		For calendar year ar					, 20	, 20	,000	<i>୭</i> ∩ ∩	n
Department of t Internal Revenue	he Treasury e Service			e separate ins							U
A Foreign co possession	ountry or U.S.	Name						C Employe	r identif	ication numb	ber
(See page	8 of the instrs.)							D Date inco	: prporated	1	
B Check type	e of election made:	Number, street, and r	oom or s	uite no. (See pa	ge 8 of the instr	uctions.)					
FSC Friter	Small FSC	City or town, state, ar	ad 7ID co	do				E Total asset	s (See pag	ge 8 of the instru	uctions
the electio		City of town, state, a		Jue				\$			
F Check app	licable boxes:	(1) 🗌 Initial return	(2)	Final return		e of addr	ess (4) 🗌 An	nended return			
1. Dringing.	aharahaldar Car	anlata fartha abarabal	dar that u		formation	****	aning of the FCC/	a tay yaar lft			
1 Principal		mplete for the sharehold n equal amounts of stoo									
a Name								b Identific	ation nu	mber	
c Address	(number street ar	nd room or suite no., city	v or town	state 7IP code	or country)			d Total as	sets (corr	porations only	<u></u>
C Address		in room of suite no., eng	y OF LOWIN		s, or country			\$			y)
	ge of voting stock shareholder	of the f Tax year er	nds (mon	th and year) g	Service Center	where ta	x return is filed	h Foreign	owner? (check one)	
		%							Yes	No No	
2 Parent-su	ubsidiary control	led group. Is the FSC					roup?				mplate
					``		age 8 of the instr			e group, con	npiete
a Name of	common parent							b Identific	ation nu	mber	
c Address	(number, street, ar	nd room or suite no., city	y or town	, state, ZIP code	e, or country)			d Total ass	ets (conso	olidated, if app	licable
								\$			
e Percenta	ge of voting stock	of the common parent	%	f Tax year e	nds (month and	year)		g Service (Center wh	ere tax return	is file
3 Administ	rative pricing rul	es	,,,								
a Check th	ne applicable box	(es) to show the pricin	g rule(s)	used to determ	nine taxable inc	ome on	transactions resu	Iting in foreig	n tradin	g gross rece	eipts.
	_	of foreign trading gros	s receip		23% of combine			••••••	ginal cos	sting	
b If the FS	(4) (4) Section	n 482 method d supplier(s) meet the j	payment				ength with unrela n 1.925(a)-1T(b)(2		,	the administ	trative
pricing r	ules, check here	<u></u>						· · ·			
			ind Pa	yments (Se	e page 8 c	of instru	ictions.)	1			
1 Total ta 2 Payme	ax (Schedule J nts:	, line 9)						· /////			
5			2a								
			<u>2b</u>								
c Less 2 Form 4		applied for on	2c () d Bal ►	2d					
	posited with Fo	orm 7004				2e					
		paid on fuels (atta				2f 2g					
-	•	or withheld at sour 2g				29		2h			
		Check if Form 22						▶ <u> </u> 3			
		smaller than the to						. 4			
		2h is larger than th ou want: Credited to				nount c	 Refunde				
	Under penaltie	es of perjury, I declare t d belief, it is true, correc	that I hav	e examined this	s return, includir		panying schedules	s and stateme			
Sign	any knowledge		., and ou								5. nd.
Here							•				
	Signature of	fofficer			Date		Title	······			
Paid	Preparer's	•			Date		Check if		er's SSN	I or PTIN	
Preparer	'S Firm's name ((or					self-employed EIN				
Use Only		mployed),					Phone	no. ()		

For Paperwork Reduction Act Notice, see page 1 of separate instructions.

