

FORM 1120 TEST SCENARIO 4

This ATS Scenario should only be used if supporting Form 9975.

FORMS REQUIRED: 1120, Sch G (F1120), Sch M-3 (F1120), Sch N (F1120), 926, 1118, Sch J (F1118), 5471, Sch E (5471), Sch H (F5471), Sch J (F5471), Sch M (F5471), Sch O (F5471), 5472, 8832, 8858 (2), F8975, Schedule A (F8975) (3)

ATTACHMENTS:

ItemizedOtherDeductionsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentSchedule
ItemizedOtherInvestmentsSchedule
NonincludibleForeignEntitySchedule
OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule
Category3FilerStatement
ItemizedOtherDeductionsSchedule2
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
EarningsAndProfitsOtherAdjStmnt

BINARY ATTACHMENTS: Organizational Chart for Form 5471 Sch O

HEADER INFO: Not on actual form

MultipleSoftwarePackagesUsed: No

Originator: EFIN: Self-select
Type: ERO
Practitioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by: ERO

Signature Option: PIN Number

Officer: Name: Poppy Seed
Title: Chief Executive Officer
Officer PIN: 000-00-1234
Taxpayer PIN: Self-select
Phone: 888-555-1212
Email Address: poppyseed@john.com
Date signed: 02/15/2027

Preparer Name: Johnny Appleseed
Date Prepared: 02/12/2027
IRS PAYMENT: N/A
Prior Year Income Amt: \$0

Name Control: ROGE

Additional notes: Form 1118 with Separate Category GEN has no information on page 4, 5, 6, 8, 9, 10, 11,12 and 13

Attachment 1, F1120, Line 26, Other Deductions (ItemizedOtherDeductionsSchedule)

Description	Amount
Audit Fees	68,160,000
Professional Expenses	31,227,000
Financial Service Costs	21,000,000
TOTAL*	120,387,000

*The total amount is not part of the dependency schema; it is for illustrative purposes only.

Attachment 2, F1120, Schedule L, Line 6(b) & (d), Other Current Assets (ItemizedOtherCurrentAssetsSchedule)

Other Current Asset Description	Beginning Amount	Ending Amount
Pre-paid Expenses & Special Deposits	35,726,000	35,726,000

Attachment 3, F1120, Schedule L, Line 9 (b) & (d), Other Investments (ItemizedOtherInvestmentsSchedule)

Other Investment Description	Beginning Amount	Ending Amount
Investments in Subsidiaries	139,197,191,000	250,072,971,000

Attachment 4, F1120, Schedule M-3, Line 5 (a), Net Income From Nonincludible Foreign Entities (NonincludibleForeignEntitySchedule)

Name	EIN	Net income (loss) Amount	Total Assets	Total liabilities	Net amounts
Foreign Finance Corporation	APPLD FOR	41,193,236,000	76,436,862,000	6,395,936,000	70,040,926,000

Attachment 5, F1120, Sch M-3, Part II, Line 25, Other Income (Loss) Items with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

Description	Income (Loss) per Income Statement Amount	Temporary Difference Amount	Permanent Difference Amount	Other Permanent Differences for Allocations to Non-ECI and ECI	Income (Loss) per Tax Return Amount
Recovery of Expense	512,526,000	-512,526,000	0	0	0

Attachment 6, F1120, Schedule M-3, Part III, Line 38, Other Expenses/Deduction Items with Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)

Description	Expense per Income Statement Amount	Temporary Difference Amount	Permanent Difference Amount	Other Permanent Differences for Allocations to Non-ECI and ECI	Deductions per Tax Return Amount
Other Expense	(256,260,000)	256,260,000	0	0	0

Attachment 7, F5471, Box B (3), Category of filer checkboxes (Category3FilerStatement)

Amount of Indebtedness	0
Type of Indebtedness	New acquisition
Name	Foreign Finance Corporation
US Address	75 Any Street, Austin, TX 78737
EIN/SSN/Missing EIN	APPLD FOR
Number of Shares	1000

Attachment 8, F5471, Sch C, Line 17, Other Deductions (ItemizedOtherDeductionsSchedule2)

Description	Foreign Amount	Amount
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Miscellaneous Deductions	199,936,000	295,720,000
Operating Supplies	356,382,000	527,114,000
TOTAL *	556,318,000	822,834,000

*The total amount is not part of the dependency schema; it is for illustrative purposes only.

Attachment 9, F5471, Schedule F, Line 5 (a) & (b), Other Current Assets (ItemizedOtherCurrentAssetsSchedule)

Other Current Asset Description	Beginning Amount	Ending Amount
Miscellaneous	255,108,000	243,012,000

Attachment 10, F5471, Schedule F, Line 8 (a) & (b), Other Investments (ItemizedOtherInvestmentSchedule)

Other Investment Description	Beginning Amount	Ending Amount
Investments in Stock (Non-affiliated)	57,437,000	36,820,277,000

Attachment 11, F5471, Schedule F, Line 16 (a) & (b), Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedule)

Other Current Liability Description	Beginning Amount	Ending Amount
Other accrued liabilities	4,001,670,000	5,080,202,000

Attachment 12, F5471, Schedule F, Line 19 (a) & (b), Other Liabilities (ItemizedOtherLiabiilitesSchedule)

Other Liability Description	Beginning Amount	Ending Amount
Deferred Federal Income Taxes	2,016,428,000	1,247,422,000

Attachment 13, F5471, Schedule H, Line 2i, Other (EarningsAndProfitsOtherAdjStmt)

Recognize Exchange Gain on Note (Net Additions)	1,848,728,000
Reverse Stock Write-down (Net Additions)	86,410,000
Reverse Book Remediation Reserve (Net Additions)	11,146,000
TOTAL * (Net Additions)	1,946,284,000*
Reverse Book Exchange Gain (Net Subtractions)	515,184,000
TOTAL * (Net Subtractions)	515,184,000*

*The total amount is not part of the dependency schema; it is for illustrative purposes only.

