U.S. Income Tax Return for Cooperative Associations For calendar year 2006 or tax year beginning, 2006, ending, 2007 See separate Instructions. **1120-C**

Form

Department of the Treasury

Interr	nal Rev	venue Service	rvice See separate Instructions.									
A Check if: 1 Consolidated (attach Form 8		dated return	Name						B Emp	loyer identificatio	n number	
2 So 11	chedule 20) ree	· · · · O	Number, street, and room or suite no. (If a P.O. box, see instructions.)							C Check if: (1) Farmers' tax exempt cooperative		
2 Schedule M-3 (Form 1120) required (attach Sch. M-3) 0 3 Form 1120 filed in previous tax year 0									(2) No	nexempt operative		
DC	heck	(if: (1) 🗌 Init	tial return (2) 🗌 F	- inal return (3) 🗌 Nai	me change	(4)	Address of	change	(5)	Amended	return	
	19	Gross receipts o	or sales	b Less returns and allo	wances		 Ral		1c			
	2			line 9)					2			
	3			line 1c					3			
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Ĕ	5								5			
ncome	-								6			
Ц	6								7			
	7			chedule D (Form 1120))					8			
	8 9			7, Part II, line 17 (attach attach schedule) .					9			
	9 10	Total income	Add lines 3 through		• • •		• • •	· • •	10			
<u>.</u>	-								11			
Suo	11			ule E, line 4)					12			
ucti	12			nent credits)					13			
led	13								14			
u S	14								14			
us c	15								15			
atio	16								17			
nitŝ	17	Charitable cor							18			
Ë	18	•		dule A or elsewhere on			,		-			
Deductions (See instructions for limitations on deductions.)	19								19			
io	20			s					20			
.nct	21								21			
nstr	22			duction (attach Form 89					22			
ŝe.	23			e)					23			
Š	24			hrough 23					24			
Suo	25		before section 1382, I	· ·	25							
ucti	26			stments under sectio				,				
)ed						26a		+				
				ion (see instructions).		26b		+				
				edule C, line 20)		26c			26d			
	27			om line 25 (see instruction	s)			· ·	27			
	28		nedule J, line 9) .						28			
Payments			ent credited to 2006	29a	-							
ne			d tax payments	29b)			1				
JY.			lied for on Form 4466.	29c (_) d Bal ►	1 1		+ -				
õ			I with Form 7004		· · · ·	29e		+				
and		Credits: (1) Form		(2) Form 4136		29f		+ -				
с а	-		-	e tax paid (attach Form	8913) .	29g 29h		+ -	00:			
Тах			credit (see instruction					4	29i			
•	30			ctions). Check if Form 2			► L		30			
	31			er than the total of lines					31			
	32		•	than the total of lines 28		enter amou			32			
	33			edited to 2007 estimated			Refunde	-	33	owlodge and hell-	f it is true	
Ci/	nn			examined this return, including according the than taxpayer) is based on all					u my Kr	iowieuge and belie	i, il is true,	
Sign Here		1						÷		the IRS discuss this		
пе	re		- ff:							preparer shown b uctions)?	elow (see	
		Signature of c	omcer	Date	Title							
Pai	d	Preparer's			Date		Check if		Pre	parer's SSN or PT	IN	
Pre	pare	r'S Firm's name					self-emp					
	Onl	yours if self	f-employed),				EIN		,			
		address, ar		t Notice see senarate in	otru otion -		Cot No. 47	one no.	() Form 1120-	C (0000)	

