

Schedule B

Other Information (see instructions)

	Check accounting method: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶	Yes	No																				
1	See the instructions and enter the: a Business activity ▶ b Product or service ▶																						
2	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 . . .																						
3	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																						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">(i) Name of Corporation</th> <th style="width: 15%;">(ii) Employer Identification Number (if any)</th> <th style="width: 15%;">(iii) Country of Incorporation</th> <th style="width: 15%;">(iv) Percentage of Stock Owned</th> <th style="width: 30%;">(v) If Percentage in (iv) is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	(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 applicable) a Qualified Subchapter S Subsidiary Election Was Made																	
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	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																						
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4a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock ▶ (ii) Total shares of non-restricted stock ▶ 																						
4b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? 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 ▶ 																						
5	Has this corporation filed, or is it required to file, Form 9918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?																						
6	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.																						
7	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. ▶ \$ 																						
8	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions																						
9	Does the corporation satisfy one or more of the following? See instructions																						
	a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.																						
	b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.																						
	c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 9990.																						
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.																						
	b The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.																						

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Sydney S. Traum, Judith Rood Traum



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Practice Set for West Federal Taxation 2006 Hoffman/Raabe/Smith/Maloney, 2005-05 These practice sets by Donald R Trippier Colorado State University Pueblo are comprehensive and designed to be completed after the related materials have been covered Complete with tax forms and instructions they provide a realistic and challenging experience to accompany the text Solutions are available to instructors only Federal Tax '97 Comprehensive Kramer, 1996 *Practice Management (PcM) ARE 5.0 Mock Exam (Architect Registration Examination)* Gang Chen, 2019-03-02 A Practical Guide memorization methods tips suggestions and mnemonics Business Operations Project Work Planning Finances Risk Development of Practice Practice Wide Delivery of Services Practice Methodologies This book includes eighty challenging questions of the same difficulty level and format as the real exam multiple choice check all that apply fill in the blank hot spots and drag and place including two case studies It will help you pass the PcM division of the ARE 5 0 and become a licensed architect Can you study and pass the ARE 5 0 Practice Management PcM exam in 2 weeks The answer is yes If you study the right materials you can pass with 2 weeks of prep If you study our book Practice Management PcM ARE 5 0 Mock Exam Architect Registration Examination you have an excellent chance of studying and passing the ARE 5 0 Practice Management PcM division in 2 weeks We have added many tips and tricks that WILL help you pass the exam on your first try Our goal is to take a very complicated subject and make it simple Practice Management PcM ARE 5 0 Mock Exam Architect Registration Examination will save you time and money and help you pass the exam on the first try ArchiteG Green Associate Exam Guide GA Study and GreenExamEducation are registered trademarks owned by Gang Chen ARE Architect Registration Examination are registered trademarks owned by NCARB **Practices and Procedures of the IRS-Congressional Hearings, Form #09.064** Sovereignty Education and Defense Ministry (SEDM), 2020-02-06 Disclaimer <https://sedm.org/disclaimer.htm> Pursuant to the Copyright Act 17 U S C 105 the government may not copyright any of its work products For reasons why NONE of our materials may legally be censored and violate NO Google policies see https://sedm.org/why_our_materials_cannot_legally_be_censored *Advanced Practice Nursing* Lucille A Joel, 2017-10-20 Meet all the challenges of professional practice whatever your specialty or environment Noted nursing professionals and educators explore all of the non clinical roles and responsibilities of an APN and chart a course that will enable you to meet them successfully You ll follow the evolution of the APN s role from a historical perspective to the present and examine the issues and challenges you ll encounter in the future *Statistics of Income* , 2002 *Practices and Procedures of the Internal Revenue Service* United States. Congress. Senate. Committee on Finance, 1997 Federal Tax Compliance Manual CCH Incorporated, 2007-12 CCH s Federal Tax Compliance Manual formerly published under title CCH Federal Tax Manual is a comprehensive source for explanations practical examples filled in tax return forms key tax facts federal tax tables and other information that will assist practitioners in accurately complete federal tax returns This convenient and authoritative resource covers the preparation of

tax returns and tax compliance providing helpful guidance on the basic federal tax rules and forms affecting individuals and businesses The rules applied to everyday business and personal income tax decisions are thoroughly discussed with special emphasis on how these issues should be handled on the return Among the topics covered are Individuals Corporations Pass Through Entities Income Deductions and Credits Tax Accounting Rules Dividends Interest Rents and Royalties Retirement Plans and Distributions Depreciation Sales and Exchanges *A Nurse Practitioner's Complete Guide to a Successful Medical House Call Practice* , **J.K. Lasser's Your Income Tax 2026** J.K. Lasser Institute,2025-12-09 The most up to date entry in America s 1 all time best selling personal tax guide J K Lasser s Your Income Tax 2026 For Preparing Your 2025 Tax Return delivers practical and hands on guidance for everyday people preparing to file their taxes for the 2025 calendar year You ll find timely and up to date info about the latest changes to the US tax code as well as worksheets and forms you can use to make filing your taxes easier You ll get the most current insight on how to maximize your credits and deductions keeping more money in your pocket In the latest edition of this celebrated and best selling series you ll find Special features that walk you through the most recent Tax Court decisions and IRS rulings that determine how your deductions and credits will work Simple tips and tricks on how to properly file your taxes as well as tax planning strategies that save you and your family money Full updates on the One Big Beautiful Bill Act and how it could impact your tax A revised and expanded section on cryptocurrency Trusted by hundreds of thousands of Americans for over 80 years J K Lasser s Your Income Tax 2026 is the perfect resource for everyone looking for the latest and most up to date personal tax information to make filing their next tax return a breeze J.K. Lasser's Your Income Tax 2025 J.K. Lasser Institute,2024-12-05 The most up to date entry in America s 1 all time best selling personal tax guide J K Lasser s Your Income Tax 2025 For Preparing Your 2024 Tax Return delivers practical and hands on guidance for everyday people preparing to file their taxes for the 2024 calendar year You ll find timely and up to date info about the latest changes to the US tax code as well as worksheets and forms you can use to make filing your taxes easier You ll get the most current insight on how to maximize your credits and deductions keeping more money in your pocket In the latest edition of this celebrated and best selling series you ll find Special features that walk you through the most recent Tax Court decisions and IRS rulings that determine how your deductions and credits will work Simple tips and tricks on how to properly file your taxes as well as tax planning strategies that save you and your family money Brand new info about the latest legislation from Congress and how it impacts you Trusted by hundreds of thousands of Americans for over 80 years J K Lasser s Your Income Tax 2025 is the perfect resource for everyone looking for the latest and most up to date personal tax information to make filing their next tax return a breeze **J.K. Lasser's Your Income Tax 2022** J.K. Lasser Institute,2021-12-21 The latest entry in America s 1 all time best selling tax guide J K Lasser s Your Income Tax 2022 For Preparing Your 2021 Tax Return delivers hands on and practical advice for everyday taxpayers getting ready to file their 2021 taxes On top of info about the latest changes to the 2021 tax code you ll get worksheets and forms you can use to file

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