

**U.S. Income Tax Return of a Foreign Sales Corporation**

For calendar year 20\_\_\_\_ or other tax year beginning \_\_\_\_\_, 20\_\_\_\_,  
 and ending \_\_\_\_\_, 20\_\_\_\_  
 ▶ See separate instructions. Please type or print.

OMB No. 1545-0123

<b>A</b> Foreign country or U.S. possession of incorporation (see instructions)	Name	<b>C</b> Employer identification number
<b>B</b> Check type of election made: <input type="checkbox"/> FSC <input type="checkbox"/> Small FSC Enter the effective date of the election:	Number, street, and room or suite no. (see instructions)  City or town, state, and ZIP code	<b>D</b> Date incorporated
<b>F</b> Check applicable boxes: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return		<b>E</b> Total assets (see instructions) \$

**FSC Information**

**1 Principal shareholder.** Complete for the shareholder that was the principal shareholder at the beginning of the FSC's tax year. If two or more shareholders own equal amounts of stock, complete for the shareholder that has the same tax year as the FSC (see instructions).

<b>a</b> Name		<b>b</b> Identification number	
<b>c</b> Address (number, street, and room or suite no., city or town, state, ZIP code, or country)		<b>d</b> Total assets (corporations only) \$	
<b>e</b> Percentage of voting stock of the principal shareholder %	<b>f</b> Tax year ends (month and year)	<b>g</b> Service Center where tax return is filed	<b>h</b> Foreign owner? (check one) <input type="checkbox"/> Yes <input type="checkbox"/> No

**2 Parent-subsidiary controlled group.** Is the FSC a subsidiary in a parent-subsidiary controlled group? . . . . . ▶  Yes  No  
 If "Yes," and the principal shareholder (described in 1 above) is not the common parent of the group, complete lines 2a through 2g below for the common parent (see instructions).

<b>a</b> Name of common parent		<b>b</b> Identification number	
<b>c</b> Address (number, street, and room or suite no., city or town, state, ZIP code, or country)		<b>d</b> Total assets (consolidated, if applicable) \$	
<b>e</b> Percentage of voting stock of the common parent %	<b>f</b> Tax year ends (month and year)	<b>g</b> Service Center where tax return is filed	

**3 Administrative pricing rules**

**a** Check the applicable box(es) to show the pricing rule(s) used to determine taxable income on transactions resulting in foreign trading gross receipts.  
 (1)  1.83% of foreign trading gross receipts (2)  23% of combined taxable income (3)  Marginal costing  
 (4)  Section 482 method (5)  Transactions at arm's length with unrelated supplier(s)

**b** If the FSC and the related supplier(s) meet the payment rules of Temporary Regulations section 1.925(a)-1T(b)(2)(ii) and elect to use the administrative pricing rules, check here . . . . . ▶

**Tax and Payments (see instructions)**

<b>1 Total tax</b> (Schedule J, line 6) . . . . .	<b>1</b>
<b>2 Payments:</b>	
<b>a</b> Overpayment from prior year allowed as a credit . . . . .	<b>2a</b>
<b>b</b> Current year estimated tax payments . . . . .	<b>2b</b>
<b>c</b> Less refund of overpaid estimated tax applied for on Form 4466 . . . . .	<b>2c</b> ( )
<b>d</b> Balance due . . . . .	<b>d Bal</b> ▶
<b>e</b> Tax deposited with Form 7004 . . . . .	<b>2e</b>
<b>f</b> Credit for Federal tax paid on fuels (attach Form 4136) . . . . .	<b>2f</b>
<b>g</b> U.S. income tax paid or withheld at source (attach Form 1042-S) . . . . .	<b>2g</b>
<b>h</b> Add lines 2d through 2g . . . . .	<b>2h</b>
<b>3</b> Estimated tax penalty. Check if Form 2220 is attached . . . . . ▶ <input type="checkbox"/>	<b>3</b>
<b>4 Tax due.</b> If line 2h is smaller than the total of lines 1 and 3, enter amount owed . . . . .	<b>4</b>
<b>5 Overpayment.</b> If line 2h is larger than the total of lines 1 and 3, enter amount overpaid . . . . .	<b>5</b>
<b>6</b> Enter amount of line 5 you want: <b>Credited to next year's estimated tax</b> ▶	<b>6</b>

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

<b>Paid Preparer Use Only</b>	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.

