EXHIBIT A

Accountants' Compilation Report-Accrual Basis

DIVORTIUM CONSULTING

BALANCE SHEET

DECEMBER 31, 2003, 2002, 2001 AND 2000

ASSETS				
	2003	2002	2001	2000
CURRENT ASSETS Cash and cash equivalents Trade accounts receivable	\$ 7,745 95,000	\$ 65,750 75,000	\$ 50,980 50,000	\$ 22,000 25,000
Total Current Assets	102,745	140,750	100,980	47,000
PROPERTY AND EQUIPMENT, Net	1,800	2,200	2,600	3,000
	\$ 104,545	\$ 142,950	\$ 103,580	\$ 50,000
LIABILITIES AND STOCKHOLDERS' EQUITY				
CURRENT LIABILITIES Accounts payable Line of Credit Loan from Shareholder	\$ 10,000 35,000 (15,000)	\$ 5,000 2,000 8,000	\$ 6,000 - 9,000	\$ 4,000 - 10,000
Total Current Liabilities	30,000	15,000	15,000	14,000
STOCKHOLDERS' EQUITY Common stock, par value \$1 per share, authorized 100,000 shares; 100				
issued and outstanding	100	100	. 100	100
Retained earnings	74,445	127,850	88,480	35,900
	74,545	127,950	88,580	36,000
	\$ 104,545	\$ 142,950	\$ 103,580	\$ 50,000

DIVORTIUM CONSULTING

STATEMENT OF INCOME AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED DECEMBER 31, 2003, 2002 AND 2001

		,	
	2003	2002	2001
Contract revenues earned	\$ 150,000	\$ 225,000	\$ 165,000
Officers' salaries	60,000	75,000	50,000
Office salaries	60,000	45,000	30,000
Rent	18,000	12,750	12,000
Taxes and licenses	9,180	9,180	6,120
Automobile	2,800	1,400	900
Repairs and maintenance	2,100	1,400	1,000
Meals and Entertainment	3,100	1,800	1,100
Depreciation	400	24,400	400
Travel	6,100	3,500	2,500
Utilities	3,200	2,600	2,400
Advertising	8,500	8,000	5,000
Contributions	100	1,500	2,000
Total General and administrative expenses	173,480	186,530	113,420
Operating income (loss)	(23,480)	38,470	51,580
Financial income (expense):			•
Interest income	75	900	1,000
	. 75	. 900	1,000
Net income (loss)	<u>\$(23.405)</u>	\$39,370	<u>\$ 52.580</u>

EXHIBIT B

Additional Analysis of Accountants' Compilation Report Conversion from Accrual to Cash Basis and Common Size Analysis

Divortium Consulting, Inc. An S Corporation

	2000	2001		2002		2003	
Balance Sheet							
Cash	22,000	50,980		65,750		7,745	
Accounts Receivable	25,000	50,000		75,000		95,000	
	10,000	10,000		34,000		34,000	
Property Plant and Equipment Accumulated Depreciation	(7,000)	(7,400)		(31,800)		(32,200)	
Total Assets	50,000	103,580		142,950		104,545	
Total Assets	00,000	700,000				•	
Accounts Payable	4,000	6,000		5,000		10,000	
Loan from Shareholder	10,000	9,000		8,000		(15,000)	
Line of Credit	0	0		2,000		35,000	
Common Stock	100	. 100		100		100	
Retained Earnings	35,900_	88,480		127,850		74,445	
Total Liabilities and Equity	50,000	103,580		142,950		104,545	
Income Statement							
	•	2001	2001	2002	2002	2003	2003
·		405.000	100,00%	225,000	100.00%	150,000	100.00%
Sales		165,000		900	0.40%	75	0.05%
Interest Income		1,000	0.61%	900	0.4076		0.0070
Officers Compensation	•	50,000	30.30%	75,000	33.33%	60,000	40.00%
Wages		30,000	18.18%	45,000	20.00%	60,000	40.00%
Advertising		5,000	3.03%	8,000	3.56%	8,500	5.67%
Payroll taxes		6,120	3.71%	9,180	4.08%	9,180	6.12%
Rent		12,000	7.27%	12,750	5.67%	18,000	12.00%
Repairs and Maintenance		1,000	0.61%	1,400	0.62%	2,100	1.40%
Utilities		2,400	1.45%	2,600	1.16%	3,200	2.13%
Meals and Entertainment	*	1,100	0.67%	1,800	0.80%	3,100	2.07%
Travel Expenses		2,500	1.52%	3,500	1.56%	6,100	4.07%
Charitable Contributions		2,000	1.21%	1,500	0.67%	100	0.07%
Depreciation Expense		400	0.24%	24,400	10.84%	400	0.27%
Automobile Expenses		900	0.55%	1,400	0.62%	2,800	1.87%
Total Expenses		113,420	68.74%	186,530	82.90%	173,480	115.65%
Net Income		52,580	31.87%	39,370	17.50%	(23,405)	-15.60%
Cash Flow			•			/A	
Net Income		52,580	-	39,370		(23,405)	n
Change in Accounts Receivable	*	(25,000)		(25,000)	-	(20,000)	
Change in Accounts Payables	*		_ (23,000) .		(26,000) ل	5,000	J (15,000)
Change in Shareholder Loan Account		(1,000)		(1,000)		(23,000)	
Change in Line of Credit		0		2,000		33,000	
Depreciation Expense		400		24,400		400	
Distributions						(30,000)	
Capital Acquisitions		0	•	(24,000)	<u>.</u> .	0	
Net Changes		28,980		14,770		(58,005)	
-		00.000		ED 000		65,750	
Cash at beginning of year		22,000		50,980 14,770		(58,005)	ı
Changes from above		28,980		65,750	-	7,745	-
Cash at end of year		50,980		95,130		UF1,1.	

^{*} These items result in a book vs. tax difference-See the M-1 on the Tax Return

EXHIBIT C

Tax Returns 2001, 2002, 2003

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.

Attach to Form 1040 or Form 1041.

See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

vame of	proprietor					ļ:	Social secu	rity number (SSN)
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	07 07					-	123	3-45-6789
SAM!	PLE CASE Principal business or profession, including	product	or canting (eas none C.1	i \				ie from pages C-7 & 8
) proauci	of service (see page o-	17				>
COM	SULTING Business name. If no separate business no	erne lesve	a hlank		<u> </u>) Employe	r ID number (EIN), If any
ו G הדדת	ORTIUM CONSULTING	ania, ioavi	, Oldring					
F	Business address (including suite or room	וסה) 🕨	1 MAIN STR	EET				
	Oily town or noot office state and 7IP co	de	RALEIGH. N	C 2'	7607			
F	Accounting method: (1) X Cash	(2)	Accrual (3)	Other	(specify)			
G	Accounting method: (1) X Cash Did you "materially participate" in the open	ation of th	is business during 200°	1? If "No	," see page C-2 for limit on losse	s		X Yes No
H	If you started or acquired this business du	ıring 200	1, check here				********	<u></u>
Par	t I Income						1 1	
1	Gross receipts or sales. Caution. If this in	come wa	s reported to you on For	m W-2	and the "Statutory employee" box	con 🛌	7 .	142 000
	that form was checked, see page C-2 and						1 2	142,000.
	Returns and allowances						- - - - - - - - - -	142,000.
3	Subtract line 2 from line 1			,	***************************************	*****************	<u> </u>	142,000.
4	Cost of goods sold (from line 42 on page	2)			***************************************		1-4-1	
							5	142,000.
5	Gross profit. Subtract line 4 from line 3 Other income, including Federal and state		or funitor prodit or rate	nd fean	nano (2-3)		-	
6	Other income, including Federal and state	gasonne	DI INGLESIX CLERKE OF FREE	nu (acc	page 0-0)	,	· -	
_	Gross income. Add lines 5 and 6.					>	- 7	142,000.
7 Par	+ II Expenses. Enter expense	e for hus	siness use of your hor	ne only	v on line 30.	-1		
		8	5,000.	19	Pension and profit-sharing plan	is	19	
8	AdvertisingBad debts from sales or		3,000.	20	Rent or lease (see page C-4):		`	
9		9		a	Vehicles, machinery, and equip	ment	20a	
	services (see page C-3)	-		b	Other business property			12,000.
10	•	10	900.	21	Repairs and maintenance			1,000
	(see page C-3) Commissions and fees	11		22	Supplies (not included in Part			
11	Depletion	12		23	Taxes and licenses			6,120
12 13	Depreciation and section 179			24	Travel, meals, and entertainme			
10	expense deduction (not included in	1 1		a	Travel		24a	2,500
	Part III) (see page C-3)STMT 1	13	400.	b				İ
4.6	Employee benefit programs (other				entertainment	1,100).]
14	than on line 19)	14		c	Enter nondeductible			
15	Insurance (other than health)	1 1			amount included on line 24b			
16	Interest	1			(see page C-5)	550) .	
a	Mortgage (paid to banks, etc.)	16a		d	Subtract line 24c from line 24t) .,		
b	Other	16b		26	Utilities		. 25	2,400
17	Legal and professional			26	Wages (less employment cred	its)	26	30,000
**	services	17		27	Other expenses (from line 48)	חכ		
18	Office expense	18			page 2)		27	
28	Total expenses before expenses for bu	siness us	e of home. Add lines 8 t	hrough	27 in columns		<u>≥ 28</u>	60,870
							}	
29	Tentative profit (loss). Subtract line 28	from line	7				29	81,130
30	Expenses for business use of your hon	ne. Attach	Form 8829				30	
31	Net profit or (loss). Subtract line 30 fro	om line 29	}.			•	,	Į
	• If a profit, enter on Form 1040, line	12, and al	so on Schedule SE, line	2 (stat	utory employees, see page C-5).			
	Estates and trusts, enter on Form 1041						31	81,130
	 If a loss, you must go to line 32. 	-)	
32	If you have a loss, check the box that d	escribes v	your investment in this a	ctivity (s	see page C-6).			
u.	 If you checked 32a, enter the loss or 	i Form 10	40, line 12, and also on	Sched	ule SE, line 2 (statutory employe	es,		A 12 2
	see page C-5). Estates and trusts, ente	r on Form	1041, line 3.		•		322	
	 If you checked 32b, you must attack 						J 321	Some Investment is not at risk.

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.

Attach to Form 1040 or Form 1041.

See Instructions for Schedule C (Form 1040).

Name of	proprietor					s	ocial securit	y number (SSN)
	•						102.	-45-6789
SAMI	PLE CASE					- 1		from pages C-7, 8, & 9
	Principal business or profession, including	g product o	r service (see page C-	1}		ľ		>
CON	SULTING	1	hlank				Employer I	D number (EIN), if any
C	Business name. If no separate business n	ame, leave	ulank.					
<u>הדה</u>	ORTIUM CONSULTING Business address (including suite or room	g po \ b	1 MATN STR	RET				
	Other desires are need officer atotal and 710 ac	rto '	N HIDTH.TKG	C :	27607			
F .	Accounting method: (1) \(\text{X} \) Cash Did you "materially participate" in the oper	(2)	Accrual (3)	Other	(specify)			
G	Did you "materially participate" in the oper	ation of this	s business during 200	2? If "No	," see page C-3 for limit on losses	***************************************		X Yes No
H	If you started or acquired this business d	uring 2002,	check here			**********	******	>
Parl	Income							
4	Groce receipts or sales Caution If this it	icome was	reported to you on For	m W-2	and the "Statutory employee" box o	1		400 000
	that form was checked, see page C-3 and	i check here	,,				1	199,000.
2	Returns and allowances				****************		2	400 000
3	Subtract line 2 from line 1				·		3	199,000.
4	Cost of goods sold (from line 42 on page	2)	*******		***************************************		4	<u> </u>
								199,000.
5	Gross profit. Subtract line 4 from line 3	*************	(**************************************		D 01		5 6	199,000.
6	Other income, including Federal and stat	e gasoline (or tuel tax credit or refu	ma (see	haña r-o)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	P	
						>	7	199,000.
7	Gross income. Add lines 5 and 6	o for busi	nees use of your ho	me oni	v on line 30.			
			8,000.	19	Pension and profit-sharing plans		19	
8	/3070100119	B -	0,000.	20	Rent or lease (see page C-5):	*****************		
9	Bad debts from sales or	9		a		ent	20a	
	services (see page C-3)	3		b	Other business property			12,750.
10	Car and truck expenses	10	1,400.	21	Repairs and maintenance		1 1	1,400.
11	(see page C-3)	11		22	Supplies (not included in Part III)			
12	Depletion	12		23	Taxes and licenses		23	9,180.
13	Depreciation and section 179			24	Travel, meals, and entertainment			
	expense deduction (not included in			а	Travel		24a	3,500.
	Part III) (see page C-4)STMT 1	13	24,400.	b	Meals and			
14	Employee benefit programs (other				entertainment	<u>1,800</u>	•	
	than on line 19)	14		C	Enter nondeductible			
15	Insurance (other than health)	1 1			amount included on line 24b	0.00		
16	Interest				(see page C-5)	900		900
а	Mortgage (paid to banks, etc.)							2,600
b	***************************************	16b		25	Utilities Wages (less employment credits		1 1	45,000
17	Legal and professional			26	Other expenses (from line 48 on		- -0	±5,000
	services			27	page 2)		. 27	
18	Office expense Total expenses before expenses for bu	18	of home Add lines 8 t	<u>l</u> braugh			28	109,130
28	Total expenses before expenses for bu	isiness use	Di Boine, Add lines o t	HI VU GAS	Z1 11 00:011:010			
	Tentative profit (loss). Subtract line 28	from line 7					29	89,870
29	Expenses for business use of your hor	an Vijary E	orm 8890		,			
30	Net profit or (loss). Subtract line 30 fr				because 1227, book 481 book 197			
31	 If a profit, enter on Form 1040, line 	12 and ale	o on Schedule SE, lin	e 2 (sta	tutory employees, see page C-6).)	ļ	
	Estates and trusts, enter on Form 104	, and als 1. line 3.	a sir activation on fill	- 1			31	89,870
	• If a loss, you must go to line 32.	,, 1110 01				J		
32	If you have a loss, check the box that (describes vo	our investment in this a	ctivity (see page C-6).	_		
v.	• If you checked 32a, enter the loss of	n Form 104	0, line 12, and also or	Sched	ule SE, line 2 (statutory employees	,		All inscriptions
	see page C-6). Estates and trusts, enter	er on Form	1041, line 3.				32a	All investment is at risk.
	• If you checked 32b, you must attac					ب	32b	Some Investment Is not at risk.

SCHEDULE C (Form 1040) Department of the Treasury Internal Revenue Sarvice (89)

Profit or Loss From Business
(Sole Proprietorship)

Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

Attach to Form 1040 or 1041.

See Instructions for Schedule C (Form 1040).

	ļ	OMB No. 1545-0074
	- 1	2NN3
	ļ	Attachment 00
_		Sequence No. 09 urity number (SSN)
C	ai sec	unty number (5514)
_	12	3-45-6789
E	nter c	ode from pages C-7, 8, & 9
		<u> </u>
E	mploy	er ID number (EIN), if any
. ,		
		X Yes No
يت		<u>></u>
7		T
ļ	1	135,000.
-	2	133,000.
	3	135,000.
	4	133,000.
	5	135,000.
	6	
_	7	135,000.
		