Form 1120 Department of the Treasury Internal Revenue Service		U.S. Corporation Income Tax Return For calendar year 2026 or tax year beginning <u>Jan 1</u> , 2026, ending <u>Dec 31</u> , 20 <u>26</u> Go to www.irs.gov/Form1120 for instructions and the latest information.				OMB No. 1545-0123 2026		
A Check if: 1a Consolidated return (attach Form 851) ☐ 1b Life/nonlife consolidated return ☐ 2 Personal holding co. (attach Sch. PH) ☐ 3 Personal service corp. (see instructions) ☐ 4 Schedule M-3 attached ☒		Name <u>Roger Rabbit Inc.</u> Number and street. If a P.O. box, see instructions. <u>35 Any Street</u> City or town <u>Anytown</u> State or province <u>NY</u> Country <u></u> ZIP or foreign code <u>10006</u>				B Employer identification number <u>00-0000004</u> C Date incorporated <u>08-01-1985</u> D Total assets (see instructions) <u>\$ 250,306,361,000</u>		
E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change								
Income	1a Gross receipts or sales						1a	
	1b Returns and allowances						1b	
	1c Balance. Subtract line 1b from line 1a						1c	
	2 Cost of goods sold (attach Form 1125-A)						2	
	3 Gross profit. Subtract line 2 from line 1c						3	
	4 Dividends and inclusions (Schedule C, line 23)						4	<u>43,668,620,000</u>
	5 Interest						5	
	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 19 (attach Form 4797)						9	
10 Other income (see instructions—attach statement)						10		
11 Total income. Add lines 3 through 10						11	<u>43,668,620,000</u>	
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (see instructions—attach Form 1125-E)						12	
	13 Salaries and wages (less employment credits)						13	
	14 Repairs and maintenance						14	
	15 Bad debts						15	
	16 Rents						16	
	17 Taxes and licenses						17	
	18 Interest (see instructions)						18	
	19 Charitable contributions						19	
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)						20	
	21 Depletion						21	
	22 Advertising						22	
	23 Pension, profit-sharing, etc., plans						23	
	24 Employee benefit programs						24	
	25 Energy efficient commercial buildings deduction (attach Form 7205)						25	
	26 Other deductions (attach statement)						26	<u>120,387,000</u>
	27 Total deductions. Add lines 12 through 26						27	<u>120,387,000</u>
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.						28	<u>43,548,233,000</u>
29a Net operating loss deduction (see instructions)						29a		
29b Special deductions (Schedule C, line 24)						29b	<u>43,668,620,000</u>	
29c Add lines 29a and 29b						29c	<u>43,668,620,000</u>	
Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28. See instructions						30	<u>0</u>
	31 Total tax (Schedule J, line 12)						31	<u>0</u>
	32 First installment of section 1062 applicable net tax liability. Enter amount from Form 1062, line 15						32	
	33 Total payments, credits, and section 1062 applicable net tax liability from Schedule J, line 23						33	<u>100,000,000</u>
	34 Estimated tax penalty. See instructions. Check if Form 2220 is attached ☐						34	
	35 Amount owed. If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed						35	
	36 Overpayment. If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid						36	<u>100,000,000</u>
	37 Enter amount from line 36 you want: 37a Credited to 2027 estimated tax 37b Refunded						37b	<u>100,000,000</u>
	37c Routing number (9 digits) 37d Type: ☐ Checking ☐ Savings							
	37e Account number (up to 17 digits)							
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.							
Paid Preparer Use Only	Signature of officer		Date		Title		May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☒ No Check ☐ if self-employed PTIN <u>P10000001</u> Firm's EIN <u>00-0000012</u> Phone no. <u>713-111-2222</u>	
	Preparer's name <u>Johnny Appleseed</u>		Preparer's signature		Date			
	Firm's name <u>Appleseed Tax Preparers</u>							
	Firm's address <u>123 Any Street Drive, Anytown, FL 22212</u>							

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Schedule C Dividends, Inclusions, and Special Deductions (see instructions)		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations		See instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Subtotal. Add lines 1 through 8. See instructions for limitations		See instructions	
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15	Reserved for future use			
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC)/ foreign controlled foreign corporation (FCFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	43,668,620,000	100	43,668,620,000
16b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
16c	Other inclusions from CFCs/FCFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions).			
17	Net CFC Tested Income (attach Form(s) 5471 and Form 8992)			
18	Gross-up for foreign taxes deemed paid			
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20	Other dividends			
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993) (see instructions for limitations)			
23	Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4	43,668,620,000		
24	Total special deductions. Add column (c), lines 9 through 22. Enter here and on page 1, line 29b		24	43,668,620,000

Schedule J Tax Computation and Payment (see instructions)		
1a	Income tax (see instructions)	1a
1b	Tax from Form 1120-L (see instructions)	1b
1c	Section 1291 tax from Form 8621	1c
1d	Tax adjustment from Form 8978	1d
1e	Additional tax under section 197(f)	1e
1f	Base erosion minimum tax from Form 8991	1f
1g	Amount from Form 4255, Part I, line 3, column (q)	1g
1z	Other chapter 1 tax	1z
2	Total income tax. Add lines 1a through 1z	2 0

Schedule J Tax Computation and Payment (see instructions) (continued from page 2)