Schedule A Cost of Goods Sold Related to Foreign Trading Gross Receipts (see instructions)

Table with 8 rows and 4 columns: (a) Using administrative pricing rules, (b) Not using administrative pricing rules, and two empty columns. Rows include Inventory at beginning of year, Purchases, Cost of labor, Additional section 263A costs, Other costs, Total, Inventory at end of year, and Cost of goods sold.

- 9a Check all methods used for valuing closing inventory: (1) Cost as described in Regulations section 1.471-3, (2) Lower of cost or market as described in Regulations section 1.471-4, (3) Other (Specify method used and attach explanation.)
b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)
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 percentage (or amounts) of closing inventory computed under LIFO
e If property is produced or acquired for resale, do the rules of section 263A apply to the FSC?
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation

Additional Information (see instructions). Note: Small FSCs, complete lines 1 through 8f only.

Form with multiple sections: 1 See the instructions and enter the FSC's: a Business activity code no., b Business activity, c Product or service; 2 Enter the amount of tax-exempt interest received or accrued during the tax year; 3 At any time during the tax year was the FSC engaged in a trade or business in the United States?; 4 During the tax year, did the FSC own any foreign entity that was disregarded as an entity separate from its owner...; 5 During the tax year, did the FSC own at least a 10% interest, directly or indirectly, in any foreign partnership?; 6 If the FSC has an NOL for the tax year and is electing to forego the carryback period, check here; 7 Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on Schedule B, Part II, line 19a.); 8 FSC qualification rules (see instructions): a Enter the largest number of shareholders the FSC had at any time during the tax year; b Did the FSC have any preferred stock outstanding at any time during the tax year?; c During the tax year, did the FSC maintain an office in a qualifying foreign country or U.S. possession in which a complete set of books and records was maintained?; d During the tax year did the FSC maintain the records required under section 6001 at a location within the U.S.?; e At all times during the tax year, did the FSC have at least one non-U.S. resident on its board of directors?; f Small FSCs only: Check the applicable box if during the tax year the small FSC was a member of a controlled group of corporations that included a DISC or a FSC.; g Check the applicable box if during the tax year the FSC was a member of a controlled group of corporations that included a DISC or a FSC.; 9 Foreign management rules (does not apply to small FSCs): a Did all formally convened meetings of the board of directors and of the shareholders occur outside the U.S.?; b (1) Were all cash dividends, legal and accounting fees, salaries of officers, and salaries or fees of members of the board of directors disbursed from bank accounts maintained outside the United States?; (2) At all times during the tax year, did the FSC maintain its principal bank accounts in a qualifying foreign country or U.S. possession (see instructions)?; 10 Foreign economic process rules (does not apply to small FSCs): a Check the applicable box if the FSC is electing to group transactions from its sales activities (Regulations section 1.924(d)-1(c)(5)); b Check the applicable box(es) to indicate how the FSC met the foreign direct costs requirement (see instructions); c If box (e)(5) is checked, enter which of the five methods listed in Regulations section 1.924(e)-1(e)(1)(i) through (v) describes how the FSC bears the economic risk of nonpayment; d Check the applicable box if the FSC is electing to group its foreign direct costs on one of the following (Regulations section 1.924(d)-1(e));