	19	
	20a	
	20b	
	21	2,100.
	22	9,180.
	23	9,180.
	248	6,100.
	2.42	0,100+
-	T	-
	-	
	1	
_	241	1,550.
	25	3,200.
	26	
	27	

Name of	proprietor					-	Social securit	y number (SSN)
~~~							123	-45-6789
SAM	PLE CASE Principal business or profession, including	n product o	r centine (see name C-	2)				from pages C-7, 8, & 9
	SULTING	j produor a	1 301 vide (dde page o	-,		1	-	<b>&gt;</b>
	Business name. If no separate business n	ame, leave	blank.				D Employer l	D number (EIN), if any
	ORTIUM CONSULTING	20,						
E	Business address (including suite or room	т по.) ▶	1 MAIN STR	EET				
_	City, town or post office, state, and ZIP co	de :	RALEIGH, N	IC .	<u> 27607                                    </u>			
-	Association method: (1) X Cash	<i>(2</i> )	Accrual (3)	Other	r (specify) 🕨			
G	Did you "materially participate" in the oper	ation of this	s business during 200	3? If "No	o," see page C-3 for limit on losse:	3		X Yes No
Н	If you started or acquired this business di	ıring 2003,	check here				*********	<u>&gt;                                </u>
Par	t I Income							
1	Gross receipts or sales. Caution, If this is	come was	reported to you on Fo	rm W-2	and the "Statutory employee" box	on	7   4	125 000
	that form was checked, see page C-3 and	check here					1 2	135,000.
2	Returns and allowances							135,000.
3	Subtract line 2 from line 1						<del> </del>	133,000.
4	Cost of goods sold (from line 42 on page	2)		,		,	*	
							5	135,000.
5	Gross profit. Subtract line 4 from line 3 Other income, including Federal and state		r final tay gradit or rafe	ind (can	nane C-91			400,000.
6	Other income, including rederal and state	yasonie c	II TUGI LAX LACOR OF TORC	11107 (2000	page o of			
-	Gross income. Add lines 5 and 6						.   7	135,000.
7 Par	t II Expenses. Enter expense	s for busin	ness use of your ho	me only	y on line 30.			
8	Advertising	8	8,500.	19	Pension and profit-sharing plan	8	19	
9	Car and truck expenses			20	Rent or lease (see page C-5):	***************************************		
3	(see page C-3)	9	2,800.	a	Vehicles, machinery and equipro	20a		
10	Commissions and fees	10		b				18,000.
11	Contract labor			21	Repairs and maintenance		21	2,100.
••	(see page C-4)	11		22	Supplies (not included in Part II	i)		
12	Depletion	12		23	Taxes and licenses		. 23	9,180.
13	Depreciation and section 179			24	Travel, meals and entertainmen			
	expense deduction (not included in	1 1		a	Travel		. 24a	6,100.
	Part III) (see page C-4)STMT 1	13	400.	b				
14	Employee benefit programs (other				entertainment	3,10U	•	
	than on line 19)	14		C	Enter nondeductible			
15	Insurance (other than health)	15			amount included on line 24b	1 550	. ] ]	
16	Interest				(see page C-5)	<u>1,550</u>		1,550.
а	Mortgage (paid to banks, etc.)	16a			Subtract line 24c from line 24b			3,200.
b	Other	16b			Utilities	 ho\		60,000.
17	Legal and professional	47		26 27	Other expenses (from line 48 o		·	00,000
40	services	17		21	page 2)		. 27	
18	Office expense  Total expenses before expenses for bu		of home Add lines 8 t	իւույսի :			- 28	111,830.
28	Otal expenses before expenses for bu	ourese rec	al Hollie: 1380 mico o 1	in orgini				
29	Tentative profit (loss). Subtract line 28 f	rom line 7					29	23,170.
29 30	Expenses for business use of your hom							
31	Net profit or (loss). Subtract line 30 fro		J. 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
01	• If a profit, enter on Form 1040, line	i2. and also	on Schedule SE, line	e 2 (stat	utory employees, see page C-6).	`	)	
	Estates and trusts, enter on Form 1041.		· • · · · • · · · · · · · · · · · · · ·		, , , , , , , , , , , , , , , , , , , ,		31	23,170.
	• If a loss, you must go to line 32.	, ,,,,,				,		
32	If you have a loss, check the box that d	escribes vo	ur investment in this a	ctivity (s	see page C-6).			
UL	<ul> <li>If you checked 32a, enter the loss on</li> </ul>	Form 1040	), line 12, and also or	Schedi	ule SE, line 2 (statutory employed	es,	)	
	see page C-6). Estates and trusts, enter						32a	All investment is at risk.
	<ul> <li>If you checked 32b, you must attach</li> </ul>						32b	Some investment is not at risk,
						······································	P. L. J.	ula C (Earm 1040) 2002

LHA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2003

U.S. Income Tax Return for an S Corporation

Do not file this form unless the corporation has timely filed

Form 2553 to elect to be an S corporation.

2001

OMB No. 1545-0130

Department of the Treasury Internal Revenue Service

For cal	endar	year 2001, or 1	tax year b	eginning		, and e	nding		T		
A Effec	tive da	ite of election	Use	Name					C Em	iployer id	entification number
		poration	IRS	DIVORTIUM CO	MCIII.TING				l	12-3	456789
	<u> </u>	/1995	label. Other-	Number, street, and room		ox see page 11	of the instru	ctions.)	<b>D</b> Da	te incorp	
s Busi B Busi	ness c nades	ode no. 29-31)	wise,	1 MAIN STREE		>// en= h=2+ · ·		,	١.	01/0	1/1995
(000	F9		print or type.	0:2 t 7!!					E To	tal assets	(see page 11)
	54	1600	or type.	RALEIGH, NC	27607				\$		103,580.
F Ch	eck ar	olicable boxes	: (1)	Initial return (2)	Final return (3)						Amended return
0 5		mhar of abarah	voldare in t	the corporation at end of the t	ax vear	.,					1
(	aution	:Include only	y trade or	business income and exp	enses on lines 1a thr	ough 21. See	the instru	ctions for m	ore int	ormatior	7.
		Gross receipts o	rsales	142,000.	Less returns and allowand	ces		C Bal			142,000.
0.	2	Cost of goods	sold (Sch	edule A, line 8)		,		,	.	2	142 000
ncome	3	Gross profit. S	Subtract lin	ne 2 from line 1c		*************	,,,		⋯	3	142,000.
Ü	4	Net gain (loss	) from For	m 4797, Part II, line 18 (atta	ch Form 4797)	*****	,		···	4	
	5	Other income	(loss) (at	tach schedule)		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			·	5	142,000.
	6	Total income	(loss). Co	ombine lines 3 through 5						6 7	50,000.
	7	Compensatio	n of officer	r\$		ST	W.T.EMET	A.T. T	···	8	30,000.
	8	Salaries and v	wages (les	s employment credits)				. ,	⋯ ├─-	9	1,000.
Deductions (See instructions for limitations)	9	Repairs and r	maintenand	ce					⋯ ├─	10	1,000.
엹	10	Bad debts	,			.,			····	11	12,000.
#	11	Rents		***************************************	.,		A DITENATE			12	6,120.
=	12	Taxes and lic	enses			2.1	WI DMD	N.1	···· ├-	13	0,120.
s to	13	Interest			***************************************	1440		40	``'	10	
<u>i</u>	14 a	Depreciation	(if require	ed, attach Form 4562)				40			
net	b	Depreciation	claimed o	n Schedule A and elsewhere (	ou ternii		<u> </u>			14c	400.
st	C	Subtract line	14b from	line 14a						15	
E E	15			duct oil and gas depletion.)					├	16	5,000.
S)	16	Advertising	,,,,,,,,,,,,					,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	⊢	17	
SE	17			ı, etc., plans						18	
cţio	18	Employee be	enefit prog	rams nch schedule)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Sı	אאיינעי	NΤ 3		19	6,350.
ğ	19	Other deduc	tions (atta	ich schedule) I the amounts shown in the fa	r right column for lines	7 through 10	. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4.		•	20	110,870.
۵	20	lotal deduc	tions. Add	i the amounts shown in the la ) from trade or business activ	itioe Subtract line 20 fr	om line 6	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		🕇	21	31,130.
	21	Ordinary inc	ome (loss	ssive income tax (attach scl	hadula)	228			į.		
	22			(Form 1120S)					2000		
	þ			(FUNE 11200)		· · · · · Luminor				22c	
c)	23			stimated tax payments and amount					200		
ents	١.	rayments.	at 2001 es	rm 7004	. оррное иси, дота стани	231	)		Š		
ξ		Cradit for E	eu wiiii o derei tev r	paid on fuels (attach Form 4	1136)				31 67 7		
Tax and Payme										23d	
and	24	Fetimated to	ax nenaltv	. Check if Form 2220 is attach	ed			. ▶ □	] [	24	
ă,	25	Tay due if	the total o	of lines 22c and 24 is larger th	an line 23d, enter amou	int owed. See					
-	"	instructions	for denos	sitory method of payment					., ▶ [	25	
	26	Overnavme	ent Ifline	23d is larger than the total of	lines 22c and 24, enter	amount overpa	id		▶[	26	
	0.7	F- 4		20 you want Cendited to 200	2 actimated tay 🕨		- 1	Refunded	- ▶	27	
	i i	nder penalties of	perjury, I de	20 you wallt. Oreuted to 200 eclare that I have examined this rete emplete. Declaration of preparer (of	rn, including accompanying	schedules and st	atements, and	to the best of n	ny know wledge.	ledge and	
Si	an b	elief, it is true, co	rrect, and co	implete. Deciziation of preparet (or	ne man taxpayayıs sussa	01, 21, 7110711111111111111111111111111111111		•	-		May the IRS discuss this return with the preparer shown
	re									<b></b>	below (see instr.)?
• • • •		Signature of	of officer		Date	Title					X Yes No
				<u> </u>		T _{Doto}		Check if		T	Preparer's
		Prepa	rer's			Date		self-	ا	_	SSN or PTIN
	aid	signat	ture				·	employed	L		,
	epar	ş / «···· ~	name (or						EIN		
U	se O	emplo		•					-		
		ZIP co							Phone	10.	Face 44000 (0004)
- 17	ΛΙΛ	Ene Dananuark	Reduction	n Act Notice see the separat	te instructions.						Form <b>1120S</b> (2001)

on	n 1120S	(2001) DIVORTION CONSULTING		
		Ile A Cost of Goods Sold (see page 16 of the instructions)	Til	
1	Invento	y at beginning of year	2	
_	Purchas		H - H -	
3	Cost of	labor	<del></del>	
4	Addition	nal section 263A costs (attach schedule)	<u> </u>	
5		osts (attach schedule)		
6		Add lines 1 through 5	1 <del>- 1</del>	
7	Invento	ry at end of year		
8		goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	L ~ L .	
9 a	Check a	all methods used for valuing closing inventory:		
	(i)	Cost as described in Regulations section 1.471-3		• •
	(ii)	Lower of cost or market as described in Regulations section 1.471-4		
	(iii)	Other (specify method used and attach explanation)		
į	Check	if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c)		
	c Check	if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	d If the L	IFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory	9d	
	compl	ted under LIFO	· <u>L L</u>	Yes No
	e Do the	rules of section 263A (for property produced or acquired for resale) apply to the corporation?	.,	
		here any change in determining quantities, cost, or valuations between opening and closing inventory?		L Yes L WO
	If "Yes	" attach explanation.		
30	Scher	iule B Other Information		Yes No
				162 140
	1 Check	method of accounting: (a) X Cash (b) Accrual (c) Other (specify)		
	2 Refer	to the list on pages 29 through 31 of the instructions and state the corporation's principal:		
	(a) B	usiness activity   (b) Product or service		
	3 Did th	e corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporat	1011? (FUI	
	rules	of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification nur	nder and	x
	( <b>b</b> ) p	ercentage owned		· · · · · · · · · · · · · · · · · · ·
	4 Was t	he corporation a member of a controlled group subject to the provisions of section 1561?		
	5 Check	this box if the corporation has filed or is required to file Form 8264, Application for Registration of a Tax		
	Shelte			
	6 Checi	cthis box if the corporation issued publicly offered debt instruments with original issue discount		<b>&gt;</b> └─
	If so,	the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount		
	Instra	iments.		
	7 If the	corporation: (a) filed its election to be an S corporation after 1986, (b) was a C corporation before it elected to		
	he ar	Scorporation or the corporation acquired an asset with a basis determined by reference to its basis (or the		
	hasis	of any other property) in the hands of a C corporation, and (c) has net unrealized built-in gain (defined in section		
	1374	(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced		
	by n	st recognized built-in gain from prior years (see page 17 of the instructions)		
	8 Chec	k this box if the corporation had accumulated earnings and profits at the close of the tax year (see page 17 of the instructi	ons)	
١	Note: if t	ne corporation had assets or operated a business in a foreign country or U.S. possession, it may be required to attach		
,	Schedul	e N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.		
ſ	Sche	dule K Shareholders' Shares of Income, Credits, Deductions, etc.		24 N. T. a. l. 2
		(a) Pro rata share items		(b) Total amount 31,130.
	ſ	Ordinary income (loss) from trade or business activities (page 1, line 21)	11	31,130+
		Net income (loss) from rental real estate activities (attach Form 8825)	2	
		3a Gross income from other rental activities 3a	1	
	1	b Expenses from other rental activities (attach schedule) 3b		
	l	c Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	
	(S)	4 Portfolio income (loss):	PURBERSTAN	1 000
	Income (Loss)	a Interest income STATEMENT 4	4a	1,000.
	<u>e</u>	b Ordinary dividends	4b	············
	Ö	c Royalty income	4c	
	lnc	d Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	4d	
		e (1) Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	4e(1)	100 100 100 100 100 100 100 100 100 100
		(2) 28% rate gain (loss) ► (3) Qualified 5-year gain ►		
		f Other portfolio income (loss) (attach schedule)	1 1	
		5 Net section 1231 gain (loss) (other than due to casualty or theft) (attach Form 4797)	5	
		6 Other income (loss) (attach schedule)		
				E 44000 (0004)

Sch	edule K Shareholders' Shares of Income, Credits, Deductions, etc. (continued)		h) Takal amou
	(a) Dro rata chare items	<del></del>	b) Total amount
Deductions	7 Charitable contributions (attach schedule) STATEMENT 5	7	2,000.
ğ	8 Section 179 expense deduction (attach Form 4562)	8	
be d	9 Deductions related to portfolio income (loss) (itemize)	9	
<u> </u>	10 Other deductions (attach schedule)	10	
<b>=</b>		1 1	
tme	11a Interest expense on investment debts	11a	1 000
Investment Interest	b (1) Investment income included on lines 4a, 4b, 4c, and 4f above		1,000.
<u> </u>	(2) Investment expenses included on line 9 above		
	12a Credit for alcohol used as a fuel (attach Form 6478)	12a	
	b Low-income housing credit:		
co,	(1) From partnerships to which section 42(j)(5) applies	12b(1)	
Credits	(2) Other than on line 12b(1)	12b(2)	
ػٙ	c Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)		
	d Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d	
	e Credits related to other rental activities		
	13 Other credits	13	
s ax	14a Depreciation adjustment on property placed in service after 1986		
E G	b Adjusted gain or loss	14b	<u> </u>
\$ 85 	c Depletion (other than oil and gas)	14c	
Adjustments and Tax Preference Items	d (1) Gross income from oil, gas, or geothermal properties	14d(1)	
ustr	(2) Deductions allocable to oil, gas, or geothermal properties	14d(2)	
Adj	e Other adjustments and tax preference items (attach schedule)	14e	
	15a Name of foreign country or U.S. possession		
	b Gross income from all sources		
	c Gross income sourced at shareholder level	15c	
	d Foreign gross income sourced at corporate level:		
	(1) Passive	15d(1)	
	(2) Listed categories (attach schedule)	15d(2)	
	(3) General limitation	15d(3)	
s	e Deductions allocated and apportioned at shareholder level:		
axe	(1) Interest expense	15e(1)	
Foreign Taxes	(2) Other		
e. G	f Deductions allocated and apportioned at corporate level to foreign source income:	ALASSA FE	
ģ	(1) Passive	15f(1)	
	(2) Listed categories (attach schedule)		
	(3) General limitation	15f(3)	
	g Total foreign taxes (check one): Paid Accrued	. 15g	
	h Reduction in taxes available for credit (attach schedule)	15h	
A	16 Section 59(e)(2) expenditures: a Type ►		
	b Amount >		
	17 Tax-exempt interest income		
	18 Other tax-exempt income	. 18	EFO
	19 Nondeductible expenses STATEMENT 6	. 19	550.
9	20 Total property distributions (including cash) other than dividends reported on line 22 below	20	
Other	21 Other items and amounts required to be reported separately to shareholders (attach		
-	schedule)	A COMMENT	
	22 Total dividend distributions paid from accumulated earnings and profits	. 22	
	23 Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through	3/9/8/4	20 420
	6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15g, and 16b	. 23	30,130.
JWA			Form <b>1120S</b> (2001)

Distributions other than dividend distributions

Balance at end of tax year. Subtract line 7 from line 6

44,480.

# (Rev. March 2002)

Department of the Treasury Internal Revenue Service Name(s) shown on return

