest-bearing assets (attach statement)	30	
31	Total. Add lines 22 through 30	31	
32	Add columns (a) and (b), line 31	32	
33	Mean of invested assets for the tax year. Enter one-half of line 32	33	
34	Multiply line 33 by .0025	34	
35	Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16	35	
36	Multiply line 33 by .0375	36	
37	Subtract line 36 from line 35. Do not enter less than zero	37	
38	Multiply line 37 by .25	38	
39	Limitation on deduction for investment expenses. Add lines 34 and 38	39	

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Schedule C Dividends and Special Deductions (see instructions)		Dividends-Received	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received
Income			
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2	
3	Dividends on debt-financed stock of domestic and foreign corporations	3	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5	
6	Dividends on stock of certain less-than-20%-owned foreign corporations and certain FSCs	6	
7	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs	7	
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8	
9	Dividends from affiliated companies	9	
10	Other dividends from foreign corporations not included on lines 3, 6, 7, or 8	10	
11	Income from controlled foreign corporations under subpart F (attach Forms 5471)	11	
12	Foreign dividend gross-up (section 78)	12	
13	Other dividends (attach statement)	13	
14	Total dividends. Add lines 1 through 13. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	14	
		Dividends-Received Deduction	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received deduction
15	Multiply line 1 by 70%	15	
16	Multiply line 2 by 80%	16	
17	Deduction for line 3 (see instructions)	17	
18	Multiply line 4 by 42%	18	
19	Multiply line 5 by 48%	19	
20	Multiply line 6 by 70%	20	
21	Multiply line 7 by 80%	21	
22	Enter the amount from line 8	22	
23	Total. Add lines 15 through 22. (See instructions for limitation.)	23	
24	Total. Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	24	
25	Total deductions. Add line 23, column (b), and line 9, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	25	

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Schedule E Premiums Earned—Section 832 (see instructions)

1	Net premiums written		1	
2	Unearned premiums on outstanding business at the end of the preceding tax year:			
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	2a		
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b		
c	Discounted unearned premiums attributable to title insurance	2c		
d	Enter 80% of all other unearned premiums (see instructions)	2d		
e	Total. Add lines 2a through 2d		2e	
3	Total. Add lines 1 and 2e		3	
4	Unearned premiums on outstanding business at the end of the current tax year:			
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	4a		
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b		
c	Discounted unearned premiums attributable to title insurance	4c		
d	Enter 80% of all other unearned premiums (see instructions)	4d		
e	Total. Add lines 4a through 4d		4e	
5	Subtract line 4e from line 3		5	
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)		6	
7	Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1		7	

Schedule F Losses Incurred—Section 832 (see instructions)

1	Losses paid during the tax year (attach reconciliation to annual statement)		1	
2	Balance outstanding at the end of the current tax year for:			
a	Unpaid losses on life insurance contracts	2a		
b	Discounted unpaid losses	2b		
c	Total. Add lines 2a and 2b		2c	
3	Add lines 1 and 2c		3	
4	Balance outstanding at the end of the preceding tax year for:			
a	Unpaid losses on life insurance contracts	4a		
b	Discounted unpaid losses	4b		
c	Total. Add lines 4a and 4b		4c	
5	Subtract line 4c from line 3		5	
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year		6	
7	Estimated salvage and reinsurance recoverable at the end of the current tax year		7	
8	Losses incurred (line 5 plus line 6 less line 7)		8	
9	Tax-exempt interest subject to section 832(b)(5)(B)	9		
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 24)	10		
11	The increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	11		
12	Total. Add lines 9, 10, and 11		12	
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by .15		13	
14	Losses incurred deductible under section 832(c)(4). Subtract line 13 from line 8. Enter here and on Schedule A, line 26		14	

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Schedule G Other Capital Losses (see instructions)**(Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.)**

1	Dividends and similar distributions paid to policyholders	1		
2	Losses paid	2		
3	Expenses paid	3		
4	Total. Add lines 1, 2, and 3	4		
Note. Adjust lines 5 through 8 to cash method if necessary.				
5	Interest received	5		
6	Dividends-received (Schedule C, line 14)	6		
7	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only)	7		
8	Net premiums received	8		
9	Total. Add lines 5 through 8	9		
10	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0-	10		

(a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allowed (or allowable)	(g) Loss ((d) plus (e) less the sum of (c) and (f))
11						
12	Totals—column (c) must not be more than line 10. (Enter amount from column (g) in Schedule A, line 28, or Schedule B, line 15, whichever applies)					

Schedule H Special Deduction And Ending Adjusted Surplus for Section 833 Organizations (see instructions)

1	Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	1		
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of health care claims or in connection with the administration of cost-plus contracts	2		
3	Total. Add lines 1 and 2	3		
4	Multiply line 3 by .25	4		
5	Beginning adjusted surplus	5		
6	Special deduction. If you checked "No" on line 14 of Schedule I, enter -0- here, you cannot take the special deduction. All others subtract line 5 from line 4. If zero or less, enter -0-. Enter amount here and on Schedule A, line 34a. (See instructions for limitation.)	6		
7	Net operating loss deduction (Schedule A, line 36b)	7		
8	Net exempt income:			
a	Adjusted tax-exempt income	8a		
b	Adjusted dividends-received deduction	8b		
9	Taxable income (Schedule A, line 37)	9		
10	Ending adjusted surplus. Add lines 5 through 9	10		

