SCHEDULE M-3 (Form 1120)

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

Department of the Treasury Internal Revenue Service

▶ Attach to Form 1120 or 1120-C. ▶ Information about Schedule M-3 (Form 1120) and its separate instructions is available at www.irs.gov/form1120.

OMB No. 1545-0123

Name of	corporation (common parent, if consolidated return)			En	nployer identification number	
Chec	ck applicable box(es): (1) Non-consolida	ated return	(2) Conse	olidated return (Forr	n 1120 only)	
	(3) Mixed 1120/L	nedule attached				
Part	Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)					
1a	Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year? Yes. Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 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 period? Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement. No. Go to line 1c.					
С	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 books and records on line 4a.					
2a	Enter the income statement period: Beginning MM/DD/YYYY Ending MM/DD/YYYY					
b	Has the corporation's income statement been restated for the income statement period on line 2a? 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 periods preceding the period on line 2a? Yes. (If "Yes," attach an explanation and the amount of each item restated.) No.					
3a	Is any of the corporation's voting common stock publicly traded? Yes. No. If "No," go to line 4a.					
b	Enter the symbol of the corporation's primary U.S. publicly traded voting common stock					
С						
4a	Worldwide consolidated net income (loss) fro	m income sta	tement source ide	ntified in Part I, line	1 . 4a	
b	Indicate accounting standard used for line 4a (see instructions):					
	(1) \square GAAP (2) \square IFRS (3) \square Statutor			ther (specify)		
5a	Net income from nonincludible foreign entities (attach statement)					
b					1,	
6a	Net income from nonincludible U.S. entities (attach statement)					
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)					
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)					
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)					
С	Net income (loss) of other includible entities (attach statement)					
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)					
9	Adjustment to reconcile income statement period to tax year (attach statement)					
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)					
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)					
С	·					
11	Net income (loss) per income statement of includible corporations. Combine lines 4 through 10 .					
	Note. Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2.					
12	Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.					
		Т	otal Assets	Total Liabilitie	es	
а	Included on Part I, line 4					
b	Removed on Part I, line 5					
C	Removed on Part I, line 6					
d	Included on Part I, line 7	>				

Schedule M-3 (Form 1120) 2012 Name of corporation (common parent, if consolidated return) Employer identification number Check applicable box(es): (1) Consolidated group (2) Parent corp (3) Consolidated eliminations (4) Subsidiary corp (5) Mixed 1120/L/PC group Check if a sub-consolidated: (6) 1120 group (7) 1120 eliminations Name of subsidiary (if consolidated return) **Employer identification number** Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Part II Income per Return (see instructions) (b) (c) (d) Income (Loss) Items Temporary Difference Permanent Difference Income (Loss) per Income (Loss) Income Statement (Attach schedules for lines 1 through 11) per Tax Return Income (loss) from equity method foreign corporations 2 Gross foreign dividends not previously taxed . . . 3 Subpart F, QEF, and similar income inclusions Section 78 gross-up 5 Gross foreign distributions previously taxed . . . 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 **10** Income (loss) from foreign partnerships 11 Income (loss) from other pass-through entities Items relating to reportable transactions (attach statement) 13 Interest income (attach Form 8916-A) . . 14 Total accrual to cash adjustment . . . 15 Hedging transactions **16** Mark-to-market income (loss) 17 Cost of goods sold (attach Form 8916-A) . 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 c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses d Net gain/loss reported on Form 4797, line 17. excluding amounts from pass-through entities, abandonment losses, and worthless stock losses **e** Abandonment losses f Worthless stock losses (attach statement) g Other gain/loss on disposition of assets other than inventory 24 Capital loss limitation and carryforward used . . . **25** Other income (loss) items with differences (attach statement) 26 Total income (loss) items. Combine lines 1 through 25 27 Total expense/deduction items (from Part III, line 38) 28 Other items with no differences 29a Mixed groups, see instructions. All others, combine lines 26 through 28 **b** PC insurance subgroup reconciliation totals . . **c** Life insurance subgroup reconciliation totals .

Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

30 Reconciliation totals. Combine lines 29a through 29c

Schedule M-3 (Form 1120) 2012 Name of corporation (common parent, if consolidated return) **Employer identification number** (4) Subsidiary corp (5) Mixed 1120/L/PC group Check applicable box(es): (1) Consolidated group (2) Parent corp (3) Consolidated eliminations Check if a sub-consolidated: (6) 1120 group (7) 1120 eliminations Name of subsidiary (if consolidated return) **Employer identification number** Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return-Expense/Deduction Items (see instructions) (a) (c) **Expense/Deduction Items** Permanent Deduction per Expense per Temporary Income Statement Difference Tax Return Difference U.S. current income tax expense . . . U.S. deferred income tax expense . . . 3 State and local current income tax expense . State and local deferred income tax expense . . . Foreign current income tax expense (other than foreign withholding taxes) **6** Foreign deferred income tax expense 7 Foreign withholding taxes Interest expense (attach Form 8916-A) . . . 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** Pension and profit-sharing **17** Other post-retirement benefits **18** Deferred compensation 19 Charitable contribution of cash and tangible 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** Depreciation **32** Bad debt expense **33** Corporate owned life insurance premiums . . . 34 Purchase versus lease (for purchasers and/or lessees) 35 Research and development costs **36** Section 118 exclusion (attach statement) 37 Other expense/deduction items with differences (attach statement) 38 Total expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and

negative amounts as positive