

Help For All, Inc.

00-0000001

FORMS REQUIRED: 1120, 1120 Sch B, 1120 Sch D, 1120 Sch G, 1120 Sch M-3, 1120 Sch O, 1125-A, 1125-E, 3800, 4562, 5884, 8594, 8881, 8882, 8916-A, 8932, 8933, 8453-C, 8949

ATTACHMENTS:

ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedAdditionalSetion263ACostsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
ItemizedOtherIncreasesSchedule
ItemizedOtherDecreasesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule

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

HEADER INFO: Not on the actual return

Multiple Software Packages Used: Yes

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

Signature Option: Binary Attachment 8453 Signature Document

Officer: Name: Roger Rabbit
Title: Chief Executive Officer
Taxpayer PIN: N/A (using scanned Form 8453-C)
Phone: 703-555-1515
Email address: roger.rabbit@help.com
Date signed: 01/25/2019

Preparer: Name: Johnny Appleseed
Email address: johnny.appleseed@help.com
Date prepared: 01/20/2019

Name Control: HELP

IRS Payment: N/A

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

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

Income Type	Name of Partnership	EIN of Partnership	US Address of Partnership	Partnership Amount
Ordinary Income from Partnerships	Magnolia Arts	00-0000077	22 Any address	313,415,757
Ordinary Income from Partnerships	Magenta Arts	00-0000078	23 Any address	61,602,988
TOTAL*				375,018,745

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

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

Description	Amount
Dues and Subscriptions	3,932,765
Communications	925,702
Employment Expenses	81,763,530
Utilities & Telephone	3,932,765
Travel	6,404,749
Amortization	719,800
Professional Expenses	4,376,350
Workers Compensation	8,725,013
Supplies	4,914,685
Postage	212,652
Transportation	989,391
Meals and Entertainment	221,174
Miscellaneous	112,203,275
TOTAL *	229,321,851

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

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

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

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

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

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

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

Other Current Asset Description	Beginning Amount	Ending Amount
Other Receivables		108,721
Pre-paid		-38,282
Unbilled Revenue	1,794,860	130,717
Other	4,477,350	5,000,000
TOTAL*	6,272,210	5,201,156

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

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

Other Investment Description	Beginning Amount	Ending Amount
Investments in Affiliates	1,170,917,682	1,230,810,633

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

Other Current Liability Description	Beginning Amount	Ending Amount
Payroll & Related	217,392,209	115,320,352
Accrued Interest	367,939,212	172,573,825
Accrued Benefits	25,287,715	402,963
Accrued Liabilities	219,144,766	181,956,145
TOTAL*	829,763,902	470,253,285

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

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

Other Liability Description	Beginning Amount	Ending Amount
Deferred Compensation	962,818,384	1,173,826,771

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

Description	Amount	Total Amount**
Miscellaneous Other Increases	1,804,817,786	1,804,817,786

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

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

Description	Amount	Total Amount**
Other Decreases	882,718,261	882,718,261

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

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

Description	Expense per Income Statement	Temporary Difference Amount	Permanent Difference Amount	Deductions per tax return amount
Employee Benefits	10,149	0	-5,000	5,149
Property Tax	531,751	90,163	0	621,914
Legal and Professional	64,989,159	47,214,116	0	112,203,275
Salaries and Wages	6,764,571	0	-11,350	6,753,221
TOTAL*	72,295,630	47,304,279	-16,350	119,583,559

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

Tax Year 2018

September 28, 2018

1120 MeF ATS Scenario 1

U.S. Corporation Income Tax Return

OMB No. 1545-0123

Form **1120**
Department of the Treasury
Internal Revenue Service

For calendar year 2018 or tax year beginning 01-01, 2018, ending 12-31, 20 18

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

2018

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
Help For All, Inc.
Number, street, and room or suite no. If a P.O. box, see instructions.
31 Any Street
City or town, state, or province, country, and ZIP or foreign postal code
Anytown, MD 20901

B Employer identification number

00-0000001

C Date incorporated

05-30-1983

D Total assets (see instructions)

