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**APPLICATION FOR RATE ADJUSTMENT
BEFORE THE PUBLIC SERVICE COMMISSION**

For Small Utilities Pursuant to 807 KAR 5:076
(Alternative Rate Filing)

RECEIVED

JUL 24 2017

Public Service
Commission

Herrington Haven Wastewater Co., Inc
(Name of Utility)

P.O. Box 546
(Business Mailing Address - Number and Street, or P.O. Box)

Lancaster, KY 40444
(Business Mailing Address - City, State, and Zip)

859-792-9415
(Telephone Number)

BASIC INFORMATION

NAME, TITLE, ADDRESS, TELEPHONE NUMBER and E-MAIL ADDRESS of the person to whom correspondence or communications concerning this application should be directed:

Linda Price
(Name)

P.O. Box 546
(Address - Number and Street or P.O. Box)

Lancaster KY 40444
(Address - City, State, Zip)

859-553-1802
(Telephone Number)

price 9660 aol.com
(Email Address)

(For each statement below, the Applicant should check either "YES", "NO", or "NOT APPLICABLE" (N/A))

- | | YES | NO | N/A |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|-----|
| 1. a. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| b. Applicant operates two or more divisions that provide different types of utility service. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue from the division for which a rate adjustment is sought. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 2. a. Applicant has filed an annual report with the Public Service Commission for the past year. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| b. Applicant has filed an annual report with the Public Service Commission for the two previous years. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 3. Applicant's records are kept separate from other commonly-owned enterprises. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

YES NO N/A

4. a. Applicant is a corporation that is organized under the laws of the state of KY, is authorized to operate in, and is in good standing in the state of Kentucky.
- b. Applicant is a limited liability company that is organized under the laws of the state of _____, is authorized to operate in, and is in good standing in the state of Kentucky.
- c. Applicant is a limited partnership that is organized under the laws of the state of _____, is authorized to operate in, and is in good standing in the state of Kentucky.
- d. Applicant is a sole proprietorship or partnership.
- e. Applicant is a water district organized pursuant to KRS Chapter 74.
- f. Applicant is a water association organized pursuant to KRS Chapter 273.
5. a. A paper copy of this application has been mailed to Office of Rate Intervention, Office of Attorney General, 1024 Capital Center Drive, Suite 200, Frankfort, Kentucky 40601-8204.
- b. An electronic copy of this application has been electronically mailed to Office of Rate Intervention, Office of Attorney General at rateintervention@ag.ky.gov.
6. a. Applicant has 20 or fewer customers and has mailed written notice of the proposed rate adjustment to each of its customers no later than the date this application was filed with the Public Service Commission. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
- b. Applicant has more than 20 customers and has included written notice of the proposed rate adjustment with customer bills that were mailed by the date on which the application was filed. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
- c. Applicant has more than 20 customers and has made arrangements to publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in its service area, the first publication having been made by the date on which this Application was filed. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
7. Applicant requires a rate adjustment for the reasons set forth in the attachment entitled "Reasons for Application." **(Attach completed "Reasons for Application" Attachment.)**

YES NO N/A

8. Applicant proposes to charge the rates that are set forth in the attachment entitled "Current and Proposed Rates." **(Attach completed "Current and Proposed Rates" Attachment.)**
9. Applicant proposes to use its annual report for the immediate past year as the test period to determine the reasonableness of its proposed rates. This annual report is for the 12 months ending December 31, 2016.
10. Applicant has reason to believe that some of the revenue and expense items set forth in its most recent annual report have or will change and proposes to adjust the test period amount of these items to reflect these changes. A statement of the test period amount, expected changes, and reasons for each expected change is set forth in the attachment "Statement of Adjusted Operations." **(Attach a completed copy of appropriate "Statement of Adjusted Operations" Attachment and any invoices, letters, contracts, receipts or other documents that support the expected change in costs.)**
11. Based upon test period operations, and considering any known and measurable adjustments, Applicant requires additional revenues of \$ 2,637 and total revenues from service rates of \$ 11,228. The manner in which these amounts were calculated is set forth in "Revenue Requirement Calculation" Attachment. **(Attach a completed "Revenue Requirement Calculation" Attachment.)**
12. As of the **date of the filing of this application**, Applicant had 20 customers.
13. A billing analysis of Applicant's current and proposed rates is attached to this application. **(Attach a completed "Billing Analysis" Attachment.)**
14. Applicant's depreciation schedule of utility plant in service is attached. **(Attach a schedule that shows per account group: the asset's original cost, accumulated depreciation balance as of the end of the test period, the useful lives assigned to each asset and resulting depreciation expense.)**
15. a. Applicant has outstanding evidences of indebtedness, such as mortgage agreements, promissory notes, or bonds.
- b. Applicant has attached to this application a copy of each outstanding evidence of indebtedness (e.g., mortgage agreement, promissory note, bond resolution).
- c. Applicant has attached an amortization schedule for each outstanding evidence of indebtedness.