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Schedule I Other Information (see instructions)

		Yes	No			Yes	No
1	Check method of accounting:			7	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
a	☐ Cash						
b	☐ Accrual			8a	Enter the total unpaid losses shown on the corporation's annual statement:		
c	☐ Other (specify) ▶ _____			(1)	for the current tax year: \$ _____		
2	Check box for kind of company:			(2)	for the previous tax year: \$ _____		
a	☐ Mutual			b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
b	☐ Stock			(1)	for the current tax year: \$ _____		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)			(2)	for the previous tax year: \$ _____		
	If "Yes," attach a statement showing:			9	Does the corporation discount any of the loss reserves shown on its annual statement? . . .		
	(a) name and employer identification number (EIN);			10	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____		
	(b) percentage owned; and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			11	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here ▶ ☐		
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . .				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.		
	If "Yes," enter name and EIN of the parent corporation ▶ _____			12	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 36b, Schedule A.) . . . ▶ \$ _____		
	_____			13	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP		
	_____			14	If the corporation is a Blue Cross or Blue Shield organization described in section 833(c)(2), or other organization described in section 833(c)(3), did it meet the medical loss ratio (MLR) requirements of section 833(c)(5)?		
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)				Enter:		
	If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in 4 above.)			(a)	Section 833(c)(5) MLR numerator: \$ _____		
	Enter percentage owned ▶ _____			(b)	Section 833(c)(5) MLR denominator: \$ _____		
6	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:			(c)	Section 833(c)(5) MLR: % _____		
	(a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes," 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 number of Forms 5472 attached ▶ _____						

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Page **8****Schedule L Balance Sheets per Books** (All filers are required to complete this schedule.)

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Insurance liabilities (see instructions)				
19	Other current liabilities (attach statement)				
20	Loans from shareholders				
21	Mortgages, notes, bonds payable in 1 year or more				
22	Other liabilities (attach statement)				
23	Capital stock: a Preferred stock				
	b Common stock				
24	Additional paid-in capital				
25	Retained earnings—Appropriated (attach statement)				
26	Retained earnings—Unappropriated				
27	Adjustments to shareholders' equity (attach statement)				
28	Less cost of treasury stock	()		()	
29	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books with Income (Loss) per Return**Note:** Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—See instructions.

1	Net income (loss) per books		7	Income recorded on books this year not included in this return (itemize)	
2	Federal income tax per books		a	Tax-exempt interest \$	
3	Excess of capital losses over capital gains		8	Deductions in this tax return not charged against book income this year (itemize)	
4	Income subject to tax not recorded on books this year (itemize)		a	Depreciation \$	
5	Expenses recorded on books this year not deducted in this return (itemize)		b	Charitable contributions \$	
a	Depreciation \$		9	Add lines 7 and 8	
b	Charitable contributions \$		10	Income (Schedule A, line 35 or Schedule B, line 19, if applicable)—line 6 less line 9	
c	Travel and entertainment \$				
6	Add lines 1 through 5				

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, Schedule L)

1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books			b Stock	
3	Other increases (itemize)			c Property	
			6	Other decreases (itemize)	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Form **1120-PC** (2015)

Form **1120-REIT**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return for Real Estate Investment Trusts**

For calendar year 2015 or tax year beginning _____, 2015, ending _____, 20_____

OMB No. 1545-0123

2015► Information about Form 1120-REIT and its instructions is available at www.irs.gov/form1120reit.

A Year of REIT status election	Please Type or Print	Name	C Employer identification number
B Check if a: 1 REIT with 100% owned subsidiaries (see instructions) ☐ 2 Personal holding co. (attach Sch. PH) ☐		Number, street, and room or suite no. (If a P.O. box, see instructions.)	D Date REIT established
		City or town, state, and ZIP code	E Total assets (see instructions) \$ _____
F Check applicable box(es): (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return			H PBA code (see instructions)
G Identify the type of REIT (see instructions): (1) ☐ Equity REIT (2) ☐ Mortgage REIT			

Part I—Real Estate Investment Trust Taxable Income (see instructions)**Income** (EXCLUDING income required to be reported in Part II or Part IV)

1 Dividends	1	
2 Interest	2	
3 Gross rents from real property	3	
4 Other gross rents	4	
5 Capital gain net income (attach Schedule D (Form 1120))	5	
6 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6	
7 Other income (see instructions—attach statement)	7	
8 Total income. Add lines 1 through 7	8	

Deductions (EXCLUDING deductions directly connected with income required to be reported in Part II or Part IV)

9 Compensation of officers (see instructions—attach Form 1125-E)	9	
10 Salaries and wages (less employment credits)	10	
11 Repairs and maintenance	11	
12 Bad debts	12	
13 Rents	13	
14 Taxes and licenses	14	
15 Interest	15	
16 Depreciation (attach Form 4562)	16	
17 Advertising	17	
18 Other deductions (see instructions—attach statement)	18	
19 Total deductions. Add lines 9 through 18	19	
20 Taxable income before net operating loss deduction, total deduction for dividends paid, and section 857(b)(2)(E) deduction. Subtract line 19 from line 8	20	
21 Less: a Net operating loss deduction (see instructions)	21a	
b Total deduction for dividends paid (Schedule A, line 7)	21b	
c Section 857(b)(2)(E) deduction (Schedule J, lines 2c, 2e, and 2f)	21c	
	21d	

