SCHEDULE M-3 (Form 1120)

Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More

► Attach to Form 1120 or 1120-C.
 ► See separate instructions.

OMB	No.	154	5-0123
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Department of the Treasury
Internal Revenue Service

Name of corporation (common parent, if consolidated return)

Name	of corporation (common parent, if consolidated return)	Employ	er ide	ntifica	tion n	umber
Ch	Check applicable box(es): (1) ☐ Non-Consolidated return (2) ☐ Consolidated return (Form					
	(3) ☐ Mixed 1120/L/PC group (4) ☐ Dormant subsidiarie	s schedu	e att	ache	d 	
Par	Financial Information and Net Income (Loss) Reconciliation (see instruction	ns)				
1a	Did the corporation file SEC Form 10-K for its income statement period ending with or within	n this tax	year	?		
	Yes. Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Fe	orm 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 peri					
	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 book	s and rec	ords	on lii	ne 4	
2a	Enter the income statement period: Beginning/ Ending					
	Has the corporation's income statement been restated for the income statement period on I					
	☐ Yes. (If "Yes," attach an explanation and the amount of each item restated.)					
	□ No.					
С	Has the corporation's income statement been restated for any of the five income statement period	s precedir	g the	perio	od on	line 2a?
	Yes. (If "Yes," attach an explanation and the amount of each item restated.)					
_	□ No.					
3a	la Is any of the corporation's voting common stock publicly traded?					
	☐ No. If "No," go to line 4.					
L						
D	Enter the symbol of the corporation's primary U.S. publicly traded voting common stock					
С	Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting					
	common stock					
		Г				
	Worldwide consolidated net income (loss) from income statement source identified in Part I,		4	(
	Net income from nonincludible foreign entities (attach schedule)		5a 5b	(
	Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	I	6a	(
	Net income from nonincludible U.S. entities (attach schedule)	I	6b	`		
	Net income (loss) of other disregarded entities (attach schedule)					
8						
	(attach schedule)					
9	Adjustment to reconcile income statement period to tax year (attach schedule)		9 10a			
10a	Intercompany dividend adjustments to reconcile to line 11 (attach schedule)					
b	3,					
_ C	Other adjustments to reconcile to amount on line 11 (attach schedule)		10c			
<u> 11 </u>	Net income (loss) per income statement of includible corporations. Combine lines 4 through	10 .	11			

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Name of corporation (common parent, if consolidated return)				Employer id	Employer identification number			
Chec	k applicable box(es): (1) Consolidated group (2) Parent corp ((3) Consolidated elimi	nations (4) Subsid	liary corp (5) Mix	ed 1120/L/PC group			
Chec	k if a sub-consolidated: (6) 1120 group (7) 1120 eliminations							
Name	e of subsidiary (if consolidated return)			Employer id	dentification number			
Pai	t II Reconciliation of Net Income (Loss) pe	ar Income Staten	nent of Includi	le Corporatio	ne With			
га	Taxable Income per Return (see instruc		nent of includit	ne Corporatio	III2 AAITII			
	Income (Loss) Items	(a) Income (Loss) per	(b) Temporary	(c) Permanent	(d) Income (Loss) per			
	(Attach schedules for lines 1 through 8)	Income Statement	Difference	Difference	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	Section 78 gross-up							
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 (attach schedule)							
10	Income (loss) from foreign partnerships (attach schedule)							
11	Income (loss) from other pass-through entities (attach schedule)							
12	Items relating to reportable transactions (attach details)							
13	Interest income (attach Form 8916-A)							
14	Total accrual to cash adjustment							
15 16	Hedging transactions							
16 17	Mark-to-market income (loss)	()			()			
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							
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities	-						
С	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses	_						
	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses	-						
	Abandonment losses							
g	Other gain/loss on disposition of assets other than inventory							
9 24	Capital loss limitation and carryforward used							
<u>-</u> . 25	Other income (loss) items with differences (attach schedule)							
26	Total income (loss) items. Combine lines 1 through 25							
27	Total expense/deduction items (from Part III, line 36)							
28	Other items with no differences							
29a	Mixed groups, see instructions. All others, add							
-	lines 26 through 28							
	PC insurance subgroup reconciliation totals							
	Life insurance subgroup reconciliation totals Reconciliation totals. Combine lines 29a through 29c							
30	Note. Line 30, column (a), must equal the amount or		d column (d) must	t equal Form 11				

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Name of corporation (common parent, if consolidated return)				Employer ide	Employer identification number			
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	k if a sub-consolidated: (6) 1120 group (7) 1120 eliminations	ojoonsolidated elim	Tiations (4) oubsidia	ily corp (3) wilke	50 1120/121 0 group			
	e of subsidiary (if consolidated return)			Employer ide	entification number			
varri	or subsidiary (ii consolidated return)			Linployer la				
Pa	rt III Reconciliation of Net Income (Loss) pe	r Income Staten	nent of Includibl	e Corporation	ne With			
ıa	Taxable Income per Return—Expense/l				13 WIGH			
			,	,	(B			
	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							
2	U.S. deferred income tax expense							
3	State and local current income tax expense							
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 (attach Form 8916-A)							
9	Stock option expense							
10	Other equity-based compensation							
11	Meals and entertainment							
12	Fines and penalties							
13	Judgments, damages, awards, and similar costs .							
14	Parachute payments							
15	Compensation with section 162(m) limitation							
16 17	Pension and profit-sharing							
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							
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							
29	Section 198 environmental remediation costs							
30	Depletion							
31 32	Depreciation							
32 33	Bad debt expense							
34	Purchase versus lease (for purchasers and/or							
J- †	lessees)							
35	Other expense/deduction items with differences (attach schedule)							
36	Total expense/deduction items. Combine lines 1 through 35. Enter here and on Part II, line 27							
	through 55. Enter here and Off Falt II, line 27							