- | | YES | NO | N/A |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|--------------------------|
| 16. a. Applicant is not required to file state and federal tax returns. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| b. Applicant is required to file state and federal tax returns. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| c. Applicant's most recent state and federal tax returns are attached to this Application. (Attach a copy of returns.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 17. Approximately <u>0</u> ^{unknown} (Insert dollar amount or percentage of total utility plant) of Applicant's total utility plant was recovered through the sale of real estate lots or other contributions. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 18. Applicant has attached a completed Statement of Disclosure of Related Party Transactions for each person who 807 KAR 5:076, §4(h) requires to complete such form. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |

By submitting this application, the Applicant consents to the procedures set forth in 807 KAR 5:076 and waives any right to place its proposed rates into effect earlier than six months from the date on which the application is accepted by the Public Service Commission for filing.

I am authorized by the Applicant to sign and file this application on the Applicant's behalf, have read and completed this application, and to the best of my knowledge all the information contained in this application and its attachments is true and correct.

Signed *Linda Price*
Officer of the Company/Authorized Representative

Title *sec/tres*

Date *7-19-17*

COMMONWEALTH OF KENTUCKY

COUNTY OF *Barren*

Before me appeared *Linda Price*, who after being duly sworn, stated that he/she had read and completed this application, that he/she is authorized to sign and file this application on behalf of the Applicant, and that to the best of his/her knowledge all the information contained in this application and its attachments is true and correct.

Kathleen J Howard
 Notary Public

My commission expires: *7/29/18*
IP 516218

REASON FOR RATE ADJUSTMENT APPLICATION

Herrington Haven Wastewater Co., Inc.

Increased operating cost of chemicals, sludge removal, permit changes, and lab fees.

REFERANCE

Chlorine 40 lbs @ \$169.00 x 4 = \$676.00

Dichloride 40 lbs @ \$182.00 x 4 = \$728.00

Aluminum Sulfate for phosphorus 8 bags @ \$28.00 = \$224.00

NOTE : Have been using UV Light for past 3 years, however, it has been unreliable.

HERRINGTON HAVEN WASTEWASTE CO., INC.

P. O. BOX 546

LANCASTER, KY 40444

July 6, 2017

NOTICE TO CUSTOMERS OF HERRINGTON HAVEN WASTEWATER

Notice is hereby given that Herrington Haven Wastewater Co., Inc. has requested assistance from the Public Service Commission a review of it's monthly rates. This is due to increased prices of Chemicals, Lab Fees, Sludge Removal and Permit Cost.

The Public Service Commission will review cost of operation and recommend new rate.

NOTICE TO CUSTOMERS OF HERRINGTON HAVEN
WASTEWATER

Increased operating cost of chemicals, sludge removal, permit changes, and lab fees is the reason for rate adjustment.

Purposed rate of \$48.58.

SEWER OPERATIONS AND MAINTENANCE EXPENSES

TYE 12/31/20 16

	Test Year	Adjustment	Ref.	Pro Forma
<u>Operation Expenses</u>				
Supervision and Engineering:				
Owner/Manager-Management Fee	3,600.00	1,200.00		4,800.00
Other Expenses				0.00
Labor and Expenses:				
Collection System-Labor, Materials and Expenses				0.00
Pumping System-Labor, Materials and Expenses				0.00
Treatment System:				
Sludge Hauling	1,050.00	0.00		1,050.00
Utility Service- Water Cost				0.00
Other-Labor,Materials and Expenses	1,200.00	0.00		1,200.00
Rents				0.00
Fuel/Power Purchased for Pumping and Treatment	1,078.00	0.00		1,078.00
Chemicals	340.00	1,288.00		1,628.00
Miscellaneous Supplies and Expenses:				
Collection System				0.00
Pumping System				0.00
Treatment and Disposal	0.00	149.00		149.00
<u>Maintenance Expenses</u>				
Supervision and Engineering:				
Routine Maintenance Service Fee				0.00
Internal Supervision and Engineering				0.00
Maintenance of Structures and Improvements				0.00
Maintenance of Collection Sewer System				0.00
Maintenance of Pumping System				0.00
Maintenance of Treatment and Disposal Plant				0.00
Maintenance of Other Plant and Facilities				0.00
<u>Customer Accounts Expenses</u>				
Supervision				0.00
Meter Reading Expenses and Flat Rate Inspections				0.00

