

Help For All, Inc.

00-000001

**FORMS REQUIRED:** 1120, 1120 Sch B, 1120 Sch D, 1120 Sch G, 1120 Sch M-3, 1120 Sch O, 1125-A, 1125-E, 3800, 4562, 5884, 8594, 8822-B, 8881, 8882, 8916-A, 8932, 8933, 8453-C, 8949

**ATTACHMENTS:**

- ItemizedOtherIncomeSchedule
- ItemizedOtherDeductionsSchedule
- ItemizedAdditionalSetion263ACostsSchedule
- ItemizedOtherCostsSchedule
- ItemizedOtherCurrentAssetsSchedule
- ItemizedOtherInvestmentsSchedule
- ItemizedOtherCurrentLiabilitiesSchedule
- ItemizedOtherLiabilitiesSchedule
- ItemizedOtherIncreasesSchedule
- ItemizedOtherDecreasesSchedule
- OtherExpenseDeductionItemsWithDifferencesSchedule

**BINARY ATTACHMENT:** Scanned Form 8453-C (8453 Signature Document), Form 8822-B

**HEADER INFO:** Not on the actual return

**Multiple Software Packages Used:** Check appropriate box

**Originator:** EFIN: Self-select  
Type: ERO  
Practitioner PIN: N/A (using scanned Form 8453-C)  
PIN entered by: N/A

**Signature Option:** Binary Attachment 8453 Signature Document

**Officer:** Name: Roger Rabbit  
Title: Chief Executive Officer  
Officer PIN: 000-00-1234  
Taxpayer PIN: N/A (using scanned Form 8453-C)  
Phone: 703-555-1515  
Email address: [roger.rabbit@help.com](mailto:roger.rabbit@help.com)  
Date signed: 01/25/2025

**Responsible Party Current:** No

**Preparer:** Name: Johnny Appleseed  
Email address: [johnny.appleseed@help.com](mailto:johnny.appleseed@help.com)  
Date prepared: 01/20/2025

**Name Control:** HELP  
**Prior Year Income Amt:** \$26,838,859  
**IRS Payment:** N/A

**Schedule O additional information:** Help for All, Inc. is a member of a controlled group. Games Anonymous, EIN 00-0000027, is a brother-sister group and has been a component member for the entire year.

**Attachment 1, F1120, Line 10, Other Income** (*ItemizedOtherIncomeSchedule*)

Income Type	Name of Partnership	EIN of Partnership	US Address of Partnership	Partnership Amount
Ordinary Income from Partnerships	Magnolia Arts	00-0000077	22 Any address	313,415,757
Ordinary Income from Partnerships	Magenta Arts	00-0000078	23 Any address	61,602,988
<b>TOTAL*</b>				<b>375,018,745</b>

\*The total amount is not part of the dependency schema; it is for illustrative purposes only.

**Attachment 2, F1120, Line 26, Other Deductions** (*ItemizedOtherDeductionsSchedule*)

Description	Amount
Dues and Subscriptions	3,932,765
Communications	925,702
Employment Expenses	81,763,530
Utilities & Telephone	3,932,765
Travel	6,404,749
Amortization	719,800
Professional Expenses	4,376,350
Workers Compensation	8,725,013
Supplies	4,914,685
Postage	212,652
Transportation	989,391
Meals and Entertainment	221,174
Miscellaneous	112,203,275
<b>TOTAL*</b>	<b>229,321,851</b>

\*The total amount is not part of the dependency schema; it is for illustrative purposes only.

**Attachment 3, F1125-A, Line 4, Additional Section 263A Costs**  
(*ItemizedAdditionalSection263ACostsSchedule*)

Type of additional Section 263A costs	Amount for cost by type
Administrative costs	19,676

**Attachment 4, F1125-A, Sch A, Line 5, Other Costs** (*ItemizedOtherCostsSchedule*)

Type of Other Cost	Amount of Other cost
Allocation of Cost of Goods Sold	2,974
Cost of Service	50,804
<b>TOTAL*</b>	<b>53,778</b>

\*The total amount is not part of the dependency schema; it is for illustrative purposes only.

**Attachment 5, F1120, Sch L, Line 6(b) & (d), Other Current Assets (ItemizedOtherCurrentAssetsSchedule)**

Other Current Asset Description	Beginning Amount	Ending Amount
Other Receivables		108,721
Pre-paid		-38,282
Unbilled Revenue	1,794,860	130,717
Other	4,477,350	5,000,000
<b>TOTAL*</b>	<b>6,272,210</b>	<b>5,201,156</b>

\*The total amount is not part of the dependency schema; it is for illustrative purposes only.

**Attachment 6, F1120, Sch L, Line 9(b) & (d), Other Investments (ItemizedOtherInvestmentsSchedule)**

Other Investment Description	Beginning Amount	Ending Amount
Investments in Affiliates	1,170,917,682	1,230,810,633

**Attachment 7, F1120, Sch L, Line 18(b) & (d), Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedule)**

Other Current Liability Description	Beginning Amount	Ending Amount
Payroll & Related	217,392,209	115,320,352
Accrued Interest	367,939,212	172,573,825
Accrued Benefits	25,287,715	402,963
Accrued Liabilities	219,144,766	181,956,145
<b>TOTAL*</b>	<b>829,763,902</b>	<b>470,253,285</b>

\*The total amount is not part of the dependency schema; it is for illustrative purposes only.

**Attachment 8, F1120, Sch L, Line 21(b) & (d), Other Liabilities (ItemizedOtherLiabilitiesSchedule)**

Other Liability Description	Beginning Amount	Ending Amount
Deferred Compensation	962,818,384	1,173,826,771

**Attachment 9, F1120, Sch M-2, Line 3, Other Increases (ItemizedOtherIncreasesSchedule)**

Description	Amount	Total Amount**
Miscellaneous Other Increases	1,804,817,786	1,804,817,786

\*\*The total amount is part of the *ItemizedOtherIncreasesSchedule* dependency schema.

**Attachment 10, F1120, Sch M-2, Line 6, Other Decreases (ItemizedOtherDecreasesSchedule)**

Description	Amount	Total Amount**
Other Decreases	882,718,261	882,718,261

\*\*The total amount is part of the *ItemizedOtherDecreasesSchedule* dependency schema.

**Attachment 11, Schedule M-3, Part III, Line 38, Other Expense Items with Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)**

Description	Expense per Income Statement	Temporary Difference Amount	Permanent Difference Amount	Deductions per tax return amount
Employee Benefits	10,149	0	-5,000	5,149
Property Tax	531,751	90,163	0	621,914
Legal and Professional	64,989,159	47,214,116	0	112,203,275
Salaries and Wages	6,764,571	0	-11,350	6,753,221

<b>TOTAL*</b>	<b>72,295,630</b>	<b>47,304,279</b>	<b>-16,350</b>	<b>119,583,559</b>
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\*The total amount is not part of the dependency schema; it is for illustrative purposes only.

# U.S. Corporation Income Tax Return

OMB No. 1545-0123

Form **1120**  
Department of the Treasury  
Internal Revenue Service

For calendar year 2024 or tax year beginning \_\_\_\_\_, 2024, ending \_\_\_\_\_, 20 \_\_\_\_\_

Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

**2024**

<b>A Check if:</b> <b>1a</b> Consolidated return (attach Form 851) <input type="checkbox"/> <b>b</b> Life/nonlife consolidated return <input type="checkbox"/> <b>2</b> Personal holding co. (attach Sch. PH) <input type="checkbox"/> <b>3</b> Personal service corp. (see instructions) <input type="checkbox"/> <b>4</b> Schedule M-3 attached <input checked="" type="checkbox"/>	<b>TYPE OR PRINT</b>	Name Help For All, Inc. Number, street, and room or suite no. If a P.O. box, see instructions. 31 Any Street City or town, state or province, country, and ZIP or foreign postal code Anytown, MD 20901	<b>B Employer identification number</b> 00-0000001 <b>C Date incorporated</b> 05-30-1983 <b>D Total assets (see instructions)</b> \$ 3,769,608,959
<b>E Check if:</b> (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change			

<b>Income</b>	<b>1a</b>	Gross receipts or sales	<b>1a</b>	684,525
	<b>b</b>	Returns and allowances	<b>1b</b>	
	<b>c</b>	Balance. Subtract line 1b from line 1a	<b>1c</b>	684,525
	<b>2</b>	Cost of goods sold (attach Form 1125-A)	<b>2</b>	219,245
	<b>3</b>	Gross profit. Subtract line 2 from line 1c	<b>3</b>	465,280
	<b>4</b>	Dividends and inclusions (Schedule C, line 23)	<b>4</b>	
	<b>5</b>	Interest	<b>5</b>	8,018,387
	<b>6</b>	Gross rents	<b>6</b>	265,386
	<b>7</b>	Gross royalties	<b>7</b>	
	<b>8</b>	Capital gain net income (attach Schedule D (Form 1120))	<b>8</b>	11,802,202
<b>9</b>	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		<b>9</b>	
	Other income (see instructions—attach statement)		<b>10</b>	375,018,745
	<b>Total income.</b> Add lines 3 through 10		<b>11</b>	395,570,000

<b>Deductions (See instructions for limitations on deductions.)</b>	<b>12</b>	Compensation of officers (see instructions—attach Form 1125-E)		1,000,000	
	<b>13</b>	Salaries and wages (less employment credits)	<b>13</b>	6,753,221	
	<b>14</b>	Repairs and maintenance	<b>14</b>	225,729	
	<b>15</b>	Bad debts	<b>15</b>		
	<b>16</b>	Rents	<b>16</b>		
	<b>17</b>	Taxes and licenses	<b>17</b>	7,621,914	
	<b>18</b>	Interest (see instructions)	<b>18</b>	2,716,219	
	<b>19</b>	Charitable contributions	<b>19</b>		
	<b>20</b>	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	<b>20</b>	8,961,357	
	<b>21</b>	Depletion	<b>21</b>		
	<b>22</b>	Advertising	<b>22</b>		
	<b>23</b>	Pension, profit-sharing, etc., plans	<b>23</b>	25,701	
	<b>24</b>	Employee benefit programs	<b>24</b>	5,149	
	<b>25</b>	Energy efficient commercial buildings deduction (attach Form 7205)	<b>25</b>		
	<b>26</b>	Other deductions (attach statement)	<b>26</b>	229,321,851	
	<b>27</b>	<b>Total deductions.</b> Add lines 12 through 26	<b>27</b>	256,631,141	
	<b>28</b>	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.		<b>28</b>	138,938,859
		<b>29a</b>	Net operating loss deduction (see instructions)	<b>29a</b>	
<b>b</b>		Special deductions (Schedule C, line 24)	<b>29b</b>		
<b>c</b>	Add lines 29a and 29b	<b>29c</b>			

