

**Explanation for
2008 Schedule B (Form 1120), Additional Information for Schedule M-3 Filers**

This is a new form for 2008.

Schedule B (Form 1120) is filed by U.S. corporations that are required to file Schedule M-3 (Form 1120). The questions in this schedule reflect additional information requested by LMSB and Treasury from the filers of Schedule M-3 (Form 1120).