Form	1120-C (2006)			Pa	age 2
Scl	nedule A Cost of Goods Sold (see instructions)				
1	Inventory at beginning of year.		1		
2	Purchases		2		
3	Cost of labor		3		
4	Per-unit retain allocations paid in:				
а	Qualified per-unit retain certificates		4a		
b	Money or other property (except nonqualified per-unit certificates)		4b		
5	Nonqualified per-unit retain certificates redeemed this year		5		
6a	Additional section 263A costs (attach schedule).		6a		
b	Other costs (attach schedule)		6b		
7	Total. Add lines 1 through 6b		7		
8	Inventory at end of year.		8		
9	Cost of goods sold. Subtract line 8 from line 7. Enter here and on line		9		
10a	Check all methods used for valuing closing inventory:				
	(i) Cost as described in Regulations section 1.471-3				
	(ii) Lower of cost or market as described in Regulations section 1	.471-4			
	(iii) Other (Specify method used and attach explanation) >				
b	Check if there was a writedown of subnormal goods as described in Re	egulations section 1	.471-2(c)	🕨	
с	Check if the LIFO inventory method was adopted this tax year for any g	goods (if checked, a	ttach Form 970) ►	
d	If the LIFO inventory method was used for this tax year, enter percentage	ge (or amounts) of			
	closing inventory computed under LIFO		10d		
е	If property is produced or acquired for resale, do the rules of section 2	63A apply to the co	operative? .	. 🗌 Yes 🛛	Nc
f	Was there any change in determining quantities, cost, or valuations betw	veen opening and clo	osing inventory?	Yes	No
	If "Yes," attach explanation.				
Scl	nedule C Dividends and Special Deductions	(a) Dividends	(b) %	(c) Deductio	n
	(see instructions)	received	.,	$((a) \times (b))$	
1	Dividends from less-than-20%-owned domestic corporations (other				
	than debt-financed stock)		70		
2	Dividends from 20%-or-more-owned domestic corporations (other				
	than debt-financed stock)		80		
3	Dividends on debt-financed stock of domestic and foreign		See		
	corporations		instructions		
4	Dividends on certain preferred stock of less-than-20%-owned public				
	utilities		42		
5	Dividends on certain preferred stock of 20%-or-more-owned public				
	utilities		48		
6	Dividends from less-than-20%-owned foreign corporations and				
	certain FSCs		70		
7	Dividends from 20%-or-more-owned foreign corporations and certain				
	FSCs		80		
8	Dividends from wholly owned foreign subsidiaries		100		
9	Total. Add lines 1 through 8. See instructions for limitation				
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	Dividends from foreign corporations not included on lines 3, 6, 7, 8,				
	11, or 12		-		
14	Income from controlled foreign corporations under subpart F (attach				
	Form(s) 5471)				
15	Foreign dividend gross-up				
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3				
17	Other dividends				
18	Deduction for dividends paid on certain preferred stock of public utilities				
19	Total dividends. Add lines 1 through 17. Enter here and on line 4,				
	page 1				
20	Total special deductions Add lines 0 10 11 10 and 19 Enter have	and on line 260 nor	1 L		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here a	and on line ∠oc, pag	je I 🚩 🛛		

Form	1120-C (2006)					Page 3
Sch		fficers (See instructions for li only if total receipts (line 1a, plus			age 1) are	\$500,000 or more.
	(a) Name of officer	ssociation's owned	(f) Amount of compensation			
			to business	(d) Common	(e) Preferred	
1			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
2	Total compensation of officers				. 2	
3	Compensation of officers claimed or	n Schedule A and elsewhere on i	return		. 3	
4	Subtract line 3 from line 2. Enter the	e result here and on line 11, page	e1		. 4	
Sch	Allocation of Patron see Question 14 of S	hage and Nonpatronage Inco Schedule K.	ome and D	eductions	Before	completing,
				(a) Pat	ronage	(b) Nonpatronage
1	Gross receipts or sales		1			
2	Cost of goods sold		2			
3	Gross profit. Subtract line 2 from line		3			
4	Other income		4			
5	Total income. Add lines 3 and 4 .		5			
6a	Domestic production activities deduced	ction (attach Form 8903)	<u>6a</u>			
b	Other deductions		6b			
с	Total deductions (add lines 6a and 6	6b)	. <u>6c</u>			
7	Taxable income before section 1382					
	Subtract line 6c from line 5		7			
8	Deductions and adjustments under s	section 1382	8			
9a	Net operating loss deduction (attach	schedule)				
b	Special deductions (see instructions))				
10	Taxable income. Subtract the total	of lines 8, 9a, and 9b from line 7				
11	Unused patronage loss (see instruct					
12	Unused nonpatronage loss (see inst	· · ·				
Sch	Deductions and Adj	ustments Under Section 13	82 (see inst	ructions)		
1	Dividends paid on capital stock (sec	tion 521 cooperatives only)			. 1	
0	Nonpatronage income allocated to p	atrona (contion EQ1 aconstatives			2	
2 3	Patronage dividends:	Sations (Section 521 Cooperatives	s offiy)			
a					3a	
a						
b	Qualified written notices of allocation	n			. <u>3b</u>	
	Other property (except nonqualified Money or other property (except w	-				
u	written notices of allocation		-	-	. 3d	
4	Domestic production activities deduce	ction allocated to patrons			. 4	
5	Total. Combine lines 1 through 4. E	nter here and on line 26a, page	1		. 5	
						Form 1120-C (2006)