Form **1120-FSC** (2000)

Form	1120-FSC (2000)				F	Page 2
Sch	nedule A Cost of Goods Sold Related to Foreign Tra	nding G	iross Receipts (See	page 8 of the instructi	ions.)
		(a) Usir	ng administrative pricing	rules	(b) Not using administrative prici	ing rules
1	Inventory at beginning of year	1				
2	Purchases	2				
3	Cost of labor	3				
4	Additional section 263A costs (attach schedule)	4				
5	Other costs (attach schedule)	5				
6	Total. Add lines 1 through 5	6				
7	Inventory at end of year	7				
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on line 7 of Schedule B. Small FSCs, see instructions for Schedule A.	8				
9a	Check all methods used for valuing closing inventory: (1) \Box (2) \Box Lower of cost or market as described in Regulations se (3) \Box Other (Specify method used and attach explanation.) \blacktriangleright	ction 1.4	471-4			
b	Check if there was a writedown of subnormal goods as descri					
c	Check if the LIFO inventory method was adopted this tax year					
	If the LIFO inventory method was used for this tax year, enter p inventory computed under LIFO	ercentad	ge (or amounts) of	closir	ng	
e	If property is produced or acquired for resale, do the rules of s	ection 2	63A apply to the F		. Legendaria Ves	
f	Was there any change in determining quantities, cost, or valuat					
	If "Yes," attach explanation				🗆 Yes	🗌 No
Add	itional Information (See page 9 of the instructions.) Note	e: Smal	l FSCs, complete	e line	s 1 through 9f only.	
1 a	See the instructions on page 16 and enter the FSC's: Yes No f Business activity code no. ►				ble box if during the tax of a controlled group of	/es No
b	Business activity ►		ions that included a			
c		•			g the tax year the FSC	
2	g Enter the amount of tax-exempt interest received or accrued during the tax year ► [\$	was a m		d grou	up of corporations that	
3	At any time during the tax year was the FSC engaged 10	Foreign	management rules (does n	not apply to small FSCs):	
	in a trade or business in the United States?		-		ings of the board of	////////
4	Is the FSC a foreign personal holding company or a personal				occur outside the U.S.?	
	holding company? (See page 9 of the instructions.)				of members of the board	
5	During the FSC's tax year, did the FSC own any	of	directors disbursed fr	om ba	ank accounts maintained	
	foreign entities that are disregarded as entities				Yes," these accounts are	
	separate from their owners under Regulations sections		nsidered to be the FSC			
	301.7701-2 and 301.7701-3?				did the FSC maintain its	
	If "Yes," attach a statement listing the name, country				ualifying foreign country	
	under whose laws the entity was organized, and EIN (if any) of each entity.				e 3 of the instructions.)	
						///////////////////////////////////////
6	During the FSC's tax year, did the FSC own at least a 10% interest, directly or indirectly, in any foreign partnerships?		t number(s) ►			
	If "Vec " see page 0 of the instructions for required attachment	-	-		s (does not apply to small F	
-	If "Yes," see page 9 of the instructions for required attachment.				C is electing to group transans section 1.924(d)-1(c)(5)):	
7	If the FSC has an NOL for the tax year and is electing to forego the carryback period, check here ►	Custo	mer grouping 🗌 Contra	ct group	ping \square Product or product line gr	
8	Enter the available NOL carryover from prior tax years.		ct or product line subgrou			
	(Do not reduce it by any deduction in Schedule B, Part				te how the FSC met the foreig	n direct
	II, line 19a.) ▶ \$		quirement: (See page 3			
9	FSC qualification rules (See page 2 of the instructions.):				contract with the FSC) met	t the
а	Enter the largest number of FSC shareholders at any		test of section 924(
_	time during the tax year ►				r contract with the FSC) m	
b	Did the FSC have any preferred stock outstanding at				n 924(d)(2). Check to indicative test wa	
	any time during the tax year?				or which this alternative test was \Box	_
с	During the tax year, did the FSC maintain an office in a	(e)(1)	(e)(2)	(e)((3) 🗌 (e)(4) 🗌 (e))(5)
	qualifying foreign country or U.S. possession in which a				nich of the five methods lis	
	complete set of books and records was maintained?				I) (i) through (v) describes he	
d	During the tax year did the FSC maintain the records				onpayment	
_	required under section 6001 at a location within the U.S.?				is electing to group its foreigr lations section 1.924(d)-1(e)):	n direct
е	At all times during the tax year, did the FSC have at least one non-U.S. resident on its board of directors?				ping \Box Product or product line gr	rouping

Form **1120-FSC** (2000)

