

Calendar Year forms are drafts. Do Not File.

Great Atomic Pyrotechnics & Design, Inc.

00-0000006

FORMS REQUIRED: 1120S, Schedule K-1 (1120S) (2), 1125-A, 1125-E, 4562 (2), 4797, 8453-CORP, 8822-B, 8825

ATTACHMENTS:

- ItemizedOtherIncomeSchedule2
- ItemizedOtherDeductionsSchedule2
- ItemizedOtherCurrentAssetsSchedule
- ItemizedOtherInvestmentSchedule
- ItemizedOtherAssetsSchedule
- ItemizedOtherCurrentLiabilitiesSchedule
- ItemizedIncomeNotRecordedonBooksSchedule2
- ItemizedDeductionsNotChargedAgainstBooksSchedule2
- AccumulatedAdjustmentsAccountOtherAdditionsSchedule
- AccumulatedAdjustmentsAccountOtherReductionsSchedule
- ItemizedOtherCostsSchedule
- DispositionOfPropWithSect179DeductionsStatement (2)

Additional information:

- The Employer Identification Number (EIN) for this scenario is **00-0000006**.
- The entry in Schedule K-1 (Form 1120S), Part I, Box C, "IRS Center where corporation filed return," should be "OSPC."

BINARY ATTACHMENTS: Scanned Form 8453-CORP (8453 Signature Document)
Form 8822-B

HEADER INFO: Not on the actual return

Multiple Software Packages Used: No

Originator: **EFIN:** Self-select
Type: ERO
Practitioner PIN: None
PIN entered by: N/A

Signature Option: Binary attachment 8453 signature document

Officer: **Name:** Carmen Sandiego
Title: President
Officer SSN: 000-00-0123
Taxpayer PIN: N/A
Phone: 703-555-1515
Email Address: carmensandiego@greatatomic.com
Date Signed: 01/25/24

**Tax Year 2023
Form 1120-S ATS Scenario 5**

Responsible Party Current: No

Preparer: **Name:** Johnny Appleseed
Email Address: johnny.appleseed@greatatomic.com
Date Prepared: 01/20/2024

Name Control: Form 1120 Great Atomic Pyrotechnics & Designs, Inc – GREA
 Sch K-1 Shareholder Mak A Desision – DESI
 Sch K-1 Shareholder Issa Salesbury – SALE

Total Prior Year Income Amt: \$365,234

IP Address: 112.112.112.112

Great Atomic Pyrotechnics & Design, Inc

Attachment 1, F1120S, Line 5: Other Income (Loss) (*ItemizedOtherIncomeSchedule2*)

Description	Amount
Miscellaneous Income	4,860

Attachment 2, F1120S, Line 19: Other Deductions (*ItemizedOtherDeductionsSchedule2*)

Description	Amount
Vehicle expenses	19,567
Charges-Bank & Financial	415
Dues & Subscriptions	200
Insurance	22,232
Miscellaneous	255
Office Supplies	1,220
Postage & Delivery	207
Printing and Reproduction	158
Professional Fees	620
Repairs to Equipment	679
Small Tools	3,247
Utilities	3,651
50% of Meals & Entertainment	487
TOTAL	52,938

Attachment 3, Form 1120S, Schedule L, Balance Sheets per Books, Line 6(d): Other current assets at end of tax year (*ItemizedOtherCurrentAssetsSchedule*)

Description	Ending Amount
Employee Loans	2,950
Spec House Costs	275,026
TOTAL	277,976

**Tax Year 2023
Form 1120-S ATS Scenario 5**

Attachment 4, Form 1120S, Schedule L Balance Sheets per Books, Line 9(b): Other investments at beginning of tax year *(ItemizedOtherInvestmentsSchedule)*

Description	Beginning Amount
Other Investments	1,000

Attachment 5, Form 1120S, Schedule L Balance Sheets per Books, Line 14 (b): Other assets at beginning of tax year *(ItemizedOtherAssetsSchedule)*

Description	Beginning Amount
Spec House	913

Attachment 6, Form 1120S, Schedule L Balance Sheets per Books, Line 18 (b) & (d): Other current Liabilities at beginning and end of tax year *(ItemizedOtherCurrentLiabilitiesSchedule)*

Description	Beginning Amount	Ending Amount
Spec House Loans		232,240
Payroll Tax Liabilities	2,975	4,533
Credit Card Liability	6,661	15,043
TOTAL	9,636	251,816

