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so many fake sites. this is the first one which worked! Many thanks

Form **1125-A** Cost of Goods Sold

OMB No. 1545-0025

File December 31, 2013
Department of the Treasury
Internal Revenue Service

▶ Attach to Forms 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.
▶ Information about Form 1125-A and its instructions is at www.irs.gov/form1125a.

Name	Employer identification number
Salt Source Inc.	87-5417541

Line	Description	Amount
1	Inventory at beginning of year	43,000.00
2	Purchases	115,000.00
3	Cost of labor	
4	Additional section 263A costs (attach schedule)	
5	Other costs (attach schedule)	
6	Total. Add lines 1 through 5	160,000.00
7	Inventory at end of year	50,000.00
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	110,000.00

9a Check all methods used for valuing closing inventory:

- Cost
- Lower of cost or market
- Other (Specify method used and attach explanation) ▶

b Check if there was a withdrawal of subnormal goods

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

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO: **50**

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

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

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