<b>Tax, Refundable Credits, and Payments</b>	<b>30</b>	Taxable income. Subtract line 29c from line 28. See instructions		138,938,859
	<b>31</b>	Total tax (Schedule J, line 12)	<b>31</b>	29,160,804
	<b>32</b>	Reserved for future use	<b>32</b>	
	<b>33</b>	Total payments and credits (Schedule J, line 23)	<b>33</b>	30,000,000
	<b>34</b>	Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>	<b>34</b>	
	<b>35</b>	<b>Amount owed.</b> If line 33 is smaller than the total of lines 31 and 34, enter amount owed	<b>35</b>	
	<b>36</b>	<b>Overpayment.</b> If line 33 is larger than the total of lines 31 and 34, enter amount overpaid	<b>36</b>	839,196
<b>37</b>	Enter amount from line 36 you want: <b>Credited to 2025 estimated tax</b> <span style="float: right;"><b>Refunded</b></span>	<b>37</b>	839,196	

**Sign Here** 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.

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

May the IRS discuss this return with the preparer shown below? See instructions.  **Yes**  **No**

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P10000001
	Firm's name <u>Electronic Tax Filers, Inc.</u>	Firm's EIN <u>00-0000011</u>		Phone no. <u>512-555-1212</u>	
	Firm's address <u>100 Efile Drive, Anytown, TX 75321</u>				

<b>Schedule C Dividends, Inclusions, and Special Deductions</b> (see instructions)		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations		See instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8	Dividends from wholly owned foreign subsidiaries		100	
9	<b>Subtotal.</b> Add lines 1 through 8. See instructions for limitations		See instructions	
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	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15	Reserved for future use			
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c	Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18	Gross-up for foreign taxes deemed paid			
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20	Other dividends			
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993)			
23	<b>Total dividends and inclusions.</b> Add column (a), lines 9 through 20. Enter here and on page 1, line 4			
24	<b>Total special deductions.</b> Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			

**Schedule J Tax Computation and Payment** (see instructions)

<b>1a</b>	Income tax (see instructions)	<b>1a</b>	29,177,160	
<b>b</b>	Tax from Form 1120-L (see instructions)	<b>1b</b>		
<b>c</b>	Section 1291 tax from Form 8621	<b>1c</b>		
<b>d</b>	Tax adjustment from Form 8978	<b>1d</b>		
<b>e</b>	Additional tax under section 197(f)	<b>1e</b>		
<b>f</b>	Base erosion minimum tax from Form 8991	<b>1f</b>		
<b>g</b>	Chapter 1 tax recapture from Form 4255	<b>1g</b>		
<b>z</b>	Other chapter 1 tax	<b>1z</b>		
<b>2</b>	Total income tax. Add lines 1a through 1z	<b>2</b>		
<b>3</b>	Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626)	<b>3</b>		
<b>4</b>	Add lines 2 and 3	<b>4</b>		29,177,160
<b>5a</b>	Foreign tax credit (attach Form 1118)	<b>5a</b>		
<b>b</b>	Credit from Form 8834 (see instructions)	<b>5b</b>		
<b>c</b>	General business credit (see instructions—attach Form 3800)	<b>5c</b>	16,356	
<b>d</b>	Credit for prior year minimum tax (attach Form 8827)	<b>5d</b>		
<b>e</b>	Bond credits from Form 8912	<b>5e</b>		
<b>f</b>	Adjustment from Form 8978	<b>5f</b>		
<b>6</b>	<b>Total credits.</b> Add lines 5a through 5f	<b>6</b>		16,356
<b>7</b>	Subtract line 6 from line 4	<b>7</b>		29,160,804
<b>8</b>	Personal holding company tax (attach Schedule PH (Form 1120))	<b>8</b>		
<b>9a</b>	Additions to tax from Form 4255 (see instructions)	<b>9a</b>		
<b>b</b>	Recapture of low-income housing credit (attach Form 8611)	<b>9b</b>		
<b>c</b>	Completed long-term contract look-back interest due (attach Form 8697)	<b>9c</b>		
<b>d</b>	Interest due under the look-back method—income forecast method (attach Form 8866)	<b>9d</b>		
<b>e</b>	Alternative tax on qualifying shipping activities (attach Form 8902)	<b>9e</b>		
<b>f</b>	Interest/tax due under section 453A(c)	<b>9f</b>		
<b>g</b>	Interest/tax due under section 453(l)	<b>9g</b>		
<b>z</b>	Other (see instructions—attach statement)	<b>9z</b>		
<b>10</b>	<b>Total.</b> Add lines 9a through 9z	<b>10</b>		
<b>11a</b>	Total tax before deferred taxes. Add lines 7, 8, and 10	<b>11a</b>		
<b>b</b>	Deferred tax on the corporation's share of undistributed earnings of a qualified electing fund	<b>11b</b>		
<b>c</b>	Deferred LIFO recapture tax (section 1363(d))	<b>11c</b>		
<b>12</b>	Total tax. Subtract the sum of lines 11b and 11c from 11a. Enter here and on page 1, line 31	<b>12</b>		29,160,804
<b>13</b>	Preceding year's overpayment credited to the current year	<b>13</b>		
<b>14</b>	Current year's estimated tax payments	<b>14</b>		30,000,000
<b>15</b>	Current year's refund applied for on Form 4466	<b>15</b>	( )	
<b>16</b>	Reserved for future use	<b>16</b>		
<b>17</b>	Tax deposited with Form 7004	<b>17</b>		
<b>18</b>	Withholding (see instructions)	<b>18</b>		
<b>19</b>	<b>Total payments.</b> Combine lines 13 through 18	<b>19</b>		
<b>20</b>	Refundable credits from:			
<b>a</b>	Form 2439	<b>20a</b>		
<b>b</b>	Form 4136	<b>20b</b>		
<b>c</b>	Credit for tax withheld under Chapter 3 or 4 from Form 1042-S, Form 8805, or Form 8288 (attach the applicable form)	<b>20c</b>		
<b>z</b>	Other (attach statement—see instructions)	<b>20z</b>		
<b>21</b>	<b>Total credits.</b> Add lines 20a through 20z	<b>21</b>		
<b>22</b>	Elective payment election amount from Form 3800	<b>22</b>		
<b>23</b>	<b>Total payments and credits.</b> Add lines 19, 21, and 22. Enter here and on page 1, line 33.	<b>23</b>		30,000,000

**Schedule K Other Information** (see instructions)

<b>1</b>	Check accounting method: <b>a</b> <input type="checkbox"/> Cash <b>b</b> <input checked="" type="checkbox"/> Accrual <b>c</b> <input type="checkbox"/> Other (specify) _____	<b>Yes</b>	<b>No</b>
<b>2</b>	See the instructions and enter the:		
<b>a</b>	Business activity code no. _____		
<b>b</b>	Business activity _____		
<b>c</b>	Product or service _____		
<b>3</b>	Is the corporation a subsidiary in an affiliated group or a parent–subsidiary controlled group? . . . . . If “Yes,” enter name and EIN of the parent corporation _____		✓
<b>4</b>	At the end of the tax year:		
<b>a</b>	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote? If “Yes,” complete Part I of Schedule G (Form 1120) (attach Schedule G) . . . . .	✓	
<b>b</b>	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote? If “Yes,” complete Part II of Schedule G (Form 1120) (attach Schedule G) . . . . .		✓
<b>5</b>	At the end of the tax year, did the corporation:		
<b>a</b>	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on <b>Form 851</b> , Affiliations Schedule? For rules of constructive ownership, see instructions If “Yes,” complete (i) through (iv) below.		✓
	<b>(i) Name of Corporation</b>	<b>(ii) Employer Identification Number (if any)</b>	<b>(iii) Country of Incorporation</b>
			<b>(iv) Percentage Owned in Voting Stock</b>
<b>b</b>	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more 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 (iv) below.		✓
	<b>(i) Name of Entity</b>	<b>(ii) Employer Identification Number (if any)</b>	<b>(iii) Country of Organization</b>
			<b>(iv) Maximum Percentage Owned in Profit, Loss, or Capital</b>
<b>6</b>	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation’s current and accumulated earnings and profits? See sections 301 and 316 . . . . . If “Yes,” file <b>Form 5452</b> , Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		✓
<b>7</b>	At any time during this tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation’s stock entitled to vote or at least 25% of the total value of all classes of the corporation’s stock? . . . . . For rules of attribution, see section 318. If “Yes,” enter: <b>(a)</b> Percentage owned _____ and <b>(b)</b> Owner’s country _____ <b>(c)</b> The corporation may have to file <b>Form 5472</b> , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached _____		✓
<b>8</b>	Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . . <input type="checkbox"/> If checked, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.		
<b>9</b>	Enter the amount of tax-exempt interest received or accrued during this tax year \$ _____		
<b>10</b>	Enter the number of shareholders at the end of the tax year (if 100 or fewer) _____		
<b>11</b>	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) . <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
<b>12</b>	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a) \$ _____		



**Schedule K** Other Information (continued from page 4)

	Yes	No
<b>13</b> Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year <b>and</b> its total assets at the end of the tax year less than \$250,000? . . . . .		✓
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during this tax year \$ _____		
<b>14</b> Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions . . . . .		✓
If "Yes," complete and attach Schedule UTP.		
<b>15a</b> Did the corporation make any payments that would require it to file Form(s) 1099? . . . . .		✓
<b>b</b> If "Yes," did or will the corporation file required Form(s) 1099? . . . . .		✓
<b>16</b> During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock? . . . . .		✓
<b>17</b> During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction? . . . . .		✓
<b>18</b> Did this corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million? . . . . .		✓
<b>19</b> During this corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code? . . . . .		✓
<b>20</b> Is the corporation operating on a cooperative basis? . . . . .		✓
<b>21</b> During this tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions . . . . .		✓
If "Yes," enter the total amount of the disallowed deductions \$ _____		
<b>22</b> Does this corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3).) If "Yes," complete and attach Form 8991.		✓
<b>23</b> Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during this tax year? See instructions . . . . .		✓
<b>24</b> Does the corporation satisfy one or more of the following? If "Yes," complete and attach Form 8990. See instructions . . . . .		✓
<b>a</b> The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
<b>b</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 \$30 million and the corporation has business interest expense.		
<b>c</b> The corporation is a tax shelter and the corporation has business interest expense.		
<b>25</b> Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? . . . . .		✓
If "Yes," enter amount from Form 8996, line 15 . . . . . \$ _____		
<b>26</b> Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions . . . . .		✓
Percentage: By Vote _____ By Value _____		
<b>27</b> At any time during this tax year, did the corporation (a) receive a digital asset (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions . . . . .		✓
<b>28</b> Is the corporation a member of a controlled group? . . . . .		✓
If "Yes," attach Schedule O (Form 1120). See instructions.		
<b>29</b> Corporate Alternative Minimum Tax:		
<b>a</b> Was the corporation an applicable corporation under section 59(k)(1) in any prior tax year? . . . . .		✓
If "Yes," go to question 29b. If "No," skip to question 29c.		
<b>b</b> Is the corporation an applicable corporation under section 59(k)(1) in the current tax year because the corporation was an applicable corporation in the prior tax year? . . . . .		✓
If "Yes," complete and attach Form 4626. If "No," continue to question 29c.		
<b>c</b> Does the corporation meet the requirements of the safe harbor method as provided under section 59(k)(3)(A) for the current tax year? See instructions . . . . .		✓
If "No," complete and attach Form 4626. If "Yes," the corporation is not required to file Form 4626.		
<b>30</b> Is the corporation required to file Form 7208 relating to the excise tax on repurchase of corporate stock (see instructions):		
<b>a</b> Under the rules for stock repurchased by a covered corporation (or stock acquired by its specified affiliate)? . . . . .		✓
<b>b</b> Under the applicable foreign corporation rules? . . . . .		✓
<b>c</b> Under the covered surrogate foreign corporation rules? . . . . .		✓
If "Yes" to either 30a, 30b, or 30c, complete Form 7208, Excise Tax on Repurchase of Corporate Stock. See the Instructions for Form 7208.		
<b>31</b> Is this a consolidated return with gross receipts or sales of \$1 billion or more and a subchapter K basis adjustment, as described in the instructions, of \$10 million or more? . . . . .		✓
If "Yes," attach a statement. See instructions.		