**Schedule B Taxable Income or (Loss)** (see instructions)

**Part I—Net Income Attributable to Nonexempt Foreign Trade Income**

		(a) Using administrative pricing rules		(b) Not using administrative pricing rules	
<b>1</b>	Sale, exchange, or other disposition of export property. (Enter 50% of military property sales. Include the other 50% on Schedule F, line 1.) . . .	<b>1</b>			
<b>2</b>	Lease or rental of export property for use outside the United States . . .	<b>2</b>			
<b>3</b>	Services related and subsidiary to:				
<b>a</b>	Sale, exchange, or other disposition of export property. (Enter 50% of services related to the sale or other disposition of military property. Include the other 50% on Schedule F, line 1.) . . . . .	<b>3a</b>			
<b>b</b>	Lease or rental of export property . . . . .	<b>3b</b>			
<b>4</b>	Engineering or architectural services for construction projects outside the U.S.	<b>4</b>			
<b>5</b>	Managerial services for an unrelated FSC or IC-DISC (see instructions) . . .	<b>5</b>			
<b>6a</b>	<b>Total foreign trading gross receipts.</b> Add lines 1 through 5 . . . . .	<b>6a</b>			
<i>Small FSCs: Complete lines 6b through 6h.</i>					
<b>b</b>	Small FSC limitation (section 924(b)(2)(B)) . . . . .	<b>6b</b>	\$5,000,000	00	
<b>c</b>	Controlled group member's share of line 6b . . . . .	<b>6c</b>			
<b>d</b>	Enter 1. (Short tax year: Divide the number of days in the short tax year by the number of days in the full tax year. Enter as a decimal less than 1.00000.) . . . . .	<b>6d</b>			
<b>e</b>	Multiply line 6b or line 6c (whichever applies) by line 6d . . . . .	<b>6e</b>			
<b>f</b>	Total of line 6a, columns (a) and (b) . . . . .	<b>6f</b>			
<b>Note:</b> See the instructions for line 6f if commission income is included on line 6a.					
<b>g</b>	Enter the smaller of line 6e or line 6f. <b>Note:</b> If line 6f exceeds line 6e, enter the excess on line 7 of Schedule F . . . . .	<b>6g</b>			
<b>h</b>	Allocate the amount from line 6g to columns (a) and (b) (see instructions) . . . . .	<b>6h</b>			
<b>7</b>	Cost of goods sold (Schedule A, line 8). (Small FSCs, enter only the part of cost of goods sold from the receipts on line 6h above. See instructions for Schedule A.) . . . . .	<b>7</b>			
<b>8</b>	<b>Foreign trade income.</b> Subtract line 7 from line 6a or line 6h (whichever applies)	<b>8</b>			
<b>9a</b>	Exemption percentage from Schedule E, line 3d . . . . .	<b>9a</b>		%	
<b>b</b>	Exemption percentage from Schedule E, line 2d . . . . .	<b>9b</b>			%
<b>10</b>	<b>Exempt foreign trade income.</b> Multiply line 8, column (a) by line 9a and line 8, column (b) by line 9b . . . . .	<b>10</b>			
<b>11</b>	<b>Nonexempt foreign trade income.</b> Subtract line 10 from line 8 . . . . .	<b>11</b>			
<b>12</b>	Deductions attributable to nonexempt foreign trade income. Enter amount from Schedule G, line 18 . . . . .	<b>12</b>			
<b>13</b>	Net income attributable to nonexempt foreign trade income. Subtract line 12 from line 11 . . . . .	<b>13</b>			
<b>14</b>	Net income attributable to nonexempt foreign trade income from Schedule F, line 6 . . . . .	<b>14</b>			
<b>15</b>	<b>Total net income attributable to nonexempt foreign trade income.</b> Add lines 13 and 14 . . . . .	<b>15</b>			

**Part II—Taxable Income or (Loss)**

<b>16</b>	Taxable income from foreign trade income. Enter total of line 15, columns (a) and (b), minus any nontaxable income included in line 15, column (b). Attach a schedule that shows the computation of the taxable and nontaxable income included on line 15, column (b) . . . . .	<b>16</b>			
<b>17</b>	Taxable nonforeign trade income from Schedule F, line 19 . . . . .	<b>17</b>			
<b>18</b>	Taxable income or (loss) before net operating loss deduction and dividends-received deduction. Add lines 16 and 17 . . . . .	<b>18</b>			
<b>19a</b>	Net operating loss deduction (attach schedule) . . . . .	<b>19a</b>			
<b>b</b>	Dividends-received deduction (attach schedule) . . . . .	<b>19b</b>			
<b>c</b>	Add lines 19a and 19b . . . . .	<b>19c</b>			
<b>20</b>	<b>Taxable income or (loss).</b> Subtract line 19c from line 18. (See instructions for Schedule J to figure the tax on this income.) . . . . .	<b>20</b>			

**Schedule E Exemption Percentages Used in Figuring Exempt Foreign Trade Income** (see instructions)

**Note:** If all shareholders of the FSC are C corporations, enter .30000 on line 2d and .65217 on line 3d and skip all other lines.

If all shareholders of the FSC are other than C corporations, enter .32000 on line 2d and .69565 on line 3d and skip all other lines.