# Depreciation and Amortization (Including Information on Listed Property) separate instructions. Attach to your tax return.

➤ See separate instructions.

OTHER

OMB No. 1545-0172

Identifying number

Business or activity to which this form relates

12-3456789

VORTIUM CONSULTING					111	
TEL Election To Expense Certain Tangibl	ie Property Under Sect	ion 179 Note: If you have a	iny listed property	, complete Par	v before y	24,000
Maximum amount. See instructions for	a higher limit for cer	tain businesses				24,000
Total cost of section 179 property plac	ed in service (see ins	structions)		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	·	\$200,000
Threshold cost of section 179 property	before reduction in	limitation	********		·	\$200,000
Reduction in limitation. Subtract line 3	from line 2. If zero or	less, enter -0-		,	•	
Dollar limitation for tax year, Subtract line 4 from line	e 1. If zero or less, enter -0-	. If married filing separately, see	instructions	/-\ Flanta d	·	
(a) Description of pr	roperty	(b) Cost (busine	ss use only)	(c) Elected of	, cost	
Listed property. Enter amount from lin	e 29		<u>7</u>			
Total elected cost of section 179 prop						
Tentative deduction. Enter the smalle	er of line 5 or line 8		-,,		·	
Carryover of disallowed deduction from	m line 13 of your 200	00 Form 4562			10	
Business income limitation. Enter the	smaller of business i	ncome (not less than zer	o) or line 5	**************	12	
Section 179 expense deduction. Add	lines 9 and 10, but o	io not enter more than iir	10 II	***************************************	<u>    2  </u>	
Carryover of disallowed deduction to	2002. Add lines 9 an	O TU, less line 12	<b>&gt;</b> 13			
ite: Do not use Part II or Part III below f			E-4	\		
art II Special Depreciation Allowar	nce and Other Depr	eciation (Do not Include	s asted property	·)	14	
Special depreciation allowance for certain property	y (other than listed property)	acquired after September 10, 20	001 (see instructions)		15	
Property subject to section 168(f)(1) e	election (see instructi	ons)				
Other depreciation (including ACRS) (	(see instructions)				] 10	
F14764-A3-CC04						
Part III MACRS Depreciation (Do no	ot include listed prop					
		Section A			17	400
Part III MACRS Depreciation (Do not MACRS deductions for assets placed	d in service in tax yea	Section A ars beginning before 200	4,,,		17	400
7 MACRS deductions for assets placed 3 If you are electing under section 168(	d in service in tax yea (i)(4) to group any as:	Section A ars beginning before 200 sets placed in service du	1ring the tax		17	400
7 MACRS deductions for assets placed 3 If you are electing under section 168( year into one or more general asset a	d in service in tax yea (i)(4) to group any ass accounts, check here	Section A ars beginning before 200 sets placed in service du	1 ring the tax	> [		
MACRS deductions for assets placed If you are electing under section 168( vear into one or more general asset a	d in service in tax yea (i)(4) to group any ass accounts, check here ts Placed in Service	Section A ars beginning before 200 sets placed in service du burning 2001 Tax Year	1 ring the tax Using the Gene	eral Deprecia	ition Syst	em
MACRS deductions for assets placed If you are electing under section 168(	d in service in tax yea (i)(4) to group any ass accounts, check here	Section A ars beginning before 200 sets placed in service du	1 ring the tax	> [	ition Syst	
MACRS deductions for assets placed If you are electing under section 168( year into one or more general asset a  Section B - Asse  (a) Classification of property	d in service in tax yes (i)(4) to group any ass (ccounts, check here ts Placed in Service (b) Month and year placed	Section A  ars beginning before 200 sets placed in service du  During 2001 Tax Year (c) Basis for depreciation (business/investment use	tring the tax  Using the General (d) Recovery	▶ ☐	ition Syst	em
MACRS deductions for assets placed If you are electing under section 168( year into one or more general asset a Section B - Asset (a) Classification of property  a 3-year property	d in service in tax yes (i)(4) to group any ass (ccounts, check here ts Placed in Service (b) Month and year placed	Section A  ars beginning before 200 sets placed in service du  During 2001 Tax Year (c) Basis for depreciation (business/investment use	tring the tax  Using the General (d) Recovery	▶ ☐	ition Syst	em
MACRS deductions for assets placeds If you are electing under section 168( year into one or more general asset a  Section B - Asset (a) Classification of property  a 3-year property  b 5-year property	d in service in tax yes (i)(4) to group any ass (ccounts, check here ts Placed in Service (b) Month and year placed	Section A  ars beginning before 200 sets placed in service du  During 2001 Tax Year (c) Basis for depreciation (business/investment use	tring the tax  Using the General (d) Recovery	▶ ☐	ition Syst	em
MACRS deductions for assets placed If you are electing under section 168( year into one or more general asset a Section B - Asset (a) Classification of property  a 3-year property b 5-year property	d in service in tax yes (i)(4) to group any ass (ccounts, check here ts Placed in Service (b) Month and year placed	Section A  ars beginning before 200 sets placed in service du  During 2001 Tax Year (c) Basis for depreciation (business/investment use	tring the tax  Using the General (d) Recovery	▶ ☐	ition Syst	em
MACRS deductions for assets placed If you are electing under section 168( year into one or more general asset a Section B - Asset (a) Classification of property  a 3-year property b 5-year property c 7-year property	d in service in tax yes (i)(4) to group any ass (ccounts, check here ts Placed in Service (b) Month and year placed	Section A  ars beginning before 200 sets placed in service du  During 2001 Tax Year (c) Basis for depreciation (business/investment use	tring the tax  Using the General (d) Recovery	▶ ☐	ition Syst	em
MACRS deductions for assets placed If you are electing under section 168( year into one or more general asset a Section B - Asset  (a) Classification of property  a 3-year property b 5-year property c 7-year property d 10-year property	d in service in tax yes (i)(4) to group any ass (ccounts, check here ts Placed in Service (b) Month and year placed	Section A  ars beginning before 200 sets placed in service du  During 2001 Tax Year (c) Basis for depreciation (business/investment use	tring the tax  Using the General (d) Recovery	▶ ☐	tion Syst	em
MACRS deductions for assets placed If you are electing under section 168( year into one or more general asset a  Section B - Asset  (a) Classification of property  a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property	d in service in tax yes (i)(4) to group any ass (ccounts, check here ts Placed in Service (b) Month and year placed	Section A  ars beginning before 200 sets placed in service du  During 2001 Tax Year (c) Basis for depreciation (business/investment use	tring the tax  Using the General (d) Recovery	(e) Convention	tion Syst (f) Method	em
MACRS deductions for assets placed If you are electing under section 168( year into one or more general asset a  Section B - Asset  (a) Classification of property  3-year property  5-year property  7-year property  10-year property  15-year property  20-year property  20-year property  25-year property	d in service in tax year (i)(4) to group any ast accounts, check here ts Placed in Service  (b) Month and year placed in service	Section A  ars beginning before 200 sets placed in service du  During 2001 Tax Year (c) Basis for depreciation (business/investment use	ring the tax  Using the Gene (d) Recovery period	(e) Convention	(f) Method  S/L  S/L	em
MACRS deductions for assets placed If you are electing under section 168( year into one or more general asset a  Section B - Asset  (a) Classification of property  a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property	d in service in tax year (i)(4) to group any ast accounts, check here ts Placed in Service  (b) Month and year placed in service	Section A  ars beginning before 200 sets placed in service du  During 2001 Tax Year (c) Basis for depreciation (business/investment use	ring the tax  Using the Gene (d) Recovery period	(e) Convention  MM MM	(f) Method S/L S/L S/L	em
MACRS deductions for assets placed If you are electing under section 168( year into one or more general asset a  Section B - Asset  (a) Classification of property  a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property h Residential rental property	d in service in tax year (i)(4) to group any ast accounts, check here ts Placed in Service  (b) Month and year placed in service	Section A  ars beginning before 200 sets placed in service du  During 2001 Tax Year (c) Basis for depreciation (business/investment use	tring the tax  Using the Gene (d) Recovery period  25 yrs. 27.5 yrs.	eral Deprecia (e) Convention  MM  MM  MM	s/L S/L S/L S/L S/L	em
MACRS deductions for assets placed If you are electing under section 168( year into one or more general asset a  Section B - Asset  (a) Classification of property  a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property h Residential rental property  i Nonresidential real property	d in service in tax year (i)(4) to group any ast accounts, check here ts Placed in Service  (b) Month and year placed in service	Section A  ars beginning before 200 sets placed in service du  During 2001 Tax Year  (c) Basis for depreciation (business/investment use only - see instructions)	Using the General (d) Recovery period  25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs.	eral Deprecia (e) Convention  MM  MM  MM  MM  MM	s/L S/L S/L S/L S/L S/L S/L S/L	em  (g) Depreciation deduction
MACRS deductions for assets placed If you are electing under section 168( year into one or more general asset a  Section B - Asset  (a) Classification of property  a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property h Residential rental property  i Nonresidential real property	d in service in tax year (i)(4) to group any ast accounts, check here ts Placed in Service  (b) Month and year placed in service	Section A  ars beginning before 200 sets placed in service du  During 2001 Tax Year (c) Basis for depreciation (business/investment use	Using the General (d) Recovery period  25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs.	eral Deprecia (e) Convention  MM  MM  MM  MM  MM	s/L S/L S/L S/L S/L S/L S/L S/L	em  (g) Depreciation deduction
MACRS deductions for assets placed If you are electing under section 168( year into one or more general asset a  Section B - Asset  (a) Classification of property  3 - year property  5 - year property  d 10-year property  e 15-year property  f 20-year property  g 25-year property  h Residential rental property  i Nonresidential real property  Section C - Asset	d in service in tax year (i)(4) to group any ast accounts, check here ts Placed in Service  (b) Month and year placed in service	Section A  ars beginning before 200 sets placed in service du  During 2001 Tax Year  (c) Basis for depreciation (business/investment use only - see instructions)	Using the denoted	eral Deprecia (e) Convention  MM  MM  MM  MM  MM	stion Syst (f) Method  S/L S/L S/L S/L S/L S/L S/L S/L S/L S/	em  (g) Depreciation deduction
MACRS deductions for assets placed: If you are electing under section 168( year into one or more general asset a  Section B - Asset  (a) Classification of property  3 - year property  5 - year property  d 10 - year property  e 15 - year property  f 20 - year property  g 25 - year property  h Residential rental property  i Nonresidential real property  Section C - Asset	d in service in tax year (i)(4) to group any ast accounts, check here ts Placed in Service  (b) Month and year placed in service	Section A  ars beginning before 200 sets placed in service du  During 2001 Tax Year  (c) Basis for depreciation (business/investment use only - see instructions)	ring the tax  Using the Gene (d) Recovery period  25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs.  Using the Altern  12 yrs.	eral Deprecia (e) Convention  MM  MM  MM  MM  MM	stion Syst  (f) Method  S/L  S/L  S/L  S/L  S/L  S/L  S/L  S/	em  (g) Depreciation deduction
MACRS deductions for assets placed If you are electing under section 168( year into one or more general asset a  Section B - Asset  (a) Classification of property  3 - year property  5 - year property  d 10 - year property  e 15 - year property  f 20 - year property  g 25 - year property  h Residential rental property  i Nonresidential real property  Section C - Asset  0a Class life  b 12 - year  c 40 - year	d in service in tax year (i)(4) to group any ast accounts, check here ts Placed in Service (b) Month and year placed in service  / / / / s Placed in Service	Section A  ars beginning before 200 sets placed in service du  During 2001 Tax Year  (c) Basis for depreciation (business/investment use only - see instructions)	Using the General (d) Recovery period  25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs.  Jsing the Altern	eral Deprecia (e) Convention  MM  MM  MM  MM  MM	stion Syst (f) Method  S/L S/L S/L S/L S/L S/L S/L S/L S/L S/	em  (g) Depreciation deduction
MACRS deductions for assets placed If you are electing under section 168( year into one or more general asset a  Section B - Asset  (a) Classification of property  3 - year property  5 - year property  d 10 - year property  e 15 - year property  f 20 - year property  g 25 - year property  h Residential rental property  i Nonresidential real property  Section C - Asset  0a Class life  b 12 - year  c 40 - year	d in service in tax year (i)(4) to group any ast accounts, check here ts Placed in Service (b) Month and year placed in service  / / / / s Placed in Service	Section A  ars beginning before 200 sets placed in service du  During 2001 Tax Year  (c) Basis for depreciation (business/investment use only - see instructions)	ring the tax  Using the Gene (d) Recovery period  25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs.  Using the Altern  12 yrs.	eral Deprecia (e) Convention  MM  MM  MM  MM  MM  MM  MM  MM  MM	stion Syst  (f) Method  S/L  S/L  S/L  S/L  S/L  S/L  S/L  S/	em  (g) Depreciation deduction
MACRS deductions for assets placed If you are electing under section 168( year into one or more general asset a  Section B - Asset  (a) Classification of property  Ba 3-year property b 5-year property c 7-year property d 10-year property e 15-year property g 25-year property h Residential rental property i Nonresidential real property  Section C - Asset  0a Class life b 12-year c 40-year Part: W Summary (See instructions	d in service in tax year (i)(4) to group any ast accounts, check here ts Placed in Service  (b) Month and year placed in service  / / / s Placed in Service	Section A  ars beginning before 200 sets placed in service du  During 2001 Tax Year (c) Basis for depreciation (business/investment use only - see instructions)  During 2001 Tax Year L	1  Tring the tax  Using the Gene  (d) Recovery period  25 yrs.  27.5 yrs.  27.5 yrs.  39 yrs.  Using the Altern  12 yrs.  40 yrs.	eral Deprecia (e) Convention  MM  MM  MM  MM  MM  MM  MM  MM  MM	stion Syst  (f) Method  S/L  S/L  S/L  S/L  S/L  S/L  S/L  S/	em  (g) Depreciation deduction
MACRS deductions for assets placed: If you are electing under section 168( year into one or more general asset a  Section B - Asset  (a) Classification of property  Ba 3-year property  b 5-year property  c 7-year property  d 10-year property  e 15-year property  f 20-year property  g 25-year property  h Residential rental property  i Nonresidential real property  Section C - Asset  Oa Class life  b 12-year  c 40-year  Part:     Summary (See instructions  11 Listed property. Enter amount from  12 Total, Add amounts from line 12, line	d in service in tax year (i)(4) to group any associations, check here ts Placed in Service  (b) Month and year placed in service  // // // s Placed in Service  // / line 28  ses 14 through 17, line	Section A  ars beginning before 200 sets placed in service du  During 2001 Tax Year (c) Basis for depreciation (business/investment use only - see instructions)  During 2001 Tax Year L  es 19 and 20 in column (	ring the tax  Using the Gene (d) Recovery period  25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs.  Jsing the Altern  12 yrs. 40 yrs.	eral Deprecia  (e) Convention  MM  MM  MM  MM  MM  MM  MM  MM  MM	s/L S	em  (g) Depreciation deduction  sstem