3	Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626).	3	
4	Add lines 2 and 3	4	0
5a	Foreign tax credit (attach Form 1118)	5a	
5b	Credit from Form 8834 (see instructions)	5b	
5c	General business credit (see instructions—attach Form 3800)	5c	
5d	Credit for prior-year minimum tax (attach Form 8827)	5d	
5e	Bond credits from Form 8912	5e	
5f	Adjustment from Form 8978	5f	
6	Total credits. Add lines 5a through 5f	6	
7	Subtract line 6 from line 4	7	
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	
9a	Amount from Form 4255, Part I, line 3, column (r)	9a	
9b	Recapture of low-income housing credit (attach Form 8611)	9b	
9c	Completed long-term contract look-back interest due (attach Form 8697)	9c	
9d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d	
9e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
9f	Interest/tax due under section 453A(c)	9f	
9g	Interest/tax due under section 453(l)	9g	
9z	Other (see instructions—attach statement)	9z	
10	Total. Add lines 9a through 9z	10	0
11a	Total tax before deferred taxes. Add lines 7, 8, and 10	11a	
11b	Deferred tax on the corporation's share of undistributed earnings of a qualified electing fund	11b	
11c	Deferred LIFO recapture tax (section 1363(d))	11c	
12	Total tax. Subtract the sum of lines 11b and 11c from 11a. Enter here and on page 1, line 31	12	
13	Preceding year's overpayment credited to the current year	13	
14	Current year's estimated tax payments	14	100,000,000
15	Current year's refund applied for on Form 4466	15	()
16	Reserved for future use	16	
17	Tax deposited with Form 7004	17	
18	Withholding (see instructions)	18	
19	Total payments. Combine lines 13 through 18	19	100,000,000
20a	Credit from Form 2439	20a	
20b	Credit from Form 4136	20b	
20c	Credit for tax withheld under chapter 3 or 4 from Form 1042-S, Form 8805, or Form 8288 (attach the form)	20c	
20z	Other refundable credits (attach statement—see instructions)	20z	
21	Total credits. Add lines 20a through 20z	21	
22a	Elective payment election amount from Form 3800	22a	
22b	Section 1062 applicable net tax liability. Enter amount from Form 1062, line 14	22b	
23	Total payments, credits, and section 1062 net tax liability. Add lines 19, 21, 22a, and 22b. Enter here and on page 1, line 33	23	100,000,000

Schedule K Other Information (see instructions)

1	Check accounting method: 1a ☐ Cash 1b ☒ Accrual 1c ☐ Other (specify) _____	Yes	No
2	See the instructions and enter the: _____		
2a	Business activity code no. <u>522293</u>		
2b	Business activity <u>International Finance</u>		
2c	Product or service <u>International Finance</u>		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? If "Yes," enter name and EIN of the parent corporation. <u>ABC Finance (ABCF) 00-0000021</u>	☐	☒
4	At the end of the tax year:		
4a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization 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? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	☒	☐
4b	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? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)	☐	☒
5	At the end of the tax year, did the corporation:		
5a	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) below.	☒	☐

(i) Name of corporation	(ii) EIN (if any)	(iii) Country of incorporation	(iv) Percentage owned in voting stock
Foreign Finance Association		UK	100%

5b	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) below.	Yes	No
		☐	☐

(i) Name of entity	(ii) EIN (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. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.	Yes	No
		☐	☒
7	At any time during this tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter:	☒	☐
7a	Percentage owned 7a <u>100 %</u> and 7b Owner's country code 7b <u>UK</u>		
7c	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	7c	<u>1</u>
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount 8 ☐ If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		

Schedule K **Other Information** (continued from page 4)

		Yes	No
9	Enter the amount of tax-exempt interest received or accrued during this tax year 9		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) 10		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) 11 ☐ 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 reported on page 1, line 29a) 12		
13	Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) 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. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during this tax year 13		
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions ☐ ☒ If "Yes," complete and attach Schedule UTP.		
15a	Did the corporation make any payments that would require it to file Form(s) 1099? ☐ ☒		
15b	If "Yes," did or will the corporation file required Form(s) 1099? ☐ ☒		
16	During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock? ☐ ☒		
17	During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction? ☐ ☒		
18	Did this corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million? ☐ ☒		
19	During this corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code? ☐ ☒		
20	Is the corporation operating on a cooperative basis? ☐ ☒		
21a	During this tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions ☐ ☒		
21b	If "Yes," enter the total amount of the disallowed deductions 21b		
22	Does this corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3).) If "Yes," complete and attach Form 8991. ☐ ☒		
23	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during this tax year? See instructions ☐ ☒		
24	Does the corporation satisfy one or more of the following? If "Yes," complete and attach Form 8990. See instructions ☐ ☒ • The corporation owns a pass-through entity with current- or prior-year carryover excess business interest expense. • The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$32 million and the corporation has business interest expense. • The corporation is a tax shelter and the corporation has business interest expense.		
25a	Does the corporation intend to self-certify as a Qualified Opportunity Fund? ☐ ☒		
25b	If "Yes," complete and attach Form 8996. Enter the amount (if any) from Form 8996, line 24 25b		
26a	Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions ☐ ☒ 26b By vote _____ % 26c By value _____ %		
27	At any time during this tax year, did the corporation (a) receive a digital asset (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions ☐ ☒		
28	Is the corporation a member of a controlled group? ☐ ☒ If "Yes," attach Schedule O (Form 1120). See instructions.		