	Test Year	Adjustment	Ref.	Pro Forma
<u>Customer Accounts Expenses-Continued</u>				
Customer Records and Collection Expenses:				
Agency Collection Fee				0.00
Internal Labor, Materials and Expenses				0.00
Uncollectable Accounts	425.00			425.00
Miscellaneous Customer Accounts Expenses				0.00
<u>Administrative and General Expenses</u>				
Administrative and General Salaries				0.00
Office Supplies and Other Expenses	898.00			898.00
Outside Services Employed				0.00
Insurance Expenses				0.00
Employee Pensions and Benefits				0.00
Regulatory Commission Expense				0.00
Transportation Expense				0.00
Miscellaneous General Expenses				0.00
Rents				0.00
Maintenance of General Plant				0.00
Total Sewer Operation and Maintenance Expenses	<u>8,591.00</u>	<u>2,637.00</u>		<u>11,228.00</u>

SCHEDULE OF ADJUSTED OPERATIONS - SEWER UTILITY

TYE 12/31/20 16

	Test Year	Adjustment	Ref.	Pro Forma
<u>Operating Revenues</u>				
Sewage Service Revenues				
Flat Rate Revenues	8,517.00	2,286.00		10,803.00
Measured Revenues	0.00			0.00
Revenue from Public Authorities	0.00			0.00
Revenue from Other Systems	0.00			0.00
Miscellaneous Sewage Revenues	0.00			0.00
Total Sewage Service Revenues	8,517.00	2,286.00		10,803.00
Other Operating Revenues				
Forfeited Discounts				0.00
Miscellaneous Operating Revenues				0.00
Total Other Operating Revenues	0.00	0.00		0.00
Total Operating Revenues	8,517.00	2,286.00		10,803.00
<u>Operating Expenses</u>				
Total Operation and Maintenance Expenses*	8,517.00	2,286.00		10,803.00
Depreciation Expense	595.00			595.00
Amortization Expense				0.00
Taxes Other Than Income	87.00			87.00
Income Tax Expense	175.00			175.00
Total Operating Expenses	9,374.00	2,286.00		11,660.00
Utility Operating Income	-857.00	0.00		-857.00

* Total Operation and Maintenance Expenses should be calculated using the worksheet titled "Sewer Operations and Maintenance Expenses".

BILLING ANALYSIS - FLAT RATES
Revenue from Present/Proposed Rates

	<u>Current Rate</u>	<u>Proposed Rate</u>
Number of Customers	20	20
Flat Monthly Rate	\$35.49	\$48.58
Monthly Revenue	<u>\$709.80</u>	<u>\$971.60</u>
Number of Months	12	12
Annual Revenue	<u><u>\$8,517.60</u></u>	<u><u>\$11,659.20</u></u>

720S

41A720S
Department of Revenue



A

Kentucky Corporation/LLET Account Number

KENTUCKY S CORPORATION
INCOME TAX AND LLET RETURN 2016

See instructions.

Taxable period beginning 201 and ending 201

Form B: Check applicable box(es); D: Federal Identification Number, Name of S Corporation (Herrington Haven Wastewater Co In), Address (PO Box 546, Lancaster, KY 40444); E: Check if applicable; F: Number of Shareholders

Table with 2 main sections: PART I - LLET COMPUTATION and PART II - INCOME TAX COMPUTATION. Rows include Schedule LLET, Tax credit recapture, Total, Nonrefundable LLET credit, etc.

TAX PAYMENT SUMMARY (Round to nearest dollar) and OFFICIAL USE ONLY. Includes LLET, INCOME, and P W 2 0 4 V A L # columns.