MACRS deductions for assets placed If you are electing under section 168( year into one or more general asset a  Section B - Asset  (a) Classification of property  Basic Section Sect	d in service in tax year (i)(4) to group any associations, check here ts Placed in Service  (b) Month and year placed in service  // // // s Placed in Service  // / line 28  ses 14 through 17, line	Section A  ars beginning before 200 sets placed in service du  During 2001 Tax Year (c) Basis for depreciation (business/investment use only - see instructions)  During 2001 Tax Year L  es 19 and 20 in column (	ring the tax  Using the Gene (d) Recovery period  25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs.  Jsing the Altern  12 yrs. 40 yrs.	eral Deprecia  (e) Convention  MM  MM  MM  MM  MM  MM  MM  MM  MM	s/L S	em  (g) Depreciation deduction
MACRS deductions for assets placed If you are electing under section 168( year into one or more general asset a  Section B - Asset  (a) Classification of property  Ba 3-year property b 5-year property c 7-year property d 10-year property e 15-year property g 25-year property h Residential rental property i Nonresidential real property  Section C - Asset  0a Class life b 12-year c 40-year Part: W Summary (See instructions	d in service in tax year (i)(4) to group any ast accounts, check here ts Placed in Service  (b) Month and year placed in service  // / / s Placed in Service  // .) line 28 les 14 through 17, lin nes of your return. Po	Section A  ars beginning before 200 sets placed in service du  During 2001 Tax Year (c) Basis for depreciation (business/investment use only - see instructions)  During 2001 Tax Year L  es 19 and 20 in column (artnerships and S corpor	ring the tax  Using the Gene (d) Recovery period  25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs.  Jsing the Altern  12 yrs. 40 yrs.	eral Deprecia  (e) Convention  MM  MM  MM  MM  MM  MM  MM  MM  MM	s/L S	em  (g) Depreciation deduction  sstem

12-3456789 Page 2 DIVORTIUM CONSULTING Form 4562 (2001) (Rev. 3-2002) Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, 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. recreation, or amusement.) Section A - Depreciation and Other Information (Caution: See instructions for limits for passenger automobiles.) No 24a Do you have evidence to support the business/investment use claimed? 24b If "Yes," is the evidence written? Yes (i) (e) (g) (h) **(f)** (b) Date (c) (d) Elected Basis for depreciation Depreciation Method/ placed in Recovery Business/ Cost or Type of property section 179 Convention deduction service investment period (list vehicles first) other basis use only) cost use percentage 25 Special depreciation allowance for listed property acquired after September 10, 2001, 25 and used more than 50% in a qualified business use ..... 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 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 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.

30	Total business/investment miles driven during the	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	year (do not include commuting miles)  Total commuting miles driven during the year  Total other personal (noncommuting) miles  driven												
	Total miles driven during the year.  Add lines 30 through 32  Was the vehicle available for personal use during off-duty hours?	Yes	No										
	Was the vehicle used primarily by a more than 5% owner or related person? 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 are not more than 5% owners or related persons.

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your	res	140
	employees?		
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your		
	employees? See 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?		
	Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not 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 durin	ig your 2001 tax year:		<u></u>		
	: :				
	<u>}</u>				
43 Amortization of costs that began before	re your 2001 tax year			43	
44 Total. Add amounts in column (f). See		o report		44	

Form 4562 (2001) (Rev. 3-2002)

ORM 1120S	COMPENSATION OF	OFFICERS		STATEMENT	1
IAME OF OFFICER	SOCIAL SECURITY NUMBER	TIME DEVOTED TO BUSINESS	PCT OF STOCK	AMOUNT OF COMPENSATIO	N
SALLY DIVORTIUM	987-65-4321	100	10000%	50,00	0.
TOTAL COMPENSATION OF OF LESS: COMPENSATION CLAIM	FICERS MED ELSEWHERE		·	50,00	0.
TOTAL TO FORM 1120S, PAG		•		50,00	0.
FORM 1120S	TAXES AND L	ICENSES	-	STATEMENT	2
DESCRIPTION				AMOUNT	
PAYROLL TAXES				6,1	20.
TOTAL TO FORM 1120S, PA	GE 1, LINE 12			6,1:	20.
TOTAL TO FORM 1120S, PA	GE 1, LINE 12 OTHER DEDU	CTIONS		STATEMENT	20.
		CTIONS			
FORM 1120S		CTIONS		STATEMENT  AMOUNT  2,4	3
FORM 1120S  DESCRIPTION	OTHER DEDU	CTIONS		STATEMENT  AMOUNT  2,4 2,5	3
FORM 1120S  DESCRIPTION  UTILITIES  TRAVEL EXPENSE AUTOMOBILE EXPENSE	OTHER DEDU	CTIONS		STATEMENT  AMOUNT  2,4 2,5	00. 00. 50.
FORM 1120S  DESCRIPTION  UTILITIES  TRAVEL EXPENSE AUTOMOBILE EXPENSE MEALS AND ENTERTAINMENT	OTHER DEDU			STATEMENT  AMOUNT  2,4 2,5 9 5	00. 00. 50.
FORM 1120S  DESCRIPTION  UTILITIES  TRAVEL EXPENSE AUTOMOBILE EXPENSE MEALS AND ENTERTAINMENT  TOTAL TO FORM 1120S, PA	OTHER DEDU		US	STATEMENT  AMOUNT  2,4 2,5 9 5	3 00. 00. 50.
FORM 1120S  DESCRIPTION  UTILITIES  TRAVEL EXPENSE AUTOMOBILE EXPENSE MEALS AND ENTERTAINMENT  TOTAL TO FORM 1120S, PA	OTHER DEDU		US	AMOUNT  2,4 2,5 9 5 6,3	3000. 000. 500.

SCHEDULE K CHARITABLE CO	NTRIBUTIONS	STATEMENT	5
DESCRIPTION	50% LIMIT 30% LIMIT	20% LIMI	T
CHARITABLE CONTRIBUTIONS	2,000.		
TOTALS TO SCHEDULE K, LINE 7	2,000.		
SCHEDULE K NONDEDUCTIBLE	EXPENSES	STATEMENT	6
DESCRIPTION		TRUOMA	
EXCLUDED MEALS AND ENTERTAINMENT EXPENS	ES	5.5	50.
TOTAL TO SCHEDULE K, LINE 19		5.5	50.
	·		
SCHEDULE M-2 ACCUMULATED ADJUSTMENTS A	ACCOUNT - OTHER ADDITIONS	STATEMENT	7
		·····	
DESCRIPTION		AMOUNT	
DESCRIPTION PORTFOLIO INTEREST INCOME		AMOUNT	00.
PORTFOLIO INTEREST INCOME	(A)	1,0	
PORTFOLIO INTEREST INCOME  TOTAL TO SCHEDULE M-2, LINE 3 - COLUMN	(A)	1,0	00.
PORTFOLIO INTEREST INCOME  TOTAL TO SCHEDULE M-2, LINE 3 - COLUMN  SCHEDULE M-2 ACCUMULATED ADJUSTMENTS 2	(A)	1,00 1,00 STATEMENT AMOUNT 2,0	.00.

SCHEDULE M-1		RDED ON BOOKS UDED ON RETUR		STATEMENT	9
DESCRIPTION				AMOUNT	
CASH TO ACCRUAL ADJU	STMENT			23,0	00.
TOTAL TO SCHEDULE M-	1, LINE 5			23,0	00.
SCHEDULE L ANAL	YSIS OF TOTAL R	ETAINED EARN	INGS PER BOOKS	STATEMENT	10
DESCRIPTION				TRUOMA	
BALANCE AT BEGINNING			24, COLUMN (B)	35,9 52,5	
NET INCOME PER BOOKS DISTRIBUTIONS OTHER INCREASES (DEC		.,		JayJ	0.
DISTRIBUTIONS	CREASES)		OLUMN (D)	88,4	0.
DISTRIBUTIONS OTHER INCREASES (DEC	REASES)  EAR - SCHEDULE I  RECONCILIATION	, LINE 24, C	HEDULE M-2		0.
DISTRIBUTIONS OTHER INCREASES (DEC	REASES)  EAR - SCHEDULE I  RECONCILIATION	of ENDING SC	HEDULE M-2	88,4	80.
DISTRIBUTIONS OTHER INCREASES (DEC BALANCE AT END OF YE SCHEDULES M-2/L	REASES)  RECONCILIATION AND RES  AAA  44,480.	of ending scrained earnin	HEDULE M-2 GS	88,4 STATEMENT OTHER	80.
DISTRIBUTIONS OTHER INCREASES (DEC BALANCE AT END OF YE  SCHEDULES M-2/L  DESCRIPTION  SCH. M-2 BALANCES	REASES)  RECONCILIATION AND RET  AAA  44,480.	of ending scrained earnin	HEDULE M-2 GS	88,4 STATEMENT OTHER	80.
DISTRIBUTIONS OTHER INCREASES (DEC BALANCE AT END OF YE  SCHEDULES M-2/L  DESCRIPTION  SCH. M-2 BALANCES ACCRUAL TO CASH CONV	RECONCILIATION AND RET  AAA  44,480.  VERSION 44,000.  88,480.	OF ENDING SC CAINED EARNIN	HEDULE M-2 GS	88,4 STATEMENT OTHER	0.  80.  11

#### SCHEDULE K-1 (Form 1120S)

#### Shareholder's Share of Income, Credits, Deductions, etc.

See separate instructions.

For calendar year 2001 or tax year

2001

Department of the Treasury Internal Revenue Service and ending beginning Corporation's identifying number 987-65-4321 12-3456789 Shareholder's identifying number Shareholder's name, address, and ZIP code Corporation's name, address, and ZIP code DIVORTIUM CONSULTING SALLY DIVORTIUM 1 MAIN STREET 2 MAIN STREET RALEIGH, NC 27607 27607 RALEIGH, NC 100.000000% A Shareholder's percentage of stock ownership for tax year (see instructions for Schedule K-1) B Internal Revenue Service Center where corporation filed its return ► CINCINNATI, OH C Tax shelter registration number (see instructions for Schedule K-1) Amended K-1 D Check applicable boxes: (1) Final K-1 (c) Form 1040 filers enter (b) Amount (a) Pro rata share items the amount in column (b) on: 31,130 Ordinary income (loss) from trade or business activities See page 4 of the 2 Net income (loss) from rental real estate activities Shareholder's Instructions for Schedule K-1 (Form 1120S), Net income (loss) from other rental activities Portfolio income (loss): 1,000. Sch. B, Part I, line 1 4a 4b Sch. B, Part II, line 5 **b** Ordinary dividends ncome (Loss) Sch. E, Part I, line 4 c Royalties _____ d Net short-term capital gain (loss) 4d Sch. D, line 5, col. (f) Sch. D, line 12, col. (f) e (1) Net long-term capital gain (loss) 4e(1) Sch. D, line 12, col. (g) 4e(2) (2) 28% rate gain (loss) Line 4 of worksheet for 4e(3) Sch. D. line 29 (3) Qualified 5-year gain 4f f Other portfolio income (loss) (attach schedule) (Enter on applicable line of your return.) See Shareholder's instructions for Schedule K-1 (Form 1120S) 5 Net section 1231 gain (loss) (other than due to casualty or theft) 5 6 Other income (loss) (attach schedule) (Enter on applicable line of your return.) Charitable contributions (attach schedule) SEE STATEMENT 7 2,000. Deductions Sch. A, line 15 or 16 Section 179 expense deduction 8 See page 6 of the Shareholder's Instructions for Schedule K-1 Deductions related to portfolio income (loss) (attach schedule) 9 (Form 1120S). 10 Other deductions (attach schedule) 11a Form 4952, line 1 11a Interest expense on investment debts 1,000. 11b(1 See Shareholder's Instructions (1) Investment income included on lines 4a, 4b, 4c, and 4f above for Schedule K-1 (Form 1120S). (2) Investment expenses included on line 9 above 11b(2 12a Credit for alcohol used as fuel Form 6478, line 10 b Low-income housing credit: (1)From section 42(j)(5) partnerships 12b(1 Form 8586, line 5 (2) Other than on line 12b(1) c Qualified rehabilitation expenditures related to rental real estate

JWA For Paperwork Reduction Act Notice, see the Instructions for Form 1120S.

d Credits (other than credits shown on lines 12b and 12c) related to

rental real estate activities

e Credits related to other rental activities

Schedule K-1 (Form 1120S) 2001

See pages 6 and 7 of the Shareholder's instructions for

Schedule K-1 (Form 1120S).

12e 13

D--- 0

Schedu	le K-1 (	Form 1120S) (2001)		(b) Amount	Γ.	Page 2 (c) Form 1040 filers enter
		(a) Pro rata share items		(B) Amount	<u> </u>	the amount in column (b) on:
Adjustments and Tax Preference Items		Depreciation adjustment on property placed in service after 1986	14a 14b		1	See page 7 of the
ts a		Adjusted gain or loss	140 14c			Shareholder's Instructions for
men		Depletion (other than oil and gas)	14d(1)		}	Schedule K-1 (Form
justi	a	(1) Gross income from oil, gas, or geothermal properties (2) Deductions allocable to oil, gas, or geothermal properties				1120S) and
Ad ax F		Other adjustments and tax preference items (attach schedule)		<u> </u>		Instructions for Form 6251
		Name of foreign country or U.S. possession			5	
		Gross income from all sources				
		Gross income sourced at shareholder level			1	
		Foreign gross income sourced at corporate level:			11	
		(1) Passive	15d(1)			
10		(2) Listed categories (attach schedule)			1	
Foreign Taxes		(3) General limitation	15d(3)	:	11	
Ë	ء ا	Deductions allocated and apportioned at shareholder level:			1	Form 1116, Part I
igi	"	(1) Interest expense	1			,
Ď		(2) Other	15e(2)		1	
F-E-	l ,	Deductions allocated and apportioned at corporate level to foreign			1	
	'	source income:				
		(1) Passive	15f(1)			
		(2) Listed categories (attach schedule)	<del></del>			
		(3) General limitation	1		11	
		Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	1 4 7 1		]	Form 1116, Part II
	h	Reduction in taxes available for credit (attach schedule)	15h		17	See Instructions for Form 1116
	16	Section 59(e)(2) expenditures: a Type ►			Τ	See Shareholder's Instructions
	1	Amount	1 1			for Schedule K-1 (Form 1120S).
ö	17	Tax-exempt interest income	1		]	Form 1040, line 8b
Other	18	Other tay-evernat income			<u>]</u>	
-	19	Nondeductible expenses SEE STATEMENT	19	550.	.]	S
	20	Property distributions (including cash) other than dividend distributions				See page 7 of the Shareholder's Instructions for Schedule K-1
		reported to you on Form 1099-DIV				(Form 1120S).
	21	Amount of loan repayments for "Loans From Shareholders"	21		] /	•
	22	Recapture of low-income housing credit:			٦	1
	a	From section 42(j)(5) partnerships	22a	<u> </u>		Form 8611, line 8
	Ь	Other than on line 22a		······································	IJ	}
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	23	Supplemental information required to be reported separately to each shareholder	r (attach add	ditional schedules if more s	spac	e is needed):
	ļ					
						***************************************
드						
Supplemental Information						
E E						
첉						
2						
je	<u> </u>					
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g g	-				-	
Ø,						
	<u> </u>		***************************************	<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>		
		•				
JW/	<u> </u>		··········			Schedule K-1 (Form 1120S) 2001
U11/	•					•

SCHEDULE K-1 CHARITY	ABLE CONTRIBU	rions
DESCRIPTION	AMOUNT	SHAREHOLDER FILING INSTRUCTIONS
CHARITABLE CONTRIBUTIONS - 50 %	2,000.	SEE FORM 1040 INSTRUCTIONS
TOTAL TO SCHEDULE K-1, LINE 7	2,000.	
SCHEDULE K-1 NONDE	DUCTIBLE EXPE	NSES
DESCRIPTION	AMOUNT	SHAREHOLDER FILING INSTRUCTIONS
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	550.	SEE FORM 1040 INSTRUCTIONS
TOTAL TO SCHEDULE K-1, LINE 19	550.	

# U.S. Income Tax Return for an S Corporation Do not file this form unless the corporation has timely filed

Form 2553 to elect to be an S corporation.

OMB No. 1545-0130

2002

Department of the Treasury Internal Revenue Service

Forca	lendar	/ear 2002, or	tax year b	eginning		, and e	nding		1		
A Effe	ective da	te of election		Name					CE	mployer id	dentification number
as a	an S cor	poration	Use IRS						•	10 '	3456789
01	./01	/1995	label.	DIVORTIUM CON	SULTING				<u> </u>		
В Ви	siness c	ode no.	Other-	Number, street, and room or	suite no. (If a P.O. box,	see page 11	of the instructi	ons.)	D L	ate incorp	01/1995
(se	e pages	29-31)	wise, print	1 MAIN STREET					1_		
			or type.	City or town, state, and ZIP of					I .	otal asset	s (see page 11) 142,950.
	54	1600		RALEIGH, NC				1.16	18	(5)	
F C	heck ap	plicable boxes	: (1) 📙	Initial return (2) F							Amended return
~ -			aldora in t	the corporation at end of the tax	vear						
	Caution	:Include on	y trade or	business income and exper	ises on lines 1a throu	igh 21. See	the instruction	ons for m	ore II	ntormatio	199,000.
T		Gross receipts o	r sales	199,000.bi	ess retums and allowances.			C Bai	-	10 2	199,000.
6)	2	Cost of goods	sold (Sch	edule A, line 8)		,	***************************************		├-	3	199,000.
ncome	3	Gross profit	Subtract lin	ne 2 from line 1c			,,,		···		199,000.
ğ	4			m 4797, Part II, line 18 (attach						4	······································
_	5	Other income	(loss) (at	tach schedule)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,	,	·· <u>·</u>	5	199,000.
	6	Total income	(loss). Co	ombine lines 3 through 5				······		6	75,000.
	7	Compensatio	n of officer	rs		S'1'.	A'I'EMEN'I	f <del></del>	-	7	45,000.
	8	Salaries and	wages (les	s employment credits)			, . ,		···  -	8	1,400.
(SI	9	Repairs and I	maintenand	ce				.,,,	}-	9	1,400.
Deductions (See instructions for limitations)	10	Bad debts			,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		}	10	10 7EN