Tax and Payments

22 Real estate investment trust taxable income. Subtract line 21d from line 20	22	
23 Total tax (Schedule J, line 7)	23	
24 Payments: a 2014 overpayment credited to 2015	24a	
b 2015 estimated tax payments	24b	
c Less 2015 refund applied for on Form 4466	24c () d Bal ►	24d
e Tax deposited with Form 7004		24e
f Credits: (1) Form 2439 (2) Form 4136		24f
g Refundable credit from Form 8827, line 8c		24g
25 Estimated tax penalty (see instructions). Check if Form 2220 is attached		24h
26 Tax due. If line 24h is smaller than the total of lines 23 and 25, enter amount owed	25	
27 Overpayment. If line 24h is larger than the total of lines 23 and 25, enter amount overpaid	26	
28 Enter amount of line 27 you want: Credited to 2016 estimated tax ► Refunded ►	27	28

**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**

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.			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64114F

Form **1120-REIT** (2015)

Form 1120-REIT (2015)

Page **2****Part II—Tax on Net Income From Foreclosure Property** (Section 856(e)) (see instructions)

1	Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach statement)	1		
2	Gross income from foreclosure property (see instructions—attach statement)	2		
3	Total income from foreclosure property. Add lines 1 and 2	3		
4	Deductions directly connected with the production of income shown on line 3 (attach statement)	4		
5	Net income from foreclosure property. Subtract line 4 from line 3	5		
6	Tax on net income from foreclosure property. Multiply line 5 by 35%. Enter here and on Schedule J, line 2b	6		

Part III—Tax for Failure To Meet Certain Source-of-Income Requirements (Section 857(b)(5)) (see instructions)

1a	Enter total income from Part I, line 8	1a			
b	Enter total income from foreclosure property from Part II, line 3	1b			
c	Total. Add lines 1a and 1b	1c			
2a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	2a			
b	Subtract line 2a from line 1c	2b			
c	Multiply line 2b by 95%	2c			
3	Enter income on line 1c from sources referred to in section 856(c)(2)	3			
4	Subtract line 3 from line 2c. (If zero or less, enter -0-.)	4			
5	Multiply line 1c by 75%	5			
6	Enter income on line 1c from sources referred to in section 856(c)(3)	6			
7	Subtract line 6 from line 5. (If zero or less, enter -0-.)	7			
8	Enter the greater of line 4 or line 7. (If line 8 is zero, do not complete the rest of Part III.)	8			
9	Enter the amount from Part I, line 20	9			
10	Enter the net capital gain from Schedule D (Form 1120), line 17	10			
11	Subtract line 10 from line 9	11			
12a	Enter total income from Part I, line 8	12a			
b	Enter the net short-term capital gain from Schedule D (Form 1120), line 7. (If line 7 is a loss, enter -0-.)	12b			
c	Add lines 12a and 12b	12c			
13	Enter capital gain net income from Part I, line 5	13			
14	Subtract line 13 from line 12c	14			
15	Divide line 11 by line 14. Carry the result to five decimal places	15			
16	Section 857(b)(5) tax. Multiply line 8 by line 15. Enter here and on Schedule J, line 2c	16			

Part IV—Tax on Net Income From Prohibited Transactions (see instructions)

1	Gain from sale or other disposition of section 1221(a)(1) property (other than foreclosure property)	1		
2	Deductions directly connected with the production of income shown on line 1	2		
3	Tax on net income from prohibited transactions. Subtract line 2 from line 1. Enter here and on Schedule J, line 2d	3		

Schedule A Deduction for Dividends Paid (see instructions)

1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency dividends as defined in section 860	1		
2	Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year	2		
3	Dividends declared in October, November, or December deemed paid on December 31 under section 857(b)(9)	3		
4	Consent dividends (attach Forms 972 and 973)	4		
5	Deficiency dividends (section 860) (Attach Form 976)	5		
6	Total dividends paid. Add lines 1 through 5	6		
7	Total deduction for dividends paid. If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter the total dividends paid from line 6 here and on line 21b of page 1	7		

Form **1120-REIT** (2015)

Form 1120-REIT (2015)

Page **3****Schedule J Tax Computation** (see instructions)

1	Check if the REIT is a member of a controlled group (attach Schedule O (Form 1120)) ☐			
Important: Members of a controlled group, see instructions.				
2a	Tax on REIT taxable income	2a		
b	Tax from Part II, line 6	2b		
c	Tax from Part III, line 16	2c		
d	Tax from Part IV, line 3	2d		
e	Tax imposed under section 857(b)(7)(A) (see instructions)	2e		
f	Tax imposed under sections ☐ 856(c)(7) and ☐ 856(g)(5)	2f		
g	Alternative minimum tax (attach Form 4626)	2g		
h	Income tax. Add lines 2a through 2g	2h		
3a	Foreign tax credit (attach Form 1118)	3a		
b	Credit from Form 8834 (see instructions)	3b		
c	General business credit (attach Form 3800)	3c		
d	Other credits (attach statement—see instructions)	3d		
e	Total credits. Add lines 3a through 3d	3e		
4	Subtract line 3e from line 2h	4		
5	Personal holding company tax (attach Schedule PH (Form 1120))	5		
6	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement)	6		
7	Total tax. Add lines 4 through 6. Enter here and on line 23, page 1	7		