\$ 3,769,608,959

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

Income	1a	Gross receipts or sales	1a	<u>684,525</u>	
	b	Returns and allowances	1b		
	c	Balance. Subtract line 1b from line 1a	1c	<u>684,525</u>	
	2	Cost of goods sold (attach Form 1125-A)	2	<u>219,245</u>	
	3	Gross profit. Subtract line 2 from line 1c	3	<u>465,280</u>	
	4	Dividends and inclusions (Schedule C, line 23, column (a))	4		
	5	Interest	5	<u>8,018,387</u>	
	6	Gross rents	6	<u>265,386</u>	
	7	Gross royalties	7		
	8	Capital gain net income (attach Schedule D (Form 1120))	8	<u>11,802,202</u>	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9		
10	Other income (see instructions—attach statement)	10	<u>375,018,745</u>		
11	Total income. Add lines 3 through 10	11	<u>395,570,000</u>		
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E)	12	<u>1,000,000</u>	
	13	Salaries and wages (less employment credits)	13	<u>6,753,221</u>	
	14	Repairs and maintenance	14	<u>225,729</u>	
	15	Bad debts	15		
	16	Rents	16		
	17	Taxes and licenses	17	<u>7,621,914</u>	
	18	Interest (see instructions)	18	<u>2,716,219</u>	
	19	Charitable contributions	19		
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	<u>8,961,357</u>	
	21	Depletion	21		
	22	Advertising	22		
	23	Pension, profit-sharing, etc., plans	23	<u>25,701</u>	
	24	Employee benefit programs	24	<u>5,149</u>	
	25	Reserved for future use	25		
	26	Other deductions (attach statement)	26	<u>229,321,851</u>	
	27	Total deductions. Add lines 12 through 26	27	<u>256,631,141</u>	
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.	28	<u>138,938,859</u>	
29a	Net operating loss deduction (see instructions)	29a			
	b Special deductions (Schedule C, line 24, column (c))	29b			
	c Add lines 29a and 29b	29c			
Tax, Refundable Credits, and Payments	30	Taxable income. Subtract line 29c from line 28. See instructions	30	<u>138,938,859</u>	
	31	Total tax (Schedule J, Part I, line 11)	31	<u>29,160,804</u>	
	32	2018 net 965 tax liability paid (Schedule J, Part II, line 12)	32		
	33	Total payments, credits, and section 965 net tax liability (Schedule J, Part III, line 23)	33	<u>30,000,000</u>	
	34	Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>	34		
	35	Amount owed. If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed	35		
	36	Overpayment. If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid	36	<u>839,196</u>	
37	Enter amount from line 36 you want: Credited to 2019 estimated tax ► Refunded ►	37	<u>839,196</u>		

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 ► Electronic Tax Filers, Inc.

Firm's EIN ► 00-0000011

Firm's address ► 100 Efile Drive, Anytown, TX 75321

Phone no. 512-555-1212

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11450Q

Form **1120** (2018)

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Subtotal. Add lines 1 through 8. See instructions for limitations		see instructions	
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15	Section 965(a) inclusion		see instructions	
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c	Other inclusions from CFCs under subpart F not included on line 15, 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18	Gross-up for foreign taxes deemed paid			
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20	Other dividends			
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993)			
23	Total dividends and inclusions. Add lines 9 through 20. Enter here and on page 1, line 4			
24	Total special deductions. Add lines 9 through 22, column (c). Enter here and on page 1, line 29b			

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)). See instructions	<input type="checkbox"/>	
2	Income tax. See instructions	2	29,177,160
3	Base erosion minimum tax (attach Form 8991)	3	
4	Add lines 2 and 3	4	29,177,160
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834 (see instructions)	5b	
c	General business credit (attach Form 3800)	5c	16,356
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	16,356
7	Subtract line 6 from line 4	7	29,160,804
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	29,160,804

Part II—Section 965 Payments (see instructions)

12	2018 net 965 tax liability paid from Form 965-B, Part II, column (k), line 2. Enter here and on page 1, line 32	12	
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Part III—Payments, Refundable Credits, and Section 965 Net Tax Liability

13	2017 overpayment credited to 2018	13	
14	2018 estimated tax payments	14	30,000,000
15	2018 refund applied for on Form 4466	15	()
16	Combine lines 13, 14, and 15	16	30,000,000
17	Tax deposited with Form 7004	17	
18	Withholding (see instructions)	18	
19	Total payments. Add lines 16, 17, and 18	19	30,000,000
20	Refundable credits from:		
a	Form 2439	20a	
b	Form 4136	20b	
c	Form 8827, line 8c	20c	
d	Other (attach statement—see instructions).	20d	
21	Total credits. Add lines 20a through 20d	21	
22	2018 net 965 tax liability from Form 965-B, Part I, column (d), line 2. See instructions	22	
23	Total payments, credits, and section 965 net tax liability. Add lines 19, 21, and 22. Enter here and on page 1, line 33	23	30,000,000

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ 313000		
b	Business activity ▶ Textile		
c	Product or service ▶ Textile		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶		✓
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	✓	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		✓
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		✓
(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. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		✓
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (a) Percentage owned ▶ and (b) Owner's country ▶ (c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶		✓
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> 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 (see instructions) <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) ▶ \$		

Schedule K Other Information (continued from page 4)

	Yes	No
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?		✓
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during 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 2018 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?		✓
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		✓
20 Is the corporation operating on a cooperative basis?		
21 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		
If "Yes," enter the total amount of the disallowed deductions ► \$		
22 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3))		
If "Yes," complete and attach Form 8991.		
23 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
24 Does the corporation satisfy one of the following conditions and the corporation does not own a pass-through entity with current year, or prior year carryover, excess business interest expense? See instructions		
a The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year do not exceed \$25 million, and the corporation is not a tax shelter, or		
b The corporation only has business interest expense from (1) an electing real property trade or business, (2) an electing farming business, or (3) certain utility businesses under section 163(j)(7). If "No," complete and attach Form 8990.		
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		
If "Yes," enter amount from Form 8996, line 13 ► \$		