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash . . . . .		940,348,325		375,724,013
2a	Trade notes and accounts receivable . . . . .	1,675,642		115,679,010	
b	Less allowance for bad debts . . . . .	( 2,000)	1,673,642	( 2,083)	115,676,927
3	Inventories . . . . .		75,770		94,676
4	U.S. government obligations . . . . .				
5	Tax-exempt securities (see instructions) . . . . .				
6	Other current assets (attach statement) . . . . .		6,272,210		5,201,156
7	Loans to shareholders . . . . .				
8	Mortgage and real estate loans . . . . .				
9	Other investments (attach statement) . . . . .		1,170,917,682		1,230,810,633
10a	Buildings and other depreciable assets . . . . .	320,264,517		364,364,756	
b	Less accumulated depreciation . . . . .	( 115,865,855)	204,398,662	( 138,887,147)	225,477,609
11a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .	( )		( )	
12	Land (net of any amortization) . . . . .				
13a	Intangible assets (amortizable only) . . . . .	2,050,521,992		2,078,314,078	
b	Less accumulated amortization . . . . .	( 257,037,784)	1,793,484,208	( 261,690,133)	1,816,623,945
14	Other assets (attach statement) . . . . .				
15	<b>Total assets</b> . . . . .		<b>4,117,170,499</b>		<b>3,769,608,959</b>
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable . . . . .		22,075,720		38,596,725
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Other current liabilities (attach statement) . . . . .		829,763,902		470,253,285
19	Loans from shareholders . . . . .				
20	Mortgages, notes, bonds payable in 1 year or more . . . . .				
21	Other liabilities (attach statement) . . . . .		962,818,384		1,173,826,771
22	Capital stock: a Preferred stock . . . . .	308,500,000		308,500,000	
	b Common stock . . . . .	17,680,774	326,180,774	17,513,891	326,013,891
23	Additional paid-in capital . . . . .		675,611,707		675,611,707
24	Retained earnings—Appropriated (attach statement) . . . . .				
25	Retained earnings—Unappropriated . . . . .		1,300,720,012		1,085,306,580
26	Adjustments to shareholders' equity (attach statement) . . . . .				
27	Less cost of treasury stock . . . . .		( )		( )
28	<b>Total liabilities and shareholders' equity</b> . . . . .		<b>4,117,170,499</b>		<b>3,769,608,959</b>

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books . . . . .		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books . . . . .			Tax-exempt interest \$ _____	
3	Excess of capital losses over capital gains . . . . .			_____	
4	Income subject to tax not recorded on books this year (itemize): _____		8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):			a Depreciation . . . \$ _____	
a	Depreciation . . . . . \$ _____			b Charitable contributions \$ _____	
b	Charitable contributions . . . \$ _____			_____	
c	Travel and entertainment . . . \$ _____		9	Add lines 7 and 8 . . . . .	
6	Add lines 1 through 5 . . . . .		10	Income (page 1, line 28)—line 6 less line 9	

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)**

1	Balance at beginning of year . . . . .	1,300,720,012	5	Distributions: a Cash . . . . .	1,204,763,902
2	Net income (loss) per books . . . . .	67,250,945		b Stock . . . . .	
3	Other increases (itemize): _____			c Property . . . . .	
	_____		6	Other decreases (itemize): _____	882,718,261
	_____	1,804,817,786	7	Add lines 5 and 6 . . . . .	2,087,482,163
4	Add lines 1, 2, and 3 . . . . .		8	Balance at end of year (line 4 less line 7)	1,085,306,580

**SCHEDULE B  
(Form 1120)**

**Additional Information for Schedule M-3 Filers**

OMB No. 1545-0123

(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1120.**

▶ **Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for the latest information.**

Name <b>Help For All, Inc.</b>	Employer identification number (EIN) <b>00-0000001</b>
-----------------------------------	---

	Yes	No
<b>1</b> Does any amount reported on Schedule M-3 (Form 1120), Part II, line 9 or 10, column (d), reflect allocations to this corporation from a partnership of income, gain, loss, deduction, or credit that are disproportionate to this corporation's capital contribution to the partnership or its ratio for sharing other items of the partnership? . . .	✓	
<b>2</b> At any time during the tax year, did the corporation sell, exchange, or transfer any interest in an intangible asset to a related person as defined in section 267(b)? . . .		✓
<b>3</b> At any time during the tax year, did the corporation acquire any interest in an intangible asset from a related person as defined in section 267(b)? . . .	✓	
<b>4a</b> During the tax year, did the corporation enter into a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations? . . .		✓
<b>b</b> At any time during the tax year, was the corporation a participant in a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471? . . .		✓
<b>5</b> At any time during the tax year, did the corporation make any change in accounting principle for financial accounting purposes? See instructions for the definition of "change in accounting principle" . . .		✓
<b>6</b> At any time during the tax year, did the corporation make any change in a method of accounting for U.S. income tax purposes? . . .		✓
<b>7</b> At any time during the tax year, did the corporation own any voluntary employees' beneficiary association (VEBA) trusts that were used to hold funds designated for employee benefits? . . .		✓
<b>8</b> At any time during the tax year, did the corporation use an allocation method for indirect costs capitalized to self-constructed assets that varied from its financial method of accounting? . . .		✓
<b>9</b> At any time during the tax year, did the corporation treat for tax purposes indirect costs, as defined in Regulations sections 1.263A-1(e)(3)(ii)(F), (G), and (H), as mixed-service costs, as defined in Regulations section 1.263A-1(e)(4)(ii)(C)? . . .		✓
<b>10</b> Did the corporation, under section 118 or 362(c) and the related regulations, take a return filing position characterizing any amount as a contribution to the capital of the corporation during the tax year by any nonshareholders? Amounts so characterized may include, without limitation, incentives, inducements, money, and property . . .		✓

**SCHEDULE G  
(Form 1120)**

(Rev. December 2011)  
Department of the Treasury  
Internal Revenue Service

Form 1120 TY2024 Test Scenario 1  
**Information on Certain Persons Owning the  
Corporation's Voting Stock**

▶ **Attach to Form 1120.**  
▶ **See instructions on page 2.**

OMB No. 1545-0123

Name  
  
Help For All, Inc.

Employer identification number (EIN)  
  
00-0000001

**Part I** **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock
Games Anonymous	00-0000027	Corporation	US	50%

**Part II** **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock

**SCHEDULE M-3  
(Form 1120)**

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

OMB No. 1545-0123

(Rev. December 2019)  
Department of the Treasury  
Internal Revenue Service

<sup>a</sup> Attach to Form 1120 or 1120-C.

<sup>a</sup> Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

Name of corporation (common parent, if consolidated return)

Employer identification number

**Help For All, Inc.**

**00-000001**

- Check applicable box(es): (1)  Non-consolidated return (2)  Consolidated return (Form 1120 only)  
(3)  Mixed 1120/L/PC group (4)  Dormant subsidiaries schedule attached

**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.
- c** 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 MM01/01/2024 Ending MM12/31/2024
- 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.**
- c** Has the corporation's income statement been restated for any of the five income statement periods immediately 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 

--	--	--	--	--
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock 

--	--	--	--	--	--	--	--	--

<b>4a</b> Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	<b>4a</b>	<b>67,250,945</b>
<b>b</b> Indicate accounting standard used for line 4a (see instructions): (1) <input checked="" type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) _____		
<b>5a</b> Net income from nonincludible foreign entities (attach statement)	<b>5a</b>	( )
<b>b</b> Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	<b>5b</b>	
<b>6a</b> Net income from nonincludible U.S. entities (attach statement)	<b>6a</b>	( )
<b>b</b> Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	<b>6b</b>	
<b>7a</b> Net income (loss) of other includible foreign disregarded entities (attach statement)	<b>7a</b>	
<b>b</b> Net income (loss) of other includible U.S. disregarded entities (attach statement)	<b>7b</b>	
<b>c</b> Net income (loss) of other includible entities (attach statement)	<b>7c</b>	
<b>8</b> Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	<b>8</b>	
<b>9</b> Adjustment to reconcile income statement period to tax year (attach statement)	<b>9</b>	
<b>10a</b> Intercompany dividend adjustments to reconcile to line 11 (attach statement)	<b>10a</b>	
<b>b</b> Other statutory accounting adjustments to reconcile to line 11 (attach statement)	<b>10b</b>	
<b>c</b> Other adjustments to reconcile to amount on line 11 (attach statement)	<b>10c</b>	
<b>11</b> <b>Net income (loss) per income statement of includible corporations.</b> Combine lines 4 through 10. <b>Note:</b> Part I, line 11, must equal Part II, line 30, column (a), or Schedule M-1, line 1 (see instructions).	<b>11</b>	<b>67,250,945</b>

**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.

	Total Assets	Total Liabilities
<b>a</b> Included on Part I, line 4 . . . . . a	<b>3,769,608,959</b>	<b>3,769,608,959</b>
<b>b</b> Removed on Part I, line 5 . . . . . a		
<b>c</b> Removed on Part I, line 6 . . . . . a		
<b>d</b> Included on Part I, line 7 . . . . . a		

Name of corporation (common parent, if consolidated return) <b>Help For All, Inc.</b>	Employer identification number <b>00-000001</b>
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

**Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return** (see instructions)

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
<b>Income (Loss) Items</b> (Attach statements for lines 1 through 12)				
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed . . . . .				
3 Subpart F, QEF, and similar income inclusions . . . . .				
4 Gross-up for foreign taxes deemed paid . . . . .				
5 Gross foreign distributions previously taxed . . . . .				
6 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 . . . . .	313,415,757	61,602,988		375,018,745
10 Income (loss) from foreign partnerships . . . . .				
11 Income (loss) from other pass-through entities . . . . .				
12 Items relating to reportable transactions . . . . .				
13 Interest income (see instructions) . . . . .	8,018,387			8,018,387
14 Total accrual to cash adjustment . . . . .				
15 Hedging transactions . . . . .				
16 Mark-to-market income (loss) . . . . .				
17 Cost of goods sold (see instructions) . . . . .	( 199,569)	(19,676)		( 219,245)
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	12,052,997		(12,052,997)	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . . .			11,802,202	11,802,202
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 <b>Total income (loss) items.</b> Combine lines 1 through 25	333,287,572	61,583,312	(250,795)	394,620,089
27 <b>Total expense/deduction items</b> (from Part III, line 39)	(149,583,207)	(58,076,329)	68,431,726	(139,227,810)
28 Other items with no differences . . . . .	(116,453,420)			(116,453,420)
29a Mixed groups, see instructions. All others, combine lines 26 through 28 . . . . .	67,250,945	3,506,983	68,180,931	138,938,859
b PC insurance subgroup reconciliation totals . . . . .				
c Life insurance subgroup reconciliation totals . . . . .				
30 <b>Reconciliation totals.</b> Combine lines 29a through 29c	67,250,945	3,506,983	68,180,931	138,938,859

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



Name of corporation (common parent, if consolidated return) <b>Help For All, Inc.</b>	Employer identification number <b>00-000001</b>
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 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) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense . . . . .	68,193,702		(68,193,702)	
2 U.S. deferred income tax expense . . . . .				
3 State and local current income tax expense . . . . .	7,000,000			7,000,000
4 State and local deferred income tax expense . . . . .				
5 Foreign current income tax expense (other than foreign withholding taxes) . . . . .				
6 Foreign deferred income tax expense . . . . .				
7 Foreign withholding taxes . . . . .				
8 Interest expense (see instructions) . . . . .	(11,808,495)	14,524,714		2,716,219
9 Stock option expense . . . . .				
10 Other equity-based compensation . . . . .				
11 Meals and entertainment . . . . .	442,348		(221,174)	221,174
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 . . . . .	26,201		(500)	25,701
17 Other post-retirement benefits . . . . .				
18 Deferred compensation . . . . .				
19 Charitable contribution of cash and tangible property . . . . .				
20 Charitable contribution of intangible property . . . . .				
21 Charitable contribution limitation/carryforward . . . . .				
22 Domestic production activities deduction (see instructions) . . . . .				
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 . . . . .	5,399,957	(4,680,157)		719,800
29 Reserved . . . . .				
30 Depletion . . . . .				
31 Depreciation . . . . .	8,033,864	927,493		8,961,357
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 Section 162(r)—FDIC premiums paid by certain large financial institutions (see instructions) . . . . .				
38 Other expense/deduction items with differences (attach statement) . . . . .	72,295,630	47,304,279	(16,350)	119,583,559
39 <b>Total expense/deduction items.</b> Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive . . . . .	149,583,207	58,076,329	(68,431,726)	139,227,810

**SCHEDULE O  
(Form 1120)**

(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

**Consent Plan and Apportionment Schedule  
for a Controlled Group**

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC.**  
▶ **Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.**

OMB No. 1545-0123

Name <i>Help For All, Inc.</i>	Employer identification number 00-0000001
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**Part I Apportionment Plan Information**

- 1 Type of controlled group:
  - a  Parent–subsidiary group
  - b  Brother–sister group
  - c  Combined group
  - d  Life insurance companies only
  
- 2 This corporation has been a member of this group:
  - a  For the entire year.
  - b  From \_\_\_\_\_, 20 \_\_\_\_\_, until \_\_\_\_\_, 20 \_\_\_\_\_.
  
- 3 This corporation consents and represents to:
  - a  Adopt an apportionment plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on \_\_\_\_\_, 20 \_\_\_\_\_, and for all succeeding tax years.
  - b  Amend the current apportionment plan. All the other members of this group are currently amending a previously adopted plan, which was in effect for the tax year ending \_\_\_\_\_, 20 \_\_\_\_\_, and for all succeeding tax years.
  - c  Terminate the current apportionment plan and not adopt a new plan. All the other members of this group are not adopting an apportionment plan.
  - d  Terminate the current apportionment plan and adopt a new plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on \_\_\_\_\_, 20 \_\_\_\_\_, and for all succeeding tax years.
  
- 4 If you checked box 3c or 3d above, check the applicable box below to indicate if the termination of the current apportionment plan was:
  - a  Elected by the component members of the group.
  - b  Required for the component members of the group.
  
- 5 If you did not check a box on line 3 above, check the applicable box below concerning the status of the group’s apportionment plan (see instructions).
  - a  No apportionment plan is in effect and none is being adopted.
  - b  An apportionment plan is already in effect. It was adopted for the tax year ending \_\_\_\_\_, 20 \_\_\_\_\_, and for all succeeding tax years.
  
- 6 If all the members of this group are adopting a plan or amending the current plan for a tax year after the due date (including extensions) of the tax return for this corporation, is there at least one year remaining on the statute of limitations from the date this corporation filed its amended return for such tax year for assessing any resulting deficiency?  
See instructions.
  - a  Yes.
    - (i)  The statute of limitations for this year will expire on \_\_\_\_\_, 20 \_\_\_\_\_.
    - (ii)  On \_\_\_\_\_, 20 \_\_\_\_\_, this corporation entered into an agreement with the Internal Revenue Service to extend the statute of limitations for purposes of assessment until \_\_\_\_\_, 20 \_\_\_\_\_.
  - b  No. The members may not adopt or amend an apportionment plan.
  
- 7  If the corporation has a short tax year that does not include December 31, check the box. See instructions.



**Part II Apportionment** (See instructions)

(a) Group member's name and employer identification number	(b) Tax year end (Yr-Mo)	Apportionment		
		(c) Accumulated earnings credit	(d) Penalty for failure to pay estimated tax	(e) Other
1 Help For All, Inc. EIN 00-0000001	202412	0	0	0
2 Games Anonymous EIN 00-0000027	202412	0	0	0
3 .....				
4 .....				
5 .....				
6 .....				
7 .....				
8 .....				
9 .....				
10 .....				
<b>Total</b>				

**Cost of Goods Sold**

(Rev. November 2018)  
Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**  
▶ **Go to [www.irs.gov/Form1125A](http://www.irs.gov/Form1125A) for the latest information.**

Name <b>Help For All, Inc.</b>		Employer identification number <b>00-0000001</b>	
<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	75,770
<b>2</b>	Purchases . . . . .	<b>2</b>	67,390
<b>3</b>	Cost of labor . . . . .	<b>3</b>	97,307
<b>4</b>	Additional section 263A costs (attach schedule) . . . . .	<b>4</b>	19,676
<b>5</b>	Other costs (attach schedule) . . . . .	<b>5</b>	53,778
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	313,921
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	94,676
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions . . . . .	<b>8</b>	219,245

**9a** Check all methods used for valuing closing inventory:

- (i)  Cost
- (ii)  Lower of cost or market
- (iii)  Other (Specify method used and attach explanation.) ▶ \_\_\_\_\_

**b** Check if there was a writedown of subnormal goods . . . . . ▶

**c** Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . . ▶

**d** If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO . . . . . **9d** \_\_\_\_\_

**e** If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions . . .  Yes  No

**f** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .  Yes  No

Section references are to the Internal Revenue Code unless otherwise noted.

**What's New**

**Small business taxpayers.** For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

**General Instructions**

**Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

**Who Must File**

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

**Inventories**

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

**Exception for certain taxpayers.** A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are nonincidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

**Small business taxpayer.** A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.

**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

Form **1125-E**

(Rev. October 2016)  
Department of the Treasury  
Internal Revenue Service

**Compensation of Officers**

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.  
▶ Information about Form 1125-E and its separate instructions is at [www.irs.gov/form1125e](http://www.irs.gov/form1125e).

OMB No. 1545-0123

Name <b>Help For All, Inc.</b>	Employer identification number <b>00-0000001</b>
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**Note:** Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	(b) Social security number (see instructions)	(c) Percent of time devoted to business	Percent of stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
<b>1</b> Robert Fleece	000-00-0009	100 %	10 %	%	1,000,000
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
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		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
<b>2</b> Total compensation of officers . . . . .					<b>2</b> 1,000,000
<b>3</b> Compensation of officers claimed on Form 1125-A or elsewhere on return . . . . .					<b>3</b> _____
<b>4</b> Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return . . . . .					<b>4</b> 1,000,000

Department of the Treasury  
 Internal Revenue Service

Go to [www.irs.gov/Form3800](http://www.irs.gov/Form3800) for instructions and the latest information.  
 You must include all pages of Form 3800 with your return.

**2023**  
 Attachment  
 Sequence No. **22**

Name(s) shown on return

Identifying number

Help For All, Inc.

00-0000001

**A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT).** Are you both (a) an “applicable corporation” within the meaning of section 59(k)(1) for the CAMT, and (b) an “applicable taxpayer” within the meaning of section 59A(e) for the BEAT? See instructions . . . . .  Yes  No

**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**  
 Go to Part III before Parts I and II. See instructions.

<b>1</b>	Non-passive credits from Part III, line 2: combine column (e) with non-passive amounts from column (g). See instructions . . . . .	<b>1</b>	6,506
<b>2</b>	Passive credits from Part III, line 2: combine column (f) with passive amounts in column (g). See instructions . . . . .	<b>2</b>	
<b>3</b>	Enter the applicable passive activity credits allowed for 2023. See instructions . . . . .	<b>3</b>	
<b>4</b>	Carryforward of general business credit to 2023. See instructions for statement to attach . . . . . Check this box if the carryforward was changed or revised from the original reported amount . . . . . <input type="checkbox"/>	<b>4</b>	
<b>5</b>	Carryback of general business credit from 2024. See instructions . . . . .	<b>5</b>	
<b>6</b>	Add lines 1, 3, 4, and 5 . . . . .	<b>6</b>	6,506