Schedule K Other Information (see instructions)

	Yes	No		Yes	No
1	Check method of accounting:		5	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:	
a	☐	Cash		(a) the total voting power of all classes of stock of the REIT entitled to vote, or (b) the total value of all classes of stock of the REIT? If "Yes," enter: . . .	
b	☐	Accrual	a	Percentage owned	
c	☐	Other (specify)	b	Owner's country	
2	At the end of the tax year, did the REIT own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		c	The REIT may have to file Form 5472. Enter number of Forms 5472 attached	
	If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		6	During this tax year, did the REIT pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the REIT's current and accumulated earnings and profits? (See sections 301 and 316.)	
3	Is the REIT a subsidiary in a parent-subsidiary controlled group?			If "Yes," file Form 5452.	
	If "Yes," enter the name and EIN of the parent corporation		7	Check this box if the REIT issued publicly offered debt instruments with original issue discount ☐	
				If so, the REIT may have to file Form 8281.	
4	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the REIT's voting stock? (For rules of attribution, see section 856(h).)		8	Enter the amount of tax-exempt interest received or accrued during the tax year \$	
	If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in 3 above.) Enter percentage owned		9	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 21a, page 1.) \$	

Form **1120-REIT** (2015)

Form 1120-REIT (2015)

Page **4**

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	U.S. government obligations				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach statement)				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
10	Land (net of any amortization)				
11a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
12	Other assets (attach statement)				
13	Total assets				
Liabilities and Shareholder's Equity					
14	Accounts payable				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach statement)				
17	Loans from shareholders				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach statement)				
20	Capital stock: a Preferred stock				
	b Common stock				
21	Additional paid-in capital				
22	Retained earnings—Appropriated (attach statement)				
23	Retained earnings—Unappropriated				
24	Adjustments to shareholders' equity (see instructions—attach statement)				
25	Less cost of treasury stock		()		()
26	Total liabilities and shareholders' equity				
Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)					
1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize):	
2a	Federal income tax \$			Tax-exempt interest \$	
b	Less: Section 856(c)(7) tax, 856(g)(5) tax, 857(b)(5) tax, section 857(b)(7) tax, and built-in gains tax \$ ()		8	Deductions on this return not charged against book income this year (itemize):	
c	Balance ▶		a	Depreciation \$	
3	Excess of capital losses over capital gains		b	Net operating loss deduction (line 21a, page 1) \$	
4	Income subject to tax not recorded on books this year (itemize):		c	Deduction for dividends paid (line 21b, page 1) \$	
5	Expenses recorded on books this year not deducted on this return (itemize):		9	Net income from foreclosure property	
a	Depreciation . . . \$		10	Net income from prohibited transactions	
b	Section 4981 tax . . . \$		11	Add lines 7 through 10	
c	Travel and entertainment \$		12	REIT taxable income (line 22, page 1)— line 6 less line 11	
6	Add lines 1 through 5				
Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)					
1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books			b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Form **1120-REIT** (2015)

Form **1120-RIC**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return for
Regulated Investment Companies**

For calendar year 2015 or tax year beginning , 2015, and ending , 20

► Information about Form 1120-RIC and its instructions is at www.irs.gov/form1120ric.

OMB No. 1545-0123

2015

A Year of RIC status election	Please type or print	Name of fund	C Employer identification number
B Date fund was established (see instructions)		Number, street, and room or suite no. (If a P.O. box, see instructions.)	D Total assets (see instructions)
		City or town, state, and ZIP code	\$

E Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return**F** Check if the fund is a personal holding company (attach Sch. PH) or if the fund is not in compliance with Regs. sec. 1.852-6 for this tax year ► ☐**Part I—Investment Company Taxable Income** (see instructions)

Income	1 Dividends	1	
	2 Interest	2	
	3 Net foreign currency gain or (loss) from section 988 transactions (attach statement)	3	
	4 Payments with respect to securities loans	4	
	5 Excess of net short-term capital gain over net long-term capital loss from Schedule D (Form 1120), line 16 (attach Schedule D (Form 1120))	5	
	6 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6	
	7 Other income (see instructions—attach statement)	7	
	8 Total income. Add lines 1 through 7 ►	8	
Deductions (see instructions)	9 Compensation of officers (see instructions—attach Form 1125-E)	9	
	10 Salaries and wages (less employment credits)	10	
	11 Rents	11	
	12 Taxes and licenses	12	
	13 Interest	13	
	14 Depreciation (attach Form 4562)	14	
	15 Advertising	15	
	16 Registration fees	16	
	17 Insurance	17	
	18 Accounting and legal services	18	
	19 Management and investment advisory fees	19	
	20 Transfer agency, shareholder servicing, and custodian fees and expenses	20	
	21 Reports to shareholders	21	
	22 Other deductions (see instructions—attach statement)	22	
	23 Total deductions. Add lines 9 through 22 ►	23	
	24 Taxable income before deduction for dividends paid and deductions under sections 851(d)(2) and 851(i). Subtract line 23 from line 8	24	
	25 Less: a Deduction for dividends paid (Schedule A, line 8a) 25a		
b Deductions for tax imposed under sections 851(d)(2) and 851(i) (Schedule J, line 2c) 25b		25c	

