

For calendar year 2019 or tax year beginning , 2019, ending ,

A S election effective date	TYPE OR PRINT	D Employer identification number
B Business activity code number (see instructions)		E Date incorporated
C Check if Schedule M-3 attached ☐		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. ▶

J Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

I N C O M E	1 a Gross receipts or sales.	1 a		
	b Returns and allowances.	1 b		
	c Balance. Subtract line 1b from line 1a.	1 c		
	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		
5 Other income (loss) (see instrs — att statement).	5			
6 Total income (loss). Add lines 3 through 5. ▶	6			
D E D U C T I O N S S E E I N S T R U C T I O N S	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 (see instructions).	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		
	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			
T A X A N D P A Y M E N T S	22 a Excess net passive income or LIFO recapture tax (see instructions).	22 a		
	b Tax from Schedule D (Form 1120-S).	22 b		
	c Add lines 22a and 22b (see instructions for additional taxes).	22 c		
	23 a 2019 estimated tax payments and 2018 overpayment credited to 2019.	23 a		
	b Tax deposited with Form 7004.	23 b		
	c Credit for federal tax paid on fuels (attach Form 4136).	23 c		
	d Reserved for future use.	23 d		
	e Add lines 23a through 23d.	23 e		
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached. ▶ ☐	24		
	25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed.	25		
26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid.	26			
27 Enter amount from line 26: Credited to 2020 estimated tax ▶ Refunded ▶	27			

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer		Date	Title
Paid Preparer 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.		
	May the IRS discuss this return with the preparer shown below? ☐ Yes ☐ No			

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 % Owned in Profit, Loss, or Capital		
5a 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 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions						
10 Does the corporation satisfy one or more of the following? See instructions						
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.						
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.						
c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990.						
11 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.						

Schedule B Other Information (see instructions) <i>(continued)</i>	Yes	No
12 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. ▶ \$		
13 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions.		
14a Did the corporation make any payments in 2019 that would require it to file Form(s) 1099?		
b If "Yes," did the corporation file or will it file required Form(s) 1099?		
15 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		
If "Yes," enter the amount from Form 8996, line 14. ▶ \$		

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 1120-S))	7
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	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)	10	
Deductions	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 instrs) Type ▶	13d
	e Other rental credits (see instrs) Type ▶	13e
	f Biofuel producer credit (attach Form 6478)	13f
	g Other credits (see instructions)	13g
Foreign Transactions	14a Name of country or U.S. possession	14a
	b Gross income from all sources	14b
	c Gross income sourced at shareholder level	14c
	Foreign gross income sourced at corporate level	
	d Reserved for future use	14d
	e Foreign branch category	14e
	f Passive category	14f
	g General category	14g
	h Other (attach statement)	14h
	Deductions allocated and apportioned at shareholder level	
	i Interest expense	14i
	j Other	14j
	Deductions allocated and apportioned at corporate level to foreign source income	
	k Reserved for future use	14k
	l Foreign branch category	14l
	m Passive category	14m
	n General category	14n
	o Other (attach statement)	14o
	Other information	
p Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	14p	
q Reduction in taxes available for credit (attach statement)	14q	
r Other foreign tax information (attach statement)		

Schedule K Shareholders' Pro Rata Share Items (continued)**Total amount**

Alternative Minimum Tax (AMT) Items	15 a Post-1986 depreciation adjustment	15 a	
	b Adjusted gain or loss	15 b	
	c Depletion (other than oil and gas)	15 c	
	d Oil, gas, and geothermal properties — gross income	15 d	
	e Oil, gas, and geothermal properties — deductions	15 e	
	f Other AMT items (attach statement)	15 f	
Items Affecting Shareholder Basis	16 a Tax-exempt interest income	16 a	
	b Other tax-exempt income	16 b	
	c Nondeductible expenses	16 c	
	d Distributions (attach stmt if required) (see instrs)	16 d	
	e Repayment of loans from shareholders	16 e	
Other Information	17 a Investment income	17 a	
	b Investment expenses	17 b	
	c Dividend distributions paid from accumulated earnings and profits	17 c	
	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 14p.	18	

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
	Assets	(a)	(b)	(c)	(d)
1	Cash				
2 a	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 stmt)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10 a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
11 a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13 a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (attach stmt)				
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 stmt)				
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 (att stmt)				
26	Less cost of treasury stock				
27	Total liabilities and shareholders' equity				

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 14p (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 14p, 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). Subtract line 7 from line 4.	

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

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
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.				
8 Balance at end of tax year. Subtract line 7 from line 6.				

DO NOT FILE