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		940,348,325		375,724,013
2a	Trade notes and accounts receivable	1,675,642		115,679,010	
b	Less allowance for bad debts	(2,000)	1,673,642	(2,083)	115,676,927
3	Inventories		75,770		94,676
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)		6,272,210		5,201,156
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)		1,170,917,682		1,230,810,633
10a	Buildings and other depreciable assets	320,264,517		364,364,756	
b	Less accumulated depreciation	(115,865,855)	204,398,662	(138,886,967)	225,477,609
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)	2,050,521,992		2,078,314,078	
b	Less accumulated amortization	(257,037,784)	1,793,484,208	(261,690,133)	1,816,623,945
14	Other assets (attach statement)				
15	Total assets		4,117,170,499		3,769,608,959
Liabilities and Shareholders' Equity					
16	Accounts payable		22,075,720		38,596,725
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)		829,763,902		470,253,285
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)		962,818,384		1,173,826,771
22	Capital stock: a Preferred stock	308,500,000		308,500,000	
	b Common stock	17,680,774	326,180,774	17,513,981	326,013,891
23	Additional paid-in capital		675,611,707		675,611,707
24	Retained earnings—Appropriated (attach statement)				
25	Retained earnings—Unappropriated		1,300,720,012		1,085,306,580
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock		()		()
28	Total liabilities and shareholders' equity		4,117,170,499		3,769,608,959

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

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

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

1	Balance at beginning of year	1,300,720,012	5	Distributions: a Cash	1,204,763,902
2	Net income (loss) per books	67,250,945		b Stock	
3	Other increases (itemize): _____			c Property	
			6	Other decreases (itemize): _____	882,718,261
		1,804,817,786	7	Add lines 5 and 6	2,087,482,163
4	Add lines 1, 2, and 3	3,172,788,743	8	Balance at end of year (line 4 less line 7)	1,085,306,580

Tax Year 2018

September 28, 2018

1120 MeF ATS Scenario 1

**SCHEDULE B
(Form 1120)**

Additional Information for Schedule M-3 Filers

(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

► Attach to Form 1120.

OMB No. 1545-0123

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

Name Help For All, Inc.		Employer identification number (EIN) 00-0000001	
1	Does any amount reported on Schedule M-3 (Form 1120), Part II, line 9 or 10, column (d), reflect allocations to this corporation from a partnership of income, gain, loss, deduction, or credit that are disproportionate to this corporation's capital contribution to the partnership or its ratio for sharing other items of the partnership?	Yes	No
		✓	
2	At any time during the tax year, did the corporation sell, exchange, or transfer any interest in an intangible asset to a related person as defined in section 267(b)?		✓
3	At any time during the tax year, did the corporation acquire any interest in an intangible asset from a related person as defined in section 267(b)?	✓	
4a	During the tax year, did the corporation enter into a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations?		✓
b	At any time during the tax year, was the corporation a participant in a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471?		✓
5	At any time during the tax year, did the corporation make any change in accounting principle for financial accounting purposes? See instructions for the definition of "change in accounting principle"		✓
6	At any time during the tax year, did the corporation make any change in a method of accounting for U.S. income tax purposes?		✓
7	At any time during the tax year, did the corporation own any voluntary employees' beneficiary association (VEBA) trusts that were used to hold funds designated for employee benefits?		✓
8	At any time during the tax year, did the corporation use an allocation method for indirect costs capitalized to self-constructed assets that varied from its financial method of accounting?		✓
9	At any time during the tax year, did the corporation treat for tax purposes indirect costs, as defined in Regulations sections 1.263A-1(e)(3)(ii)(F), (G), and (H), as mixed-service costs, as defined in Regulations section 1.263A-1(e)(4)(ii)(C)?		✓
10	Did the corporation, under section 118 or 362(c) and the related regulations, take a return filing position characterizing any amount as a contribution to the capital of the corporation during the tax year by any nonshareholders? Amounts so characterized may include, without limitation, incentives, inducements, money, and property		✓

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

Cat. No. 49737Q

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

September 28, 2018

**SCHEDULE D
(Form 1120)****1120 MeF ATS Scenario 1
Capital Gains and Losses**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC,
1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.▶ Go to www.irs.gov/Form1120 for instructions and the latest information.**2018**

Name

Help For All, Inc.

Employer identification number

00-0000001

Part I Short-Term Capital Gains and Losses (See instructions.)

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	20,000,000	(8,197,798)		11,802,202
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 (See instructions.)

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	11,802,202
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	11,802,202

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

Name

 Help For All, Inc.

Employer identification number (EIN)

 00-0000001

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

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

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

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

September 28, 2018

1120 MeF ATS Scenario 1

SCHEDULE M-3
(Form 1120)Net Income (Loss) Reconciliation for Corporations
With Total Assets of \$10 Million or More

OMB No. 1545-0123

2018

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120 or 1120-C.