Ħ	11	<b>-</b>					i i			11	12,750. 9,180.
=	12	Taxes and lic	enses		,	ST	ATEMEN.	Ľ	፟	12	9,100.
<u>đ</u>	13	Interest			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			,,	F	13	
SIIS	14 a	Depreciation	(if require	ed, attach Form 4562)	,	14a		40	0.		
퓽	b	Depreciation	claimed or	n Schedule A and eisewhere on	return	עדו ייייי	<u> </u>				400
Ę	C	Subtract line	14b from	line 14a		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		.,,	,. [	146	400.
ij.	15	Depletion (	Do not de	duct oil and gas depletion.)	***********		-,	,		15	0.000
ee	16	Advertising				. , , , , , , , , , , , , , , , , , , ,			}	16	8,000.
8	17	Pension pro	nfit-sharing	j, etc., plans			.,,,	.,	]	17	
Ë	18	Employee b	anafit nrad	rame					,. 1	18	
Ę	19	Other deduc	tions <i>(atta</i>	nch schedule)	,	SI	'ATEMEN	T5		19	8,400.
ed	20	Total deduc	tions. Add	I the amounts shown in the far r	ight column for lines 7	through 19	***************************************		•	20	160,130.
Ω	21	Ordinary inc	ome (loss)	) from trade or business activiti	es. Subtract line 20 from	n line 6				21	38,870.
	22	Tay: a Fxc	ess net na:	ssive income tax (attach sche	dule)	228					
	h	Tax from Sr	inedule D	(Form 1120S)		22t	)				
		Add lines 2	2a and 22h	}	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					22c	
ıts	23	Payments'	2 2002 es	stimated tax payments and amount at	oplied from 2001 return	23;	ì				
en	~ t						)				
ΕŽ		Credit for F	ederal tax r	paid on fuels (attach Form 41	36)	230	;				
Tax and Paymer	,			23c	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		.,		23d	
anc	24	Ectimated t	av nenativ	. Check if Form 2220 is attached			***********	<b>&gt;</b>		24	
ä	25	Lauhure I	f the total r	of lines 22c and 24 is larger than	i line 23d, enter amount	l owed. See					
F	20	inatruction	r for danns	sitory method of payment	,				▶	25	
	26	Ouernaum	ant Iflina	23d is larger than the total of li	nes 22c and 24, enter a	mount overpa	id		>	26	
	1	PP 1		on work the district to 2002 a	etimated tay		1 1	Refunded		27	
	1 21	Enter annot	periury, I de	20 you want, Greated to 2000 to eclare that I have examined this return complete. Declaration of preparer (other	, including accompanying s	chedules and st	atements, and to	the best of r	ny kno	wiedge and	
	, b	elief, it is true, co	rrect, and co	omplete. Declaration of preparer (other	r than taxpayer) is based on	all information (	or which biebales	nas any mic	WIE WG	*1	May the IRS discuss this return with the
	ign					<b>.</b>					preparer shown below (see instr.)?
П	ere	Olamatura.	of officer		Date	Title					X Yes No
		Signature	or officer		~~.~			u : **			Dranoror's
		Deres	ror'o			Date		heck if elf-			Preparer's SSN or PTIN
P	aid	Prepa signa	arer's ture					mployed	1		
P	repai	ore	name (or						EIN		
	Jse O	11.00.5	if self-	<b>_</b>					EIN		
		- Sempa	ss, and	7					Phon	e no.	
			. D . du . 4' -	- Act Notice can the congrete	instructions		********				Form <b>1120S</b> (2002)

6 Other income (loss) (attach schedule)

(2) 28% rate gain (loss)

4e(1)

4f

5

e (1) Net long-term capital gain (loss) (attach Schedule D (Form 1120S))

f Other portfolio income (loss) (attach schedule)

5 Net section 1231 gain (loss) (other than due to casualty or theft) (attach Form 4797)

(3) Qualified 5-year gain 🕨

Sch	edule K Shareholders' Shares of Income, Credits, Deductions, etc. (continued)	1	b) Total amount
ည	(a) Pro rata share items	7	1,500.
Deductions	7 Charitable contributions (attach schedule) STATEMENT 5	8	24,000.
a dec	8 Section 179 expense deduction (attach Form 4562)		22,000.
Ö	9 Deductions related to portfolio income (loss) (itemize)		
	10 Other deductions (attach schedule)	10	
Investment Interest		11a	•
stm	11a Interest expense on investment debts		900.
nve	b (1) Investment income included on lines 4a, 4b, 4c, and 4f above		
	(2) Investment expenses included on line 9 above  12a Credit for alcohol used as a fuel (attach Form 6478)	12a	
	b Low-income housing credit: (1) From partnerships to which section 42(j)(5) applies	12b(1)	
ţ			
Credits	(2) Other than on line 12b(1)  c Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	<u> </u>	
Ö	d Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d	
~	13 Other credits   14a Depreciation adjustment on property placed in service after 1986		
Adjustments and Tax Preference Items	14a Depreciation adjustment on property placed in service after 1900	14b	
and Fe	b Adjusted gain or loss c Depletion (other than oil and gas)	14c	
ants	c Depletion (other than oil and gas) d (1) Gross income from oil, gas, or geothermal properties	· <del>  </del>	
stme	(2) Deductions allocable to oil, gas, or geothermal properties	· •	
Pre	e Other adjustments and tax preference items (attach schedule)	· }	
<u>A</u>	e Other adjustments and tax preference nems (anach scriedule)  15a Name of foreign country or U.S. possession		
	b Gross income from all sources		
	c Gross income sourced at shareholder level		
	d Foreign gross income sourced at corporate level:		
	(1) Passive	1 1	
	(2) Listed categories (attach schedule)	15d(2)	
	(3) General limitation		
	e Deductions allocated and apportioned at shareholder level:		
Foreign Taxes	(1) Interest expense	15e(1)	
H _a	(2) Other		
Ë	f Deductions allocated and apportioned at corporate level to foreign source income:		
ore	(1) Passive	1 1	
u.	(2) Listed categories (attach schedule)	15f(2)	
	(3) General limitation	15f(3)	
	g Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	. 15g	
	h Reduction in taxes available for credit (attach schedule)	15h	
******	16 Section 59(e)(2) expenditures; a Type ►		
	b Amount	16b	
	17 Tax-exempt interest income		
	18 Other tay-exempt income	. 18	
	19 Nondeductible expenses STATEMENT 6	. 19	900.
ģ	20 Total property distributions (including cash) other than dividends reported on line 22 below	20	
Other	21 Other items and amounts required to be reported separately to shareholders (attach		
~	schedule)		
	22 Total dividend distributions paid from accumulated earnings and profits		
	23 Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through	44.8	4.4.000
	6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15g, and 16b	23	14,270.
JWA			Form <b>1120S</b> (2002)

Note: The corporation is not required to complete Schedu			ES.	
Schedule L Balance Sheets per Books	Beginning (	of tax year	End of ta	<u> </u>
Assets	(a)	(b) EO 000 🕸	(c)	(d) 6.5,750.
1 Cash		50,980.	75,000.	63,730.
2 a Trade notes and accounts receivable	50,000.	50,000	/5,000	75,000.
b Less allowance for bad debts		30,000		73,000.
3 Inventories			-	
4 U.S. Government obligations				
5 Tax-exempt securities				
6 Other current assets (Att. Sch.)			1	
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (Att. Sch.)				
10 a Buildings and other depreciable assets	10,000.		34,000.	2 200
b Less accumulated depreciation	7,400.	2,600.	31,800.	2,200
11 a Depletable assets	,			
b Less accumulated depletion		, i	n werde i somether entreprise were very of the	
12 Land (net of any amortization)				(PL) MEDIONE, RESEAUCIO PROVINCIS DE MANGEO.
13 a Intangible assets (amortizable only)				
b Less accumulated amortization			eropo especiolo especiolo especiolo especial de como	
14 Other assets (Att. Sch.)				140 050
15 Total assets		103,580.		142,950
Liabilities and Shareholders' Equity				
16 Accounts payable		6,000.		5,000
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (Att. Sch.)	5 2 2 3 805 1445			0 000
19 Loans from shareholders		9,000.		8,000
20 Mortgages, notes, bonds payable in 1 year or more				2,000
21 Other liabilities (Att. Sch.)				100
22 Capital stock		100.		100
23 Additional paid-in capital				107 050
24 Retained earnings STMT 10		88,480.		127,850
25 Adjustments to shareholders' equity (Att. Sch.)				
26 Less cost of treasury stock		( )		146 050
27 Total liabilities and shareholders' equity		103,580.		142,950
Schedule M-1 Reconciliation of I	ncome (Loss) per	Books With Income	(Loss) per Return	***************************************
1 Net income (loss) per books	39,370	<ul> <li>5 Income recorded on book</li> </ul>	ks this year not included	1
2 Income included on Schedule K, lines 1		on Schedule K, lines 1 th	rough	
through 6, not recorded on books this year		6 (itemize):		
(iternize):		a Tax-exempt interest \$	76 000	25 000
		STMT 9	26,000.	26,000
3 Expenses recorded on books this year not		6 Deductions included on S		
included on Schedule K, lines 1		through 11a, 15g, and 16		
through 11a, 15g, and 16b (itemize):		against book income this		
a Depreciation \$		a Depreciation \$		
b Travel and entertainment \$ 900.				26.000
	900			26,000
4 Add lines 1 through 3	40,270		e 23). Line 4 less line 7	14,270
Analysis of Accun	nulated Adjustme	ents Account, Other A	djustments Accou	nt, and
Schedule M-2 Shareholders' Und	distributed Taxab	le Income Previously		<u> </u>
		(a) Accumulated	(b) Other adjustments	(c) Shareholders' undistribute taxable income previously tax

44,480. 38,870. 900.		
900.	1940 - Angles - 1 3 137 100	
,		
		14900年6月1日大学出版
26,400)	1 \	
57,850.		
57,850.		Form <b>1120S</b> (2002)
	57,850.	57,850.

Department of the Treasury Internal Revenue Service Name(s) shown on return

# Depreciation and Amortization (Including Information on Listed Property) separate instructions. Attach to your tax return.

OTHER

OMB No. 1545-0172

Attachment Sequence No. **67** 

Business or activity to which this form relates

➤ See separate instructions.

ldentifying number

DIVORTIUM CONSULTING			OTHER DEPI			12-3456789
Part I Election To Expense Certain Tangible	Property Under Sec	tion 179 Note: If yo	u have any listed prop	erty, complete Par	V before y	ou complete Part I.
Maximum amount. See instructions for a	a higher limit for ce	tain businesses	************************	,,,,,		24,000.
2 Total cost of section 179 property place	d in service (see in	structions)		, ,	. 2	24,000.
3 Threshold cost of section 179 property	before reduction in	limitation	******************		. 3	\$200,000
4 Reduction in limitation. Subtract line 3 for	rom line 2. If zero o	r less, enter -0			. 4	0.
5 Dollar limitation for tax year. Subtract line 4 from line	1. If zero or less, enter -0-	If married filing separa	itely, see instructions		. 5	24,000.
6 (a) Description of pro		(b) Co	st (business use only)	(c) Elected	ost j	
AUTOMOBILE	-		24,000.	24,	000.	
7 Listed property. Enter amount from line	29	,	7			24 000
8 Total elected cost of section 179 prope	rty. Add amounts i	n column (c), lines	6 and 7	***************************************	8	24,000.
9 Tentative deduction. Enter the smaller	of line 5 or line 8,			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	9	24,000.
10 Carryover of disallowed deduction from	i line 13 of your 200	)1 Form 4562		***************************************	10	24 000
11 Business income limitation. Enter the s	maller of business i	ncome (not less t	han zero) or line 5		. 11	24,000. 24,000.
12 Section 179 expense deduction. Add li	nes 9 and 10, but o	do not enter more	than line 11	,	. 12	24,000.
13 Carryover of disallowed deduction to 2	003. Add lines 9 an	id 10, less line 12			L. L.	
Note: Do not use Part II or Part III below fo	r listed property. In	stead, use Part V.				
Part II Special Depreciation Allowand	ce and Other Depr	eciation (Do not	include listed prope	erty.)	1 44 1	
14 Special depreciation allowance for qualified property						
15 Property subject to section 168(f)(1) ele	ection (see instruct	ions)			15	
16 Other depreciation (including ACRS) (s				.,,	16	
Part III MACRS Depreciation (Do not	t include listed prop					
		Section			17	400.
17 MACRS deductions for assets placed	in service in tax yea	ars beginning beto	ore Zuuz		17	100.
			*		353,835	
18 If you are electing under section 168(i)	(4) to group any as	sets placed in ser	vice during the tax	<u> </u>	7	
18 If you are electing under section 168(i) year into one or more general asset ac	(4) to group any as counts, check here	sets placed in ser	vice during the tax	<b>&gt;</b> [_		em
18 If you are electing under section 168(i)	(4) to group any as counts, check here s Placed in Service	sets placed in ser	x Year Using the G	leneral Deprecia	] ition Syst	
18 If you are electing under section 168(i) year into one or more general asset ac	(4) to group any as counts, check here	sets placed in ser	x Year Using the Guiation (d) Recover	eneral Deprecia	] ition Syst	em (g) Depreciation deduction
18 If you are electing under section 168(i) year into one or more general asset ac Section B - Assets	(4) to group any as counts, check here s Placed in Service (b) Month and year placed	sets placed in ser  During 2002 Ta  (c) Basis for deprec	x Year Using the Guiation (d) Recover	leneral Deprecia	] ition Syst	
18 If you are electing under section 168(i) year into one or more general asset ac Section B - Assets (a) Classification of property	(4) to group any as counts, check here s Placed in Service (b) Month and year placed	sets placed in ser  During 2002 Ta  (c) Basis for deprec	x Year Using the Guiation (d) Recover	leneral Deprecia	] ition Syst	
18 If you are electing under section 168(i) year into one or more general asset ac Section B - Assets (a) Classification of property  19a 3-year property	(4) to group any as counts, check here s Placed in Service (b) Month and year placed	sets placed in ser  During 2002 Ta  (c) Basis for deprec	x Year Using the Guiation (d) Recover	leneral Deprecia	] ition Syst	
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18 If you are electing under section 168(i) year into one or more general asset ac Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property	(4) to group any as counts, check here s Placed in Service (b) Month and year placed	sets placed in ser  During 2002 Ta  (c) Basis for deprec	x Year Using the Gratiation (d) Recover period	eneral Deprecia	tion Systems (f) Method	
18 If you are electing under section 168(i) year into one or more general asset ac Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property	(4) to group any as counts, check here s Placed in Service (b) Month and year placed	sets placed in ser  During 2002 Ta  (c) Basis for deprec	x Year Using the Contact of the cont	eneral Deprecia	tion Systems (f) Method	
18 If you are electing under section 168(i) year into one or more general asset ac Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property	(4) to group any as counts, check here s Placed in Service (b) Month and year placed	sets placed in ser  During 2002 Ta  (c) Basis for deprec	x Year Using the 62 (d) Recover period (e) Period (e) 25 yrs 27.5 yrs	ieneral Deprecia  (e) Convention  MM	tion System (f) Method	
18 If you are electing under section 168(i) year into one or more general asset as Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property	(4) to group any as counts, check here s Placed in Service (b) Month and year placed	sets placed in ser  During 2002 Ta  (c) Basis for deprec	x Year Using the tax  x Year Using the G istation Intuse loops  (d) Recove period  25 yrs 27.5 yrs 27.5 yrs	(e) Convention  MM  MM  MM	stion Systems (f) Method  S/L S/L S/L S/L	
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18 If you are electing under section 168(i) year into one or more general asset ac Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property h Residential rental property  i Nonresidential real property	(4) to group any as accounts, check here is Placed in Service  (b) Month and year placed in service  // / / / / / / / / / / / / / / / / /	sets placed in ser	x Year Using the tax  x Year Using the G istation nt use lons)  (d) Recove period  25 yrs 27.5 yrs 27.5 yrs 39 yrs	(e) Convention  MM  MM  MM	stion Systems (f) Method  S/L S/L S/L S/L S/L S/L S/L	(g) Depreciation deduction
18 If you are electing under section 168(i) year into one or more general asset ac Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property h Residential rental property	(4) to group any as accounts, check here is Placed in Service  (b) Month and year placed in service  // / / / / / / / / / / / / / / / / /	sets placed in ser	x Year Using the tax  x Year Using the G istation nt use lons)  (d) Recove period  25 yrs 27.5 yrs 27.5 yrs 39 yrs	(e) Convention  MM  MM  MM	stion Systems Sylvention Systems Sylvention	(g) Depreciation deduction