Attachment 7, Form 1120S, Schedule M-1, Line 2: Total Income Not Recorded on Books *(ItemizedIncomeNotRecordedOnBooksSchedule2)*

Description	Amount
Form 4797 Book/Tax Diff	2,885

Attachment 8, Form 1120S, Schedule M-1, Line 6: Total deductions (depreciation and itemized deductions) on this return not charged against book income this year. *(ItemizedDeductionsNotChargedAgainstBookSchedule 2)*

Description	Amount
Depreciation	6,082
Miscellaneous Expense	6,768
TOTAL	12,850

Attachment 9, Form 1120S, Page 5, Schedule M-2, Line 3a: Other Additions, (Total of all other additions) *(AccumulatedAdjustmentsAccountOtherAdditionsSchedule)*

Description	Amount
Gain on Sale Sec 179 Assets	2,800
Net Rental Real Estate income (loss), Form 8825	3,625
TOTAL	6,425

Tax Year 2023
Form 1120-S ATS Scenario 5

Attachment 10, Form 1120S, Schedule M-2, Line 5a: Total of itemized other reductions
(Accumulated Adjustments Account Other Reductions Schedule)

Description	Amount
Disallowed Entertainment Expense	486
Section 179 deduction	11,463
TOTAL	11,949

Attachment 11, Form 1125-A, Line 5: Other Costs (Itemized Other Costs Schedule)

Description	Amount
Subcontractors	334,099

Attachment 12, Schedule K-1 (000-00-0005) Line 17: Other Information
(Disposition of Prop With Sect 179 Deductions Statement)

Description of Property	Dodge 2010 Red Pickup Truck
Gross Sales Price	1,400
Cost or Expense of Sale	1,000
Date Property was Acquired	07/29/2014
Date Property was Sold	06/13/2024
Section 179 Deduction	1,000

Attachment 13, Schedule K-1 (000-00-0001) Line 17: Other Information
(Disposition of Prop With Sect 179 Deductions Statement)

Description of Property	Dodge 2010 Red Pickup Truck
Gross Sales Price	1,400
Cost or Expense of Sale	1,000
Date Property was Acquired	07/29/2014
Date Property was Sold	06/13/2024
Section 179 Deduction	1,000

U.S. Income Tax Return for an S Corporation

Form 1120-S

Department of the Treasury Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation. Go to www.irs.gov/Form1120S for instructions and the latest information.

2023

For calendar year 2023 or tax year beginning , 2023, ending , 20

Header section containing: A S election effective date (01/01/1990), B Business activity code number (325100), C Check if Sch. M-3 attached, D Employer identification number (00 0000006), E Date incorporated (01/01/1990), F Total assets (498,010), Name (Great Atomic Pyrotechnics & Design, Inc.), Address (36 Any Street, Boomtown, CA 90062).

G Is the corporation electing to be an S corporation beginning with this tax year? See instructions. [] Yes [x] No
H Check if: (1) [] Final return (2) [] Name change (3) [] Address change (4) [] Amended return (5) [] S election termination
I Enter the number of shareholders who were shareholders during any part of the tax year 2
J Check if corporation: (1) [] Aggregated activities for section 465 at-risk purposes (2) [] Grouped activities for section 469 passive activity purposes

Caution: Include only trade or business income and expenses on lines 1a through 22. See the instructions for more information.

Table with 3 columns: Line number, Description, and Amount. Rows include Income (1a-6) and Deductions (7-22). Total income (loss) is 465,234. Total deductions is 377,314. Ordinary business income (loss) is 87,920.

Table with 3 columns: Line number, Description, and Amount. Rows include Tax and Payments (23a-28). Amount owed is 26, Overpayment is 27, and Credited to 2024 estimated tax is 28.

Sign Here section: 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: [Signature], Date: [Date], Title: President.

Paid Preparer Use Only section: Print/Type preparer's name, Preparer's signature, Date, Check [] if self employed, PTIN (P4444444), Firm's name (Electronic Tax Filers, Inc.), Firm's EIN (00-0000011), Firm's address (100 Efile Drive, Anytown, TX 78621), Phone no. (512 555 1212).