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

Name of corporation (common parent, if consolidated return)

Help For All, Inc.

Employer identification number

00-0000001

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

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

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

- | | | |
|--|------------|------------|
| 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 | 4a | 67,250,945 |
| b Indicate accounting standard used for line 4a (see instructions):
(1) <input type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) <u> </u> | | |
| 5a Net income from nonincludible foreign entities (attach statement) | 5a | () |
| b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) | 5b | |
| 6a Net income from nonincludible U.S. entities (attach statement) | 6a | () |
| b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) | 6b | |
| 7a Net income (loss) of other includible foreign disregarded entities (attach statement) | 7a | |
| b Net income (loss) of other includible U.S. disregarded entities (attach statement) | 7b | |
| c Net income (loss) of other includible entities (attach statement) | 7c | |
| 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) | 8 | |
| 9 Adjustment to reconcile income statement period to tax year (attach statement) | 9 | |
| 10a Intercompany dividend adjustments to reconcile to line 11 (attach statement) | 10a | |
| b Other statutory accounting adjustments to reconcile to line 11 (attach statement) | 10b | |
| c Other adjustments to reconcile to amount on line 11 (attach statement) | 10c | |
| 11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10.
Note: Part I, line 11, must equal Part II, line 30, column (a), or Schedule M-1, line 1 (see instructions). | 11 | 67,250,945 |
| 12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines. | | |

	Total Assets	Total Liabilities
a Included on Part I, line 4	3,769,608,959	3,769,608,959
b Removed on Part I, line 5		
c Removed on Part I, line 6		
d Included on Part I, line 7		

Name of corporation (common parent, if consolidated return) <u>Help For All, Inc.</u>	Employer identification number <u>00-0000001</u>
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

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

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions				
4 Gross-up for foreign taxes deemed paid				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships	313,415,757	61,602,988		375,018,745
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions				
13 Interest income (see instructions)	8,018,387			8,018,387
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (see instructions)	(199,569)	(19,676)		(219,245)
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	12,052,997		(12,052,997)	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities			11,802,202	11,802,202
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses				
f Worthless stock losses (attach statement)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach statement)				
26 Total income (loss) items. Combine lines 1 through 25	333,287,572	61,583,312	(250,795)	394,620,089
27 Total expense/deduction items (from Part III, line 38)	(149,583,207)	(58,076,329)	68,431,726	(139,227,810)
28 Other items with no differences	(116,453,420)			(116,453,420)
29a Mixed groups, see instructions. All others, combine lines 26 through 28	67,250,945	3,506,983	68,180,931	138,938,859
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c	67,250,945	3,506,983	68,180,931	138,938,859

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

Name of corporation (common parent, if consolidated return)

Help For All, Inc.

Employer identification number

00-000001

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

Name of subsidiary (if consolidated return)

Employer identification number

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

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	68,193,702		(68,193,702)	
2 U.S. deferred income tax expense				
3 State and local current income tax expense	7,000,000			7,000,000
4 State and local deferred income tax expense				
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (see instructions)	(11,808,495)	14,524,714		2,716,219
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment	442,348		(221,174)	221,174
12 Fines and penalties				
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing	26,201		(500)	25,701
17 Other post-retirement benefits				
18 Deferred compensation				
19 Charitable contribution of cash and tangible property				
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Domestic production activities deduction (see instructions)				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs	5,399,957	(4,680,157)		719,800
29 Reserved				
30 Depletion				
31 Depreciation	8,033,864	927,493		8,961,357
32 Bad debt expense				
33 Corporate owned life insurance premiums				
34 Purchase versus lease (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (attach statement)				
37 Section 162(r)—FDIC premiums paid by certain large financial institutions (see instructions)				
38 Other expense/deduction items with differences (attach statement)	72,295,630	47,304,279	(16,350)	119,583,559
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	149,583,207	58,076,329	(68,431,726)	139,227,810

September 28, 2018

1120 MeF ATS Scenario 1

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

OMB No. 1545-0123

Name

Help For All, Inc.

Employer identification number

00-0000001

Part I Apportionment Plan Information

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

September 28, 2018

Tax Year 2018
1120 MeF ATS Scenario 1

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

Page 2

Part II Apportionment (See instructions)

		Apportionment			
		(a) Group member's name and employer identification number	(b) Tax year end (MM)	(c) Accumulated earnings credit	(d) Penalty for failure to pay estimated tax
1		Help For All, Inc. EIN 00-0000001	201712	0	0
2		Games Anonymous EIN 00-0000027	201712	0	0
3					
4					
5					
6					
7					
8					
9					
10					
Total					

Name
 Help For All, Inc.