PART III—ORDINARY INCOME (LOSS) COMPUTATION

1. Federal ordinary income (loss) (see instructions).....	1		00
ADDITIONS			
2. State taxes based on net/gross income.....	2		00
3. Federal depreciation (do not include Section 179 expense deduction).....	3		00
4. Related party expenses (attach Schedule RPC).....	4		00
5. Other (attach Schedule O-PTE).....	5		00
6. Total (add lines 1 through 5).....	6		00
SUBTRACTIONS			
7. Federal work opportunity credit.....	7		00
8. Kentucky depreciation (do not include Section 179 expense deduction).....	8		00
9. Other (attach Schedule O-PTE).....	9		00
10. Kentucky ordinary income (loss) (line 6 less lines 7 through 9).....	10		00

PART IV—EXPLANATION OF FINAL RETURN AND/OR SHORT-PERIOD RETURN

- | | |
|---------------------------------------------------------|--------------------------------------------------|
| <input type="checkbox"/> Ceased operations in Kentucky | <input type="checkbox"/> Change in filing status |
| <input type="checkbox"/> Change of ownership | <input type="checkbox"/> Merger |
| <input type="checkbox"/> Successor to previous business | <input type="checkbox"/> Other _____ |

PART V—EXPLANATION OF AMENDED RETURN CHANGES

OFFICER INFORMATION (Failure to Provide Requested Information May Result in a Penalty)

Attach a schedule listing the name, home address and Social Security number of the vice president, secretary and treasurer.

Has the attached officer information changed from the last return filed? Yes No

President's Name Melvin Pric

President's Home Address _____

President's Social Security Number _____

PO Box 546
Lancaster KY 40444

Date Became President 02/20/1996

I, the undersigned, declare under the penalties of perjury, that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Linda Pric
Signature of principal officer or chief accounting officer

2-13-17
Date

Printed name of principal officer or chief accounting officer

Linda Pric

Name of person or firm preparing return

SSN, PTIN or FEIN _____

Federal Form 1120S, all pages and any supporting schedules must be attached.

May the DOR discuss this return with the preparer?
 Yes No

Email Address: _____

Telephone No.: _____

**Make check payable to:
Kentucky State Treasurer**

Mail to:

REFUNDS OR NOTAX DUE

Kentucky Department of Revenue, P. O. Box 856905, Louisville, KY 40285-6905



PAYMENTS

Kentucky Department of Revenue, P. O. Box 856910, Louisville, KY 40285-6910

Form **1120S**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0123

2016

Department of the Treasury
Internal Revenue Service

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
▶ Information about Form 1120S and its separate instructions is at www.irs.gov/form1120s.

For calendar year 2016 or tax year beginning JAN 1, 2016, ending DEC 31, 2016

A S election effective date	TYPE OR PRINT	Name <u>Herrington Haven Wastewater Co Inc</u>	D Employer identification number
B Business activity code number (see instructions) <u>21300</u>		Number, street, and room or suite no. If a P.O. box, see instructions. <u>PO Box 546</u>	E Date incorporated
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code <u>Lancaster KY 40444</u>	F Total assets (see instructions) \$

G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed

H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year ▶

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales	1a			
	b Returns and allowances	1b	<u>8517</u>		
	c Balance. Subtract line 1b from line 1a	1c		<u>8517.00</u>	
	2 Cost of goods sold (attach Form 1125-A)	2			
	3 Gross profit. Subtract line 2 from line 1c	3			
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)	4			
Deductions (see instructions for limitations)	5 Other income (loss) (see instructions—attach statement)	5			
	6 Total income (loss). Add lines 3 through 5	6			
	7 Compensation of officers (see instructions—attach Form 1125-E)	7		<u>3600.00</u>	
	8 Salaries and wages (less employment credits)	8			
	9 Repairs and maintenance	9		<u>5516.00</u>	
	10 Bad debts	10			
	11 Rents	11			
	12 Taxes and licenses	12		<u>369.06</u>	
	13 Interest	13			
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14		<u>595.00</u>	
	15 Depletion (Do not deduct oil and gas depletion.)	15			
	16 Advertising	16			
	17 Pension, profit-sharing, etc., plans	17			
	18 Employee benefit programs	18			
	19 Other deductions (attach statement)	19			
20 Total deductions. Add lines 7 through 19	20		<u>10080.00</u>		
21 Ordinary business income (loss). Subtract line 20 from line 6	21		<u>(1563.06)</u>		
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a			
	b Tax from Schedule D (Form 1120S)	22b			
	c Add lines 22a and 22b (see instructions for additional taxes)	22c			
	23a 2016 estimated tax payments and 2015 overpayment credited to 2016	23a			
	b Tax deposited with Form 7004	23b			
	c Credit for federal tax paid on fuels (attach Form 4136)	23c			
	d Add lines 23a through 23c	23d			
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	24			
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed	25			
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid	26			
27 Enter amount from line 26 Credited to 2017 estimated tax ▶ Refunded ▶	27				

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.