**Tax Year 2023
Form 1120-S ATS Scenario 5**

Schedule B Other Information (see instructions)

- | | | | |
|----------|--|------------|-----------|
| 1 | Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual
c <input checked="" type="checkbox"/> Other (specify) <u>Hybrid</u> | Yes | No |
| 2 | See the instructions and enter the:
a Business activity <u>Construction</u> b Product or service <u>Pyrotechnics</u> | | |
| 3 | At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation | | ✓ |
| 4 | At the end of the tax year, did the corporation:
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below | | ✓ |

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

- | | | | |
|----------|---|------------|-----------|
| b | Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below | Yes | No |
| | | | ✓ |

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

- | | | | |
|-----------|---|------------|-----------|
| 5a | At the end of the tax year, did the corporation have any outstanding shares of restricted stock?
If "Yes," complete lines (i) and (ii) below.
(i) Total shares of restricted stock
(ii) Total shares of non-restricted stock | Yes | No |
| | | | ✓ |
| b | At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments?
If "Yes," complete lines (i) and (ii) below.
(i) Total shares of stock outstanding at the end of the tax year
(ii) Total shares of stock outstanding if all instruments were executed | | ✓ |
| 6 | Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction? | | ✓ |
| 7 | 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 Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments. | | |
| 8 | If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions \$ _____ | | |
| 9 | Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions | | ✓ |
| 10 | Does the corporation satisfy one or more of the following? See instructions | | ✓ |
| a | The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense. | | |
| b | The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$29 million and the corporation has business interest expense. | | |
| c | The corporation is a tax shelter and the corporation has business interest expense.
If "Yes," complete and attach Form 8990 , Limitation on Business Interest Expense Under Section 163(j). | | |
| 11 | Does the corporation satisfy both of the following conditions? | | ✓ |
| a | The corporation's total receipts (see instructions) for the tax year were less than \$250,000. | | |
| b | The corporation's total assets at the end of the tax year were less than \$250,000.
If "Yes," the corporation is not required to complete Schedules L and M-1. | | |

Tax Year 2023
Form 1120-S ATS Scenario 5

Schedule B Other Information (see instructions) (continued)		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$ _____		✓
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		✓
14a	Did the corporation make any payments in 2023 that would require it to file Form(s) 1099?		✓
b	If "Yes," did or will the corporation file required Form(s) 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 15 \$ _____		✓
16	At any time during the tax year, did the corporation: (a) receive (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		✓

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	87,920
	2 Net rental real estate income (loss) (attach Form 8825)	2	3,575
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7	
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a		
b Collectibles (28%) gain (loss)	8b		
c Unrecaptured section 1250 gain (attach statement)	8c		
9 Net section 1231 gain (loss) (attach Form 4797)	9		
10 Other income (loss) (see instructions) Type:	10		
Deductions	11 Section 179 deduction (attach Form 4562)	11	11,463
	12a Charitable contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures Type: _____	12c	
d Other deductions (see instructions) Type: _____	12d		
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions) Type: _____	13d	
	e Other rental credits (see instructions) Type: _____	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type: _____	13g	
Inter-national	14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance <input type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	486
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	486
	d Distributions (attach statement if required) (see instructions)	16d	35,987
	e Repayment of loans from shareholders	16e	
	f Foreign taxes paid or accrued	16f	

Tax Year 2023
Form 1120-S ATS Scenario 5

Form 1120 S (2023)

Page **4**

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount
Other Information	17a Investment income	17a
	b Investment expenses	17b
	c Dividend distributions paid from accumulated earnings and profits	17c
	d Other items and amounts (attach statement)	
Reconciliation	18 Income (loss) reconciliation. Combine the total amounts on lines 1 through 10. From the result, subtract the sum of the amounts on lines 11 through 12d and 16f	18 80,032

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		37,504		9,214
2a	Trade notes and accounts receivable	73,320		164,008	
b	Less allowance for bad debts	()	73,320	()	164,008
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				277,976
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)		1,000		
10a	Buildings and other depreciable assets	69,032		69,395	
b	Less accumulated depreciation	(18,478)	50,554	(22,583)	46,812
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)		913		
15	Total assets		163,291		498,010
Liabilities and Shareholders' Equity					
16	Accounts payable		8,891		75,087
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)		9,636		251,816
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		47,957		36,947
21	Other liabilities (attach statement)				
22	Capital stock		1,325		1,325
23	Additional paid-in capital		95,482		132,835
24	Retained earnings				
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock	()		()	
27	Total liabilities and shareholders' equity		163,291		498,010

Form **1120-S** (2023)