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

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.			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64140B

Form **1120-RIC** (2015)

Form 1120-RIC (2015)

Page **2****Part I—Investment Company Taxable Income** (see instructions) *continued*

Tax and Payments	26	Investment company taxable income. Subtract line 25c from line 24	26		
	27	Total tax (Schedule J, line 7)	27		
	28a	2014 overpayment credited to 2015	28a		
	b	2015 estimated tax payments	28b		
	c	Less 2015 refund applied for on Form 4466	28c	()	dBal ▶
	e	Tax deposited with Form 7004	28e		
	f	Credit for tax paid on undistributed capital gains (attach Form 2439)	28f		
	g	Credit for federal tax paid on fuels (attach Form 4136)	28g		
	h	Refundable credits from Form 8827, line 8c	28h		
	28i		28i		
29	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐	29			
30	Amount owed. If line 28i is smaller than the total of lines 27 and 29, enter amount owed	30			
31	Overpayment. If line 28i is larger than the total of lines 27 and 29, enter amount overpaid	31			
32	Enter amount from line 31: Credited to 2016 estimated tax ▶ Refunded ▶	32			

Part II—Tax on Undistributed Net Capital Gain Not Designated Under Section 852(b)(3)(D)

1	Net capital gain from Schedule D (Form 1120), line 17 (attach Schedule D (Form 1120))	1		
2	Capital gain dividends from Schedule A, line 8b	2		
3	Amount subject to tax. Subtract line 2 from line 1	3		
4	Capital gains tax. Multiply line 3 by 35% (.35). Enter tax here and on line 2b, Schedule J	4		

Schedule A Deduction for Dividends Paid (Do not include exempt-interest dividends or capital gain dividends reported on Form 2438, line 9b; see instructions.)

	(a) Ordinary dividends	(b) Capital gain dividends
1	1	
2	2	
3	3	
4	4	
5	5	
6	6	
7	7	
8	8a	
a Ordinary dividends. Add lines 1 through 7 of column (a). Enter here and on line 25a, Part I	8a	
b Capital gain dividends. Add lines 1 through 5 of column (b). Enter here and on line 2, Part II, above	8b	

Schedule B Information Required With Respect to Income From Tax-Exempt Obligations

1	Did the fund qualify under section 852(b)(5) or 852(g) to pay exempt-interest dividends for 2015? ▶ ☐ Yes ☐ No If "Yes," complete lines 2 through 5.		
2	Amount of interest excludible from gross income under section 103(a)	2	
3	Amounts disallowed as deductions under sections 265 and 171(a)(2)	3	
4	Net income from tax-exempt obligations. Subtract line 3 from line 2	4	
5	Amount of line 4 designated as exempt-interest dividends	5	

Schedule J Tax Computation (see instructions)

1	Check if the fund is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐		
2a	Tax on investment company taxable income	2a	
b	Tax on undistributed net capital gain (from Part II, line 4)	2b	
c	Tax imposed under sections ☐ 851(d)(2) and ☐ 851(i)	2c	
d	Alternative minimum tax (attach Form 4626)	2d	
e	Income tax. Add lines 2a through 2d	2e	
3a	Foreign tax credit (attach Form 1118)	3a	
b	Credit from Form 8834, line 7 (attach Form 8834)	3b	
c	General business credit (attach Form 3800)	3c	
d	Other credits (attach statement—see instructions)	3d	
e	Total credits. Add lines 3a through 3d	3e	
4	Subtract line 3e from line 2e	4	
5	Personal holding company tax (attach Schedule PH (Form 1120))	5	
6	Other taxes. Check if from: ☐ Form 4255 ☐ Other (attach statement)	6	
7	Total tax. Add lines 4 through 6. Enter here and on line 27	7	

Form **1120-RIC** (2015)

Form 1120-RIC (2015)

Page **3**

Schedule K Other Information (see instructions)		Yes	No
1	Check method of accounting: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶ _____		
2	At the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing (a) name and identification number, (b) percentage owned, and (c) taxable income or (loss) before a net operating loss (NOL) and special deductions of such corporation for the tax year ending with or within your tax year.		
3	Is the RIC a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the employer identification number and the name of the parent corporation ▶ _____		
4	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the RIC's voting stock? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing name and identification number. (Do not include any information already entered in 3 above.) Enter percentage owned ▶ _____		
5	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of: a The total voting power of all classes of stock of the fund entitled to vote or b The total value of all classes of stock of the fund? If "Yes," enter: (1) Percentage owned ▶ _____ (2) Owner's country ▶ _____ The fund may have to file Form 5472. Enter number of Forms 5472 attached ▶ _____		
6	During this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the fund's current and accumulated earnings and profits? (see sections 301 and 316) If "Yes," file Form 5452.		
7	Check this box if the fund issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the fund may have to file Form 8281.		
8	Enter the amount of tax-exempt interest received or accrued during the tax year. ▶ \$ _____		
9	If this return is being filed for a series fund (as defined in section 851(g)(2)), enter a The name of the regulated investment company in which the fund is a series ▶ _____ b The date the regulated investment company was incorporated or organized ▶ _____		
10a	Section 853 election. Check this box if the fund meets the requirements of section 853(a) and section 901(k) and elects to pass through the deduction or credit for foreign taxes it paid to its shareholders. See the instructions for additional details and requirements ▶ ☐		
b	Section 852(g) election. Check this box if the fund meets the requirements of section 852(g) and elects the application of section 853 without regards to the requirement of section 853(a)(1). See the instructions for additional details and requirements ▶ ☐		
11	Section 853A election. Check this box if the fund elects under section 853A to pass through credits from tax credit bonds to its shareholders (see instructions) ▶ ☐		
12	Section 852(b)(8) election. Check this box if, for purposes of computing taxable income, the fund elects under Section 852(b)(8) to defer all or part of its post-October capital loss or late-year ordinary loss for this tax year ▶ ☐ If the election is made, enter the amounts deferred: a Post-October capital loss ▶ _____ b Late-year ordinary loss ▶ _____		