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18 If you are electing under section 168(i) year into one or more general asset ac Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property h Residential rental property  i Nonresidential real property  Section C - Assets	(4) to group any as accounts, check here is Placed in Service  (b) Month and year placed in service  // / / / / / / / / / / / / / / / / /	sets placed in ser	x Year Using the tax  x Year Using the G  ination In tuse lions)  25 yrs  27.5 yrs  27.5 yrs  39 yrs  Year Using the Al  12 yrs	ieneral Deprecia  (e) Convention  i. MM  i. MM  i. MM  i. MM  ternative Deprecia	stion System (f) Method  S/L S/L S/L S/L S/L S/L S/L S/L S/L S/	(g) Depreciation deduction
18 If you are electing under section 168(i) year into one or more general asset ac Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property h Residential rental property  i Nonresidential real property  Section C - Assets  20a Class life b 12-year c 40-year	(4) to group any as accounts, check here is Placed in Service  (b) Month and year placed in service  // // Placed in Service	sets placed in ser	x Year Using the tax  x Year Using the G  ination nt use loons)  25 yrs  27.5 yrs  27.5 yrs  39 yrs  Year Using the Al	ieneral Deprecia  (e) Convention  i. MM  i. MM  i. MM  i. MM  ternative Deprecia	stion Systems S/L	(g) Depreciation deduction
18 If you are electing under section 168(i) year into one or more general asset ac Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property h Residential rental property i Nonresidential real property Section C - Assets 20a Class life b 12-year c 40-year  Part IV Summary (See instructions.)	(4) to group any as accounts, check here is Placed in Service  (b) Month and year placed in service  // // // Placed in Service	sets placed in ser	x Year Using the tax  x Year Using the G  ination In tuse lions)  25 yrs  27.5 yrs  27.5 yrs  39 yrs  Year Using the Al  12 yrs	ieneral Deprecia  (e) Convention  i. MM  i. MM  i. MM  i. MM  ternative Deprecia	stion System (f) Method  S/L S/L S/L S/L S/L S/L S/L S/L S/L S/	(g) Depreciation deduction
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18 If you are electing under section 168(i) year into one or more general asset ac Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property h Residential rental property i Nonresidential real property Section C - Assets 20a Class life b 12-year c 40-year Part V Summary (See instructions.) 21 Listed property. Enter amount from li 22 Total. Add amounts from line 12, line	(4) to group any as accounts, check here is Placed in Service  (b) Month and year placed in service  // // // Placed in Service // / nne 28	bests placed in ser  During 2002 Ta:  (c) Basis for deprec (business/investme only - see instruct  During 2002 Tax	x Year Using the Griation Intuse Iolians  Iolians Ioliansi Ioliansi Ioliansi Ioliansi Ioliansi Ioliansi Ioliansi Ioliansi Ioliansi Iol	ieneral Deprecia  (e) Convention  MM  MM  MM  ternative Deprecia  MM  MM	S/L	(g) Depreciation deduction
18 If you are electing under section 168(i) year into one or more general asset ac Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property h Residential rental property  i Nonresidential real property  Section C - Assets  20a Class life b 12-year c 40-year  Part V Summary (See instructions.)  21 Listed property. Enter amount from li 22 Total. Add amounts from line 12, line Enter here and on the appropriate line	(4) to group any as accounts, check here is Placed in Service  (b) Month and year placed in service  //  //  Placed in Service  //  //  Placed in Service	During 2002 Tax  (c) Basis for deprec (business/investme only - see instruct  During 2002 Tax  are 19 and 20 in coartnerships and S	x Year Using the Griation nt use loons)  25 yrs 27.5 yrs 27.5 yrs 27.5 yrs 40 yrs corporations - see	ieneral Deprecia  (e) Convention  MM  MM  MM  ternative Deprecia  MM  MM	S/L	(g) Depreciation deduction
18 If you are electing under section 168(i) year into one or more general asset ac Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property h Residential rental property  i Nonresidential real property  Section C - Assets  20a Class life b 12-year c 40-year  Part V Summary (See instructions.)  21 Listed property. Enter amount from li 22 Total. Add amounts from line 12, line Enter here and on the appropriate lin 23 For assets shown above and placed	(4) to group any as accounts, check here is Placed in Service  (b) Month and year placed in service  // // Placed in Service  // // perced in Service // // // // perced in Service // // // // // // // // // // // // //	During 2002 Tax  (c) Basis for deprece (business/investme only - see instruct  During 2002 Tax  During 2002 Tax  es 19 and 20 in coartnerships and See current year, en	x Year Using the Griation nt use ions)  25 yrs 27.5 yrs 27.5 yrs 27.5 yrs 40 yrs corporations - see ter the	ieneral Deprecia  (e) Convention  is. MM is.	S/L	(g) Depreciation deduction
18 If you are electing under section 168(i) year into one or more general asset ac Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property h Residential rental property  i Nonresidential real property  Section C - Assets  20a Class life b 12-year c 40-year  Part V Summary (See instructions.)  21 Listed property. Enter amount from li 22 Total. Add amounts from line 12, line Enter here and on the appropriate line	(4) to group any as accounts, check here is Placed in Service  (b) Month and year placed in service  // // // Placed in Service  // // // // perced in Service // // // // // // // // // // // // //	During 2002 Tax  (c) Basis for deprec (business/investme only - see instruct  During 2002 Tax  During 2002 Tax  es 19 and 20 in coartnerships and See current year, en	x Year Using the Griation nt use loons)  25 yrs 27.5 yrs 27.5 yrs 27.5 yrs 40 yrs corporations - see ter the 23	ieneral Deprecia  (e) Convention  is. MM is.	S/L	(g) Depreciation deduction

Form 4562 (2002) DIVORTIUM CONSULTING Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, 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 instructions for limits for passenger automobiles.) No 24a Do you have evidence to support the business/investment use claimed? No 24b If "Yes," is the evidence written? Yes (i) (c) (e) (g) (b) (f) (h) (d) Elected Business/ Basis for depreciation Date Depreciation Recovery Method/ Type of property (list vehicles first ) Cost or (business/investment section 179 investment placed in period deduction Convention other basis use percentage use only) cost service 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 ..... 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 21, page 1 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 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. **(f)** (d) (e) (a) (b) (c) Vehicle Vehicle Vehicle Vehicle Vehicle Vehicle 30 Total business/investment miles driven during the year (do not 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 Nο Νo Yes No Yes No Yes Νo Yes Yes No 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 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 are not more than 5% owners or related persons. 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your Yes No 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See 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? Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles. Part VI Amortization **(f)** (e) (d) (b) (c) Amortization for this year Date amortization begins Description of costs period or percentage 42 Amortization of costs that begins during your 2002 tax year:

43

43 Amortization of costs that began before your 2002 tax year

44 Total. Add amounts in column (f). See instructions for where to report

#### SCHEDULE K-1 (Form 1120S)

## Shareholder's Share of Income, Credits, Deductions, etc.

See separate instructions.

For calendar year 2002 or tax year

OMB No. 1545-0130

Department of the Treasury Internal Revenue Service and ending beginning 12-3456789 Corporation's identifying number 🕨 987-65-4321 Shareholder's identifying number Corporation's name, address, and ZIP code Shareholder's name, address, and ZIP code DIVORTIUM CONSULTING SALLY DIVORTIUM 1 MAIN STREET 2 MAIN STREET RALEIGH, NC RALEIGH, NC 27607 100.000000% A Shareholder's percentage of stock ownership for tax year (see instructions for Schedule K-1) CINCINNATI, OH B Internal Revenue Service Center where corporation filed its return C Tax shelter registration number (see instructions for Schedule K-1) D Check applicable boxes: (1) Final K-1 Amended K-1 (c) Form 1040 filers enter (b) Amount (a) Pro rata share items the amount in column (b) on: 38,870. Ordinary income (loss) from trade or business activities 2 Net income (loss) from rental real estate activities Shareholder's Instructions for 2 Schedule K-1 (Form 1120S). 3 Net income (loss) from other rental activities Portfolio income (loss): 900. Sch. B, Part I, line 1 4a Sch. B. Part II, line 5 b Ordinary dividends Sch. E. Part I, line 4 ncome (Loss) c Royalties Sch. D, line 5, col. (f) 4d d Net short-term-capital gain (loss) Sch. D, line 12, col. (f) 4e(1) e (1) Net long-term capital gain (loss) Sch. D, line 12, col. (g) 4e(2) (2) 28% rate gain (loss) Line 5 of worksheet for Sch. D, line 29 4e(3) (3) Qualified 5-year gain 4f (Enter on applicable line of your return.) f Other portfolio income (loss) (attach schedule) See Shareholder's Instructions for Schedule K-1 (Form 1120S). 5 Net section 1231 gain (loss) (other than due to casualty or theft) 6 (Enter on applicable line of your return.) Other income (loss) (attach schedule) 1,500 Charitable contributions (attach schedule) SEE STATEMENT Sch. A, line 15 or 16 7 Deductions 24,000. 8 See pages 5 and 6 of the Section 179 expense deduction Shareholder's Instructions for 9 Deductions related to portfolio income (loss) (attach schedule) Schedule K-1 (Form 1120S). 10

11a

11b(1

11b(2

12a

12b(1

12b(2

12d

12e

13

JWA For Paperwork Reduction Act Notice, see the Instructions for Form 1120S.

c Qualified rehabilitation expenditures related to rental real estate

d Credits (other than credits shown on lines 12b and 12c) related to

**b** Low-income housing credit:

Other credits

Other deductions (attach schedule)

11a Interest expense on investment debts

(2) Investment expenses included on line 9 above

12a Credit for alcohol used as fuel

(1) Investment income included on lines 4a, 4b, 4c, and 4f above

(1) From section 42(j)(5) partnerships

(2) Other than on line 12b(1)

activities

rental real estate activities

e Credits related to other rental activities

Schedule K-1 (Form 1120S) 2002

See pages 6 and 7 of the

Shareholder's instructions for

Schedule K-1 (Form 1120S).

Form 4952, line 1

Form 6478, line 10

Form 8586, line 5

See Shareholder's Instructions

for Schedule K-1 (Form 1120S).

900.

		(Form 1120S) 2002 (a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
<u>د</u> اع	4 a	Depreciation adjustment on property placed in service after 1986	14a		See page 7 of the
Tax Preference Items		Adjusted gain or loss	14b		Shareholder's
욉		Depletion (other than oil and gas)	14c		Instructions for
影		(1) Gross income from oil, gas, or geothermal properties			Schedule K-1 (Form 1120S) and
<u>B</u>	•	(2) Deductions allocable to oil, gas, or geothermal properties	14d(2)		Instructions for
×		Other adjustments and tax preference items (attach schedule)	14e		J Form 6251
		Land Communication Land			7
	15 a	Gross income from all sources	1 4-4 1		
	Đ	Gross income sourced at shareholder level	15c		
	G		100		
	đ	Foreign gross income sourced at corporate level:	15d(1)		1
		(1) Passive		······································	
		(2) Listed categories (attach schedule)	15d(2)		L V
1855		(3) General limitation	15d(3)		5 4440 5 44
	e	Deductions allocated and apportioned at shareholder level:			Form 1116, Part I
;		(1) Interest expense	15e(1)		
,		(2) Other	15e(2)		
	f	Deductions allocated and apportioned at corporate level to foreign			. 1
	·	source income:			
1		(1) Passive	15f(1)	!	<b>!</b>
		(2) Listed categories (attach schedule)	1		
		• •	1-4-1	······································	
ļ		(3) General limitation Paid Accrued Accrued			Form 1116, Part II
	9		·		See Instructions for Form 1
	<u>h</u>		100		See Shareholder's Instructions
	16	Section 59(e)(2) expenditures: a Type ►	"		for Schedule K-1 (Form 1120S).
	b	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			Form 1040, line 8b
	17	Tax-exempt interest income			101111 1040, 11116 00
5	18	Other tax-exempt income	. 18	900.	1
	19	Nondeductible expenses SEE STATEMENT	. 19	300.	See page 7 of the Shareholder's
	20	Property distributions (including cash) other than dividend distributions			Instructions for Schedule K-1 (Form 1120S).
		reported to you on Form 1099-DIV			(1 01113 1 1 2 0 3).
	21	Amount of loan repayments for "Loans From Shareholders"	. 21		
	22	Recapture of low-income housing credit:			1)
	١.	a From section 42(i)(5) partnerships	. 22a		Form 8611, line 8
		h Other than on line 22a	. 22b		<u> </u>
	23	Supplemental information required to be reported separately to each shareholds	, (uttoo: us		
nation			***************************************		
Supplemental Information					
menta	-				
Supple	-				
	1				

29

SCHEDULE K-1 CHARITA	ABLE CONTRIBU	rions
DESCRIPTION	AMOUNT	SHAREHOLDER FILING INSTRUCTIONS
CHARITABLE CONTRIBUTIONS - 50 %	1,500.	SEE FORM 1040 INSTRUCTIONS
TOTAL TO SCHEDULE K-1, LINE 7	1,500.	
NOTED	DITORIDI DI DIVIDI	NORG
SCHEDULE K-1 NONDE	DUCTIBLE EXPE	NSES
DESCRIPTION	AMOUNT	SHAREHOLDER FILING INSTRUCTIONS
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	900.	SEE FORM 1040 INSTRUCTIONS
TOTAL TO SCHEDULE K-1, LINE 19	900.	- -

## Form 1120S

Department of the Treasury

### U.S. Income Tax Return for an S Corporation

➤ Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation.

OMB No. 1545-0130

2003

Internal Revenue Service and ending For calendar year 2003, or tax year beginning C Employer identification number A Effective date of election Use as an S corporation IRS 12-3456789 DIVORTIUM CONSULTING 01/01/1995 label. Number, street, and room or suite no. (If a P.O. box, see page 12 of the instructions.) D Date incorporated Other-B Business code number wise. 01/01/1995 (see pages 31-33 of the 1 MAIN STREET print E Total assets (see page 12 of instr) Insts.) City or town, state, and ZIP code or type 119,545. RALEIGH, NC 27607 541600 ___ Amended return Initial return (2) Final return Address change (3) Name change (4) L Check applicable boxes: (1) L Enter number of shareholders in the corporation at end of the tax year Caution; Include only trade or business income and expenses on lines 1a through 21. See page 12 of the instructions for more information. 135,000. 10 135,000.b Less returns and allowances Gross receipts or sales 2 Cost of goods sold (Schedule A, line 8) псоте 3 135,000. Gross profit. Subtract line 2 from line 1c 3 4 Net gain (loss) from Form 4797, Part II, line 18 (attach Form 4797) 5 Other income (loss) (attach schedule) 5 135,000. 6 Total income (loss). Combine lines 3 through 5 6 Compensation of officers STATEMENT 1 60,000. 7 60,000. 8 Salaries and wages (less employment credits) 8 2,100. 9 Repairs and maintenance Deductions (See instructions for limitations) 9 10 Bad debts 10 18,000. 11 11 9,180. 12 Taxes and licenses STATEMENT 2 12 13 Interest 13 14 a Depreciation (Attach Form 4562) Depreciation claimed on Schedule A and elsewhere on return 14b 400. 14c Subtract line 14b from line 14a 15 Denietion (Do not deduct oil and gas depletion.) 15 8,500. 16 16 17 Pension, profit-sharing, etc., plans 17 18 Employee benefit programs 18 13,650. 19 Other deductions (attach schedule) STATEMENT 3 19 171,830. 20 Total deductions. Add the amounts shown in the far right column for lines 7 through 19 20 <36,830.> 21 Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6 Tax: a Excess net passive income tax (attach schedule) 22a 22 22b b Tax from Schedule D (Form 1120S) 22c Add lines 22a and 22b Payments: a 2003 estimated tax payments and amount applied from 2002 return 23a 23b b Tax deposited with Form 7004 c Credit for Federal tax paid on fuels (attach Form 4136) 23d Add lines 23a through 23c 24 Estimated tax penalty. Check if Form 2220 is attached 24 25 Tax due. If line 23d is smaller than the total of lines 22c and 24, enter amount owed. 25 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid 26 Enter amount of line 26 you want: Credited to 2004 estimated tax Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Sign Here XYes Signature of officer Date Preparer's SSN or PTIN Check if Date Preparer's self-Paid signature employed Preparer's Firm's name (or yours if self-EIN Use Only employed), Phone no.