Schedule K **Other Information** (continued from page 5)

	Yes	No
29 Corporate alternative minimum tax:		
29a Was the corporation an applicable corporation under section 59(k)(1) in any prior tax year? If "Yes," go to question 29b. If "No," skip to question 29c.	☐	☒
29b Is the corporation an applicable corporation under section 59(k)(1) in the current tax year because the corporation was an applicable corporation in the prior tax year? If "Yes," complete and attach Form 4626. If "No," continue to question 29c.	☐	☒
29c Does the corporation meet the requirements of the safe harbor method as provided under section 59(k)(3)(A) for the current tax year? See instructions If "No," complete and attach Form 4626. If "Yes," the corporation is not required to file Form 4626.	☐	☒
30 Is the corporation required to file Form 7208 relating to the excise tax on repurchase of corporate stock (see instructions):		
30a Under the rules for stock repurchased by a covered corporation (or stock acquired by its specified affiliate)?	☐	☒
30b Under the applicable foreign corporation rules?	☐	☒
30c Under the covered surrogate foreign corporation rules? If "Yes" to either question 30a, 30b, or 30c, complete Form 7208, Excise Tax on Repurchase of Corporate Stock. See the Instructions for Form 7208.	☐	☒
31 Is this a consolidated return with gross receipts or sales of \$1 billion or more and a subchapter K basis adjustment, as described in the instructions, of \$10 million or more? If "Yes," attach a statement. See instructions.	☐	☒
32 Reserved for future use		

Schedule L		Balance Sheets per Books	Beginning of tax year		End of tax year	
			(a)	(b)	(c)	(d)
1	Cash			250,328,000		192,664,000
2a	Trade notes and accounts receivable					
2b	Less allowance for bad debts	()			()	
3	Inventories					
4	U.S. Government obligations					
5	Tax-exempt securities (see instructions)					
6	Other current assets (attach statement)			35,726,000		35,726,000
7	Loans to shareholders			5,000,000		5,000,000
8	Mortgage and real estate loans					
9	Other investments (attach statement)			139,197,191,000		250,072,971,000
10a	Buildings and other depreciable assets					
10b	Less accumulated depreciation	()			()	
11a	Depletable assets					
11b	Less accumulated depletion	()			()	
12	Land (net of any amortization)					
13a	Intangible assets (amortizable only)					
13b	Less accumulated amortization	()			()	
14	Other assets (attach statement)					
15	Total assets			139,197,191,000		250,072,971,000
Liabilities and Shareholders' Equity						
16	Accounts payable					
17	Mortgages, notes, bonds payable in less than 1 year					
18	Other current liabilities (attach statement)					
19	Loans from shareholders					
20	Mortgages, notes, bonds payable in 1 year or more					
21	Other liabilities (attach statement)					
22	Capital stock: a Preferred stock					
	b Common stock	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
23	Additional paid-in capital			139,231,622,000		249,913,859,000
24	Retained earnings—appropriated (attach statement)					
25	Retained earnings—unappropriated			251,623,000		387,502,000
26	Adjustments to shareholders' equity (attach statement)					
27	Less cost of treasury stock	()			()	
28	Total liabilities and shareholders' equity			139,488,245,000		250,306,361,000

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**Note:** The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books		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):	
5a	Depreciation		8a	Depreciation	
5b	Charitable contributions _____		8b	Charitable contributions _____	
5c	Travel and entertainment _____			_____	
6	Add lines 1 through 5		9	Add lines 7 and 8	
			10	Income (page 1, line 28)—line 6 less line 9	

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

1	Balance at beginning of year	251,623,000	5	Distributions: 5a Cash	
2	Net income (loss) per books	135,879,000		5b Stock	
3	Other increases (itemize): _____			5c Property	
	_____		6	Other decreases (itemize): _____	
	_____		7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	387,502,000	8	Balance at end of year (line 4 less line 7)	387,502,000

Information on Certain Persons Owning the
Corporation’s Voting Stock

OMB No. 1545-0123

▶ Attach to Form 1120.
▶ See instructions on page 2.

Name	Employer identification number (EIN)
Roger Rabbit Inc.	00-0000004

Part I **Certain Entities Owning the Corporation’s Voting Stock.** (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock
ABC Finance	00-0000021	Corporation	UK	100%

Part II **Certain Individuals and Estates Owning the Corporation’s Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock

**SCHEDULE M-3
(Form 1120)**

(Rev. December 2019)
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.**

▶ **Go to www.irs.gov/Form1120 for instructions and the latest information.**

OMB No. 1545-0123

Name of corporation (common parent, if consolidated return)

Roger Rabbit Inc.

Employer identification number

00-0000004

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

- | | |
|--|-----------------------------|
| 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 | 4a 41,329,115,000 |
| b Indicate accounting standard used for line 4a (see instructions):
(1) ☐ GAAP (2) ☐ IFRS (3) ☐ Statutory (4) ☐ Tax-basis (5) ☐ Other (specify) _____ | |
| 5a Net income from nonincludible foreign entities (attach statement) | 5a (41,193,236,000) |
| 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
Note: Part I, line 11, must equal Part II, line 30, column (a), or Schedule M-1, line 1 (see instructions). | 11 135,879,000 |
| 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 ▶	326,743,223,000	6,395,936,000
b Removed on Part I, line 5 ▶	76,436,862,000	6,395,936,000
c Removed on Part I, line 6 ▶		
d Included on Part I, line 7 ▶		

Name of corporation (common parent, if consolidated return)

Employer identification number

Roger Rabbit Inc.

00-0000004

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed . . .		43,668,620,000		43,668,620,000
3 Subpart F, QEF, and similar income inclusions . . .			165,859,000	165,859,000
4 Gross-up for foreign taxes deemed paid				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation .				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships				
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities . . .				
12 Items relating to reportable transactions				
13 Interest income (see instructions)				
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (see instructions)	()			()
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest .				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses .				
e Abandonment losses				
f Worthless stock losses (attach statement)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach statement)	512,526,000	(512,526,000)		
26 Total income (loss) items. Combine lines 1 through 25	512,526,000	43,156,094,000		43,834,479,000
27 Total expense/deduction items (from Part III, line 39)	(256,260,000)	256,260,000		0
28 Other items with no differences	(120,387,000)			(120,387,000)
29a Mixed groups, see instructions. All others, combine lines 26 through 28	135,879,000	43,412,354,000		43,548,233,000
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c	135,879,000	43,412,354,000		43,548,233,000

Note: Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return)

Employer identification number

Roger Rabbit Inc.