Schectule J Tax Computation (see instructions)	Form	1120-C (2006)				Pag	ge 4
(Form 1120) 2 2 Income tax (see instructions) 3 3 Alternative minimum tax (attach Form 4626) 3 4 Add lines 2 and 3 4 5a Foreign tax credit (attach Form 118) 5a 5 General business credit. Check applicable box(e): Form 3800 6 Gentral business credit (attach Form 8834) 5b 6 Ordit forp var minimum tax (attach Form 8827) 5c 7 Tatal credits. Add lines 5a through 5d 7 7 Subtract line 6 from line 4 Form 4255 8 Other taxes. Check if from: Form 4256 9 Check titos counting method: Form 4256 9 Check tase of tax counting method: Form 4256 9 Check tase of all casses of stock of the total value of all casses of stock of the total value of all classes of stock of the total value of all classes of stock of the total value of all classes of stock of the total value of all classes of stock of the total value of all classes of stock of the total value of all classes of stock of the total value of all classes of stock of the total value of all classes of stock of the total value of all classes of stock of the total value of all classes of stock of the total value of all classes of stock of the total value of all classes of stock of the total value of all classes of the cooperative subschaptions as the evolution of the tax value of form \$428, the cooperative subschaptions as the cooperative subschaption of the tax value of form \$428, the cooperative subschaptin an stillet grou	Scl	nedule J Tax Computation (see instruction	s)				
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b Qualified electric vehicle credit (attach Form 8834) 6 c General business credit. Check applicable box(s): Form 8844 d Cradit for prior year minimum tax (attach Form 8827) 5 d Cradit for prior year minimum tax (attach Form 8827) 5 d Cradit for prior year minimum tax (attach Form 8827) 5 d Cradit for prior year minimum tax (attach Form 8827) 5 d Cradit for prior year minimum tax (attach Form 8827) 5 d Cradit for prior year minimum tax (attach Form 8827) 5 d Cradit for prior year minimum tax (attach Form 8827) 5 d Cradit for prior year minimum tax (attach Form 8827) 5 d Cradit for prior year minimum tax (attach Form 8827) 5 d Cradit for prior year minimum tax (attach Form 8827) 6 d Cradit for form is 6478 Form 8802 9 Total tax Add lines 7 and 8. Enter here and on line 28, page 1 9 1 Check accounting method: 8 A tary time during the tax year, did one foreign years and is clock of the cooperative may have to file Form 5472 attached b 9 2 See the instructions and enter the: 8 A tary time during have to file Form 5472 attached b 9 3 Enter the date of incorporation F Foreign Corporat	_						
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 c □ Other (specify) ▶ 2 See the instructions and enter the: a Business activity >> c Product or service > 3 Enter the date of incorporation > 4 At the end of the tax year, did the cooperative own, directly or indirectly, 50% or more of the voting stock of a domestic corporation for the attribution, see section 267(c). 4 At the end of the tax year, did the cooperative own, directly or indirectly, 10% or more of the voting stock of a domestic corporation for the tax year ending with or within your tax year. f "Yes," attach a schedule showing: (a) name and employer identification number (EIN, (b) percentation for the tax year ending with or within your tax year. f Is the cooperative a subsidiary in an affiliated group or a parent-subsidiary controlled group? f "Yes," enter name and EIN of the parent corporation is escion 267(c). f the cooperative is with grant and filiated group or a parent-subsidiary controlled group? f "Yes," enter name and EIN of the parent corporative is voting stock? (For rules of a thribution, see section 267(c). f the cooperative is subsidiary in an affiliated group or a parent-subsidiary controlled group? f "Yes," enter name and EIN of the parent corporative is with grantmership, corporation, estate, or trust own, directly or indirectly, 50% or more of the cooperative is filing a consolidated return, the statement required by Regulations section in 1.1502-21(b)(c)) must be attached or the election will not be valid. 13 Enter the available NOL carryover from prior tax years (for or outpectage owned ▶							
 2 See the instructions and enter the: a Business activity code no. ► b Business activity ► c Product or service ► 3 Enter the date of incorporation ► d At the end of the tax year, did the cooperative or the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) d (b) Coverative from the tax year of the subsidiary in an affiliated group or a parent-subsidiary controlled group? f "Yes," enter name and EIN of the parent corporation ► if "Yes," enter name and EIN of the parent corporation for the tax year ending with or within your tax year. f the cooperative's subsidiary in an affiliated group or a parent-subsidiary controlled group? if "Yes," enter name and EIN of the parent corporation for the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the cooperative is subsidiary in an affiliated group or a parent-subsidiary controlled group? if "Yes," enter name and EIN of the parent corporation for the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the cooperative is fully a consolidated return, the statement required by Regulations section 1.1502-21(b(2)) must be attached or the election will not be valid. 13 Enter the available NOL carryover from prior tax years (Do not include any information already entered in 5 above). Enter percentage owned ▶ a Enter the cooperative's total assets (see instructions) ▶ \$ instructions) ▶ \$ 							