<b>1</b>	Percentage (round to at least five decimal places) of voting stock owned by shareholders that are C corporations . . . . .	<b>1</b>	
<b>2</b>	Exemption percentage for foreign trade income determined by not using the administrative pricing rules:		
<b>a</b>	Difference between section 923(a)(2) and section 291(a)(4)(A) percentage . . . . .	<b>2a</b>	.02000
<b>b</b>	Section 923(a)(2) percentage . . . . .	<b>2b</b>	.32000
<b>c</b>	Multiply line 1 by line 2a . . . . .	<b>2c</b>	
<b>d</b>	<b>Exemption percentage.</b> Subtract line 2c from line 2b. Enter here and on Schedule B, line 9b, and on Schedule G, line 16b . . . . .	<b>2d</b>	
<b>3</b>	Exemption percentage for foreign trade income determined using administrative pricing rules:		
<b>a</b>	Difference between section 923(a)(3) fraction and section 291(a)(4)(B) fraction (16/23 – 15/23 = 1/23) shown as a decimal . . . . .	<b>3a</b>	.04348
<b>b</b>	Section 923(a)(3) fraction (16/23) shown as a decimal . . . . .	<b>3b</b>	.69565
<b>c</b>	Multiply line 1 by line 3a . . . . .	<b>3c</b>	
<b>d</b>	<b>Exemption percentage.</b> Subtract line 3c from line 3b. Enter here and on Schedule B, line 9a, and on Schedule G, line 16a . . . . .	<b>3d</b>	

**Schedule F Net Income From Nonexempt Foreign Trade Income and Taxable Nonforeign Trade Income** (see instructions)

**Part I—Net Income From Nonexempt Foreign Trade Income**

	(a) Using administrative pricing rules		(b) Not using administrative pricing rules	
	<b>1</b>			
<b>1</b> Enter 50% of total receipts from the sale, exchange, or other disposition of military property and related services . . . . .				
<b>2</b> International boycott income . . . . .				
<b>3</b> Illegal bribes and other payments . . . . .				
<b>4 Total.</b> Add lines 1, 2, and 3 . . . . .				
<b>5</b> Cost of goods sold and other costs related to above income (attach schedule) . . . . .				
<b>6 Net income from nonexempt foreign trade income.</b> Subtract line 5 from line 4. Enter here and on Schedule B, line 14, columns (a) and (b) . . . . .				

**Part II—Taxable Nonforeign Trade Income**

<b>7 Small FSCs:</b> If line 6f, Schedule B, is greater than line 6e, Schedule B, enter the excess here . . . . .	<b>7</b>	
<b>8</b> Interest . . . . .	<b>8</b>	
<b>9</b> Dividends (attach schedule—see instructions) . . . . .	<b>9</b>	
<b>10</b> Carrying charges . . . . .	<b>10</b>	
<b>11</b> Royalties . . . . .	<b>11</b>	
<b>12</b> Other investment income . . . . .	<b>12</b>	
<b>13</b> Receipts excluded under section 924(f) on the basis of use, subsidized receipts, and receipts from related parties . . . . .	<b>13</b>	
<b>14</b> Income from excluded property under sections 927(a)(2) and (3) . . . . .	<b>14</b>	
<b>15</b> Income from transactions that did not meet the <b>Foreign economic process rules</b> (see instructions). (See <b>Foreign Trading Gross Receipts</b> in the instructions.) . . . . .	<b>15</b>	
<b>16</b> Other income . . . . .	<b>16</b>	
<b>17 Total.</b> Add lines 7 through 16 . . . . .	<b>17</b>	
<b>18</b> Enter deductions allocated or apportioned to line 17 income. (Attach schedule. Small FSCs also include the cost of goods sold deduction attributable to the amount entered on line 7 above) . . . . .	<b>18</b>	
<b>19 Taxable nonforeign trade income.</b> Subtract line 18 from line 17. Enter here and on Schedule B, line 17 . . . . .	<b>19</b>	

**Schedule G Deductions Allocated or Apportioned to Foreign Trade Income Other Than Foreign Trade Income Reported on Schedule F** (See instructions for limitations on deductions before completing lines 1 through 14.)