311711 12-15-03

JWA.

Form **1120S** (2003)

Capter of the contributions (stack schedule)   STATEMENT 5	Sch	edule K Shareholders' Shares of Income, Credits, Deductions, etc. (continued)		
Formal   Comparison   Compar	1	(a) Pro rata share items		
10   Chier deductions (attach schedule)   11a	Suo	7 Charitable contributions (attach schedule) STATEMENT 5	7	100.
10   Chier deductions (attach schedule)   11a	ti	8 Section 179 expense deduction (attach Form 4562)	<u> </u>	
10   Chier deductions (attach schedule)   11a	ed (		<u> </u>	
12a	۵	10 Other deductions (attach schedule)	10	
12a	Ħ.J.			
12a	me	11a Interest expense on investment debts	<del></del>	Fy E
12a	ves			/5.
December 1 2 dece	드			
1		12a Credit for alcohol used as a fuel (attach Form 6478)		
Comparison   Co	:		\$2000000000000000000000000000000000000	•
d Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities  e Credits related to other rental activities  13	ço.			
d Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities  e Credits related to other rental activities  13	ŧ	(2) Other than on line 12b(1)	<del></del>	
Concept   Con	ర్	c Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	120	
13   13   13   13   13   13   13   13			<b>—</b>	·
13				
b Adjusted gain or loss c Depletion (other than oil and gas) 146 d 147 d 148 d 149 d 158 a Mane of foreign country or U.S. possession ▶ 156 d 1		13 Other credits		
15a Name of foreign country or U.S. possession ▶ b Gross income from all sources c Gross income sourced at shareholder level d Foreign gross income sourced at corporate level: (1) Passive (2) Listed categories (attach schedule) (3) General limitation	2 <u>3</u> 2			
15a Name of foreign country or U.S. possession ▶ b Gross income from all sources c Gross income sourced at shareholder level d Foreign gross income sourced at corporate level: (1) Passive (2) Listed categories (attach schedule) (3) General limitation	item and		·	
15a Name of foreign country or U.S. possession ▶ b Gross income from all sources c Gross income sourced at shareholder level d Foreign gross income sourced at corporate level: (1) Passive (2) Listed categories (attach schedule) (3) General limitation	35 S	c Depletion (other than oil and gas)	·	
15a Name of foreign country or U.S. possession ▶ b Gross income from all sources c Gross income sourced at shareholder level d Foreign gross income sourced at corporate level: (1) Passive (2) Listed categories (attach schedule) (3) General limitation	mer			,
15a Name of foreign country or U.S. possession ▶ b Gross income from all sources c Gross income sourced at shareholder level d Foreign gross income sourced at corporate level: (1) Passive (2) Listed categories (attach schedule) (3) General limitation	just	(2) Deductions allocable to oil, gas, or geothermal properties		
b Gross income from all sources c Gross income sourced at shareholder level d Foreign gross income sourced at corporate level:  (1) Passive (2) Listed categories (attach schedule) (3) General limitation e Deductions allocated and apportioned at shareholder level: (1) Interest expense (2) Other f Deductions allocated and apportioned at corporate level to foreign source income: (1) Passive (2) Other f Deductions allocated and apportioned at corporate level to foreign source income: (1) Passive (2) Listed categories (attach schedule) (3) General limitation g Total foreign taxes (check one): ▶ □ Paid □ Accrued □ 15f(2) (3) General limitation g Total foreign taxes (check one): ▶ □ Paid □ Accrued □ 15g h Reduction in taxes available for credit (attach schedule)  16 Section 59(e)(2) expenditures: a Type ▶ b Amount ▶ □ 16b  17 Tax-exempt interest income 18 Other tax-exempt income 19 Nondeductible expenses STATEMENT 6 19 1,550. 20 Total property distributions (including cash) other than dividends reported on line 22 below 21 Other items and amounts required to be reported separately to shareholders (attach schedule) 22 Total dividend distributions paid from accumulated earnings and profits 23 Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15g, and 16b  Sound 120 Scoon 120 Sco	Ą		146	
Comparison of the compariso			4	
d Foreign gross income sourced at corporate level:  (1) Passive (2) Listed categories (attach schedule) (3) General limitation e Deductions allocated and apportioned at shareholder level: (1) Interest expense (2) Other 15e(2) (3) General limitation e Deductions allocated and apportioned at corporate level to foreign source income: (1) Interest expense (2) Other 15e(2) (3) General limitation (1) Passive (1) Passive (2) Listed categories (attach schedule) (3) General limitation g Total foreign taxes (check one):  h Reduction in taxes available for credit (attach schedule)  15f(3)  16 Section 59(e)(2) expenditures; a Type  b Amount  17 Tax-exempt income 17 18 Other tax-exempt income 18 19 Nondeductible expenses  20 Total property distributions (including cash) other than dividends reported on line 22 below 21 Other items and amounts required to be reported separately to shareholders (attach schedule) 22 Total dividend distributions paid from accumulated earnings and profits 23 Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15g, and 16b    Section 50(e)(2)   Section 50(e)(2)   Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15g, and 16b   Section 50(e)(2)   Sectio				
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15d(2)   15d(2)   15d(2)   15d(2)   15d(3)   1			1	
156(3)   3   General limitation   156(3)			1000	
e Deductions allocated and apportioned at shareholder level:  (1) Interest expense (2) Other  f Deductions allocated and apportioned at corporate level to foreign source income:  (1) Passive (2) Listed categories (attach schedule) (3) General limitation g Total foreign taxes (check one): h Reduction in taxes available for credit (attach schedule)  16 Section 59(e)(2) expenditures: a Type  b Amount  17 Tax-exempt interest income  18 Other tax-exempt income  19 Nondeductible expenses  20 Total property distributions (including cash) other than dividends reported on line 22 below  21 Other items and amounts required to be reported separately to shareholders (attach schedule)  22 Total dividend distributions paid from accumulated earnings and profits  23 Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15g, and 16b  Form 1120S (2003)				
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y Total foreign taxes (check one):				
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16 Section 59(e)(2) expenditures: a Type ▶  b Amount ▶  17 Tax-exempt interest income  18 Other tax-exempt income  19 Nondeductible expenses  20 Total property distributions (including cash) other than dividends reported on line 22 below  21 Other items and amounts required to be reported separately to shareholders (attach schedule)  22 Total dividend distributions paid from accumulated earnings and profits  23 Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15g, and 16b  16b  17  18			``	
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Total property distributions (including cash) other than dividends reported on line 22 below  Total property distributions (including cash) other than dividends reported on line 22 below  Other items and amounts required to be reported separately to shareholders (attach schedule)  Total dividend distributions paid from accumulated earnings and profits  Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15g, and 16b  Total dividend distributions paid from accumulated earnings and profits  22  23  30,000.			· ———	
Nondeductible expenses  Total property distributions (including cash) other than dividends reported on line 22 below  Other items and amounts required to be reported separately to shareholders (attach schedule)  Total dividend distributions paid from accumulated earnings and profits  Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15g, and 16b  Form 1120S (2003)			**	
Total property distributions (including cash) other than dividends reported on line 22 below  20 Total property distributions (including cash) other than dividends reported on line 22 below  21 Other items and amounts required to be reported separately to shareholders (attach schedule)  22 Total dividend distributions paid from accumulated earnings and profits  22 Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15g, and 16b  23 <36,855.>		18 Other tax-exempt income		1.550.
20 Total property distributions (including dash) extends a complete of the reported separately to shareholders (attach schedule)  21 Other items and amounts required to be reported separately to shareholders (attach schedule)  22 Total dividend distributions paid from accumulated earnings and profits  23 Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through  6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15g, and 16b  23 <36,855.>	1_	19 Nondeductible expenses		
schedule)  22 Total dividend distributions paid from accumulated earnings and profits  23 Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15g, and 16b  23 <36,855.>	the	20 Total property distributions (including cash) other than dividends reported on line 22 below		
Total dividend distributions paid from accumulated earnings and profits  22  Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15g, and 16b  23  25  26  27  28  28  28  29  29  29  20  20  20  20  20  20  20	Q	l control of the cont	10 S. V.	
23 Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15g, and 16b  Enter 1120S (2003)			00	
6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15g, and 16b 23 <36,855.>		22 Total dividend distributions paid from accomplated earnings and profits	••	
6 in Countil (b). From the result, subtract the sam of most through the, reg, size		23 Income (loss). (Required only it schedule ly- i triust be completed,) controlled lines i tribugh		<36.855.>
	SALA		<u>:</u>	

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Form **1120S** (2003)

	The corporation is not required to complete Schedule L. Balance Sheets per Books	Beginning o	of tax year	Ellu or tax	
المراد	Assets	(a)	(b)	(6)	(d)
1 (	Cash		65,750.		7,745.
	Frade notes and accounts receivable	75,000.		95,000.	
	ess allowance for bad debts		75,000.		95,000.
	Inventories		\$ 1 m	_	
	U.S. Government obligations				
	Tax-exempt securities			<u> </u>	
	Other current assets (Att. Sch.)			_	4 = 000
	Loans to shareholders			_	15,000.
	Mortgage and real estate loans			_	***************************************
	Other investments (Att. Sch.)			24 000	
	Buildings and other depreciable assets	34,000.		34,000.	1,800.
	Less accumulated depreciation	31,800.	2,200.	32,200.	L,OUV.
11 a	Depletable assets			7.15 7.5	
	Less accumulated depletion	i	0.00		
12	Land (net of any amortization)				
13 a	Intangible assets (amortizable only)			***************************************	
b	Less accumulated amortization	ace come and substitution and an employed activities and substitution and	4 242		
14	Other assets (Att. Sch.)		142,950.	-	119,545.
15	Total assets		144,530.		
	Liabilities and Shareholders' Equity		5,000.		10,000.
16	Accounts payable		3,000.		
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (Att. Sch.)	THE WORLD STREET, SHOWING STREET, STRE	8,000.		
19	Loans from shareholders		2,000.		35,000.
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (Att. Sch.)	TO SEE THE PROPERTY OF THE PARTY OF THE PART	100.		100.
22	Capital stock				
23	Additional paid-in capital Retained earnings STMT 10		127,850.		74,445.
24		1025 CONTROL C			
25	Adjustments to shareholders' equity (Att. Sch.)				(
26	Less cost of treasury stock Total liabilities and shareholders' equity		142,950.		119,545.
27	Schedule M-1 Reconciliation	of Income (Loss) pe	r Books With Income	(Loss) per Return	
	Net income (loss) per books		<ul> <li>&gt;5 Income recorded on book</li> </ul>	s this year not included	
	Income included on Schedule K, lines 1		on Schedule K, lines 1 thr	ough	
_	through 6, not recorded on books this year		6 (itemize):		
	(itemize):		a Tax-exempt interest \$		1 - 000
			STMT 9	15,000.	15,000
3	Expenses recorded on books this year not		6 Deductions included on S		
	included on Schedule K, lines 1		through 11a, 15g, and 16		
	through 11a, 15g, and 16b (itemize):		against book income this		
	a Depreciation \$		a Depreciation \$		
	b Travel and entertainment \$ 1,550	0.1			15,000
			7 Add lines 5 and 6		<36,855
	Add lines 1 through 3	<u>   &lt;21,800</u>	>8 income (loss) (Schedule K, line	divetmente Accour	
	Schedule M-2 Analysis of Ac	cumulated Adjustme	ents Account, Other A ble Income Previously	Tayed (can name 20 of the	instructions)
E-17	Shareholders'	Undistributed Taxat	(a) Accumulated	(b) Other adjustments	(c) Shareholders' undistributed
			adjustments account	account	taxable income previously taxed
			E7 0E0		
	1 Balance at beginning of tax year		··	10. Open (1985) 11 11 11 11 11 11 11 11 11 11 11 11 11	
1	2 Ordinary income from page 1, line 21			THE STATE OF THE S	[1] 建于美国沙漠亚州
;	3 Other additions STMT 7		· 26 030 V	NY (19 10 10 10 10 10 10 10 10 10 10 10 10 10	・ 100mmの では、100mmの 100mmの 100mm 100mm 100mm 100mm 100mm 100mm 1
	4 Loss from page 1, line 21		·	The second of the second second of the secon	
	5 Other reductions STMT 8		30 445		
	<ul><li>6 Combine lines 1 through 5</li><li>7 Distributions other than dividend distribution</li></ul>		3000		
	A Triestabilitions Other 1980 GIVIDENG DISCIDENCE	A110	1		<del></del>

Department of the Treasury Internal Revenue Service Name(s) shown on return

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

➤ See separate instructions. Attach to your tax return.

OTHER

OMB No. 1545-0172

Attachment Sequence No. 67

Form 4562 (2003)

Business or activity to which this form relates

identifying number

DIVORTIUM CONSULTING			IER DEPRE			12-3456789
Part I Election To Expense Certain Tangi	ble Property Under Sec	tion 179 Note: If you have	any listed propert	y, complete Pai	t V before y	ou complete Part I.
Maximum amount. See instructions for	or a higher limit for cer	tain businesses			. 1	100,000.
2 Total cost of section 179 property pla						
3 Threshold cost of section 179 properly						400,000.
4 Reduction in limitation. Subtract line 3						
5 Dollar limitation for tax year. Subtract line 4 from the	ne 1. if zero or less, enter -0	. If married filing separately, se	e instructions	***************************************	. 5	
6 (a) Description of			ness use only)	(c) Elected		
	M					
				<u></u>		
7 Listed property, Enter the amount fro	m line 29		1.7			
8 Total elected cost of section 179 pro	nerty. Add amounts in	n column (c), lines 6 and	d 7		8	Character many common research terror consistency and consistency is not consistency
<ul> <li>9 Tentative deduction. Enter the small</li> <li>10 Carryover of disallowed deduction from</li> </ul>						
<ul><li>Business income limitation. Enter the</li><li>Section 179 expense deduction. Add</li></ul>						
13 Carryover of disallowed deduction to				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Note: Do not use Part II or Part III below					WWW	2020 19 100 20 100 100 100 100 100 100 100 100
Part II Special Depreciation Allowa			te listed property	/. <b>)</b>		
14 Special depreciation allowance for qualified prop	orty (other than listed proper	ty) placed in service during the	tax year (see instruction	ons)	14	
15 Property subject to section 168(f)(1)						
16 Other depreciation (including ACRS)						
				******************	10	