Sch	nedule B Taxable Income or (Loss) (See page 10 of the instruction					
	Part I—Net Income Attributable to Nonexempt	Forei	gn Trade Inco	me		
		(;	a) Using administrat pricing rules	ive	(b) Not using administrative pricing rules	 e ;
1	Sale, exchange, or other disposition of export property. (Enter 50% of					
	military property sales. Include the other 50% on Schedule F, line 1.) . $% \left({{\left[{{\left[{{\left[{\left[{\left[{\left[{\left[{\left[{\left[$	-				<u> </u>
2	Lease or rental of export property for use outside the United States	2				
3	Services related and subsidiary to:					
а	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	Lease or rental of export property					
4	Engineering or architectural services for construction projects outside the U.S.					
5	Managerial services for an unrelated FSC or IC-DISC	5				ļ
6a	Total foreign trading gross receipts. Add lines 1 through 5 Small FSCs: Complete lines 6b through 6h.					
b	Small FSC limitation (section 924(b)(2)(B))	00 00	-\/////////////////////////////////////			
	Controlled group member's share of line 6b 6c		-\/////////////////////////////////////			
d	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.)					
P	Multiply line 6b or line 6c (whichever applies) by line 6d					
	Total of line 6a, columns (a) and (b)					
	Note: See the instructions for line 6f if commission					
	income is included on line 6a.					
g	Enter the smaller of line 6e or line 6f. Note: If line 6f					
	exceeds line 6e, enter the excess on line 7 of Schedule F			4//////		<i> </i>
h	Allocate the amount from line 6g to columns (a) and (b) (see instructions)	6h				
7	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 on page 8.)					
8	Foreign trade income. Subtract line 7 from line 6a or line 6h (whichever applies)					
	Exemption percentage from Schedule E, line 3d	-		%		
	Exemption percentage from Schedule E, line 2d					%
10	Exempt foreign trade income. Multiply line 8, column (a) by line 9a and					
	line 8, column (b) by line 9b					<u> </u>
11	Nonexempt foreign trade income. Subtract line 10 from line 8	11				
12	Deductions attributable to nonexempt foreign trade income. Enter amount fram Schodula C, line 19					
13	from Schedule G, line 18					\vdash
15						
14	Net income attributable to nonexempt foreign trade income from Schedule					
	F, line 6					<u> </u>
15	Total net income attributable to nonexempt foreign trade income. Add					
	lines 13 and 14	<u>15</u>				
			// \ ·			
16	Taxable income from foreign trade income. Enter total of line 15, columns (nontaxable income included in line 15, column (b). Attach a schedule that sh	iows the	computation	16		
17	of the taxable and nontaxable income included in line 15, column (b) Taxable nonforeign trade income from Schedule F, line 19			17		<u> </u>
17	Taxable income or (loss) before net operating loss deduction and dividends					<u> </u>
10	Add lines 16 and 17.			18		
19a	Net operating loss deduction (attach schedule)	9a		X/////		//////
b	Dividends-received deduction (attach schedule)	9b		<u> </u>		<i>[[]]]</i>]]
	Add lines 19a and 19b			19c		<u> </u>
20	Taxable income or (loss). Subtract line 19c from line 18. (See instruction page 14 to figure the tax on this income.)			20		

Form 1120-FSC (2000)

Form **1120-FSC** (2000)