00-0000004

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense				
2 U.S. deferred income tax expense				
3 State and local current income tax expense				
4 State and local deferred income tax expense				
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (see instructions)				
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment				
12 Fines and penalties				
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing				
17 Other post-retirement benefits				
18 Deferred compensation				
19 Charitable contribution of cash and tangible property				
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Domestic production activities deduction (see instructions)				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs				
29 Reserved				
30 Depletion				
31 Depreciation				
32 Bad debt expense				
33 Corporate owned life insurance premiums				
34 Purchase versus lease (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (attach statement)				
37 Section 162(r)—FDIC premiums paid by certain large financial institutions (see instructions)				
38 Other expense/deduction items with differences (attach statement)	256,260,000	-256,260,000		0
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	256,260,000	-256,260,000		0

**SCHEDULE N
(Form 1120)**

Department of the Treasury
Internal Revenue Service

Foreign Operations of U.S. Corporations

Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120-S.
Go to www.irs.gov/Form1120 for the latest information.

OMB No. 1545-0123

2026

Name Roger Rabbit Inc.	Employer identification number (EIN) 0-0000004
---------------------------	---

Foreign Operations Information

	Yes	No
1a During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 or did the corporation own (directly or indirectly) any foreign branch (see instructions)? If "Yes," you are generally required to attach Form 8858 , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), for each FDE and for each FB (see instructions).	☒	☐
1b Enter the number of Forms 8858 attached to the corporation's tax return		
1c Enter the number of Forms 8964-TRA attached to the corporation's tax return: U.S. _____, Controlled Foreign Corporations _____ .		
2 Enter the number of Forms 8865 , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's tax return		
3 Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)? If "Yes," see instructions for required statement.	☐	☒
4a Reserved for future use		
4b Enter the number of Forms 5471 , Information Return of U.S. Persons With Respect to Certain Foreign Corporations, attached to the corporation's tax return <u>3</u>		
5 During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the corporation may have to file Form 3520 , Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.	☐	☒
6a At any time during the 2026 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country?	☒	☐
6b See the instructions for exceptions and filing requirements for FinCEN Form 114 , Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country <u>UK</u>		
7a Is the corporation claiming the extraterritorial income exclusion? If "Yes," attach a separate Form 8873 , Extraterritorial Income Exclusion, for each transaction or group of transactions.	☐	☒
7b Enter the number of Forms 8873 attached to the tax return		
7c Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of all Forms 8873 attached to the tax return \$ _____		
8 Was the corporation a specified domestic entity required to file Form 8938 for the tax year (see the Instructions for Form 8938)?	☐	☒

Return by a U.S. Transferor of Property to a Foreign Corporation

OMB No. 1545-0026

- Go to www.irs.gov/Form926 for instructions and the latest information.
► Attach to your income tax return for the year of the transfer or distribution.

Attachment
Sequence No. **128**

Part I U.S. Transferor Information (see instructions)

Name of transferor Roger Rabbit, Inc.	Identifying number (see instructions) 00-0000004
--	---

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . ☒ **Yes** ☐ **No**
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? ☒ **Yes** ☐ **No**
- b** Did the transferor remain in existence after the transfer? ☒ **Yes** ☐ **No**
If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? ☒ **Yes** ☐ **No**
If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? ☐ **Yes** ☒ **No**

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? ☐ **Yes** ☒ **No**
- c** Is the partner disposing of its **entire** interest in the partnership? ☐ **Yes** ☒ **No**
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? ☐ **Yes** ☒ **No**

Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation) Foreign Finance Corporation	5a Identifying number, if any 00-0000045
6 Address (including country) 75 Any Street, Birmingham, England 126375	5b Reference ID number (see instructions) ABC1234
7 Country code of country of incorporation or organization (see instructions) UK	

- 8** Foreign law characterization (see instructions)
Corporation

- 9** Is the transferee foreign corporation a controlled foreign corporation? ☒ **Yes** ☐ **No**

Part III Information Regarding Transfer of Property (see instructions)**Section A—Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	09/30/2026		100,333,000		

- 10** Was cash the only property transferred? ☐ Yes ☒ No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities	08/25/2026	IDD Stock	25,752,000	35,452,000	0
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? ☐ Yes ☒ No
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? ☐ Yes ☒ No
If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . ☐ Yes ☐ No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____
- 13** Did the transferor transfer property described in section 367(d)(4)? ☐ Yes ☒ No
If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? ☐ **Yes** ☐ **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? . . . ☐ **Yes** ☐ **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ **Yes** ☐ **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ **Yes** ☐ **No**

Supplemental Part III Information Required To Be Reported (see instructions)

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before _____ 100 % **(b)** After _____ 100 %
- 17** Type of nonrecognition transaction (see instructions) ► 356 _____
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- | | |
|--|---|
| a Gain recognition under section 904(f)(3) | ☐ Yes ☒ No |
| b Gain recognition under section 904(f)(5)(F) | ☐ Yes ☒ No |
| c Recapture under section 1503(d) | ☐ Yes ☒ No |
| d Exchange gain under section 987 | ☐ Yes ☒ No |
- 19** Did this transfer result from a change in entity classification? ☐ **Yes** ☒ **No**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . ☐ **Yes** ☒ **No**
 If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . ☐ **Yes** ☒ **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ **Yes** ☒ **No**

Foreign Tax Credit—Corporations

Attach to the corporation's tax return.