Part III MACRS Depreciation (Do n	of include listed prop	Section A	1-1			
17 MACRS deductions for assets place	d in conting in tay you		നദ		17	400.
18 If you are electing under section 168 year into one or more general asset				<b>&gt;</b>	7 【機器	
year into one or more general asset	ate Discord in Service	During 2003 Tax Yea	r Using the Gen	eral Deprecia	ation Syst	em
	(b) Month and	(c) Basis for depreciation	1			
(a) Classification of property	year placed in service	(business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
	/ /		27.5 yrs.	MM	S/L	
h Residential rental property	7		27.5 yrs.	MM	S/L	
	/		39 yrs.	MM	S/L	
<ul> <li>Nonresidential real property</li> </ul>	/			ММ	S/L	
Section C - Asse	ts Placed in Service	During 2003 Tax Year	Using the Alter	native Depre	ciation Sy	stem
20a Class life	250000000000000000000000000000000000000				S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	
Part V Summary (See instructions						<u>,</u>
21 Listed property. Enter amount from					. 21	
21 Listed property. Enter amount from line 12, lin	nce 14 through 17 lin				···	
Enter here and on the appropriate I	ines of volumetrin P	artnerships and S corpo	orations - see inst	r	22	400
23 For assets shown above and place					1	PER PERMIT
23 For assets shown above and place		s sum one young one and	23			

316251 10-21-03 LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2003) DIVC	RTIUM (	CONSULTI	NG				l						/03 T	
Secretarian areastics or	t tramonum	itomobiles, cert												
Note: For any	vehicle for wi	hich you are usi	ng the s	tandard	mileage	rate or	dedu	cting lease	expense	, compl	ete only	24a, 2	4b, colur	nns (a)
through (c) of Section A - Depreciation a	Section A, all	of Section B, ar	าด Secu tion: Se	e instru	etions fo	r limits 1	for pa	ssenger a	ıtomobile	s.)		~		
24a Do you have evidence to					Ye						ce writte	en?	Yes	No
	(b)	(c)	1	(d)		(e)	, , , , ,	(f)	(g		(h		7	(i)
(a) Type of property	Date	Business/		Cost or	Basis	for deprec	ation	Recovery	Meth	· 1	Depred	ciation		cted
(list vehicles first )	placed in service	investment use percentage	l oth	er basis	(busii	ness/invest use only)	ment	period	Сопуе	ntion	dedu	ction		n 179 Ost
25 Special depreciation al	1		<u></u>	nlaced i	n service	e durina	the ta	ax						
year and used more th										25				
26 Property used more that											<u></u>	· · · · · · · · · · · · · · · · · · ·	I HARDON VE TENE	Section Bld Parket Community
20 Floperty used more the	1	%											1	
	1 1	%												
		%				****								
27 Property used 50% or	loce in a qual	1						1	<u> </u>				<del></del>	
21 Property used 50% of	T	%			1				S/L·					
	<u> </u>	%							S/L				1	
		70 %				***************************************			S/L·				1	
28 Add amounts in colum	- (h) lines 05			and on	line 21	t apen		<u> </u>	<u></u>	28			1	
29 Add amounts in column 29 Add amounts in column												29	12124 485 OSA	STANSFARENCE SEE
29 Add amounts in colum	in (i), line 26. i			, page 1 3 - Infori								129	1	
Complete this section for all you provided vehicles to	vehicles used	by a sole propi	rietor, pa	artner, o	rother " in Conti	more th	an 5%	6 Owner,"	or related	person	·ompleti	na thie	section f	ior
•	your employ	ees, iirst answe	r trie qu	estions	III Oectio	UII C IU I	566 II	you meet	an excep	tion to c	ompicu	ng ans	300110111	0.
those vehicles.							Ι		1	7			Т .	
				∄)	-	b)		(c)	(c	. 1	•	e) .′*.		(f)
30 Total business/investmen		- 1	Veh	iicle	Vet	ricle	<u> </u>	Vehicle	Veh	icle	· ven	icle	Ver	hicle
year (do not include co	mmuting miles)								<b></b>				<u> </u>	
31 Total commuting miles							ļ		ļ				ļ	
32 Total other personal (r	noncommutin	g) miles		:										
driven														
33 Total miles driven dur														
Add lines 30 through		4+44,,44,,44,,44					<u> </u>		<u> </u>					
34 Was the vehicle availa			Yes	No	Yes	No	Ye	s No	Yes	No	Yes	No	Yes	No
during off-duty hours											·			
35 Was the vehicle used	primarily by	a more										] .		
than 5% owner or rel			1											1
36 Is another vehicle ava	•													
	,	,												
		C - Questions 1	or Emp	lovers V	Vho Pro	vide Ve	hicles	s for Use	y Their I	Employe	es	·····		
Answer these questions t												re not	more tha	n 5%
owners or related person		. , ==			. 3				•	, ,				
37 Do you maintain a wr	itten policy st	atement that or	ohibits :	all perso	nal use	of vehic	les. in	cluding co	mmuting	, by you	r		Yes	No
employees?														
38 Do you maintain a wr	ittan nolicy et	atement that n	rohihits	nersonal	luse of	vehicles	exce	ept commu	itina. by v	our			···	1
employees? See inst														1
amployees? See inst														+
39 Do you treat all use o	r venicles by	empioyees as p	ersona	user .	Informa	tion from		r ozoplova	ae about	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			···	-
40 Do you provide more	than five veh	icies to your en	ipioyees	s, obtain an	BITTORE	ROH HOD	ii youl	r curbinas	sa about					
the use of the vehicle														+
41 Do you meet the requ	uirements cor	nceming qualifie	ed auton	nobile de	emonstr	ation us	e (		vahiolos	************	,	• • • • • • • • • • • • • • • • • • • •		id Eleva
Note: If your answer		, 40, or 41 is "Y	es," ao i	not com	piete Se	cuon B	for the	e covereu	vernoies.				Lighted	No. of Contract
Part VI Amortization														
	a)	Date	(b) e amortization	,	(C) Amortiza	able		(d) Code		(e) Amorlizi			(f) Amortizatio	'n
•	on of costs		begins		amour			section		beliod of be	rcentage		for this year	r
42 Amortization of costs	s that begins	during your 200	3 tax ye	ear:										
			: :											
			1 1											
43 Amortization of cost	s that began l	pefore your 200	3 tax ye	ar	.,,,,,,,						43	·		·····
44 Total. Add amounts	in column (f).	See instruction	s for wh	ere to re	port						44			
- 1				**************************************										

ORM 1120S	COMPENSATION O	F OFFICERS		STATEMENT	1
NAME OF OFFICER	SOCIAL SECURITY NUMBER	TIME DEVOTED TO BUSINESS	PCT OF STOCK	AMOUNT OF	ON
SALLY DIVORTIUM			*	60,00	00.
TOTAL COMPENSATION OF OFFI				60,00	00.
TOTAL TO FORM 1120S, PAGE	1, LINE 7			60,00	00.
FORM 1120S	TAXES AND I	ICENSES		STATEMENT	2
DESCRIPTION				AMOUNT	
PAYROLL TAXES				9,1	80
7 1 2 1 1 C 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2					
TOTAL TO FORM 1120S, PAGE	1, LINE 12			9,1	
	1, LINE 12 OTHER DEDU	JCTIONS		9,1 STATEMENT	80
TOTAL TO FORM 1120S, PAGE		JCTIONS			80
TOTAL TO FORM 1120S, PAGE FORM 1120S  DESCRIPTION		JCTIONS		STATEMENT	80
TOTAL TO FORM 1120S, PAGE  FORM 1120S  DESCRIPTION  UTILITIES  TRAVEL EXPENSE		JCTIONS		STATEMENT  AMOUNT  3,2 6,1	80
TOTAL TO FORM 1120S, PAGE FORM 1120S		JCTIONS		STATEMENT  AMOUNT  3,2	000000
TOTAL TO FORM 1120S, PAGE  FORM 1120S  DESCRIPTION  UTILITIES  TRAVEL EXPENSE AUTOMOBILE EXPENSE	OTHER DEDU	JCTIONS		STATEMENT  AMOUNT  3,2 6,1 2,8	00000050
TOTAL TO FORM 1120S, PAGE  FORM 1120S  DESCRIPTION  UTILITIES  TRAVEL EXPENSE AUTOMOBILE EXPENSE MEALS AND ENTERTAINMENT	OTHER DEDU			STATEMENT  AMOUNT  3,2 6,1 2,8 1,5	00 00 00 50
TOTAL TO FORM 1120S, PAGE  FORM 1120S  DESCRIPTION  UTILITIES  TRAVEL EXPENSE AUTOMOBILE EXPENSE MEALS AND ENTERTAINMENT  TOTAL TO FORM 1120S, PAGE	OTHER DEDU		US	STATEMENT  AMOUNT  3,2 6,1 2,8 1,5 13,6	00 00 00 50
TOTAL TO FORM 1120S, PAGE  FORM 1120S  DESCRIPTION  UTILITIES  TRAVEL EXPENSE AUTOMOBILE EXPENSE MEALS AND ENTERTAINMENT  TOTAL TO FORM 1120S, PAGE  SCHEDULE K	OTHER DEDU		US	STATEMENT  3,2 6,1 2,8 1,5 13,6  STATEMENT  OTHER	00000050

SCHEDULE K CHARITABLE CO	NTRIBUTIONS		STATEME	NT	
DESCRIPTION	50% LIMIT	30% LIMIT	20%	LIMI	T
CHARITABLE CONTRIBUTIONS	100.				
TOTALS TO SCHEDULE K, LINE 7	100.				
SCHEDULE K NONDEDUCTIBLE	EXPENSES		STATEME	NT	6
DESCRIPTION			AMOU	NT	
EXCLUDED MEALS AND ENTERTAINMENT EXPENS	SES	-		1,55	50.
TOTAL TO SCHEDULE K, LINE 19				1,55	50.
SCHEDULE M-2 ACCUMULATED ADJUSTMENTS A	ACCOUNT - OTHER	ADDITIONS	STATEME	ENT	7
DESCRIPTION	ACCOUNT - OTHER	ADDITIONS	STATEME AMOU		7
	ACCOUNT - OTHER	ADDITIONS .		JNT	75.
DESCRIPTION		ADDITIONS		JNT	
DESCRIPTION PORTFOLIO INTEREST INCOME	(A)			TAIL	75.
DESCRIPTION  PORTFOLIO INTEREST INCOME  TOTAL TO SCHEDULE M-2, LINE 3 - COLUMN	(A)		AMOU	JNT 5	75.
DESCRIPTION  PORTFOLIO INTEREST INCOME  TOTAL TO SCHEDULE M-2, LINE 3 - COLUMN  SCHEDULE M-2 ACCUMULATED ADJUSTMENTS	(A)		AMOU	JNT Z Z Z Z JNT	75.

SCHEDULE M-1	INCOME RECOR BUT NOT INCLU		7	STATEMENT	9
DESCRIPTION				TUUOMA	
ACCRUAL TO CASH CONVI	ERSION			15,0	00.
FOTAL TO SCHEDULE M-	1, LINE 5			15,0	00.
SCHEDULE L ANAL	YSIS OF TOTAL RE	TAINED EARNI	NGS PER BOOKS	STATEMENT	10
DESCRIPTION			•	AMOUNT	
BALANCE AT BEGINNING	OF YEAR - SCHEI	OULE L, LINE	24, COLUMN (B)	127,8 <23,4	
NET INCOME PER BOOKS DISTRIBUTIONS OTHER INCREASES (DEC		, LINE I		<30,0	
NET INCOME PER BOOKS DISTRIBUTIONS	REASES)		LUMN (D)		00.>
NET INCOME PER BOOKS DISTRIBUTIONS OTHER INCREASES (DEC	REASES)  AR - SCHEDULE L  RECONCILIATION (	, LINE 24, CC	IEDULE M-2	<30,0	00.>
NET INCOME PER BOOKS DISTRIBUTIONS OTHER INCREASES (DEC BALANCE AT END OF YE	REASES)  AR - SCHEDULE L  RECONCILIATION (	, LINE 24, CC	IEDULE M-2	74,4	45.
NET INCOME PER BOOKS DISTRIBUTIONS OTHER INCREASES (DEC BALANCE AT END OF YE SCHEDULES M-2/L	REASES)  RECONCILIATION ( AND RETAINAN  AAA  <10,555.>	, LINE 24, CC OF ENDING SCH AINED EARNING	IEDULE M-2	<30,0 74,4 STATEMENT OTHER	45.
NET INCOME PER BOOKS DISTRIBUTIONS OTHER INCREASES (DEC BALANCE AT END OF YE  SCHEDULES M-2/L  DESCRIPTION  SCH. M-2 BALANCES	REASES)  RECONCILIATION ( AND RETAINAN  AAA  <10,555.>	, LINE 24, CC OF ENDING SCH AINED EARNING	IEDULE M-2	<30,0 74,4 STATEMENT OTHER	45.
NET INCOME PER BOOKS DISTRIBUTIONS OTHER INCREASES (DEC BALANCE AT END OF YE  SCHEDULES M-2/L  DESCRIPTION  SCH. M-2 BALANCES ACCRUAL TO CASH CONV	REASES)  RAR - SCHEDULE L,  RECONCILIATION ( AND RETA  AAA  <10,555.>  /ERSION  85,000.  74,445.	, LINE 24, CO OF ENDING SCH AINED EARNING OAA	IEDULE M-2	<30,0 74,4 STATEMENT OTHER	45. 11

#### **SCHEDULE K-1** (Form 1120S)

### Shareholder's Share of Income, Credits, Deductions, etc.

➤ See separate instructions.

For calendar year 2003 or tax year

OMB No. 1545-0130

Department of the Treasury internal Revenue Service

beginning

and ending 12-3456789 Corporation's identifying number 🕨 987-65-4321 Corporation's name, address, and ZIP code

SALLY DIVORTIUM 2 MAIN STREET

Shareholder's identifying number

Shareholder's name, address, and ZIP code

DIVORTIUM CONSULTING

1 MAIN STREET

A Shareholder's percentage of stock ownership for tax year (see instructions for Schedule K-1)  B Internal Revenue Service Center where corporation filed its return   CINCINNATI, OH	100.00000%
B Internal Revenue Service Center where corporation filed its return CINCINNATI, OH	
C Tax shelter registration number (see instructions for Schedule K-1)	
D Check applicable boxes: (1) Final K-1 (2) Amended K-1	
(a) Pro rata share items (b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
1 Ordinary income (loss) from trade or business activities 1 <36,830.	<b>\</b>
2 Net income (loss) from rental real estate activities	See page 4 of the Shareholder's instructions for
3 Net income (loss) from other rental activities	Schedule K-1 (Form 1120S).
4 Portfolio income (loss):	
a Interest income 4a 75.	Form 1040, line 8a
b (1) Qualified dividends 4b(1)	Form 1040, line 9b
(2) Total ordinary dividends  c Royalty income  d (1) Net short-term capital gain (loss) (post-May 5, 2003)  (2) Net-short capital gain (loss) (entire year)  4b(2)  4d(1)  4d(2)	Form 1040, line 9a
c Royalty income	Sch. E, Part I, line 4
d (1) Net short-term capital gain (loss) (post-May 5, 2003) 4d(1)	Sch. D, line 5, col. (g)
(2) Net-short capital gain (loss) (entire year) 4d(2)	Sch. D, line 5, col. (f)
e (1) Net long-term capital gain (loss) (post-May 5, 2003)	Sch. D, line 12, col. (g)
(2) Net long-term capital gain (loss) (entire year) 4e(2)	Sch. D, line 12, col. (f)
f Other portfolio income (loss) (attach schedule) 4f	(Enter on applicable line of your return.)
5 a Net section 1231 gain (loss) (post-May 5, 2003) 5a	See Shareholder's Instructions
b Net section 1231 gain (loss) (entire year) 5b	for Schedule K-1 (Form 1120S).
6 Other income (loss) (attach schedule)	(Enter on applicable line of your return.)
7 Charitable contributions (attach schedule) SEE STATEMENT 7 100.	Sch. A, line 15 or 16
8 Section 179 expense deduction 8	See page 5 of the Shareholder's
9 Deductions related to portfolio income (loss) (attach schedule) 9	Instructions for Schedule K-1 (Form 1120S).
11 a Interest expense on investment debts	Form 4952, line 1
11 a Interest expense on investment debts  b (1) Investment income included on lines 4a, 4b(2), 4c, and 4f above  (2) Investment expenses included on line 9 above	See Shareholder's Instructions for Schedule K-1 (Form 1120S).
(5) to segment expenses membres on the compact	
12 a Credit for alcohol used as fuel 12a	Form 6478, line 10
b Low-income housing credit:	
(1)From section 42(j)(5) partnerships 12b(1	Form 8586, line 5
(2) Other than on line 12b(1)	<b>1</b> J
c Qualified rehabilitation expenditures related to rental real estate	
c Qualified rehabilitation expenditures related to rental real estate activities 12c	1
d Credits (other than credits shown on lines 12b and 12c) related to	See pages 6 and 7 of the Shareholder's instructions for
rental real estate activities	Schedule K-1 (Form 1120S).
e Credits related to other rental activities	4
13 Other credits	<u>リ</u>   Schedule K-1 (Form 1120S) 2003

JWA For Paperwork Reduction Act Notice, see the Instructions for Form 11205.

		(a) Pro rata share items		(b) Amount	1	(c) Form 1040 filers enter the amount in column (b) on:
JIS .	14 a	Depreciation adjustment on property placed in service after 1986	14a		7	
anc Her		Adjusted gain or loss	14b			See page 6 of the Shareholder's
ants ince		Depletion (other than oil and gas)	14c			Instructions for
Adjustments and Tax Preference Items		(1) Gross income from oil, gas, or geothermal properties	14d(1)		}	Schedule K-1 (Form
djus		(2) Deductions allocable to oil, gas, or geothermal properties	14d(2)			1120S) and Instructions for
Tax	e	Other adjustments and tax preference items (attach schedule)			IJ	Form 6251
		Name of foreign country or U.S. possession			<u> </u>	
		Gross income from all sources			1	
	C	Gross income sourced at shareholder level	15c		11	
	d	Foreign gross income sourced at corporate level:			1	
		(1) Passive	15d(1)			
v		(2) Listed categories (attach schedule)	1 1		1	
Foreign Taxes		(3) General limitation			11	•
<u> </u>	е	Deductions allocated and apportioned at shareholder level:			1 }	Form 1116, Part I
.jj		(1) Interest expense	15e(1)			
Ö		(2) Other	15e(2)		1	
h-l	f	Deductions allocated and apportioned at corporate level to foreign			1	
		source income:			П	
		(1) Passive	4=0.41			
		(2) Listed categories (attach schedule)			1	
		(3) General limitation			1)	
	a	Total foreign taxes (check one):  Paid Accrued	15g		1	Form 1116, Part II
	3	Reduction in taxes available for credit (attach schedule)			1	See Instructions for Form 1116
h	16	Section 59(e)(2) expenditures; a Type ▶			T	See Shareholder's Instructions
	b	Amount				for Schedule K-1 (Form 1120S).
ĭer	17	Tax-exempt interest income			1	Form 1040, line 8b
Other	18	Other tax-exempt income	18		] \	
	19	Nondeductible expenses SEE STATEMENT	19	1,550.		
	20	Property distributions (including cash) other than dividend distributions				See page 7 of the Shareholder's Instructions for Schedule K-1
	1	reported to you on Form 1099-DIV		30,000.	]	(Form 1120S).
	21	Amount of loan repayments for "Loans From Shareholders"	21		] _	
	22	Recapture of low-income housing credit:	Man		h	
	a	1964 2 7			] }	Form 8611, line 8
	b				<u>IJ</u>	
Supplemental information	23	Supplemental information required to be reported separately to each shareholder		additional schedules if more s	расе	is needed):

SCHEDULE K-1 CHARIT.	ABLE CONTRIBU	rions
DESCRIPTION	AMOUNT	SHAREHOLDER FILING INSTRUCTIONS
CHARITABLE CONTRIBUTIONS - 50 % LIMIT	100.	SEE FORM 1040 INSTRUCTIONS
TOTAL TO SCHEDULE K-1, LINE 7	100.	
SCHEDULE K-1 NONDE	DUCTIBLE EXPE	NSES
DESCRIPTION	AMOUNT	SHAREHOLDER FILING INSTRUCTIONS
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	1,550.	SEE FORM 1040 INSTRUCTIONS
TOTAL TO SCHEDULE K-1, LINE 19	1,550.	