Form 2	1120-FSC (2000)		Pa	age 4
Sch	edule E Exemption Percentages Used in Figuring Exempt Foreign Trade Income (See p	age 1	1 of the instructi	ons.)
Note	: If all shareholders of the FSC are C corporations, enter .30000 on line 2d and .65217 on line 3d and s If all shareholders of the FSC are other than C corporations, enter .32000 on line 2d and .69565 on lir			lines.
1	Percentage (round to at least five decimal places) of voting stock owned by shareholders that are C corporations	1		
2	Exemption percentage for foreign trade income determined by not using the administrative pricing rules:			
а	Difference between section 923(a)(2) and section 291(a)(4)(A) percentage	2a	.02000	
b	Section 923(a)(2) percentage	2b	. 32000	
		20		
-	Multiply line 1 by line 2a	2c		
d	Exemption percentage. Subtract line 2c from line 2b. Enter here and on Schedule B, line 9b, and on Schedule G, line 16b.	2d		
3	Exemption percentage for foreign trade income determined using administrative pricing rules:			
	Difference between section 923(a)(3) fraction and section 291(a)(4)(B) fraction $(16/23 - 15/23 =$			
u	1/23) shown as a decimal	3a	.04348	
b	Section 923(a)(3) fraction (16/23) shown as a decimal	3b	.69565	
		2-		
	Multiply line 1 by line 3a	3c		
d	and on Schedule G, line 16a	3d		
Sch	edule F Net Income From Nonexempt Foreign Trade Income and Taxable Nonfo		Trade Income	<u>;</u>
	(See page 11 of the instructions.)			
	Part I—Net Income From Nonexempt Foreign Trade Income		r	
	(a) Using administrat pricing rules	ive	(b) Not using administ pricing rules	trative
1	Enter 50% of total receipts from the sale, exchange, or other disposition of			
n				
2 3	International boycott income 2 Illegal bribes and other payments			
4	Total. Add lines 1, 2, and 3 4			
5	Cost of goods sold and other costs related to above income (attach schedule)			
6	Net income from nonexempt foreign trade income. Subtract line 5 from line 4. Enter here and on Schedule B, line 14, columns (a) and (b) 6			
	Part II—Taxable Nonforeign Trade Income		L. L.	
7	Small FSCs: If line 6f, Schedule B, is greater than line 6e, Schedule B, enter the excess here.	7		
	C C C C C C C C C C C C C C C C C C C			
8	Interest	8		
-		9		
9	Dividends (attach schedule—see page 11 of the instructions)	7		
10	Carrying charges	10		
10				
11	Royalties	11		
12	Other investment income	12		
13	Receipts excluded under section 924(f) on the basis of use, subsidized receipts, and receipts			
	from related parties	13		
14	Income from excluded property under sections 927(a)(2) and (3)	14		
15	Income from transactions that did not meet the Foreign economic process rules (see page 3 of the instructions). (See Foreign Trading Gross Receipts on page 3 of the instructions.)	15		
16	Other income	16		
17	Total. Add lines 7 through 16 . <th< td=""><td>17</td><td></td><td></td></th<>	17		
18	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) .	18		
19	Taxable nonforeign trade income. Subtract line 18 from line 17. Enter here and on			
	Schedule B, line 17	19		

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Schedule G Deductions Attributable to Foreign Trade Income Other Than Foreign Trade Income Reported on Schedule F (See instructions on pages 12 and 13 for limitations before completing lines 1 through 14.)

		(a)	Using adminis pricing rule		(b) N	ot using admini pricing rules	
1	Foreign direct costs described in section 924(e):						
	Advertising and sales promotion	1a					
	Certain processing and arranging costs	1b					
	Certain transportation costs	1c					
d	Certain determination and transmittal costs.	1d					
	Assumption of credit risk	1e					
f	Total foreign direct costs. Add lines 1a through 1e	1f					
2	Advertising	2					
3		3					
4	Depreciation from Form 4562 (less any depreciation claimed elsewhere on						
4	this return) (attach Form 4562)	4					
5	Salaries and wages	5					
6	Rents	6					
7	Sales commissions	7					
8	Warehousing	8					
9	Freight	9					
10	Compensation of officers	10					
11	Bad debts	11					
12	Pension, profit-sharing, etc., plans	12					
13	Employee benefit programs	13					
14	Other deductions (attach list)	14					
15	Total deductions. Add lines 1f through 14 Image: Control of the second seco	15					
	Exemption percentage from Schedule E, line 3d	16a			8		
	Exemption percentage from Schedule E, line 2d	16b					%
17	Deductions attributable to exempt foreign trade income. Multiply line 15,						
17	column (a) by line 16a and enter the result in column (a), and multiply line						
	15, column (b) by line 16b and enter the result in column (b)	17					
18	Deductions attributable to nonexempt foreign trade income other than						
	foreign trade income reported on Schedule F. Subtract line 17 from line						
	15. Enter here and in Schedule B, line 12, columns (a) and (b)	18					
Sch	edule J Tax Computation (See page 14 of the instructions.)						
1	Check if the FSC is a member of a controlled group (see section 927(d)(4)) .		🕨				
	Important: Members of a controlled group, see page 14 of the instructions.						
2a	If the box on line 1 is checked, enter the FSC's share of the \$50,000, \$25,0	00, ar	nd				
	\$9,925,000 taxable income brackets (in that order):						
			1				
	(1) [\$ (2) [\$ (3) [\$						
b	Enter the FSC's share of:		I	ı 🖉			
	(1) Additional 5% tax (not more than \$11,750)			$\dashv $			
3	Income tax. Check this box if the FSC is a qualified personal service corporation of the first serv				3		
	section 448(d)(2). (See page 14 of the instructions.)	• •	🕨		5		<u> </u>
					4		
4	Alternative minimum tax (attach Form 4626)	• •		·	+		<u> </u>
-					5		
5	Add lines 3 and 4	• •		·	5		
4	Eardian tay gradit (attach Form 1119)				6		
6	Foreign tax credit (attach Form 1118)	• •		· ⊢			<u> </u>
7	Subtract line 6 from line 5			-	7		
,		•••		• -			
8	Personal holding company tax (attach Schedule PH (Form 1120))				в		
2		• •		.			
9	Total tax. Add lines 7 and 8. Enter here and on line 1, page 1		<u></u>	. 9	9		
					Form	1120-FSC	(2000)