Employer identification number
 00-0000001

1	Inventory at beginning of year	1	75,770
2	Purchases	2	67,390
3	Cost of labor	3	97,307
4	Additional section 263A costs (attach schedule)	4	19,676
5	Other costs (attach schedule)	5	53,778
6	Total. Add lines 1 through 5	6	313,921
7	Inventory at end of year	7	94,676
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	219,245

9a Check all methods used for valuing closing inventory:

(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.

What's New

Small business taxpayers. For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as nonincidental material and supplies.
- A small business taxpayer is not required to capitalize costs under section 263A.

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

Inventories

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

Exception for certain taxpayers. A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)) (or the method of accounting used in its books and records prepared in accordance with its accounting procedures, if applicable financial statements are not used). See section 471(c)(1).

If you account for inventories in the same manner as nonincidental materials and supplies, 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).

Under this accounting method, 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.

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. 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.

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 preceding tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See section 471(c).

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.

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

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

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.
▶ Information about Form 1125-E and its separate instructions is at www.irs.gov/form1125e.

Name	Employer identification number
Help For All, Inc.	00-0000001

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

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

September 28, 2018

1120 MeF ATS Scenario 1
General Business Credit

Form

3800

OMB No. 1545-0895

Department of the Treasury
Internal Revenue Service (99)

► Go to www.irs.gov/Form3800 for instructions and the latest information.
 ► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

2018
 Attachment
 Sequence No. **22**

Name(s) shown on return

Help For All, Inc.

Identifying number

00-0000001

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

(See instructions and complete Part(s) III before Parts I and II.)

1	General business credit from line 2 of all Parts III with box A checked	1	6,506
2	Passive activity credits from line 2 of all Parts III with box B checked 2	2	
3	Enter the applicable passive activity credits allowed for 2018. See instructions	3	
4	Carryforward of general business credit to 2018. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	
5	Carryback of general business credit from 2019. Enter the amount from line 2 of Part III with box D checked. See instructions	5	
6	Add lines 1, 3, 4, and 5	6	6,506

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return	7	29,177,160
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11 • Corporations. Enter -0- • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56	8	
9	Add lines 7 and 8	9	29,177,160
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b	10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	29,177,160
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	29,177,160
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions	13	7,288,040
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9 • Corporations. Enter -0- • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14	0
15	Enter the greater of line 13 or line 14	15	7,288,040
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	21,889,120
17	Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17	6,506

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2018)

Part II Allowable Credit (continued)**Note:** If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	18		
19	Enter the greater of line 13 or line 18	19		
20	Subtract line 19 from line 11. If zero or less, enter -0-	20		
21	Subtract line 17 from line 20. If zero or less, enter -0-	21		
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22		
23	Passive activity credit from line 3 of all Parts III with box B checked	23		
24	Enter the applicable passive activity credit allowed for 2018. See instructions	24		
25	Add lines 22 and 24	25		
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26		0
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	21,889,120	
28	Add lines 17 and 26	28	6,506	
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	21,882,614	
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	9,850	
31	Reserved	31		
32	Passive activity credits from line 5 of all Parts III with box B checked	32		
33	Enter the applicable passive activity credits allowed for 2018. See instructions	33		
34	Carryforward of business credit to 2018. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34		
35	Carryback of business credit from 2019. Enter the amount from line 5 of Part III with box D checked. See instructions	35		
36	Add lines 30, 33, 34, and 35	36	9,850	
37	Enter the smaller of line 29 or line 36	37	9,850	
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> • Individuals. Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38	16,356	

Name(s) shown on return

Help For All, Inc.

Identifying number

00-0000001

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A** ☒ General Business Credit From a Non-Passive Activity **E** ☐ Reserved
B ☐ General Business Credit From a Passive Activity **F** ☐ Reserved
C ☐ General Business Credit Carryforwards **G** ☐ Eligible Small Business Credit Carryforwards
D ☐ General Business Credit Carrybacks **H** ☐ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III. ☐

(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		
1a Investment (Form 3468, Part II only) (attach Form 3468)	1a	
b Reserved	1b	
c Increasing research activities (Form 6765)	1c	
d Low-income housing (Form 8586, Part I only)	1d	
e Disabled access (Form 8826) (see instructions for limitation)	1e	
f Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	
g Indian employment (Form 8845)	1g	
h Orphan drug (Form 8820)	1h	
i New markets (Form 8874)	1i	
j Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	500
k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	5,000
l Biodiesel and renewable diesel fuels (attach Form 8864)	1l	
m Low sulfur diesel fuel production (Form 8896)	1m	
n Distilled spirits (Form 8906)	1n	
o Nonconventional source fuel (carryforward only)	1o	
p Energy efficient home (Form 8908)	1p	
q Energy efficient appliance (carryforward only)	1q	
r Alternative motor vehicle (Form 8910)	1r	
s Alternative fuel vehicle refueling property (Form 8911)	1s	
t Enhanced oil recovery credit (Form 8830)	1t	
u Mine rescue team training (Form 8923)	1u	
v Agricultural chemicals security (carryforward only)	1v	
w Employer differential wage payments (Form 8932)	1w	500
x Carbon dioxide sequestration (Form 8933)	1x	506
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z Qualified plug-in electric vehicle (carryforward only)	1z	
aa Employee retention (Form 5884-A)	1aa	
bb General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	
zz Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz	
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	6,506
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3	
4a Investment (Form 3468, Part III) (attach Form 3468)	4a	
b Work opportunity (Form 5884)	4b	9,850
c Biofuel producer (Form 6478)	4c	
d Low-income housing (Form 8586, Part II)	4d	
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	
g Qualified railroad track maintenance (Form 8900)	4g	
h Small employer health insurance premiums (Form 8941)	4h	
i Increasing research activities (Form 6765)	4i	
j Employer credit for paid family and medical leave (Form 8994)	4j	
z Other	4z	
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5	9,850
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	16,356