Go to www.irs.gov/Form1118 for instructions and the latest information.

OMB No. 1545-0123

Attachment
Sequence No. **118**

For calendar year 20 26, or other tax year beginning _____, 20_____, and ending _____, 20_____

Name of corporation

Roger Rabbit Inc.

Employer identification number

00-0000004

Use a separate Form 1118 for each applicable category of income. See instructions.

- a** Separate category (enter code—see instructions) GEN
- b** If code 901j is entered on line a, enter the country code for the sanctioned country. See instructions _____
- c** If one of the RBT codes is entered on line a, enter the country code for the treaty country. See instructions _____

Schedule A Income or (Loss) Before Adjustments (Report all amounts in U.S. dollars. See *Specific Instructions*.)

	1(a). EIN or reference ID number (see instructions)	1(b). Code*	2. Foreign country or U.S. territory (enter two-letter code— use a separate line for each) (see instructions)	Gross income or (loss) from sources outside the United States		
				3. Inclusions under sections 951(a)(1) and 951A (see instructions)		4. Dividends (see instructions)
				(a) Exclude gross-up	(b) Gross-up (section 78)	
A	00-0000004		UK	43,668,620,000		
B						
C						

Totals (add lines A through C) 43,668,620,000

	6. Gross rents, royalties, and license fees	7. Sales	8. Gross income from performance of services	9. Currency gain	10. Currency gain code (see instructions)	11. Other (attach schedule)	12. Total (add columns 3(a) through 9 and 11)
A	43,668,620,000						43,668,620,000
B							
C							
Totals	43,668,620,000						43,668,620,000

13. Allocable deductions						
(a) Dividends received deduction (see instructions)	(b) Deduction allowed under section 250(a)(1)(A)— foreign-derived deduction eligible income	(c) Deduction allowed under section 250(a)(1)(B)— net controlled foreign corporation tested income	Rental, royalty, and licensing expenses		(f) Expenses allocable to sales income	(g) Expenses allocable to gross income from performance of services
			(d) Depreciation, depletion, and amortization	(e) Other allocable expenses		
A	43,668,620,000					
B						
C						
Totals	43,668,620,000					

13. Allocable deductions (continued)				14. Apportioned share of deductions (enter amount from applicable line of Schedule H, Part I, column (b); Part II, column (f); and Part III, column (g))	15. Net operating loss deduction	16. Total deductions (add columns 13(k) through 15)	17. Total income or (loss) before adjustments (subtract column 16 from column 12)
(h) Currency loss	(i) Currency loss code (see instructions)	(j) Other allocable deductions (attach schedule) (see instructions)	(k) Total allocable deductions (add columns 13(a) through 13(h) and 13(j))				
A		120,387,000	43,789,007,000			43,789,007,000	-120,387,000
B							
C							
Totals		120,387,000	43,789,007,000			43,789,007,000	-120,387,000

*For section 863(b) income, NOLs, income from RICs, high-taxed income, section 951A, reattribution of income by reason of disregarded payments, and section 904(b)(6) sales of inventory by a foreign branch, use a single line and enter the applicable code in column 1(b); see instructions. Also, for reporting branches that are QBUs, use a separate line for each such branch.

Schedule B Foreign Tax Credit (report all foreign tax amounts in U.S. dollars)**Part I—Foreign Taxes Paid, Accrued, and Deemed Paid** (see instructions)

1. Credit is claimed for taxes (check one): ☐ Paid ☐ Accrued		2. Foreign taxes paid or accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used)						
		Tax withheld at source on:						
Date paid	Date accrued	(a) Dividends	(b)(1) Distributions of previously taxed earnings and profits	(b)(2) PTEP group (see instructions)	(c) Branch remittances	(d) Interest	(e) Rents, royalties, and license fees	(f) Other
A								11,788,082
B								
C								
Totals (add lines A through C)								

2. Foreign taxes paid or accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used) (continued)				3. Tax deemed paid (see instructions)
Other foreign taxes paid or accrued on:			(j) Total foreign taxes paid or accrued (add columns 2(a) through 2(i))	
(g) Sales	(h) Services income	(i) Other		
A				
B				
C				
Totals				

Part II—Separate Foreign Tax Credit (complete a separate Part II for each applicable category of income)

1a	Total foreign taxes paid or accrued (total from Part I, column 2(j))	1a		
1b	Foreign taxes paid or accrued by the corporation during prior tax years that were suspended due to the rules of section 909 and for which the related income is taken into account by the corporation during the current tax year (see instructions)	1b		
2	Total taxes deemed paid (total from Part I, column 3)	2	11,788,082	
3	Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G, Part I)	3	(11,788,082)	
4	Taxes reclassified under high-tax kickout	4		
5	Enter the sum of any carryover of foreign taxes (from Schedule K, line 3, column (xiv), and from Schedule I, Part III, line 3) plus any carrybacks to the current tax year	5		
6	Total foreign taxes (combine lines 1a through 5)	6		0
7	Enter the amount from the applicable column of Schedule J, Part I, line 11; see instructions. If Schedule J is not required to be completed, enter the result from the "Totals" line of column 17 of the applicable Schedule A	7		0
8a	Total taxable income from all sources (enter taxable income from the corporation's tax return)	8a	0	
8b	Adjustments to line 8a (see instructions)	8b	0	
8c	Subtract line 8b from line 8a	8c		0
9	Divide line 7 by line 8c. Enter the resulting fraction as a decimal; see instructions. If line 7 is greater than line 8c, enter "1"	9		0
10	Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus any American Samoa economic development credit)	10		
11	Multiply line 9 by line 10	11		
12	Increase in limitation (section 960(c))	12		
13	Credit limitation (add lines 11 and 12) (see instructions)	13		
14	Separate foreign tax credit (enter the smaller of line 6 or line 13). Enter here and on the appropriate line of Part III	14		0

Schedule B **Foreign Tax Credit** (report all foreign tax amounts in U.S. dollars) (continued)

Part III—Summary of Separate Credits (Enter amounts from Part II, line 14, for **each** applicable category of income. **Do not** include taxes paid to sanctioned countries.)