Tax Year 2023
Form 1120-S ATS Scenario 5

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

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

<p>1 Net income (loss) per books 89,997</p> <p>2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):</p> <p style="text-align: right;">2,885</p> <p>3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12, and 16f (itemize):</p> <p>a Depreciation \$</p> <p>b Travel and entertainment \$ 486</p> <p style="text-align: right;">486</p> <p>4 Add lines 1 through 3 93,368</p>		<p>5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):</p> <p>a Tax-exempt interest \$ 486</p> <p style="text-align: right;">486</p> <p>6 Deductions included on Schedule K, lines 1 through 12, and 16f, not charged against book income this year (itemize):</p> <p>a Depreciation \$ 6,082</p> <p style="text-align: right;">Miscellaneous 6,768</p> <p style="text-align: right;">12,850</p> <p>7 Add lines 5 and 6 13,336</p> <p>8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4 80,032</p>
---	--	---

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year	30,238			
2 Ordinary income from page 1, line 22	87,920			
3 Other additions	6,425			486
4 Loss from page 1, line 22	()			
5 Other reductions	(11,94)			()
6 Combine lines 1 through 5	112,634			486
7 Distributions	35,987			
8 Balance at end of tax year. Subtract line 7 from line 6	76,647			486

**Schedule K-1
(Form 1120-S)**

2023

Department of the Treasury
Internal Revenue Service

For calendar year 2023, or tax year

beginning ending

Shareholder's Share of Income, Deductions, Credits, etc.
See separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
00-0000006

B Corporation's name, address, city, state, and ZIP code
Great Atomic Pyrotechnics and Designs, Inc
36 Any Street
Boomtown, CA 90062

C IRS Center where corporation filed return
OSPC

D Corporation's total number of shares
Beginning of tax year _____
End of tax year _____

Part II Information About the Shareholder

E Shareholder's identifying number
000-00-0001

F Shareholder's name, address, city, state, and ZIP code
Mak A Desision
45 Any Street
Anytown, NY 10005

G Current year allocation percentage 50 %

H Shareholder's number of shares
Beginning of tax year _____
End of tax year _____

I Loans from shareholder
Beginning of tax year \$ _____
End of tax year \$ _____

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) 43,960	13	Credits
2	Net rental real estate income (loss) 1,788		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K 3 is attached if checked <input type="checkbox"/>
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short term capital gain (loss)		
8a	Net long term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
		A	243
10	Other income (loss)	C	243
		D	17,993
		17	Other information
		K*	1,400
11	Section 179 deduction 5,732		
12	Other deductions		
18	<input type="checkbox"/> More than one activity for at risk purposes*		
19	<input type="checkbox"/> More than one activity for passive activity purposes*		

* See attached statement for additional information.

**Schedule K-1
(Form 1120-S)**

2023

Department of the Treasury
Internal Revenue Service

For calendar year 2023, or tax year

beginning ending

Shareholder's Share of Income, Deductions, Credits, etc.
See separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
00-0000006

B Corporation's name, address, city, state, and ZIP code
Great Atomic Pyrotechnics and Designs, Inc
36 Any Street
Boomtown, CA 90062

C IRS Center where corporation filed return
OSPC

D Corporation's total number of shares
Beginning of tax year _____
End of tax year _____

Part II Information About the Shareholder

E Shareholder's identifying number
000-00-0005

F Shareholder's name, address, city, state, and ZIP code
Issa Salesbury
49 Any Street
Anytown, PA 19561

G Current year allocation percentage 50 %

H Shareholder's number of shares
Beginning of tax year _____
End of tax year _____

I Loans from shareholder
Beginning of tax year \$ _____
End of tax year \$ _____

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) 43,960	13	Credits
2	Net rental real estate income (loss) 1,787		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K 3 is attached if checked <input type="checkbox"/>
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short term capital gain (loss)		
8a	Net long term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
		A	243
10	Other income (loss)	C	243
		D	17,994
		17	Other information
		K*	1,400
11	Section 179 deduction 5,731		
12	Other deductions		
18	<input type="checkbox"/> More than one activity for at risk purposes*		
19	<input type="checkbox"/> More than one activity for passive activity purposes*		

* See attached statement for additional information.

Tax Year 2023
Form 1120-S ATS Scenario 5
Cost of Goods Sold

Form **1125-A**

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

OMB No. 1545 0123

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

Name Great Atomic Pyrotechnics & Designs		Employer identification number 00 0000006	
1	Inventory at beginning of year	1	335,266
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	334,099
6	Total. Add lines 1 through 5	6	669,365
7	Inventory at end of year	7	
8	Cost of goods sold. 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	8	669,365

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 1.471-1f. 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 non-incidental, 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 481t. 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 1120-S ATS Scenario 5
Depreciation and Amortization
(Including Information on Listed Property)

Form 4562

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form4562 for instructions and the latest information.