Form **1120-RIC** (2015)

Form 1120-RIC (2015)

Page **4**

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	U.S. government obligations				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach statement)				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other fixed depreciable assets				
b	Less accumulated depreciation	()		()	
10	Land (net of any amortization)				
11a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
12	Other assets (attach statement)				
13	Total assets				
Liabilities and Shareholder's Equity					
14	Accounts payable				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach statement)				
17	Loans from shareholders				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach statement)				
20	Capital stock				
21	Additional paid-in capital				
22	Retained earnings - Appropriated (attach statement)				
23	Retained earnings - Unappropriated				
24	Adjustments to shareholders' equity (attach statement)				
25	Less cost of treasury stock	()		()	
26	Total liabilities and shareholders' equity				

Note: The fund is not required to complete Schedules M-1 and M-2 if the total assets on Schedule L, line 13, column (d), are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (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 (less built-in gains tax)			Tax-exempt interest \$ _____
3	Excess of capital losses over capital gain			
4	Income subject to tax not recorded on books this year (itemize): _____		8	Deductions on this return not charged against book income this year (itemized):
			a	Depreciation . . . \$ _____
5	Expenses recorded on books this year not deducted on this return (itemize):		b	Deduction for dividends paid (line 25a, Part I) . . . \$ _____
a	Depreciation . . . \$ _____			
b	Expenses allocable to tax-exempt interest income . . . \$ _____		9	Net capital gain from Form 2438, line 9a
c	Section 4982 tax . . . \$ _____		10	If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 17. Otherwise, enter -0-
d	Travel and entertainment \$ _____		11	Add line 7 through 10
			12	Investment company taxable income (line 26, Part I)-line 6 less line 11
6	Add lines 1 through 5			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)				
1	Balance at beginning of year		5	Distributions: a Cash
2	Net income (loss) per books			b Stock
3	Other increases (itemize): _____			c Property
			6	Other decreases (itemize): _____
4	Add lines 1, 2, and 3		7	Add lines 5 and 6
			8	Balance at end of year (line 4 less line 7)

Form **1120-RIC** (2015)

Form **1120S**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return for an S Corporation**▶ Do not file this form unless the corporation has filed or is
attaching Form 2553 to elect to be an S corporation.▶ Information about Form 1120S and its separate instructions is at www.irs.gov/form1120s.

OMB No. 1545-0123

2015

For calendar year 2015 or tax year beginning , 2015, ending , 20

A S election effective date	TYPE OR PRINT	Name	D Employer identification number
B Business activity code number (see instructions)		Number, street, and room or suite no. If a P.O. box, see instructions.	E Date incorporated
C Check if Sch. M-3 attached ☐		City or town, state or province, country, and ZIP or foreign postal code	F Total assets (see instructions) \$

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☐ No If "Yes," attach Form 2553 if not already filed**H** Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination or revocation**I** Enter the number of shareholders who were shareholders during any part of the tax year ▶**Caution:** Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1 a Gross receipts or sales	1a		
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a		1c	
	2 Cost of goods sold (attach Form 1125-A)		2	
	3 Gross profit. Subtract line 2 from line 1c		3	
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)		4	
Deductions (see instructions for limitations)	5 Other income (loss) (see instructions—attach statement)		5	
	6 Total income (loss). Add lines 3 through 5 ▶		6	
	7 Compensation of officers (see instructions—attach Form 1125-E)		7	
	8 Salaries and wages (less employment credits)		8	
	9 Repairs and maintenance		9	
	10 Bad debts		10	
	11 Rents		11	
	12 Taxes and licenses		12	
	13 Interest		13	
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		14	
	15 Depletion (Do not deduct oil and gas depletion.)		15	
	16 Advertising		16	
Tax and Payments	17 Pension, profit-sharing, etc., plans		17	
	18 Employee benefit programs		18	
	19 Other deductions (attach statement)		19	
	20 Total deductions. Add lines 7 through 19 ▶		20	
	21 Ordinary business income (loss). Subtract line 20 from line 6		21	
	22 a Excess net passive income or LIFO recapture tax (see instructions)	22a		
	b Tax from Schedule D (Form 1120S)	22b		
	c Add lines 22a and 22b (see instructions for additional taxes)		22c	
	23 a 2015 estimated tax payments and 2014 overpayment credited to 2015	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		
d Add lines 23a through 23c		23d		
24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐		24		
25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed		25		
26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid		26		
27 Enter amount from line 26 Credited to 2016 estimated tax ▶ Refunded ▶		27		