1	Credit for taxes on section 951A category income	1			
2	Credit for taxes on foreign branch category income	2			
3	Credit for taxes on passive category income	3			
4	Credit for taxes on general category income	4	0		
5	Credit for taxes on section 901(j) category income (combine all such credits on this line)	5			
6	Credit for taxes on income re-sourced by treaty (combine all such credits on this line)	6			
7	Total (add lines 1 through 6)			7	
8	Enter the smaller of Schedule B, Part II, line 10, or Schedule B, Part III, line 7			8	
9	Reduction in credit for international boycott operations (see instructions)			9	
10	Total foreign tax credit (subtract line 9 from line 8). Enter here and on the appropriate line of the corporation's tax return			10	

Schedule C	Tax Deemed Paid With Respect to Section 951(a)(1) Inclusions by Domestic Corporation Filing Return (Section 960(a))
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Use this schedule to report the tax deemed paid by the corporation with respect to section 951(a)(1) inclusions of earnings from foreign corporations under section 960(a). For each line in Schedule C, include the column 10 amount in column 3 of the line in Schedule B, Part I, that corresponds with the identifying number specified in column 1 of Schedule A and that also corresponds with the identifying number entered in column 1b of this Schedule C. See instructions.

1a. Name of foreign corporation			1b. EIN or reference ID number of the foreign corporation (see instructions)		1c. Tested unit reference ID (if applicable)	
Foreign Finance Corp			00-0000045			
2. Tax year end (year/month) (see instructions)	3. Country of incorporation (enter country code— see instructions)	4. Functional currency of foreign corporation (enter code— see instructions)	5. Subpart F income group			
			(a) Regs. sec. 1.960-1(d)(2)(ii)(B)(2) (enter code)	(b) Regs. sec. 1.904-4(c)(3)(i)—(iv) (enter code)	(c) Unit	
202612	UK	GBP				
6. Total net income in subpart F income group (in functional currency of foreign corporation)		7. Total eligible current-year taxes in subpart F income group (in U.S. dollars)	8. Section 951(a)(1) inclusion attributable to subpart F income group		9. Divide column 8(a) by column 6	10. Tax deemed paid (multiply column 7 by column 9)
			(a) Functional currency	(b) U.S. dollars		
161,917,394		3,180,665	600,093,170	43,688,620	3.70616865	11,788,082
Total (add amounts in column 10)					11,788,082	

Schedule D Tax Deemed Paid With Respect to Section 951A Income by Domestic Corporation Filing the Return (Section 960(d))

Use this schedule to figure the tax deemed paid by the corporation with respect to section 951A inclusions of earnings from foreign corporations under section 960(d).

Part I—Foreign Corporation's Tested Income and Foreign Taxes

1a. Name of foreign corporation		1b. EIN or reference ID number of the foreign corporation (see instructions)	2. Tax year end (year/month) (see instructions)	3. Country of incorporation (enter country code—see instructions)	4. Functional currency of foreign corporation (enter code)
5. Pro rata share of CFC/FCFC's tested income from applicable Form 8992 schedule (see instructions)	6. CFC/FCFC's tested income from applicable Form 8992 schedule (see instructions)	7. Divide column 5 by column 6	8. CFC/FCFC's tested foreign income taxes from Schedule Q (Form 5471) (see instructions)	9. Pro rata share of tested foreign income taxes paid or accrued by CFC/FCFC (multiply column 7 by column 8)	
	Total (add amounts in column 5)				
			Total (add amounts in column 9)		

Part II—Foreign Income Tax Deemed Paid

1. Section 951A inclusion	2. Divide Part II, column 1, by Part I, column 5, total	3. Multiply Part I, column 9, total, by Part II, column 2, percentage	4. Tax deemed paid (Multiply Part II, column 3, by 90% (0.90). Enter the result here and include on the line of Schedule B, Part I, column 3, that corresponds with the line with "951A" in column 2 of Schedule A.)

Schedule E Taxes Paid, Accrued, or Deemed Paid With Respect to Previously Taxed Earnings and Profits (PTEP) by Domestic Corporation Filing the Return (Sections 901 and 960(b))
Part I—Taxes Paid, Accrued, and Deemed Paid by Domestic Corporation

Use this part to report the tax paid or accrued under section 901, and tax deemed paid under section 960(b), by the domestic corporation with respect to distributions of PTEP from first-tier foreign corporations. For each line in Schedule E, Part I, include the column 11 amount in column 3 of the line in Schedule B, Part I, that corresponds with the identifying number specified in column 1 of Schedule A and that also corresponds with the identifying number specified in column 1b of this Schedule E, Part I. Also, include the column 12 and 13 amounts on lines F and H of Schedule G, respectively; see instructions. For each line in Schedule E, Part I, include the column 14 amount in column 2(b)(1) of the line in Schedule B, Part I, that corresponds with the identifying number specified in column 1(a) of Schedule A and that also corresponds with the identifying number specified in column 1b of this Schedule E, Part I. Also, include the column 15 and 16 amounts on lines F and H of Schedule G, respectively; see instructions.