**Part II Allowable Credit**

<b>7</b>	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 2. • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 1; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return.	<b>7</b>	29,177,160
<b>8</b>	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Corporations. Enter the amount from Form 4626, Part II, line 13. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.	<b>8</b>	
<b>9</b>	Add lines 7 and 8 . . . . .	<b>9</b>	29,177,160
<b>10a</b>	Foreign tax credit . . . . .	<b>10a</b>	
<b>b</b>	Certain allowable credits (see instructions) . . . . .	<b>10b</b>	
<b>c</b>	Add lines 10a and 10b . . . . .	<b>10c</b>	
<b>11</b>	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16 . . . . .	<b>11</b>	29,177,160
<b>12</b>	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0- . . . . .	<b>12</b>	29,177,160
<b>13</b>	Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions . . . . .	<b>13</b>	7,288,040
<b>14</b>	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.	<b>14</b>	0
<b>15</b>	Enter the greater of line 13 or line 14 . . . . .	<b>15</b>	7,288,040
<b>16</b>	Subtract line 15 from line 11. If zero or less, enter -0- . . . . .	<b>16</b>	21,889,120
<b>17</b>	Enter the <b>smaller</b> of line 6 or line 16 . . . . . <b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	<b>17</b>	6,506

**Part II Allowable Credit** *(continued)*

**Note:** If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on line 26.

<b>18</b>	Multiply line 14 by 75% (0.75). See instructions . . . . .	<b>18</b>	
<b>19</b>	Enter the greater of line 13 or line 18 . . . . .	<b>19</b>	
<b>20</b>	Subtract line 19 from line 11. If zero or less, enter -0- . . . . .	<b>20</b>	
<b>21</b>	Subtract line 17 from line 20. If zero or less, enter -0- . . . . .	<b>21</b>	
<b>22</b>	Combine the amounts from line 3 of Part III, column (e), with the sum of the non-passive activity credit amounts in Part IV, line 3, column (e) plus column (f) . . . . .	<b>22</b>	
<b>23</b>	Passive activity credit from line 3 of Part III, column (f) plus the sum of the passive activity credit amounts in Part IV, line 3, column (e) plus column (f) . . . . .	<b>23</b>	
<b>24</b>	Enter the applicable passive activity credit allowed for 2023. See instructions . . . . .	<b>24</b>	
<b>25</b>	Add lines 22 and 24 . . . . .	<b>25</b>	
<b>26</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . . . . .	<b>26</b>	0
<b>27</b>	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	<b>27</b>	21,889,120
<b>28</b>	Add lines 17 and 26 . . . . .	<b>28</b>	6,506
<b>29</b>	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	<b>29</b>	21,882,614
<b>30</b>	Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (g). See instructions . . . . .	<b>30</b>	9,850
<b>31</b>	Reserved . . . . .	<b>31</b>	
<b>32</b>	Passive activity credits from line 5 of Part III: combine column (f) with passive amounts in column (g). See instructions . . . . .	<b>32</b>	
<b>33</b>	Enter the applicable passive activity credits allowed for 2023. See instructions . . . . .	<b>33</b>	
<b>34</b>	Carryforward of business credit to 2023. Enter the amount from line 5 of Part IV, column (f), and line 6 of Part IV, column (g). See instructions for statement to attach . . . . . Check this box if the carryforward was changed or revised from the original reported amount . . . <input type="checkbox"/>	<b>34</b>	
<b>35</b>	Carryback of business credit from 2024. Enter the amount from line 5 of Part IV, column (e). See instructions . . . . .	<b>35</b>	
<b>36</b>	Add lines 30, 33, 34, and 35 . . . . .	<b>36</b>	9,850
<b>37</b>	Enter the <b>smaller</b> of line 29 or line 36 . . . . .	<b>37</b>	9,850
<b>38</b>	<b>Credit allowed for the current year.</b> Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> <li>• Individuals. Schedule 3 (Form 1040), line 6a.</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c.</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b.</li> </ul>	<b>38</b>	16,356

**Part III** **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, line 3, or lines 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V.

	(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Credits from passive activities	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
1a	Form 3468, Part II . . . . .									
b	Form 7207 . . . . .									
c	Form 6765 . . . . .									
d	Form 3468, Part III . . . . .									
e	Form 8826 . . . . .									
f	Form 8835, Part II . . . . .									
g	Form 7210 . . . . .									
h	Form 8820 . . . . .									
i	Form 8874 . . . . .									
j	Form 8881, Part I . . . . .				500					500
k	Form 8882 . . . . .				5,000					5,000
l	Form 8864 (diesel) . . . . .									
m	Form 8896 . . . . .									
n	Form 8906 . . . . .									
o	Form 3468, Part IV . . . . .									
p	Form 8908 . . . . .									
q	Reserved (45Z) . . . . .									
r	Form 8910 . . . . .									
s	Form 8911, Part II . . . . .									
t	Form 8830 . . . . .									
u	Form 7213, Part II . . . . .									
v	Form 3468, Part V . . . . .									
w	Form 8932 . . . . .				500					500
x	Form 8933 . . . . .				506					506
y	Form 8936, Part II . . . . .									
z	Reserved . . . . .									
aa	Form 8936, Part V . . . . .									
bb	Form 8904 . . . . .									
cc	Form 7213, Part I . . . . .									
dd	Form 8881, Part II . . . . .									
ee	Form 8881, Part III . . . . .									
ff	Form 8864, line 8 . . . . .									
gg	Reserved (1gg) . . . . .									
hh	Reserved (1hh) . . . . .									
ii	Reserved (1ii) . . . . .									
jj	Reserved (1jj) . . . . .									
zz	Other credits . . . . .									
2	Add lines 1a through 1zz . . . . .				6,506					6,506

**Part III** **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, line 3, or lines 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V. (continued)

	(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Credits from passive activities	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
<b>3</b>	Form 8844 . . . . .									
<b>4</b>	<b>Specified credits:</b>									
<b>a</b>	Form 3468, Part VI . . . . .									
<b>b</b>	Form 5884 . . . . .				9,850					9,850
<b>c</b>	Form 6478 . . . . .									
<b>d</b>	Form 8586 . . . . .									
<b>e</b>	Form 8835, Part II . . . . .									
<b>f</b>	Form 8846 . . . . .									
<b>g</b>	Form 8900 . . . . .									
<b>h</b>	Form 8941 . . . . .									
<b>i</b>	Form 6765 ESB credit . . . . .									
<b>j</b>	Form 8994 . . . . .									
<b>k</b>	Form 3468, Part VII . . . . .									
<b>l</b>	Reserved (4l) . . . . .									
<b>m</b>	Reserved (4m) . . . . .									
<b>z</b>	Other specified credits . . . . .									
<b>5</b>	Add lines 4a through 4z . . . . .				9,850					9,850
<b>6</b>	Add lines 2, 3, and 5 . . . . .				16,356					16,356

# Work Opportunity Credit

▶ **Attach to your tax return.**

▶ **Go to [www.irs.gov/Form5884](http://www.irs.gov/Form5884) for instructions and the latest information.**

Name(s) shown on return

Identifying number

Help For All, Inc.

00-0000001

<b>1</b>	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
	<b>a</b> Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . \$ <u>15,600</u> × 25% (0.25)	<b>1a</b>	3,900
	<b>b</b> Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ <u>14,875</u> × 40% (0.40)	<b>1b</b>	5,950
	<b>c</b> Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ _____ × 50% (0.50)	<b>1c</b>	
<b>2</b>	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your deduction for salaries and wages . . . . .	<b>2</b>	9,850
<b>3</b>	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>3</b>	
<b>4</b>	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b . . . . .	<b>4</b>	9,850
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>	
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b . . . . .	<b>6</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D



Form 1120 TY2024 Test Scenario 1  
**E-file Declaration for Corporations**

File electronically with Form 1120, 1120-F, or 1120-S. Do not file paper copies.  
Go to [www.irs.gov/Form8453CORP](http://www.irs.gov/Form8453CORP) for the latest information.

For calendar year 20 24, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, ending \_\_\_\_\_, 20\_\_\_\_

Name of corporation

Help For All, Inc.

Employer identification number

00-0000001

**Part I Information** (Whole dollars only)

<b>1</b>	Total income (Form 1120, line 11)	<b>1</b>	395,570,000
<b>2</b>	Total income (Form 1120-F, Section II, line 11)	<b>2</b>	
<b>3</b>	Total income (loss) (Form 1120-S, line 6)	<b>3</b>	

**Part II Declaration of Officer** (see instructions) **Be sure to keep a copy of the corporation's tax return.**

- A**  I consent that the corporation's refund be directly deposited as designated on the **Form 8050**, Direct Deposit of Corporate Tax Refund, or Form 8302, Electronic Deposit of Tax Refund of \$1 Million or More, that will be electronically transmitted with the corporation's federal income tax return.
- B**  I do not want direct deposit of the corporation's refund **or** the corporation is not receiving a refund.
- C**  I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If the corporation is filing a balance due return, I understand that if the IRS does not receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the corporation's return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

**Sign Here**

Signature of officer	Date	Chief Executive Officer Title
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**Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer** (see instructions)

I declare that I have reviewed the above corporation's return and that the entries on Form 8453-CORP are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

<b>ERO's Use Only</b>	ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN P11111111
	Firm's name (or yours if self-employed), address, and ZIP code <u>Electronic Tax Filers, Inc.</u> <u>100 Efile Drive, Anytown, TX 71231</u>				EIN 00-0000001
					Phone no. 512-555-1212

Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.

Form 1120 TY2024 Test Scenario 1  
**Asset Acquisition Statement  
 Under Section 1060**

OMB No. 1545-0074

Attachment  
 Sequence No. **169**

▶ **Attach to your income tax return.**

▶ **Go to [www.irs.gov/Form8594](http://www.irs.gov/Form8594) for instructions and the latest information.**

Name as shown on return  <a href="#">Help For All, Inc.</a>	Identifying number as shown on return  00-0000001
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Check the box that identifies you:

Purchaser       Seller

**Part I General Information**

<b>1</b> Name of other party to the transaction  <a href="#">Cardigan Unlimited</a>	Other party's identifying number  00-0000026
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Address (number, street, and room or suite no.)

[123 Avenue C](#)

City or town, state, and ZIP code

[Somewhere, MD 20901](#)

<b>2</b> Date of sale  10-22-2024	<b>3</b> Total sales price (consideration)  16,060,950
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**Part II Original Statement of Assets Transferred**

<b>4</b> Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Class IV	\$	\$
Class V	\$	\$
Class VI and VII	\$ 16,060,950	\$ 16,060,950
<b>Total</b>	<b>\$ 16,060,950</b>	<b>\$ 16,060,950</b>

**5** Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? . . . . .  Yes  No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? . . . . .  Yes  No

**6** In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? . . . . .  Yes  No

If "Yes," attach a statement that specifies **(a)** the type of agreement and **(b)** the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

**Part III Supplemental Statement**—Complete only if amending an original statement or previously filed supplemental statement because of an increase or decrease in consideration. See instructions.

