

SCHEDULE M-3  
(Form 1120)

Department of the Treasury  
Internal Revenue Service

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

► Attach to Form 1120 or 1120-C. ► Information about Schedule M-3 (Form 1120) and its  
separate instructions is available at [www.irs.gov/form1120](http://www.irs.gov/form1120).

OMB No. 1545-0123

2012

Name of corporation (common parent, if consolidated return)

Employer identification number

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

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?  
☐ Yes. Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.  
☐ No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b Did the corporation prepare a certified audited non-tax-basis income statement for that period?  
☐ Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement.  
☐ No. Go to line 1c.
- c Did the corporation prepare a non-tax-basis income statement for that period?  
☐ Yes. Complete lines 2a through 11 with respect to that income statement.  
☐ No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.
- 2a Enter the income statement period: Beginning MM/DD/YYYY Ending MM/DD/YYYY
- b Has the corporation's income statement been restated for the income statement period on line 2a?  
☐ Yes. (If "Yes," attach an explanation and the amount of each item restated.)  
☐ No.
- c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?  
☐ Yes. (If "Yes," attach an explanation and the amount of each item restated.)  
☐ No.
- 3a Is any of the corporation's voting common stock publicly traded?  
☐ Yes.  
☐ No. If "No," go to line 4a.
- b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock 

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

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|---|--------|
| 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1   | 4a     |
| b Indicate accounting standard used for line 4a (see instructions):<br>(1) <input type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) _____ |        |
| 5a Net income from nonincludible foreign entities (attach statement)  | 5a ( ) |
| b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)  | 5b     |
| 6a Net income from nonincludible U.S. entities (attach statement)   | 6a ( ) |
| b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)   | 6b     |
| 7a Net income (loss) of other includible foreign disregarded entities (attach statement)  | 7a     |
| b Net income (loss) of other includible U.S. disregarded entities (attach statement)  | 7b     |
| c Net income (loss) of other includible entities (attach statement)   | 7c     |
| 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)  | 8      |
| 9 Adjustment to reconcile income statement period to tax year (attach statement)  | 9      |
| 10a Intercompany dividend adjustments to reconcile to line 11 (attach statement)  | 10a    |
| b Other statutory accounting adjustments to reconcile to line 11 (attach statement)   | 10b    |
| c Other adjustments to reconcile to amount on line 11 (attach statement)  | 10c    |
| 11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10.<br>Note. Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2.  | 11     |
| 12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.  |        |

	Total Assets	Total Liabilities
a Included on Part I, line 4		
b Removed on Part I, line 5		
c Removed on Part I, line 6		
d Included on Part I, line 7		