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)
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 2017 Form 4562	10
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	13

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14
15	Property subject to section 168(f)(1) election	15
16	Other depreciation (including ACRS)	16 2,143,129

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

Section A		
17	MACRS deductions for assets placed in service in tax years beginning before 2018	17 6,299,741
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input type="checkbox"/>

Section B—Assets Placed in Service During 2018 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		2,547,275	5	HY	200DB	509,455
c 7-year property						
d 10-year property						
e 15-year property		153,912	15	HY	150DB	7,696
f 20-year property		35,627	20	HY	150DB	1,336
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

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

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 8,961,357
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

Tax Year 2018
September 28, 2018 **1120 MeF ATS Scenario 1**

Form 4562 (2018)

Page **2**

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

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

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

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No										24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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 (don't 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 Employees

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

	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," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2018 tax year (see instructions):					
					719,800
43 Amortization of costs that began before your 2018 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44
					719,800

1 Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.

a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ 15,600 × 25% (0.25)

1a 3,900

b Qualified first-year wages of employees who worked for you at least 400 hours \$ 14,875 × 40% (0.40)

1b 5,950

c Qualified second-year wages of employees certified as long-term family assistance recipients \$ _____ × 50% (0.50)

1c

2 Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages

2 9,850

3 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)

3

4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. 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 4b

4 9,850

5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)

5

6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b

6

► Attach to your income tax return.

► Information about Form 8594 and its separate instructions is at www.irs.gov/form8594

Name as shown on return

Identifying number as shown on return

Help For All, Inc.

00-0000001

Check the box that identifies you:

☒ Purchaser ☐ Seller

Part I General Information

1 Name of other party to the transaction

Other party's identifying number

Cardigan Unlimited

00-0000026

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

123 Avenue C

City or town, state, and ZIP code

Somewhere, MD 20901

2 Date of sale

3 Total sales price (consideration)

10-22-2017

16.060.950

Part II Original Statement of Assets Transferred

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

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

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

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

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

Part III Supplemental Statement—Complete only if amending an original statement or previously filed supplemental statement because of an increase or decrease in consideration. See instructions.

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

8	Assets	Allocation of sales price as previously reported	Increase or (decrease)	Redetermined allocation of sales price
	Class I	\$	\$	\$
	Class II	\$	\$	\$
	Class III	\$	\$	\$
	Class IV	\$	\$	\$
	Class V	\$	\$	\$
	Class VI and VII	\$	\$	\$
	Total	\$		\$

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

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

September 28, 2018

1120 MeF ATS Scenario 1

Form **8882**
(Rev. December 2017)**Credit for Employer-Provided Childcare
Facilities and Services**

OMB No. 1545-1809

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8882 for the latest information.Attachment
Sequence No. **131**

Name(s) shown on return

Help For All, Inc.

Identifying number

00-0000001

1	Qualified childcare facility expenditures paid or incurred	1	
2	Enter 25% (0.25) of line 1	2	
3	Qualified childcare resource and referral expenditures paid or incurred	3	50,000
4	Enter 10% (0.10) of line 3	4	5,000
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5	
6	Add lines 2, 4, and 5	6	5,000
7	Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. 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 1k	7	5,000
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	8	
9	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, Part III, line 1k	9	

General Instructions

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

Purpose of Form

Employers use Form 8882 to claim the credit for qualified childcare facility and resource and referral expenditures. The credit is part of the general business credit. You may claim the credit any time within 3 years from the due date of your return on either an original or amended return.

Taxpayers, other than partnerships, S corporations, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

How To Figure the Credit

The credit is 25% of the qualified childcare facility expenditures plus 10% of the qualified childcare resource and referral expenditures paid or incurred during the tax year. The credit is limited to \$150,000 per tax year.

Qualified childcare expenditures are amounts paid or incurred:

- To acquire, construct, rehabilitate, or expand property that:
 1. Is to be used as part of a qualified childcare facility of the taxpayer,
 2. Is depreciable (or amortizable) property, and
 3. Is not part of the principal residence of the taxpayer or any employee of the taxpayer;
- For the operating expenses of a qualified childcare facility of the taxpayer, including expenses for training of employees, scholarship programs, and providing

increased compensation to employees with higher levels of childcare training; or

- Under a contract with a qualified childcare facility to provide childcare services to employees of the taxpayer.