**7** Tax year and tax return form number with which the original Form 8594 and any supplemental statements were filed.

<b>8</b> Assets	Allocation of sales price as previously reported	Increase or (decrease)	Redetermined allocation of sales price
Class I	\$	\$	\$
Class II	\$	\$	\$
Class III	\$	\$	\$
Class IV	\$	\$	\$
Class V	\$	\$	\$
Class VI and VII	\$	\$	\$
Total	\$		\$

**9** Reason(s) for increase or decrease. Attach additional sheets if more space is needed.

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**Change of Address or Responsible Party — Business**

▶ Please type or print.  
 ▶ See instructions on back. ▶ Do not attach this form to your return.  
 ▶ Go to [www.irs.gov/Form8822B](http://www.irs.gov/Form8822B) for the latest information.

**Before you begin:** If you are also changing your home address, use Form 8822 to report that change.

If you are a tax-exempt organization (see instructions), check here

Check **all** boxes this change affects.

- 1  Employment, excise, income, and other business returns (Forms 720, 940, 941, 990, 1041, 1065, 1120, etc.)
- 2  Employee plan returns (Forms 5500, 5500-EZ, etc.)
- 3  Business location

<b>4a Business name</b>  <u>Help For All, Inc.</u>	<b>4b Employer identification number</b>  00-0000001
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**5 Old mailing address** (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
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**6 New mailing address** (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
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**7 New business location** (no., street, room or suite no., city or town, state, and ZIP code). If a foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
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**8 New responsible party's name**

Add James Bond

**9 New responsible party's SSN, ITIN, or EIN. (CAUTION: YOU MUST REFER TO THE INSTRUCTIONS FOR FORM SS-4 TO SEE WHO MAY USE AN EIN.)**

abc-11-1234

**10 Signature.** Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

Daytime telephone number of person to contact (optional) ▶ \_\_\_\_\_

**Sign Here**

Signature of owner, officer, or representative	Date
Title	

**Where To File**

Send this form to the address shown here that applies to you.

IF your old business address was in . . .	THEN use this address . . .
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service Kansas City, MO 64999
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, any place outside the United States	Internal Revenue Service Ogden, UT 84201-0023

**Credit for Small Employer Pension Plan Startup Costs, Auto-Enrollment, and Military Spouse Participation**

Attach to your tax return.

Go to [www.irs.gov/Form8881](http://www.irs.gov/Form8881) for instructions and the latest information.

Name(s) shown on return

Identifying number

Help For All, Inc.

00-000001

**Part I Credit for Small Employer Pension Plan Startup Costs (Including Employer Contributions)**

<b>A</b>	Enter the number of qualifying employees. See instructions		
<b>1</b>	Qualified startup costs incurred during the tax year	1	1000
<b>2</b>	Employers with 1-50 employees enter the amount from line 1. Employers with 51-100 employees enter 50% (0.50) of line 1		500
<b>3</b>	Enter the number of employees eligible to participate in the pension plan. See instructions. _____ X \$250		
<b>4</b>	Enter the greater of \$500 or the amount from line 3 (Do not enter more than \$5,000)		500
<b>5</b>	Enter the smaller of line 2 or line 4		500
<b>6a</b>	Enter the number of employees from the preceding tax year. See instructions		
<b>b</b>	Enter employer contributions made to the plan, but don't include (i) elective deferrals, (ii) contributions made to employees whose wages paid to the employee were in excess of \$100,000 and (iii) any amount of contributions to an employee to whom you made contributions of more than \$1,000		
<b>c</b>	For employees for whom you made matching and nonelective contributions of more than \$1,000, (and who are not disqualified because they meet 6b(ii) above), see the instructions for information on how to determine the amount to enter on line 6c. If you did not make this type of contributions, enter -0-		
<b>d</b>	Add lines 6b and 6c If the number of employees entered on line 6a is 50 or less, enter the amount from line 6d on line 6f. If the number of employees entered on line 6a is 51-100, continue to line 6e(1).		
<b>e (1)</b>	Subtract 50 (50.0) from the number of employees entered on line 6a		
<b>e (2)</b>	Multiply line 6e(1) by 2% (0.02)		
<b>e (3)</b>	Multiply line 6e(2) by line 6d		
<b>e (4)</b>	Subtract line 6e(3) from line 6d		
<b>f</b>	If you did NOT complete line 6e, enter the amount from line 6d. If you completed line 6e, enter the amount from line 6e(4)		
<b>g</b>	Applicable percentages. See instructions • If this is treated as the first or second year of the plan, enter the amount from line 6f. • If this is treated as the third year of the plan, multiply line 6f by 75% (0.75). • If this is treated as the fourth year of the plan, multiply line 6f by 50% (0.50). • If this is treated as the fifth year of the plan, multiply the amount on line 6f by 25% (0.25).		
<b>7</b>	Credit for small employer pension plan startup costs from partnerships and S corporations		
<b>8</b>	Add lines 5, 6g, and 7. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1j		500

**Part II Small Employer Auto-Enrollment Credit**

<b>9</b>	Enter \$500 if an auto-enrollment option is provided for retirement savings		
<b>10</b>	Small employer auto-enrollment credit from partnerships and S corporations		
<b>11</b>	Add lines 9 and 10. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1dd		

**Part III Military Spouse Participation Credit**

**Caution:** You can't claim the credit if you had more than 100 employees in the preceding tax year.

<b>12</b>	Enter the number of military spouse employees participating in an eligible plan. See instructions. _____ X \$200		
<b>13</b>	Amount of contributions paid by employer for each eligible military spouse employee. Do not enter more than \$300 per employee. See instructions		
<b>14</b>	Credit for small employer military spouse retirement plan from partnerships and S corporations		
<b>15</b>	Add lines 12, 13, and 14. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1ee		

**Credit for Employer-Provided Childcare  
Facilities and Services**

Department of the Treasury  
Internal Revenue Service

► **Attach to your tax return.**  
► **Go to [www.irs.gov/Form8882](http://www.irs.gov/Form8882) for the latest information.**

Attachment  
Sequence No. **131**

Name(s) shown on return		Identifying number	
Help For All, Inc.		00-0000001	
1	Qualified childcare facility expenditures paid or incurred . . . . .	1	
2	Enter 25% (0.25) of line 1 . . . . .	2	
3	Qualified childcare resource and referral expenditures paid or incurred	3	50,000
4	Enter 10% (0.10) of line 3 . . . . .	4	5,000
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts . . . . .	5	
6	Add lines 2, 4, and 5 . . . . .	6	5,000
7	Enter the <b>smaller</b> of line 6 or <b>\$150,000</b> . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1k . . . . .	7	5,000
8	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	8	
9	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, Part III, line 1k . . . . .	9	

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of Form**

Employers use Form 8882 to claim the credit for qualified childcare facility and resource and referral expenditures. The credit is part of the general business credit. You may claim the credit any time within 3 years from the due date of your return on either an original or amended return.

Taxpayers, other than partnerships, S corporations, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

**How To Figure the Credit**

The credit is 25% of the qualified childcare facility expenditures plus 10% of the qualified childcare resource and referral expenditures paid or incurred during the tax year. The credit is limited to \$150,000 per tax year.

*Qualified childcare expenditures* are amounts paid or incurred:

- To acquire, construct, rehabilitate, or expand property that:
  1. Is to be used as part of a qualified childcare facility of the taxpayer,
  2. Is depreciable (or amortizable) property, and
  3. Is not part of the principal residence of the taxpayer or any employee of the taxpayer;
- For the operating expenses of a qualified childcare facility of the taxpayer, including expenses for training of employees, scholarship programs, and providing

increased compensation to employees with higher levels of childcare training; or

- Under a contract with a qualified childcare facility to provide childcare services to employees of the taxpayer.

**Note.** Any expenses for childcare included in qualified childcare facility expenditures may not exceed the fair market value of such care.

*A qualified childcare facility* is a facility that meets the requirements of all applicable laws and regulations of the state or local government in which it is located, including the licensing of the facility as a childcare facility. The following conditions must also be met.

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.
- If the facility is the principal trade or business of the taxpayer, at least 30% of the enrollees of the facility must be dependents of employees of the taxpayer.
- The use of the facility (or the eligibility to use the facility) must not discriminate in favor of highly compensated employees.

*Qualified childcare resource and referral expenditures* are amounts paid or incurred under a contract to provide childcare resource and referral services to employees of the taxpayer. The provision of the services (or the eligibility to use the services) must not discriminate in favor of highly compensated employees.

Form **8916-A**

**Supplemental Attachment to Schedule M-3**

(Rev. November 2019)

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120-S.**

▶ **Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for the latest information.**

Name of common parent

Employer identification number

[Help For All, Inc.](#)

00-0000001

Name of subsidiary

Employer identification number

**Part I Cost of Goods Sold**

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
<b>1</b> Amounts attributable to cost flow assumptions . . . . .				
<b>2</b> Amounts attributable to:				
<b>a</b> Stock option expense . . . . .				
<b>b</b> Other equity-based compensation . . . . .				
<b>c</b> Meals and entertainment . . . . .				
<b>d</b> Parachute payments . . . . .				
<b>e</b> Compensation with section 162(m) limitation . . . . .				
<b>f</b> Pension and profit sharing . . . . .				
<b>g</b> Other post-retirement benefits . . . . .				
<b>h</b> Deferred compensation . . . . .				
<b>i</b> Reserved . . . . .				
<b>j</b> Amortization . . . . .				
<b>k</b> Depletion . . . . .				
<b>l</b> Depreciation . . . . .				
<b>m</b> Corporate-owned life insurance premiums . . . . .				
<b>n</b> Other section 263A costs . . . . .		(19,676)		(19,676)
<b>3</b> Inventory shrinkage accruals . . . . .				
<b>4</b> Excess inventory and obsolescence reserves . . . . .				
<b>5</b> Lower of cost or market write-downs . . . . .				
<b>6</b> Other items with differences (attach statement) . . . . .				
<b>7</b> Other items with no differences . . . . .	(199,569)			(199,569)
<b>8 Total cost of goods sold.</b> Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions . . . . .	(199,569)	(19,676)		(219,245)

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 48657X

Form **8916-A** (Rev. 11-2019)

**Part II Interest Income**

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
<b>1</b>	Tax-exempt interest income				
<b>2</b>	Interest income from hybrid securities				
<b>3</b>	Sale/lease interest income				
<b>4a</b>	Intercompany interest income — From outside tax affiliated group				
<b>4b</b>	Intercompany interest income — From tax affiliated group				
<b>5</b>	Other interest income	8,018,387			8,018,387
<b>6</b>	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	8,018,387			8,018,387

**Part III Interest Expense**

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
<b>1</b>	Interest expense from hybrid securities				
<b>2</b>	Lease/purchase interest expense				
<b>3a</b>	Intercompany interest expense — Paid to outside tax affiliated group				
<b>3b</b>	Intercompany interest expense — Paid to tax affiliated group				
<b>4</b>	Other interest expense	(11,808,495)	14,524,714		2,716,219
<b>5</b>	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	(11,808,495)	14,524,714		2,716,219



**Credit for Employer Differential Wage Payments**

▶ **Attach to your tax return.**

▶ **Go to [www.irs.gov/Form8932](http://www.irs.gov/Form8932) for the latest information.**

Name(s) shown on return		Identifying number	
Help For All, Inc.		00-0000001	
<b>1</b>	Eligible differential wage payments paid during the tax year (see instructions)	<b>1</b>	
<b>2</b>	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to your deduction for salaries and wages	<b>2</b>	
<b>3</b>	Credit for employer differential wage payments from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	<b>3</b>	500
<b>4</b>	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1w	<b>4</b>	500
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	<b>5</b>	
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1w	<b>6</b>	

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Future Developments**

For the latest information about developments related to Form 8932 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8932](http://www.irs.gov/Form8932).