 2 See the instructions and enter the: a Business activity code no. ▶ b Business activity b c Product or service ▶ and (b) Owner's county ▶ c The cooperative 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 number of Forms 5472 attached ▶ 9 Check this box if the cooperative issued publicly offered debt instruments with original issue discount. ▶ □ 11 for hecked, the cooperative may have to file Form 5281, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation for Bagaed in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶ 9 Check this box if the cooperative issued publicly offered debt instruments with original issue discount. ▶ □ 11 for hecked, the cooperative may have to file Form 3281, Information Return for Publicly Offered Original Issue Discount Instruments. 12 If the cooperative as ubsidiary in an affiliated group or a parent-subsidiary controlled group? 13 Enter the anumber of patrons at the end of the tax year (for or fewer) ▶ 14 the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the cooperative's vortig stock? (For rules of attribution, see section 267(c).) 14 the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly. 50% or more of the cooperative's vortig stock? (For rules of attribution, see section 267(c).) 14 the cooperative's vortig stock? (For rules of attribution, see section 267(c).) 15 Enter the available NOL carryover from prior tax years (Do not include any information already entered in 5 above.) Enter percentage owned ▶ 14 Are the cooperative's total assets (see instructions) ▶ \$ 15 Enter the cooperative's is total assets (see instructions) ▶ \$<!--</th--><th>C</th><th></th><th></th><th></th><th></th><th></th><th></th>	C						
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 b Business activity ▶ c The cooperative may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Composition Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶ 3 Enter the date of incorporation ▶							
 c Product or service ▶	b						
 3 Enter the date of incorporation ▶ 4 At the end of the tax year, did the cooperative own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) 5 Is the cooperative a subsidiary controlled group or a parent-subsidiary controlled group or a parent-subsidiary controlled group. 6 At the end of the tax year, did any individual, partnership, corporation, \$60% or more of the cooperative is voting stock? (For rules of thribution, see section 267(c).) 6 At the end of the tax year, did any individual, partnership, corporation, educate, or trust own, directly or indirectly, 50% or more of the cooperative's voting stock? (For rules of thribution, see section 267(c).) 7 Enter the cooperative's total assets (see instructions) ▶ \$ 7 Enter the cooperative's total assets (see instructions) ▶ \$ 7 Enter the cooperative's total assets (see instructions) ▶ \$ 7 Enter the cooperative's is total assets (see instructions) ▶ \$ 8 Enter the cooperative is not required to complete Schedules G, L, M-1, or M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during 	С	Product or service					
 4 At the end of the tax year, did the cooperative own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)	3	Enter the date of incorporation ►				Foreign Corporation Engaged in a U.S. Trade or Business.	
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 directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c)	4	At the end of the tax year, did the cooperative own,				debt instruments with original issue discount . \blacktriangleright	
 attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year. Is the cooperative a subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation >							
 If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year. Is the cooperative a subsidiary in an affiliated group or a parent-subsidiary controlled group?							
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 and special deductions of such corporation for the tax year ending with or within your tax year. Is the cooperative a subsidiary in an affiliated group or a parent-subsidiary controlled group?							
 tax year ending with or within your tax year. year (if 100 or fewer) ▶ Is the cooperative a subsidiary in an affiliated group or a parent-subsidiary controlled group?		and special deductions of such corporation for the			11		
 5 Is the cooperative a subsidiary in an affiliated group or a parent-subsidiary controlled group?		tax year ending with or within your tax year.					
 or a parent-subsidiary controlled group?	5	Is the cooperative a subsidiary in an affiliated aroup					
 If "Yes," enter name and EIN of the parent corporation ▶					12	2 If the cooperative has an NOL for the tax year and is electing	
 6 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the cooperative's voting stock? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 5 above.) Enter percentage owned ▶ 7 Enter the cooperative's total assets (see instructions) ▶ \$ 7 Enter the cooperative's total assets (see instructions) ▶ \$ 7 Enter the cooperative's total assets (see instructions) ▶ \$ 7 Enter the cooperative's total assets (see instructions) ▶ \$ 		•				to forego the carryback period, check here \blacktriangleright	
 6 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the cooperative's voting stock? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 5 above.) Enter percentage owned ▶ 7 Enter the cooperative's total assets (see instructions) ▶ \$ If "Yes," the cooperative is not required to complete Schedules G, L, M-1, or M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during 		corporation ►					
 6 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the cooperative's voting stock? (For rules of attribution, see section 267(c).)							
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 If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 5 above.) Enter percentage owned ▶							
 14 Are the cooperative's total receipts (line 1a plus lines a through 9 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? 7 Enter the cooperative's total assets (see instructions) ▶ \$							
 already entered in 5 above.) Enter percentage owned ► 7 Enter the cooperative's total assets (see instructions) ► \$ 3 Enter the cooperative's total assets (see instructions) ► \$ 4 through 9 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the cooperative is not required to complete Schedules G, L, M-1, or M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during 					14		
owned ▶ assets at the end of the tax year less than \$250,000? 7 Enter the cooperative's total assets (see instructions) ▶ \$ If "Yes," the cooperative is not required to complete Schedules G, L, M-1, or M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during							
instructions) ► \$ Schedules G, L, M-1, or M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during							
amount of cash distributions and the book value of property distributions (other than cash) made during	7	Enter the cooperative's total assets (see					
property distributions (other than cash) made during		instructions)					