	(a) Using administrative pricing rules		(b) Not using administrative pricing rules	
<b>1</b> Foreign direct costs described in section 924(e):				
<b>a</b> Advertising and sales promotion . . . . .	<b>1a</b>			
<b>b</b> Certain processing and arranging costs . . . . .	<b>1b</b>			
<b>c</b> Certain transportation costs . . . . .	<b>1c</b>			
<b>d</b> Certain determination and transmittal costs . . . . .	<b>1d</b>			
<b>e</b> Assumption of credit risk . . . . .	<b>1e</b>			
<b>f Total foreign direct costs.</b> Add lines 1a through 1e . . . . .	<b>1f</b>			
<b>2</b> Advertising . . . . .	<b>2</b>			
<b>3</b> Interest . . . . .	<b>3</b>			
<b>4</b> Depreciation from Form 4562 (less any depreciation claimed elsewhere on this return) (attach Form 4562) . . . . .	<b>4</b>			
<b>5</b> Salaries and wages . . . . .	<b>5</b>			
<b>6</b> Rents . . . . .	<b>6</b>			
<b>7</b> Sales commissions . . . . .	<b>7</b>			
<b>8</b> Warehousing . . . . .	<b>8</b>			
<b>9</b> Freight . . . . .	<b>9</b>			
<b>10</b> Compensation of officers . . . . .	<b>10</b>			
<b>11</b> Bad debts . . . . .	<b>11</b>			
<b>12</b> Pension, profit-sharing, etc., plans . . . . .	<b>12</b>			
<b>13</b> Employee benefit programs . . . . .	<b>13</b>			
<b>14</b> Other deductions (attach list) . . . . .	<b>14</b>			
<b>15 Total deductions.</b> Add lines 1f through 14 . . . . .	<b>15</b>			
<b>16a</b> Exemption percentage from Schedule E, line 3d . . . . .	<b>16a</b>		%	
<b>b</b> Exemption percentage from Schedule E, line 2d . . . . .	<b>16b</b>			%
<b>17</b> Deductions attributable to exempt foreign trade income. Multiply line 15, column (a) by line 16a and enter the result in column (a). Multiply line 15, column (b) by line 16b and enter the result in column (b) . . . . .	<b>17</b>			
<b>18 Deductions allocated or apportioned to nonexempt foreign trade income other than foreign trade income reported on Schedule F.</b> Subtract line 17 from line 15. Enter here and on Schedule B, line 12, columns (a) and (b) . . . . .	<b>18</b>			

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

<b>1</b> Check if the FSC is a member of a controlled group (see section 927(d)(4)) (attach Schedule O (Form 1120)) . . . . . <input type="checkbox"/>				
<b>2</b> Income tax. Check this box if the FSC is a qualified personal service corporation as defined in section 448(d)(2) (see instructions) . . . . . <input type="checkbox"/>	<b>2</b>			
<b>3</b> Alternative minimum tax (attach Form 4626) . . . . .	<b>3</b>			
<b>4</b> Add lines 2 and 3 . . . . .	<b>4</b>			
<b>5</b> Foreign tax credit (attach Form 1118) . . . . .	<b>5</b>			
<b>6 Total tax.</b> Subtract line 5 from line 4. Enter here and on line 1, page 1 . . . . .	<b>6</b>			

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

<b>Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)</b>			
<b>1</b>	Net income (loss) per books . . . . .		<b>7</b> Income recorded on books this year not included on this return (itemize):
<b>2</b>	Federal income tax per books . . . . .		<b>a</b> Tax-exempt interest \$ _____
<b>3</b>	Excess of capital losses over capital gains . . . . .		<b>b</b> Exempt foreign trade income \$ _____
<b>4</b>	Income subject to tax not recorded on books this year (itemize): _____		
<b>5</b>	Expenses recorded on books this year not deducted on this return (itemize):		<b>8</b> Deductions on this return not charged against book income this year (itemize):
<b>a</b>	Depreciation . . . . . \$ _____		Depreciation . . . . . \$ _____
<b>b</b>	Deductions attributable to exempt foreign trade income \$ _____		
<b>c</b>	Travel and entertainment \$ _____		
<b>6</b>	Add lines 1 through 5 . . . . .		<b>9</b> Add lines 7 and 8 . . . . .
			<b>10</b> Taxable income (line 18, Schedule B)—line 6 less line 9 . . . . .

<b>Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 26, Schedule L)</b>			
<b>1</b>	Balance at beginning of year . . . . .		<b>5</b> Distributions: <b>a</b> Cash . . . . .
<b>2</b>	Net income (loss) per books . . . . .		<b>b</b> Stock . . . . .
<b>3</b>	Other increases (itemize): _____		<b>c</b> Property . . . . .
			<b>6</b> Other decreases (itemize): _____
<b>4</b>	Add lines 1, 2, and 3 . . . . .		<b>7</b> Add lines 5 and 6 . . . . .
			<b>8</b> Balance at end of year (line 4 less line 7)