50	nedule L Balance Sheets per Books		g of tax year		tax year
	Assets	(a)	(b)	(c)	(d)
1	Cash	<u> </u>			
2a	Trade notes and accounts receivable .				
b	Commissions receivable				<u> </u>
с	Less allowance for bad debts)		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (See page 15 of the instructions.)				
6	Other current assets (attach schedule)				
7	Loans to shareholders				
B	Mortgage and real estate loans				
9	Other investments (attach schedule)				2 <i>4111111111111111111111111111111111111</i>
)a	Buildings and other depreciable assets .				
b	Less accumulated depreciation)		()	
a	Depletable assets				
b	Less accumulated depletion)		()	
2	Land (net of any amortization)				
Ba	Intangible assets (amortizable only)		<u> </u>		<u> </u>
b	Less accumulated amortization	()		()	
t D	Other assets (attach schedule)	<u> </u>			
5	Total assets	X/////////////////////////////////////			
-					
	Liabilities and Shareholders' Equity	<i>\////////////////////////////////////</i>	<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>		x/////////////////////////////////////
ó	Accounts payable				
1	Mtges., notes, bonds payable in less than 1 year				
3	Transfer prices payable				
)	Other current liabilities (attach schedule).				
)	Loans from shareholders				
	Mtges., notes, bonds payable in 1 year or more.				
2	Other liabilities (attach schedule)				
3	Capital stock				
, 1	Additional paid-in capital				
5	Retained earnings—Appropriated (attach schedule)				
ò	Retained earnings—Unappropriated				
7	Adjustments to shareholders' equity (attach schedule).		((
3	Less cost of treasury stock		()		(
)	Total liabilities and shareholders' equity .				
SC	nedule M-1 Reconciliation of Incol	me (Loss) per Book	s With Income per I	Return (See page 1	b of the instruction
1	Net income (loss) per books		7 Income recorded	on books this year not	
2	Federal income tax		included on this re		
3	Excess of capital losses over capital gains			est \$	
4	Income subject to tax not recorded on		b Exempt foreign to		
	books this year (itemize):	<i></i>		. \$	<i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i>
-					<i>\////////////////////////////////////</i>
C	Expenses recorded on books this year not		4	is return not charged	<i>\////////////////////////////////////</i>
	deducted on this return (itemize):		against book inco	me this year (itemize):	
			against book inco	-	
а	deducted on this return (itemize):		against book inco Depreciation	me this year (itemize):	
а	deducted on this return (itemize): Depreciation \$		against book inco Depreciation	me this year (itemize):	
a b	deducted on this return (itemize): Depreciation \$ Deductions attributable to exempt foreign trade income \$		against book inco Depreciation.	me this year (itemize): \$	
a b	deducted on this return (itemize): Depreciation \$ Deductions attributable to exempt foreign trade income Travel and entertainment		against book inco Depreciation 9 Add lines 7 and 8	me this year (itemize): \$	
a b c	deducted on this return (itemize): Depreciation \$ Deductions attributable to exempt foreign trade income \$ Travel and entertainment \$		against book inco Depreciation 9 Add lines 7 and 8 10 Taxable income (li	me this year (itemize): \$	
a b c	deducted on this return (itemize): Depreciation \$ Deductions attributable to exempt foreign trade income \$ Travel and entertainment \$ Add lines 1 through 5	priated Retained E	against book inco Depreciation 9 Add lines 7 and 8 10 Taxable income (li line 6 less line 9	me this year (itemize): \$	e L)