Note. Any expenses for childcare included in qualified childcare facility expenditures may not exceed the fair market value of such care.

A *qualified childcare facility* is a facility that meets the requirements of all applicable laws and regulations of the state or local government in which it is located, including the licensing of the facility as a childcare facility. The following conditions must also be met.

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.
- If the facility is the principal trade or business of the taxpayer, at least 30% of the enrollees of the facility must be dependents of employees of the taxpayer.
- The use of the facility (or the eligibility to use the facility) must not discriminate in favor of highly compensated employees.

Qualified childcare resource and referral expenditures are amounts paid or incurred under a contract to provide childcare resource and referral services to employees of the taxpayer. The provision of the services (or the eligibility to use the services) must not discriminate in favor of highly compensated employees.

Department of the Treasury
Internal Revenue Service

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
▶ Go to www.irs.gov/Form1120 for the latest information.

Name of common parent

[Help For All, Inc.](#)

Employer identification number

00-0000001

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

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

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	8,018,387			8,018,387
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	8,018,387			8,018,387

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense	(11,808,495)	14,524,714		2,716,219
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	(11,808,495)	14,524,714		2,716,219

Form

8932(Rev. January 2016)
Department of the Treasury
Internal Revenue Service**Credit for Employer Differential Wage Payments**

▶ Attach to your tax return.

▶ Information about Form 8932 and its instructions is at www.irs.gov/form8932.

OMB No. 1545-2126

Attachment
Sequence No. **161**

Name(s) shown on return

Identifying number

Help For All, Inc.

00-0000001

1	Eligible differential wage payments paid during the tax year (see instructions)	1	
2	Multiply line 1 by 20% (.20) (see instructions for the adjustment you must make)	2	
3	Credit for employer differential wage payments from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	500
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. 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 1w	4	500
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1w	6	

General Instructions

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

Future Developments

For the latest information about developments related to Form 8932 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8932.

What's New

- The credit has been extended to cover eligible differential wage payments made after 2014.
- For tax years beginning after 2015, employers who are not eligible small business employers can claim this credit.

Purpose of Form

Use Form 8932 to claim the credit for eligible differential wage payments made to qualified employees after 2008. For tax years beginning before 2016, you must be an eligible small business employer (defined later) to claim the credit. The credit is 20% of up to \$20,000 of differential wage payments paid to each qualified employee during the tax year.

The credit for employer differential wage payments is part of the general business credit.

Partnerships, S corporations, cooperatives, estates, and trusts must file this form to claim the credit. All other taxpayers are not required to complete or file this form if their only source for this credit is a partnership, S corporation, cooperative, estate, or trust. Instead, they can report this credit directly on Form 3800, General Business Credit.

For details, see section 45P and Notice 2010-15, 2010-6 I.R.B. 390, available at www.irs.gov/irb/2010-06_IRB/ar09.html.

Definitions**Eligible Differential Wage Payments**

Eligible differential wage payments are the total differential wage payments paid to the employee for the tax year, up to \$20,000.

Qualified Employee

A qualified employee is an employee of an eligible small business employer for the 91-day period immediately preceding the period for which any differential wage payment is made.

Differential Wage Payment

To be considered a differential wage payment, the payment must be paid after 2008 and meet both of the following requirements.

- The payment is made by an eligible small business employer to a qualified employee for any period during which the employee is performing service in the uniformed services of the United States while on active duty for a period of more than 30 days.
- The payment represents all or a portion of the wages the employee would have received from the employer if the employee were performing services for the employer.

Eligible Small Business Employer

An eligible small business employer means any taxpayer that:

- Employed on average fewer than 50 employees on business days during the tax year, and
- Under a **written plan** of the employer, provides eligible differential wage payments to **every** qualified employee of the employer.

Controlled Groups

All persons treated as a single employer under subsection (b), (c), (m), or (o) of section 414 are treated as a single employer.

Uniformed Services

Uniformed services means the Armed Forces; the Army National Guard and the Air National Guard when engaged in active duty for training, inactive duty training, or full-time National Guard duty; the commissioned corps of the Public Health Service; and any other category of persons designated by the President in time of war or national emergency.

Coordination With Other Credits

The amount of any research credit or orphan drug credit otherwise allowable for compensation paid to any employee is reduced by the credit for differential wage payments figured for that employee.

September 28, 2018

1120 MeF ATS Scenario 1

OMB No. 1545-0123

Form

8933**Carbon Dioxide Sequestration Credit**

▶ Attach to your tax return.

▶ To claim this credit, the qualified facility must capture at least 500,000 metric tons of carbon dioxide during the tax year.

▶ Go to www.irs.gov/Form8933 for the latest information.**2017**Attachment
Sequence No. **165**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

[Help For All, Inc.](#)

Identifying number

00-0000001

Qualified carbon dioxide captured at a qualified facility, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.