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number. Values: Great Atomic Pyrotechnics & Design, Inc.; Pyrotechnics Design and Display; 00-0000006

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.

Table with 5 columns: Line number, Description, (b) Cost, (c) Elected cost, Total. Lines 1-13 detailing property election and calculations.

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.)

Table with 2 columns: Line number, Description. Lines 14-16 detailing special depreciation allowance and other depreciation.

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

Section A

Table with 2 columns: Line number, Description. Lines 17-18 detailing MACRS deductions and general asset accounts.

Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 19a-i detailing various property types.

Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 20a-d detailing class life options.

Part IV Summary (See instructions.)

Table with 2 columns: Line number, Description. Lines 21-23 summarizing listed property, total depreciation, and section 263A costs.

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.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes 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
25 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 25								
26 Property used more than 50% in a qualified business use:								
Computer		80%	580	464	5	200 DB/HY		464
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L		
		%				S/L		
		%				S/L		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21e, page 1 28								
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29								464

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
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 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
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 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		
39 Do you treat all use of vehicles by employees as personal use?		
40 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?		
41 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
42 Amortization of costs that begins during your 2023 tax year (see instructions):					
43 Amortization of costs that began before your 2023 tax year 43					
44 Total. Add amounts in column (f). See the instructions for where to report 44					

Form 1120-S ATS Scenario 5
Depreciation and Amortization
(Including Information on Listed Property)

Form 4562

Department of the Treasury Internal Revenue Service

Attach to your tax return. Go to www.irs.gov/Form4562 for instructions and the latest information.

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number. Values: Great Atomic Pyrotechnics & Design, Inc.; Pyrotechnics Design and Display; 00-0000006

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.

Table with 5 main rows for calculations and 13 columns for detailed property information. Includes lines 1-13 for Section 179 election.

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.)

Table with 3 rows for lines 14-16 regarding special depreciation allowance and other depreciation.

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

Section A

Table with 2 rows for lines 17-18 regarding MACRS deductions and asset grouping.

Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Includes rows 19a-i.

Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) Recovery period, (c) Convention, (d) Method. Includes rows 20a-d.

Part IV Summary (See instructions.)

Table with 3 rows for lines 21-23 regarding summary of listed property and section 263A costs.

**Tax Year 2023
Form 1120-S ATS Scenario 5**

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.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No		24b 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
25 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 25								
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L		
		%				S/L		
		%				S/L		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21e, page 1 28								
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29								

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
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 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.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 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		
39 Do you treat all use of vehicles by employees as personal use?		
40 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?		
41 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
42 Amortization of costs that begins during your 2023 tax year (see instructions):					
43 Amortization of costs that began before your 2023 tax year 43					
44 Total. Add amounts in column (f). See the instructions for where to report 44					

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

2023

Attachment Sequence No. 27

Form 4797

Department of the Treasury Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

Name(s) shown on return: Great Atomic Pyrotechnics & Design, Inc. Identifying number: 00-000006

1a Enter the gross proceeds from sales or exchanges reported to you for 2023 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions. 1b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets. 1c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets.

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed or allowable since acquisition, (f) Cost or other basis, plus improvements and expense of sale, (g) Gain or (loss) Subtract (f) from the sum of (d) and (e).

3 Gain, if any, from Form 4684, line 39. 4 Section 1231 gain from installment sales from Form 6252, line 26 or 37. 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824. 6 Gain, if any, from line 32, from other than casualty or theft. 7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows.

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years. See instructions. 9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions.

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed or allowable since acquisition, (f) Cost or other basis, plus improvements and expense of sale, (g) Gain or (loss) Subtract (f) from the sum of (d) and (e).

11 Loss, if any, from line 7. 12 Gain, if any, from line 7 or amount from line 8, if applicable. 13 Gain, if any, from line 31. 14 Net gain or (loss) from Form 4684, lines 31 and 38a. 15 Ordinary gain from installment sales from Form 6252, line 25 or 36. 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824. 17 Combine lines 10 through 16.

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions.

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4.