a b c	deducted on this return (itemize): Depreciation \$ Deductions attributable to exempt foreign trade income Travel and entertainment Add lines 1 through 5 hedule M-2	priated Retained E	against book inco Depreciation. 9 Add lines 7 and 8 10 Taxable income (li line 6 less line 9 arnings per Books	me this year (itemize): . \$	
a b c 6 C 1	deducted on this return (itemize): Depreciation \$ Deductions attributable to exempt foreign trade income Travel and entertainment Add lines 1 through 5 hedule M-2 Analysis of Unapprop Balance at beginning of year	priated Retained E	against book inco Depreciation . 9 Add lines 7 and 8 10 Taxable income (li line 6 less line 9 arnings per Books 5 Distributions: a	me this year (itemize): \$	
a b c 6 Scl	deducted on this return (itemize): Depreciation \$ Deductions attributable to exempt foreign trade income \$ Travel and entertainment \$ Add lines 1 through 5 Deducte MI-2 Analysis of Unapprop Balance at beginning of year Net income (loss) per books	priated Retained E	against book inco Depreciation	me this year (itemize):	
a b c 6 5 c 1 2	deducted on this return (itemize): Depreciation \$ Deductions attributable to exempt foreign trade income Travel and entertainment Add lines 1 through 5 hedule M-2 Analysis of Unapprop Balance at beginning of year	priated Retained E	against book inco Depreciation 9 Add lines 7 and 8 10 Taxable income (li line 6 less line 9 arnings per Books 5 Distributions: a b c	me this year (itemize):	
a b c 6 SC 1 2	deducted on this return (itemize): Depreciation \$ Deductions attributable to exempt foreign trade income \$ Travel and entertainment \$ Add lines 1 through 5 Deducte MI-2 Analysis of Unapprop Balance at beginning of year Net income (loss) per books	priated Retained E	against book inco Depreciation 9 Add lines 7 and 8 10 Taxable income (li line 6 less line 9 arnings per Books 5 Distributions: a b c	me this year (itemize):	
a b c 6 SC 1 2	deducted on this return (itemize): Depreciation \$ Deductions attributable to exempt foreign trade income \$ Travel and entertainment \$ Add lines 1 through 5 . hedule M-2 Analysis of Unapprop Balance at beginning of year . Net income (loss) per books . Other increases (itemize): .	priated Retained E	against book inco Depreciation	me this year (itemize):	
a b c 6 SC 1 2	deducted on this return (itemize): Depreciation \$ Deductions attributable to exempt foreign trade income Travel and entertainment Add lines 1 through 5 edule M-2 Analysis of Unapprop Balance at beginning of year Net income (loss) per books Other increases (itemize):	priated Retained E	against book inco Depreciation 9 Add lines 7 and 8 10 Taxable income (li line 6 less line 9 arnings per Books 5 Distributions: a b c 6 Other decreases (me this year (itemize):	
b c 6	deducted on this return (itemize): Depreciation \$ Deductions attributable to exempt foreign trade income Travel and entertainment Add lines 1 through 5 Add lines 1 through 5 Balance at beginning of year Net income (loss) per books Other increases (itemize):	priated Retained E	against book inco Depreciation 9 Add lines 7 and 8 10 Taxable income (li line 6 less line 9 arnings per Books 5 Distributions: a b c 6 Other decreases (me this year (itemize):	