Sign Here

Linda Price 12-13-17 sec/tres
Signature of officer Date Title

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

Paid Preparer Use Only

Print/Type preparer's name Linda Price Preparer's signature Linda Price Date 12-13-17
Firm's name ▶ Firm's EIN ▶
Firm's address ▶ PO Box 546 Lancaster KY 40444 Phone no.

Schedule B Other Information (see instructions)

- 1 Check accounting method: a Cash b Accrual
c Other (specify) ▶ _____
- 2 See the instructions and enter the:
a Business activity ▶ _____ b Product or service ▶ wastewater servie
- 3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation X
- 4 At the end of the tax year, did the corporation:
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

- b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below X

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

- 5 a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? X
If "Yes," complete lines (i) and (ii) below.
(i) Total shares of restricted stock ▶ _____
(ii) Total shares of non-restricted stock ▶ _____
- b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? X
If "Yes," complete lines (i) and (ii) below.
(i) Total shares of stock outstanding at the end of the tax year ▶ _____
(ii) Total shares of stock outstanding if all instruments were executed ▶ _____
- 6 Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? X
- 7 Check this box if the corporation issued publicly offered debt instruments with original issue discount
If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.
- 8 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$ _____
- 9 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ _____
- 10 Does the corporation satisfy both of the following conditions?
a The corporation's total receipts (see instructions) for the tax year were less than \$250,000 X
b The corporation's total assets at the end of the tax year were less than \$250,000 X
If "Yes," the corporation is not required to complete Schedules L and M-1. X
- 11 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? X
If "Yes," enter the amount of principal reduction \$ _____ X
- 12 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions X
- 13a Did the corporation make any payments in 2016 that would require it to file Form(s) 1099? X
b If "Yes," did the corporation file or will it file required Forms 1099? X

Schedule K		Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1	Ordinary business income (loss) (page 1, line 21)		1	1563.00
	2	Net rental real estate income (loss) (attach Form 8825)		2	
	3a	Other gross rental income (loss)	3a		
	b	Expenses from other rental activities (attach statement)	3b		
	c	Other net rental income (loss). Subtract line 3b from line 3a		3c	
	4	Interest income		4	
	5	Dividends: a Ordinary dividends		5a	
	b	Qualified dividends	5b		
	6	Royalties		6	
	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))		7	
Deductions	8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))		8a	
	b	Collectibles (28%) gain (loss)	8b		
	c	Unrecaptured section 1250 gain (attach statement)	8c		
	9	Net section 1231 gain (loss) (attach Form 4797)		9	
	10	Other income (loss) (see instructions) Type ▶		10	
	11	Section 179 deduction (attach Form 4562)		11	
	12a	Charitable contributions		12a	
	b	Investment interest expense		12b	
	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶		12c(2)	
	d	Other deductions (see instructions) Type ▶		12d	
Credits	13a	Low-income housing credit (section 42(f)(5))		13a	
	b	Low-income housing credit (other)		13b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)		13c	
	d	Other rental real estate credits (see instructions) Type ▶		13d	
	e	Other rental credits (see instructions) Type ▶		13e	
	f	Biofuel producer credit (attach Form 6478)		13f	
	g	Other credits (see instructions) Type ▶		13g	
Foreign Transactions	14a	Name of country or U.S. possession ▶			
	b	Gross income from all sources		14b	
	c	Gross income sourced at shareholder level Foreign gross income sourced at corporate level		14c	
	d	Passive category		14d	
	e	General category		14e	
	f	Other (attach statement) Deductions allocated and apportioned at shareholder level		14f	
	g	Interest expense		14g	
	h	Other Deductions allocated and apportioned at corporate level to foreign source income		14h	
	i	Passive category		14i	
	j	General category		14j	
	k	Other (attach statement) Other information		14k	
	l	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued		14l	
	m	Reduction in taxes available for credit (attach statement)		14m	
	n	Other foreign tax information (attach statement)			
Alternative Tax Minimum Tax (AMT) items	15a	Post-1986 depreciation adjustment		15a	
	b	Adjusted gain or loss		15b	
	c	Depletion (other than oil and gas)		15c	
	d	Oil, gas, and geothermal properties—gross income		15d	
	e	Oil, gas, and geothermal properties—deductions		15e	
	f	Other AMT items (attach statement)		15f	
Items Affecting Shareholder Basis	16a	Tax-exempt interest income		16a	
	b	Other tax-exempt income		16b	
	c	Nondeductible expenses		16c	
	d	Distributions (attach statement if required) (see instructions)		16d	
	e	Repayment of loans from shareholders		16e	