

Form 1120 Department of the Treasury Internal Revenue Service		U.S. Corporation Income Tax Return For calendar year 2008 or tax year beginning 7/01/08 , ending 6/30/09 ▶ See separate instructions.				OMB No. 1545-0123 2008	
A Check if: 1a Consolidated return (attach Form 990) <input type="checkbox"/> b Life/monthly consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>		Use IRS label. Otherwise, print or type. Name, Number, street, and room or suite no. City or town, state, and ZIP code If a P.O. box, see instructions. HELMS-ROARK, INC. P.O. BOX 1149 MONTGOMERY AL 36101-1149		B Employer identification number 63-0880709 C Date incorporated 7/04/1984 D Total assets (see instructions) 132,869			
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change							
Income	1a Gross receipts or sales 245,153		b Less returns and allowances		c Bal ▶ 245,153		
	2 Cost of goods sold (Schedule A, line 8)				2		
	3 Gross profit. Subtract line 2 from line 1c				3 245,153		
	4 Dividends (Schedule C, line 19)				4		
	5 Interest				5 350		
	6 Gross rents				6		
	7 Gross royalties				7		
	8 Capital gain net income (attach Schedule D (Form 1120))				8		
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)				9		
	10 Other income (see instructions—attach schedule) See Stmt 1				10 408		
	11 Total income. Add lines 3 through 10				11 245,911		
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (Schedule E, line 4)				12 50,321		
	13 Salaries and wages (less employment credits)				13 115,208		
	14 Repairs and maintenance				14 3,698		
	15 Bad debts				15		
	16 Rents				16 49,177		
	17 Taxes and licenses				17 16,460		
	18 Interest				18 14,110		
	19 Charitable contributions See Stmt 2				19 0		
	20 Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)				20 5,195		
	21 Depletion				21		
	22 Advertising				22		
	23 Pension, profit-sharing, etc., plans				23 7,423		
	24 Employee benefit programs				24 27,000		
	25 Domestic production activities deduction (attach Form 8903)				25		
	26 Other deductions (attach schedule) See Stmt 3				26 85,784		
	27 Total deductions. Add lines 12 through 26				27 374,376		
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11				28 -128,465		
29 Less: a Net operating loss deduction (see instructions)		29a		29c			
b Special deductions (Schedule C, line 20)		29b		29c			
Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28 (see instructions)				30 -128,465		
	31 Total tax (Schedule J, line 10)				31 0		
	32a 2007 overpayment credited to 2008		32a		32d		
	b 2008 estimated tax payments		32b		32e		
	c 2008 refund applied for on Form 4466		32c		32f		
	e Tax deposited with Form 7004				32g		
	f Credits: (1) Form 2439 (2) Form 4136				32h		
	g Refundable credits from Form 3800, line 19c, and Form 8827, line 8c						
	33 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>				33		
	34 Amount owed. If line 32h is smaller than the total of lines 31 and 33, enter amount owed				34		
	35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid				35		
36 Enter amount from line 35 you want: Credited to 2009 estimated tax ▶ Refunded ▶				36			
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	Signature of officer WILLIAM R. HELMS Date _____ Title SHAREHOLDER						
Paid Preparer's Use Only	Preparer's signature _____ Date _____		Check if self-employed <input type="checkbox"/>		Preparer's SSN or PTIN P00544520		
	Firm's name (or yours if self-employed), address, and ZIP code ALDRIDGE, BORDEN & COMPANY, PC 74 COMMERCE STREET MONTGOMERY, AL 36104		EIN 63-0781330 Phone no. 334-834-6640				

Form 1120 (2008) **HELMS-ROARK, I****63-01 709**Page **3****Schedule J Tax Computation (see instructions)**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input checked="" type="checkbox"/>	
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	0
3	Alternative minimum tax (attach Form 4626)		
4	Add lines 2 and 3		0
5a	Foreign tax credit (attach Form 1118)		
5b	Credit from Form 8834		
5c	General business credit (attach Form 3600)		
5d	Credit for prior year minimum tax (attach Form 8827)		
5e	Bond credits from Form 8912		
6	Total credits. Add lines 5a through 5e		
7	Subtract line 6 from line 4		
8	Personal holding company tax (attach Schedule PH (Form 1120))		
9	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (attach schedule)		
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 31		0

Schedule M Other Information (see instructions)

1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ 531310		
b	Business activity ▶ REAL ESTATE MGT		
c	Product or service ▶ PROPERTY MGT/DEV		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶ 63-0880709 HELMS-ROARK, INC	<input checked="" type="checkbox"/>	
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), or trust own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v).		<input checked="" type="checkbox"/>

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock

b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv).	<input checked="" type="checkbox"/>
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(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock
WILLIAM R. HELMS	418-76-5426	USA	50.000
R. RANDALL RAORK	417-62-3905	USA	50.000

Form 1120 (2008) **HELMS-ROARK, I****63-01 709**Page **4****Continued****5** At the end of the tax year, did the corporation:

- a** Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv).

Yes	No
	X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

- b** Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv).

Yes	No
	X

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

- 6** During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)

If "Yes," file Form 5452, Corporate Report of Nondividend Distributions.

If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

- 7** At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock?

For rules of attribution, see section 318. If "Yes," enter:

(i) Percentage owned ▶ and (ii) Owner's country ▶

(c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶

- 8** Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐

If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.

- 9** Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ 0

- 10** Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ 2

- 11** If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ ☐

If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

- 12** Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$ 442,089

- 13** Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000?

If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶ \$

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Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		15,931		7,547
2a	Trade notes and accounts receivable	276,385		26,785	
b	Less allowance for bad debts		276,385		26,785
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (att. sch.)				
7	Loans to shareholders		209,244		
8	Mortgage and real estate loans				
9	Other investments (attach sch.)				
10a	Buildings and other depreciable assets	146,769		146,769	
b	Less accumulated depreciation	108,997	37,772	114,192	32,577
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (attach sch.) Stmt 4		115,553		65,960
15	Total assets		654,885		132,869
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year		381,755		355,597
18	Other current liabilities (att. sch.) Stmt 5		28,157		8,161
19	Loans from shareholders		445,771		99,701
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)				
22	Capital stock: a Preferred stock				
	b Common stock	1,000	1,000	1,000	1,000
23	Additional paid-in capital				
24	Retained earnings—Appropriated (att. sch.)				
25	Retained earnings—Unappropriated		-201,798		-331,590
26	Adjustments to SH equity (att. sch.)				
27	Less cost of treasury stock				
28	Total liabilities and shareholders' equity		654,885		132,869

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

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions

1	Net income (loss) per books	-129,792	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$			a Depreciation \$	
b	Charitable contributions \$	150		b Charitable contributions \$	
c	Travel and entertainment \$	1,177			
		1,327			
6	Add lines 1 through 5	-128,465	9	Add lines 7 and 8	
			10	Income (page 1, line 28)—line 6 less line 9	-128,465

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

1	Balance at beginning of year	-201,798	5	Distributions: a Cash	
2	Net income (loss) per books	-129,792		b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	-331,590	8	Balance at end of year (line 4 less line 7)	-331,590

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