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

Sign Here

Signature of officer

Date

Title

May the IRS discuss this return
with the preparer shown below
(see instructions)? ☐ Yes ☐ No**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.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11510H

Form **1120S** (2015)

Form 1120S (2015)

Page **2****Schedule B Other Information** (see instructions)

					Yes	No
1	Check accounting method: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶ _____					
2	See the instructions and enter the: a Business activity ▶ _____ b Product or service ▶ _____					
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation . . .					
4	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 stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below					
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made	
b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital 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 (v) below					
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital	
5 a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.					
	(i) Total shares of restricted stock. ▶ _____					
	(ii) Total shares of non-restricted stock ▶ _____					
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.					
	(i) Total shares of stock outstanding at the end of the tax year ▶ _____					
	(ii) Total shares of stock outstanding if all instruments were executed ▶ _____					
6	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?					
7	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.					
8	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$ _____					
9	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ _____					
10	Does the corporation satisfy both of the following conditions?					
a	The corporation's total receipts (see instructions) for the tax year were less than \$250,000					
b	The corporation's total assets at the end of the tax year were less than \$250,000 If "Yes," the corporation is not required to complete Schedules L and M-1.					
11	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$ _____					
12	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions					
13 a	Did the corporation make any payments in 2015 that would require it to file Form(s) 1099?					
b	If "Yes," did the corporation file or will it file required Forms 1099?					

Form **1120S** (2015)

Form 1120S (2015)

Page **3**

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss) 3a		
	b Expenses from other rental activities (attach statement) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends 5a		
	b Qualified dividends 5b		
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
	b Collectibles (28%) gain (loss) 8b		
	c Unrecaptured section 1250 gain (attach statement) 8c		
	9 Net section 1231 gain (loss) (attach Form 4797)	9	
	10 Other income (loss) (see instructions) . . . Type ▶	10	
	11 Section 179 deduction (attach Form 4562)	11	
	12a Charitable contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
	d Other deductions (see instructions) . . . Type ▶	12d	
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions) Type ▶	13d	
	e Other rental credits (see instructions) . . . Type ▶	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type ▶	13g	
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement)	14f	
	Deductions allocated and apportioned at shareholder level		
	g Interest expense	14g	
	h Other	14h	
	Deductions allocated and apportioned at corporate level to foreign source income		
	i Passive category	14i	
	j General category	14j	
	k Other (attach statement)	14k	
Other information			
l Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	14l		
m Reduction in taxes available for credit (attach statement)	14m		
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Distributions (attach statement if required) (see instructions)	16d	
	e Repayment of loans from shareholders	16e	

Form **1120S** (2015)

Form 1120S (2015)

Page **4**

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (attach statement)		
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock	()		()	
27	Total liabilities and shareholders' equity				

Form **1120S** (2015)

Form 1120S (2015)

Page **5****Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return****Note:** The corporation may be required to file Schedule M-3 (see instructions)

1 Net income (loss) per books		5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize)		a Tax-exempt interest \$	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14I (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 14I, not charged against book income this year (itemize):	
a Depreciation \$		a Depreciation \$	
b Travel and entertainment \$		7 Add lines 5 and 6	
4 Add lines 1 through 3		8 Income (loss) (Schedule K, line 18). Line 4 less line 7	

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

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

Form **1120S** (2015)

**SCHEDULE D
(Form 1120S)**Department of the Treasury
Internal Revenue Service**Capital Gains and Losses and Built-in Gains**

▶ Attach to Form 1120S.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1120s.

OMB No. 1545-0123

2015

Name

Employer identification number

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 the 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 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 checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C 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 Tax on short-term capital gain included on line 23 below			6 ()	
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1120S, Schedule K, line 7 or 10			7	

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 the 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 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 checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37			11	
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			12	
13 Capital gain distributions (see instructions)			13	
14 Tax on long-term capital gain included on line 23 below			14 ()	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1120S, Schedule K, line 8a or 10			15	

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

Cat. No. 11516V

Schedule D (Form 1120S) 2015

Schedule D (Form 1120S) 2015

Page **2****Part III Built-in Gains Tax** (See instructions **before** completing this part.)

16	Excess of recognized built-in gains over recognized built-in losses (attach computation statement).	16	
17	Taxable income (attach computation statement)	17	
18	Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B	18	
19	Section 1374(b)(2) deduction	19	
20	Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23	20	
21	Enter 35% of line 20	21	
22	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	22	
23	Tax. Subtract line 22 from line 21 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b	23	

Schedule D (Form 1120S) 2015

Form **8825**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

► See instructions on back.
► Attach to Form 1065, Form 1065-B, or Form 1120S.

OMB No. 1545-1186

Name _____ Employer identification number _____

1 Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.