**Which Revision To Use**

Use this December 2021 revision of Form 8932 for tax years beginning in 2021 or later, until a later revision is issued. Use prior revisions of this form for earlier tax years. All revisions are available at [www.irs.gov/Form8932](http://www.irs.gov/Form8932).

**What's New**

**Differential wage payments.** Differential wage payments don't include:

- Wage payments made after December 31, 2020, and before July 1, 2021, if you use the same wage payments to claim the employee retention credit on an employment tax return such as Form 941, Employer's QUARTERLY Federal Tax Return;
- Wage payments made after March 31, 2021, and before October 1, 2021, if you use the same wage payments to claim the credit for qualified sick and family leave wages on an employment tax return such as Form 941; and
- Wage payments made generally after December 27, 2019, and before April 17, 2021, if you use the same wage payments to claim the 2020 qualified disaster employee retention credit on Form 5884-A, Employee Retention Credit for Employers Affected by Qualified Disasters.

**Employee retention credit.** Wages paid after June 30, 2021, and before January 1, 2022, and used to figure the credit for employer differential wage payments can't also be used to figure a coronavirus-related employee retention credit.

**Purpose of Form**

Use Form 8932 to claim the credit for eligible differential wage payments made to qualified employees after 2008. The credit is 20% of up to \$20,000 of differential wage payments paid to each qualified employee during the tax year.

The credit for employer differential wage payments is part of the general business credit.

Partnerships, S corporations, cooperatives, estates, and trusts must file this form to claim the credit. All other taxpayers are not required to complete or file this form if their only source for this credit is a partnership, S corporation, cooperative, estate, or trust. Instead, they can report this credit directly on Form 3800, General Business Credit.

For details, see section 45P and Notice 2010-15, 2010-6 I.R.B. 390, available at [www.irs.gov/irb/2010-06\\_IRB#NOT-2010-15](http://www.irs.gov/irb/2010-06_IRB#NOT-2010-15).

**Definitions**

**Eligible Differential Wage Payments**

Eligible differential wage payments are the total differential wage payments paid to the employee for the tax year, up to \$20,000.

**Qualified Employee**

A qualified employee is a person who has been an employee for the 91-day period immediately preceding the period for which any differential wage payment is made.

**Differential Wage Payment**

To be considered a differential wage payment, the payment must meet both of the following requirements.

- The payment is made to a qualified employee for any period during which the employee is performing service in the uniformed services of the United States while on active duty for a period of more than 30 days.
- The payment represents all or a portion of the wages the employee would have received from the employer if the employee were performing services for the employer.



*Differential wage payments don't include certain wage payments discussed under What's New.*

**Controlled Groups**

All persons treated as a single employer under subsection (b), (c), (m), or (o) of section 414 are treated as a single employer.

# Carbon Oxide Sequestration Credit

OMB No. 1545-2132

Form **8933**  
(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

Attach to your tax return.  
Go to [www.irs.gov/Form8933](http://www.irs.gov/Form8933) for instructions and the latest information.

Attachment  
Sequence No. **165**

Name(s) shown on return

Help For All, Inc.

Identifying number

00-000001

## Information About You

Check the applicable box(es). See instructions before completing this form.

- 1 You have obtained an analysis of lifecycle greenhouse gas emissions (LCA) approved by the IRS . . . . .
- 2 You physically or contractually ensured the capture of qualified carbon oxide during the tax year . . . . .
- 3 You physically or contractually ensured the disposal, usage as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, or utilization of captured qualified carbon oxide during the tax year . . . . .
- 4 You elected to allow another taxpayer to claim the carbon oxide sequestration credit that you would've otherwise been entitled to . . . . .
- 5 Another taxpayer elected to allow you to claim the carbon oxide sequestration credit that they would've otherwise been entitled to . . . . .
- 6 Reserved for future use . . . . .
- 7 Reserved for future use . . . . .
- 8 Reserved for future use . . . . .

## Part II Information About Facility (see instructions)

- 1 IRS-issued registration number for the facility: CAAb123Ab123
- 2 Facility's EPA e-GGRT ID number(s), if available: \_\_\_\_\_
- 3 Type and description of facility you are claiming (see instructions): \_\_\_\_\_
- 4 Location of facility, including coordinates (latitude and longitude).
  - a Address of the facility (if applicable): \_\_\_\_\_
- b Coordinates (if applicable). Latitude:           Longitude:          

Enter a "+" (plus) or "-" (minus) sign in the first box.      Enter a "+" (plus) or "-" (minus) sign in the first box.
- 5 Date construction began (MM/DD/YYYY): \_\_\_\_\_
- 6 Date placed in service (MM/DD/YYYY): \_\_\_\_\_
- 7 Total metric tons of carbon oxide captured during the calendar year: \_\_\_\_\_

## Part III Credit Calculations

### Section A—Facilities at Which Qualified Carbon Oxide Qualifies for a Credit Under Section 45Q(a)(1) or (2) for Which an Election Was Made Under Section 45Q(b)(3)

<p><b>1 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility on or after February 9, 2018, and before 2023, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, nor utilized as described in section 45Q(f)(5).</b></p> <p>a Metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit . . . . .</p> <p>b Inflation-adjusted credit rate (see instructions) . . . . .</p> <p>c Multiply line 1a by line 1b. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner . . . . .</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20%;"><b>1a</b></td><td style="text-align: right;">20.99</td></tr> <tr><td><b>1b</b></td><td style="text-align: right;">24.10</td></tr> </table>	<b>1a</b>	20.99	<b>1b</b>	24.10	<b>1c</b>	506
<b>1a</b>	20.99						
<b>1b</b>	24.10						
<p><b>2 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility on or after February 9, 2018, and before 2023, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.</b></p> <p>a Metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit . . . . .</p> <p>b Inflation-adjusted credit rate (see instructions) . . . . .</p> <p>c Multiply line 2a by line 2b. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner . . . . .</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20%;"><b>2a</b></td><td></td></tr> <tr><td><b>2b</b></td><td></td></tr> </table>	<b>2a</b>		<b>2b</b>		<b>2c</b>	
<b>2a</b>							
<b>2b</b>							
<p><b>3 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility on or after February 9, 2018, and before 2023, and utilized as described in section 45Q(f)(5).</b></p> <p>a Metric tons captured and utilized and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit . . . . .</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20%;"><b>3a</b></td><td></td></tr> </table>	<b>3a</b>					
<b>3a</b>							

**Part III Credit Calculations** *(continued)*

**Section A—Facilities at Which Qualified Carbon Oxide Qualifies for a Credit Under Section 45Q(a)(1) or (2) for Which an Election Was Made Under Section 45Q(b)(3)** *(continued)*

<p><b>b</b> Inflation-adjusted credit rate (see instructions) . . . . .</p>	<b>3b</b>	
<p><b>c</b> Multiply line 3a by line 3b. See instructions for attaching Model Certificates CF and UTZ . . . . .</p>		<b>3c</b>
<p><b>4 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility after 2022, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, nor utilized as described in section 45Q(f)(5).</b></p>		
<p><b>a</b> <input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements*                  _____ x Credit rate: _____ (see instructions) . . . . .</p>	<b>4a</b>	
<p><b>b</b> <input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements*                  _____ x Credit rate: _____ (see instructions) . . . . .</p>	<b>4b</b>	
<p><b>c</b> Add lines 4a and 4b. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner . . . . .</p>		<b>4c</b>
<p><b>5 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility after 2022, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.</b></p>		
<p><b>a</b> <input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements*                  _____ x Credit rate: _____ (see instructions) . . . . .</p>	<b>5a</b>	
<p><b>b</b> <input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements*                  _____ x Credit rate: _____ (see instructions) . . . . .</p>	<b>5b</b>	
<p><b>c</b> Add lines 5a and 5b. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner . . . . .</p>		<b>5c</b>
<p><b>6 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility after 2022, and utilized as described in section 45Q(f)(5).</b></p>		
<p><b>a</b> <input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements*                  _____ x Credit rate: _____ (see instructions) . . . . .</p>	<b>6a</b>	
<p><b>b</b> <input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements*                  _____ x Credit rate: _____ (see instructions) . . . . .</p>	<b>6b</b>	
<p><b>c</b> Add lines 6a and 6b. See instructions for attaching Model Certificates CF and UTZ . . . . .</p>		<b>6c</b>
<p>* Check the box and enter metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the credit.</p>		
<p><b>Section B—Qualified Facilities Under Section 45Q(a)(3) or (4) for Which No Election Was Made Under Section 45Q(b)(3)</b></p>		
<p><b>7 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility on or after February 9, 2018, and before 2023, during the 12-year period beginning on the date the equipment was originally placed in service, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, nor utilized as described in section 45Q(f)(5).</b></p>		
<p><b>a</b> Metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit . . . . .</p>	<b>7a</b>	
<p><b>b</b> Section 45Q(a)(3) applicable dollar amount (see instructions) . . . . .</p>	<b>7b</b>	
<p><b>c</b> Multiply line 7a by line 7b. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner . . . . .</p>		<b>7c</b>
<p><b>8 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility on or after February 9, 2018, and before 2023, during the 12-year period beginning on the date the equipment was originally placed in service, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.</b></p>		
<p><b>a</b> Metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit . . . . .</p>	<b>8a</b>	
<p><b>b</b> Section 45Q(a)(4) applicable dollar amount (see instructions) . . . . .</p>	<b>8b</b>	
<p><b>c</b> Multiply line 8a by line 8b. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner . . . . .</p>		<b>8c</b>

**Part III Credit Calculations** *(continued)*

**Section B—Qualified Facilities Under Section 45Q(a)(3) or (4) for Which No Election Was Made Under Section 45Q(b)(3)** *(continued)*