- 1a** Metric tons captured and disposed of (see instructions) 22.5088
- b** Inflation-adjusted credit rate \$22.48
- c** Multiply line 1a by line 1b

1c 506**Qualified carbon dioxide captured at a qualified facility, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.**

- 2a** Metric tons captured and used (see instructions)
- b** Inflation-adjusted credit rate \$11.24
- c** Multiply line 2a by line 2b

2c

- 3** Carbon dioxide sequestration credit from partnerships and S corporations **3**

- 4** Add lines 1c, 2c, and 3. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1x **4** 506

General Instructions

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

Future Developments

For the latest information about developments related to Form 8933 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8933.

Purpose of Form

Use Form 8933 to claim the section 45Q carbon dioxide sequestration credit. The credit is allowed for qualified carbon dioxide that is captured and disposed of or captured, used, and disposed of by the taxpayer in secure geological storage. Only carbon dioxide captured and disposed of or used as a tertiary injectant within the United States or a U.S. possession is taken into account when figuring the credit. See *Definitions* below.

For the purposes of this form, a partner in a partnership that has made a valid section 761(a) election will be considered the taxpayer. Partnerships with valid section 761(a) elections aren't required to complete or file this form. Instead, the partner is required to complete and file this form in a manner commensurate with its undivided ownership interest in the qualified facility.

Taxpayers other than partnerships or S corporations whose only source of this credit is from those pass-through entities (other than a partnership with a valid 761(a) election) aren't required to complete or file this form. Instead, report this credit directly on line 1x of Form 3800, General Business Credit.

How To Figure the Credit

Generally, the credit is \$20 (adjusted for inflation) per metric ton for qualified carbon dioxide captured at a qualified facility, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.

Generally, the credit is \$10 (adjusted for inflation) per metric ton for qualified carbon dioxide captured at a qualified facility, used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, and disposed of in secure geological storage.

For the purpose of calculating the credit, a metric ton of carbon dioxide includes only the contained weight of the carbon dioxide. The weight of any other substances, such as water or impurities, isn't included in the calculation.

Inflation Adjustment

For 2017, the \$20 and \$10 rates are adjusted for inflation.

The 2017 credit rates are:

- \$22.48 for qualified carbon dioxide captured at a qualified facility, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project; and
- \$11.24 for qualified carbon dioxide captured at a qualified facility, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.

Definitions**Qualified Carbon Dioxide**

Qualified carbon dioxide is carbon dioxide captured after October 3, 2008, from an industrial source that:

Tax Year 2018

September 28, 2018

1120 MeF ATS Scenario 1

Form **8453-C**

**U.S. Corporation Income Tax Declaration
for an IRS e-file Return**

OMB No. 1545-0123

2018

► File electronically with the corporation's tax return. Do not file paper copies.
► Go to www.irs.gov/Form8453C for the latest information.

Department of the Treasury
Internal Revenue Service

For calendar year 2018, or tax year beginning , 2018, ending , 20 18

Name of corporation
[Help For All, Inc.](#)

Employer identification number
00-0000001

Part I Tax Return Information (Whole dollars only)

1	Total income (Form 1120, line 11)	1	395,570,000
2	Taxable income (Form 1120, line 30)	2	138,938,859
3	Total tax (Form 1120, line 31)	3	29,160,804
4	Amount owed (Form 1120, line 35)	4	0
5	Overpayment (Form 1120, line 36)	5	839,196

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

- 6a** ☐ I consent that the corporation's refund be directly deposited as designated on the **Form 8050**, Direct Deposit of Corporate Tax Refund, that will be electronically transmitted with the corporation's 2018 federal income tax return.
- b** ☐ I do not want direct deposit of the corporation's refund **or** the corporation is not receiving a refund.
- c** ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

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

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2018 federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the corporation's return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

Sign Here

Signature of officer	Date	Chief Executive Officer	Title
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Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

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

ERO's Use Only	ERO's signature	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input checked="" type="checkbox"/>	ERO's SSN or PTIN P11111111
	Firm's name (or yours if self-employed), address, and ZIP code	Electronic Tax Filers, Inc. 100 Efile Drive, Anytown, TX 71231			EIN 00-0000001
					Phone no. 512-555-1212

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

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

Form **8949****Sales and Other Dispositions of Capital Assets**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service► Go to www.irs.gov/Form8949 for instructions and the latest information.

► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

2018
Attachment
Sequence No. **12A**

Name(s) shown on return

Social security number or taxpayer identification number

Help For All, Inc.

00-0000001

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
☐ **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
☐ **(C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	100 sh. Help For All, Inc.	10-10-2018	11-01-2018	20,000,000	8,197,798		0	11,802,202
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►				20,000,000	8,197,798		0	11,802,202

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

Help For All, Inc.

00-0000001

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II

Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☐ (F) Long-term transactions not reported to you on Form 1099-B

[illegible]

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.