	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
A	-----	-----	-----	-----
B	-----	-----	-----	-----
C	-----	-----	-----	-----
D	-----	-----	-----	-----

Rental Real Estate Income		Properties							
		A		B		C		D	
2	Gross rents	2							
Rental Real Estate Expenses									
3	Advertising	3							
4	Auto and travel	4							
5	Cleaning and maintenance	5							
6	Commissions	6							
7	Insurance	7							
8	Legal and other professional fees	8							
9	Interest	9							
10	Repairs	10							
11	Taxes	11							
12	Utilities	12							
13	Wages and salaries	13							
14	Depreciation (see instructions)	14							
15	Other (list) ► -----	15							

16	Total expenses for each property. Add lines 3 through 15	16							
17	Income or (Loss) from each property. Subtract line 16 from line 2	17							
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a							
b	Total expenses. Add total expenses from line 16, columns A through H	18b	(					)	
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19							
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a							
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:								
	(1) Name _____ (2) Employer identification number _____								

21	Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4	21							

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 10136Z

Form **8825** (12-2010)

Form 8825 (12-2010)

Page **2**

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see below for list	Fair Rental Days	Personal Use Days
E				
F				
G				
H				

		Properties							
		E		F		G		H	
2	Gross rents	2							
Rental Real Estate Expenses									
3	Advertising	3							
4	Auto and travel	4							
5	Cleaning and maintenance . .	5							
6	Commissions	6							
7	Insurance	7							
8	Legal and other professional fees	8							
9	Interest	9							
10	Repairs	10							
11	Taxes	11							
12	Utilities	12							
13	Wages and salaries	13							
14	Depreciation (see instructions)	14							
15	Other (list) ▶	15							
16	Total expenses for each property. Add lines 3 through 15 . . .	16							
17	Income or (Loss) from each property. Subtract line 16 from line 2	17							

Allowable Codes for Type of Property

- 1—Single Family Residence
- 2—Multi-Family Residence
- 3—Vacation or Short-Term Rental
- 4—Commercial
- 5—Land
- 6—Royalties
- 7—Self-Rental
- 8—Other (describe)

Form **8825** (12-2010)

Form **1125-A**(Rev. December 2012)
Department of the Treasury
Internal Revenue Service**Cost of Goods Sold**► **Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.**
► **Information about Form 1125-A and its instructions is at www.irs.gov/form1125a.**

OMB No. 1545-2225

Name		Employer identification number	
1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
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	
9a Check all methods used for valuing closing inventory:			
(i) ☐ Cost			
(ii) ☐ Lower of cost or market			
(iii) ☐ Other (Specify method used and attach explanation.) ► _____			
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	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d	
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.

General Instructions**Purpose of Form**

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

Who Must File

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

Inventories

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

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

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

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

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

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

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

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

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

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

Form **4562**Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return**Depreciation and Amortization**
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

OMB No. 1545-0172

2015Attachment
Sequence No. **179**

Business or activity to which this form relates

Identifying number

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 2014 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 do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2016. Add lines 9 and 10, less line 12	13	

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

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	

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

17	MACRS deductions for assets placed in service in tax years beginning before 2015	17	
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 2015 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property						
h Residential rental property						
i Nonresidential real property						

Section C—Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System

20a Class life						
b 12-year						
c 40-year						

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	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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Page **2****Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)****24a** Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles) .												
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?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
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," do not complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2015 tax year (see instructions):					
43 Amortization of costs that began before your 2015 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	

Form **4562** (2015)

Form **6765**Department of the Treasury
Internal Revenue Service**Credit for Increasing Research Activities**▶ **Attach to your tax return.**▶ **Information about Form 6765 and its separate instructions is at www.irs.gov/form6765.**

OMB No. 1545-0619

2015
Attachment
Sequence No. **81**

Name(s) shown on return

Identifying number

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia (see instructions)		1	
2	Basic research payments to qualified organizations (see instructions)	2		
3	Qualified organization base period amount	3		
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5		
6	Cost of supplies	6		
7	Rental or lease costs of computers (see instructions)	7		
8	Enter the applicable percentage of contract research expenses (see instructions)	8		
9	Total qualified research expenses. Add lines 5 through 8	9		
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10		%
11	Enter average annual gross receipts (see instructions)	11		
12	Multiply line 11 by the percentage on line 10	12		
13	Subtract line 12 from line 9. If zero or less, enter -0-	13		
14	Multiply line 9 by 50% (0.50)	14		
15	Enter the smaller of line 13 or line 14		15	
16	Add lines 1, 4, and 15		16	
17	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 16 by 13% (0.13). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached		17	

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)		18	
19	Basic research payments to qualified organizations (see the line 2 instructions)	19		
20	Qualified organization base period amount (see the line 3 instructions)	20		
21	Subtract line 20 from line 19. If zero or less, enter -0-		21	
22	Add lines 18 and 21		22	
23	Multiply line 22 by 20% (0.20)		23	
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24		
25	Cost of supplies	25		
26	Rental or lease costs of computers (see the line 7 instructions)	26		
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27		
28	Total qualified research expenses. Add lines 24 through 27	28		
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29		
30	Divide line 29 by 6.0	30		
31	Subtract line 30 from line 28. If zero or less, enter -0-	31		
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)		32	

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Page **2****Section B—Alternative Simplified Credit.** *(continued)*

33	Add lines 23 and 32	33		
34	Are you electing the reduced credit under section 280C? ► Yes ☐ No ☐ If "Yes," multiply line 33 by 65% (0.65). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	34		

Section C—Summary

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35		
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-.	36		
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37		
38	Add lines 36 and 37. Estates and trusts, go to line 39. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1c	38		
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39		
40	Estates and trusts, subtract line 39 from line 38. Report the amount on Form 3800, Part III, line 1c.	40		

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