Form	1120-C (2006)					Page 5
Scł	nedule L Balance Sheets per Books		Beginning	of tax year	End of	tax year
	Assets		(a)	(b)	(c)	(d)
1	Cash					
2a	Trade notes and accounts receivable					
b	Less allowance for bad debts	()		()	
3			·			
4	Other current assets (attach schedule)					
5	Investments (see instructions)					
6	Loans to shareholders					
7	Mortgage and real estate loans					
, 8a	Buildings and other depreciable assets					
b	Less accumulated depreciation	()		()	
9a	Depletable assets		,			
	Less accumulated depletion	()		()	
			/			
10	Land (net of amortization)					
	Intangible assets (amortizable only)	()		()	
	Less accumulated amortization))	
12 13	Other assets (attach schedule)					
15	Total assets					
	Liabilities and Capital					
14	Accounts payable.					
15	Mortgages, notes, bonds payable in less than 1 year.					
16	Other current liabilities (attach schedule)					
17	Loans from shareholders					
18	Mortgages, notes, bonds payable in 1 year or more					
19	Other liabilities (attach schedule)					
20	Capital stock: a Preferred stock			_		
	b Common stock					
21	Additional paid-in capital					
22	Patronage dividends allocated in noncash form .					
23	Per-unit retains allocated in noncash form					
24	Retained earnings—Appropriated (attach schedule)					
25	Retained earnings—Unappropriated					
26	Adjustments to shareholders' equity (attach schedule)					
27	Less cost of treasury stock			()		()
28	Total liabilities and capital					
Sch	edule M-1 Reconciliation of Income (Loss) per				10 111	
	Note: Schedule M-3 required instead	of Sche	aule IVI-I I	t total assets are \$	10 million or more-	-see instructions
1	Net income (loss) per books		7 Incor	me recorded on	books this year	
2	Federal income tax per books		not i	ncluded in this tax	return (itemize):	
3	Excess of capital losses over capital gains		Tax-	exempt interest \$		
4	Income subject to tax not recorded on					
	books this year (itemize):					
			8 Dedu	ictions in this tax re	eturn not charged	
5	Expenses recorded on books this year not		agair	ist book income this	s year (itemize):	
	deducted in this return (itemize):		a Depr	eciation	. \$	
а	Depreciation \$		b Char	itable contribution	s \$	
b	Charitable contributions \$					
с	Travel and entertainment \$					
			9 Add	lines 7 and 8 .		
	Add lines 1 through 5		10 Incon	ne (line 25, page 1)–	-line 6 less line 9	
Scł	nedule M-2 Analysis of Unappropriated Ret	tained	Earnings	s per Books (Lir	ne 24, Schedule	e L)
1	Balance at beginning of year		5 Distr	ibutions: a Cash		
2	Net income (loss) per books				<pre></pre>	
3	Other increases (itemize):				erty	
-			6 Othe		ze):	
4	Add lines 1, 2, and 3			nce at end of year (

5

Form **1120-C** (2006)