**Tax Year 2023
Form 1120-S ATS Scenario 5**

Form 4797 (2023)

Page **2**

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
A Equipment	Various	01/19/2023		
B				
C				
D				
These columns relate to the properties on lines 19A through 19D.	Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1a before completing)	20	9,000		
21 Cost or other basis plus expense of sale	21	15,307		
22 Depreciation (or depletion) allowed or allowable	22	11,486		
23 Adjusted basis. Subtract line 22 from line 21.	23	3,821		
24 Total gain. Subtract line 23 from line 20	24	5,179		
25 If section 1245 property:				
a Depreciation allowed or allowable from line 22	25a	11,486		
b Enter the smaller of line 24 or 25a	25b	5,179		
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a Additional depreciation after 1975. See instructions	26a			
b Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b			
c Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c			
d Additional depreciation after 1969 and before 1976	26d			
e Enter the smaller of line 26c or 26d	26e			
f Section 291 amount (corporations only)	26f			
g Add lines 26b, 26e, and 26f	26g			
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.				
a Soil, water, and land clearing expenses	27a			
b Line 27a multiplied by applicable percentage. See instructions	27b			
c Enter the smaller of line 24 or 27b	27c			
28 If section 1254 property:				
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a			
b Enter the smaller of line 24 or 28a	28b			
29 If section 1255 property:				
a Applicable percentage of payments excluded from income under section 126. See instructions	29a			
b Enter the smaller of line 24 or 29a. See instructions	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	5,179
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	5,179
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation. See instructions	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

E-file Declaration for Corporations

Form 8453-CORP

(December 2022)

File electronically with Form 1120, 1120-F, or 1120-S. Do not file paper copies.

Go to www.irs.gov/Form8453CORP for the latest information.

OMB No. 1545 0123

Department of the Treasury Internal Revenue Service

For calendar year 20 , or tax year beginning , 20 , ending , 20

Name of corporation

Great Atomic Pyrotechnics & Design, Inc.

Employer identification number

00-0000006

Part I Information (Whole dollars only)

Table with 3 rows: 1 Total income (Form 1120, line 11), 2 Total income (Form 1120-F, Section II, line 11), 3 Total income (loss) (Form 1120-S, line 6) with value 465,234.

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.

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.

Sign Here

Signature of officer, Date, Title

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.

ERO's Use Only: ERO's signature, Date, Check if also paid preparer, Check if self employed, ERO's SSN or PTIN (P44444444), Firm's name (Electronic Tax Filers, Inc.), EIN (00 0000011), address (100 Efile Drive, Anytown, Tx 78621), 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.

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 92898S

Form 8453-CORP (12 2022)

Change of Address or Responsible Party — Business

Form **8822-B**
 (Rev. December 2019)
 Department of the Treasury
 Internal Revenue Service

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

OMB No. 1545 1463

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

4a Business name Great Atomic Pyrotechnics & Design, Inc.	4b Employer identification number 00 0000006
---	--

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

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

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

8 New responsible party's name
Add Brenda Star

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 44 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
	Officer 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

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

▶ Attach to Form 1065 or Form 1120S.

▶ Go to www.irs.gov/Form8825 for the latest information.

Form **8825**
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

OMB No. 1545 0123

Name **Great Atomic Pyrotechnics & Design, Inc.** Employer identification number **00-0000006**

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1–8; see page 2 for list	Fair Rental Days	Personal Use Days
A	8510 Particle Drive Anytown, OK 74002	4	0	0
B				
C				
D				

		Properties			
		A	B	C	D
Rental Real Estate Income					
2	Gross rents	2	7,200		
Rental Real Estate Expenses					
3	Advertising	3			
4	Auto and travel	4			
5	Cleaning and maintenance	5			
6	Commissions	6			
7	Insurance	7	250		
8	Legal and other professional fees	8	350		
9	Interest (see instructions)	9	1,500		
10	Repairs	10	125		
11	Taxes	11	175		
12	Utilities	12	325		
13	Wages and salaries	13			
14	Depreciation (see instructions)	14	800		
15	Other (list) ▶ Bank Charges		50		
	Licenses and Permits	15	50		
16	Total expenses for each property. Add lines 3 through 15	16	3,625		
17	Income or (loss) from each property. Subtract line 16 from line 2	17	3,575		
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a		7,200	
18b	Total expenses. Add total expenses from line 16, columns A through H	18b		(3,625)	
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19			
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a			
	b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.				
	(1) Name	(2) Employer identification number			
	_____	_____			
	_____	_____			
21	Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2	21		3,575	