<p><b>9 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility on or after February 9, 2018, and before 2023, during the 12-year period beginning on the date the equipment was originally placed in service, and utilized as described in section 45Q(f)(5).</b></p> <p><b>a</b> Metric tons captured and utilized and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit . . . . .</p> <p><b>b</b> Section 45Q(a)(4) applicable dollar amount (see instructions) . . . . .</p> <p><b>c</b> Multiply line 9a by line 9b. See instructions for attaching Model Certificates CF and UTZ . . . . .</p>	<table border="1"> <tr> <td style="width: 100px;"></td> <td style="width: 100px; text-align: center;"><b>9a</b></td> <td style="width: 100px;"></td> </tr> <tr> <td></td> <td style="text-align: center;"><b>9b</b></td> <td></td> </tr> <tr> <td colspan="2"></td> <td style="text-align: center;"><b>9c</b></td> </tr> </table>		<b>9a</b>			<b>9b</b>				<b>9c</b>	
	<b>9a</b>										
	<b>9b</b>										
		<b>9c</b>									
<p><b>10 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility after 2022, during the 12-year period beginning on the date the equipment was originally placed in service, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, nor utilized as described in section 45Q(f)(5).</b></p> <p><b>a</b> <input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* . . . . . x \$85</p> <p><b>b</b> <input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* . . . . . x \$17</p> <p><b>c</b> Add lines 10a and 10b. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner . . . . .</p>	<table border="1"> <tr> <td style="width: 100px;"></td> <td style="width: 100px; text-align: center;"><b>10a</b></td> <td style="width: 100px;"></td> </tr> <tr> <td></td> <td style="text-align: center;"><b>10b</b></td> <td></td> </tr> <tr> <td colspan="2"></td> <td style="text-align: center;"><b>10c</b></td> </tr> </table>		<b>10a</b>			<b>10b</b>				<b>10c</b>	
	<b>10a</b>										
	<b>10b</b>										
		<b>10c</b>									
<p><b>11 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility after 2022, during the 12-year period beginning on the date the equipment was originally placed in service, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.</b></p> <p><b>a</b> <input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* . . . . . x \$60</p> <p><b>b</b> <input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* . . . . . x \$12</p> <p><b>c</b> Add lines 11a and 11b. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner . . . . .</p>	<table border="1"> <tr> <td style="width: 100px;"></td> <td style="width: 100px; text-align: center;"><b>11a</b></td> <td style="width: 100px;"></td> </tr> <tr> <td></td> <td style="text-align: center;"><b>11b</b></td> <td></td> </tr> <tr> <td colspan="2"></td> <td style="text-align: center;"><b>11c</b></td> </tr> </table>		<b>11a</b>			<b>11b</b>				<b>11c</b>	
	<b>11a</b>										
	<b>11b</b>										
		<b>11c</b>									
<p><b>12 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility after 2022, during the 12-year period beginning on the date the equipment was originally placed in service, and utilized as described in section 45Q(f)(5).</b></p> <p><b>a</b> <input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* . . . . . x \$60</p> <p><b>b</b> <input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* . . . . . x \$12</p> <p><b>c</b> Add lines 12a and 12b. See instructions for attaching Model Certificates CF and UTZ . . . . .</p>	<table border="1"> <tr> <td style="width: 100px;"></td> <td style="width: 100px; text-align: center;"><b>12a</b></td> <td style="width: 100px;"></td> </tr> <tr> <td></td> <td style="text-align: center;"><b>12b</b></td> <td></td> </tr> <tr> <td colspan="2"></td> <td style="text-align: center;"><b>12c</b></td> </tr> </table>		<b>12a</b>			<b>12b</b>				<b>12c</b>	
	<b>12a</b>										
	<b>12b</b>										
		<b>12c</b>									

\* Check the box and enter metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the credit.

**Section C—Qualified Direct Air Capture (DAC) Facilities Under Section 45Q(d) Placed in Service After 2022**

<p><b>13 Qualified carbon oxide captured using DAC equipment originally placed in service at a qualified DAC facility after 2022, during the 12-year period beginning on the date the equipment was originally placed in service, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, nor utilized as described in section 45Q(f)(5).</b></p> <p><b>a</b> <input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* . . . . . x \$180</p> <p><b>b</b> <input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* . . . . . x \$36</p> <p><b>c</b> Add lines 13a and 13b. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner . . . . .</p>	<table border="1"> <tr> <td style="width: 100px;"></td> <td style="width: 100px; text-align: center;"><b>13a</b></td> <td style="width: 100px;"></td> </tr> <tr> <td></td> <td style="text-align: center;"><b>13b</b></td> <td></td> </tr> <tr> <td colspan="2"></td> <td style="text-align: center;"><b>13c</b></td> </tr> </table>		<b>13a</b>			<b>13b</b>				<b>13c</b>	
	<b>13a</b>										
	<b>13b</b>										
		<b>13c</b>									

**Part III Credit Calculations** (continued)

**Section C—Qualified Direct Air Capture (DAC) Facilities Under Section 45Q(d) Placed in Service After 2022** (continued)

<b>14</b>	<b>Qualified carbon oxide captured using DAC equipment originally placed in service at a qualified DAC facility after 2022, during the 12-year period beginning on the date the equipment was originally placed in service, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.</b>		
<b>a</b>	<input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* . . . . . x \$130	<b>14a</b>	
<b>b</b>	<input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* . . . . . x \$26	<b>14b</b>	
<b>c</b>	Add lines 14a and 14b. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner . . . . .		<b>14c</b>
<b>15</b>	<b>Qualified carbon oxide captured using DAC equipment originally placed in service at a qualified DAC facility after 2022, during the 12-year period beginning on the date the equipment was originally placed in service, and utilized as described in section 45Q(f)(5).</b>		
<b>a</b>	<input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* . . . . . x \$130	<b>15a</b>	
<b>b</b>	<input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* . . . . . x \$26	<b>15b</b>	
<b>c</b>	Add lines 15a and 15b. See instructions for attaching Model Certificates CF and UTZ . . . . .		<b>15c</b>

\* Check the box and enter metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the credit.

**Section D—Other Information**

<b>16</b>	Check the box if you're making the election under section 45Q(b)(3) . . . . .		<input type="checkbox"/>																
<b>17</b>	Check the box if you're making the election under section 45Q(f)(6) . . . . .		<input type="checkbox"/>																
<b>18</b>	Check the box if you're making the election under section 45Q(f)(9) . . . . .		<input type="checkbox"/>																
<b>19</b>	<b>Carbon oxide sequestration credit that another taxpayer elected under section 45Q(f)(3)(B) to allow you to claim. See instructions for attaching Model Certificates ELECT, EOR-Owner, DISP-Owner, and UTZ. Provide basic information for the three largest elections (in dollars) on lines 19a, 19b, and 19c; report all others on line 19e.</b>																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">(i) EIN of electing taxpayer</th> <th style="width: 25%;">(ii) Metric tons elected</th> <th style="width: 25%;">(iii) Credit rates</th> <th style="width: 25%;">(iv) Credit elected. Multiply column (ii) by column (iii).</th> </tr> </thead> <tbody> <tr> <td><b>a</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>b</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>c</b></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	(i) EIN of electing taxpayer	(ii) Metric tons elected	(iii) Credit rates	(iv) Credit elected. Multiply column (ii) by column (iii).	<b>a</b>				<b>b</b>				<b>c</b>					
(i) EIN of electing taxpayer	(ii) Metric tons elected	(iii) Credit rates	(iv) Credit elected. Multiply column (ii) by column (iii).																
<b>a</b>																			
<b>b</b>																			
<b>c</b>																			
<b>d</b>	Add lines 19a, 19b, and 19c in column (iv) . . . . .	<b>19d</b>																	
<b>e</b>	Report all other carbon oxide sequestration credit that another taxpayer elected under section 45Q(f)(3)(B) to allow you to claim. See instructions . . . . .	<b>19e</b>																	
<b>f</b>	Add lines 19d and 19e . . . . .		<b>19f</b>																
<b>20</b>	Carbon oxide sequestration credit from partnerships and S corporations (see instructions) . . . . .		<b>20</b>																
<b>21</b>	Add lines 1c, 2c, 3c, 4c, 5c, 6c, 7c, 8c, 9c, 10c, 11c, 12c, 13c, 14c, 15c, 19f, and 20. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1x . . . . .		<b>21</b> 506																
<b>22</b>	Carbon oxide sequestration credit recaptured. See instructions for attaching Model Certificate RECAPTURE and for reporting this amount on the appropriate line of your return . . . . .		<b>22</b>																



Form **8949**

**Sales and Other Dispositions of Capital Assets**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.

**2024**  
Attachment  
Sequence No. **12A**

Name(s) shown on return  
Help For All, Inc.

Social security number or taxpayer identification number  
00-0000001

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	100 sh. Help For All, Inc.	10-10-2023	11-01-2023	20,000,000	8,197,798		0	11,802,202
<b>2 Totals.</b>	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked).			20,000,000	8,197,798		0	11,802,202

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
<b>2 Totals.</b>	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked)							

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**Depreciation and Amortization**  
 (Including Information on Listed Property)

Attach to your tax return.  
 Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return <i>Help For All, Inc.</i>	Business or activity to which this form relates	Identifying number <b>00-000001</b>
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**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions) . . . . .	<b>1</b>	
2 Total cost of section 179 property placed in service (see instructions) . . . . .		
3 Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .	<b>3</b>	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	<b>4</b>	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . .	<b>5</b>	
<b>6</b> (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29 . . . . .	<b>7</b>	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 . . . . .	<b>9</b>	
10 Carryover of disallowed deduction from line 13 of your 2023 Form 4562 . . . . .		
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions . . . . .	<b>11</b>	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 . . . . .	<b>12</b>	
13 Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12 . . . . .	<b>13</b>	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions . . . . .	<b>14</b>	
15 Property subject to section 168(f)(1) election . . . . .	<b>15</b>	
16 Other depreciation (including ACRS) . . . . .	<b>16</b>	2,143,129

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2024 . . . . .	<b>17</b>	6,299,741
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> . . . . .		

**Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property						
<b>b</b> 5-year property		2,547,275	5	HY	200DB	509,455
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property		153,912		HY	150DB	7,696
<b>f</b> 20-year property		35,627		HY	150DB	1,336
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life					S/L	
<b>b</b> 12-year			12 yrs.		S/L	
<b>c</b> 30-year			30 yrs.	MM	S/L	
<b>d</b> 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21 Listed property. Enter amount from line 28 . . . . .	<b>21</b>	
22 <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions . . . . .	<b>22</b>	8,961,357
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	<b>23</b>	



**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No			<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .							<b>25</b>		
<b>26</b> Property used more than 50% in a qualified business use:									
		%							
<b>27</b> Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .									
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .							<b>29</b>		

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) . . . . .												
<b>31</b> Total commuting miles driven during the year . . . . .												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> Is another vehicle available for personal use? . . . . .												

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? See instructions . . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2024 tax year (see instructions):					
					719,800
<b>43</b> Amortization of costs that began before your 2024 tax year . . . . .					<b>43</b>
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b> 719,800