1a. Name of distributing foreign corporation	1b. EIN or reference ID number of the foreign corporation (see instructions)	2. Tax year end (year/month) (see instructions)	3. Country of incorporation (enter country code—see instructions)	4. Functional currency of the distributing foreign corporation	5. PTEP group (enter code)	6. Annual PTEP account (enter year)
7. Total amount of PTEP in the PTEP group within an annual PTEP account	8. Total amount of the PTEP group taxes with respect to PTEP group within an annual PTEP account	9. Distribution from the PTEP group within an annual PTEP account	10. Divide column 9 by column 7	11. Foreign income taxes properly attributable to PTEP under section 960(b)(1) and not previously deemed paid (multiply column 8 by column 10) (see instructions)		
Total (add amounts in column 11)						
12. Amount disallowed under section 965(g) with respect to taxes deemed paid under section 960(b)(1)	13. Amount disallowed under section 960(d)(4) with respect to taxes deemed paid under section 960(b)(1)	14. Section 901 taxes paid or accrued (see instructions)	15. Amount disallowed under section 965(g) with respect to taxes paid or accrued under section 901	16. Amount disallowed under section 960(d)(4) with respect to taxes paid or accrued under section 901		
Totals						
Total (add amounts in each of columns 11 through 16)						

Schedule E Taxes Paid, Accrued, or Deemed Paid With Respect to Previously Taxed Earnings and Profits (PTEP) by Domestic Corporation Filing the Return (Sections 901 and 960(b)) (continued)
Part II—Tax Deemed Paid by First- and Lower-Tier Foreign Corporations

Use this part to report the tax deemed paid by a foreign corporation with respect to distributions of PTEP from lower-tier foreign corporations under section 960(b) that relate to distributions reported in Part I. See instructions.

1a. Name of distributing foreign corporation				1b. EIN or reference ID number of the foreign corporation (see instructions)		2. Tax year end (year/month) (see instructions)	3. Country of incorporation (enter country code—see instructions)
4a. Name of recipient foreign corporation				4b. EIN or reference ID number of the foreign corporation (see instructions)		5. Tax year end (year/month) (see instructions)	6. Country of incorporation (enter country code—see instructions)
7. Functional currency of the distributing foreign corporation	8. PTEP group (enter code)	9. Annual PTEP account (enter year)	10. Total amount of PTEP in the PTEP group within an annual PTEP account	11. Total amount of the PTEP group taxes with respect to PTEP group within an annual PTEP account	12. PTEP distributed	13. Divide column 12 by column 10	14. Foreign income taxes properly attributable to PTEP under section 960(b)(2) and not previously deemed paid (multiply column 11 by column 13)

Schedule F

Reserved for Future Use

Schedule G

Reductions of Taxes Paid, Accrued, or Deemed Paid

Part I—Reduction Amounts

A	Reduction of taxes under section 901(e) (attach separate schedule)	A	
B	Reduction of foreign oil and gas taxes (enter amount from Schedule I, Part II, line 4)	B	
C	Reduction of taxes due to international boycott provisions (enter the appropriate portion from Schedule C (Form 5713)—see instructions). Important: Enter only “specifically attributable taxes” here	C	
D	Reduction of taxes for section 6038(c) penalty (attach separate schedule)	D	
E	Taxes suspended under section 909	E	
F	Reduction for disallowed taxes under section 965(g)	F	
G	Reduction for disallowed taxes under section 245A	G	
H	Reduction for disallowed taxes under section 960(d)(4)	H	
I	Other reductions in taxes (attach schedule—see instructions)	I	11,788,082
Total (add lines A through I). Enter here and on Schedule B, Part II, line 3			11,788,082

Part II—Other Information

J	Check this box if, during the tax year, the corporation paid or accrued any foreign tax that was disqualified for credit under section 901(m)	☐
K	Check this box if, during the tax year, the corporation paid or accrued any foreign tax that was disqualified for credit under section 901(j), (k), or (l)	☐

Schedule H Apportionment of Certain Deductions (complete only once for all categories of income)**Part I—Research and Experimental Deductions**

	(a) Gross receipts method						(b) Total R&E deductions (enter the sum of all amounts entered in all applicable "R&E deductions" columns)	
	Product line #1 (SIC code: _____)			Product line #2 (SIC code: _____)				
	(i) Gross intangible income	(ii) Gross receipts	(iii) R&E deductions	(iv) Gross intangible income	(v) Gross receipts	(vi) R&E deductions		
1 Total (see instructions)								
2 Exclusive apportionment (50%) to either:								
2a U.S. source gross intangible income, or								
2b Foreign source gross intangible income								
3 Remaining R&E deductions to be apportioned (line 1 minus line 2a or line 2b)								
4 U.S. source gross intangible income/related gross receipts/allocated and apportioned R&E deductions:								
4a Gross intangible income/Taxpayer's gross receipts . .								
4b Gross intangible income/Controlled parties' gross receipts								
4c Gross intangible income/Uncontrolled parties' gross receipts								
4d Total line 4								
5 Total foreign source gross intangible income/related gross receipts/allocated and apportioned R&E deductions:								
5a Gross intangible income/Taxpayer's gross receipts . .								
5b Gross intangible income/Controlled parties' gross receipts								
5c Gross intangible income/Uncontrolled parties' gross receipts								
5d Total line 5								

Important: See *Computer-Generated Schedule H* in the instructions.

Schedule H Apportionment of Certain Deductions (complete only once for all categories of income) (continued)**Part I—Research and Experimental Deductions** (continued)

	(a) Gross receipts method						(b) Total R&E deductions (enter the sum of all amounts entered in all applicable "R&E deductions" columns)	
	Product line #1 (SIC code: _____)			Product line #2 (SIC code: _____)				
	(i) Gross intangible income	(ii) Gross receipts	(iii) R&E deductions	(iv) Gross intangible income	(v) Gross receipts	(vi) R&E deductions		
6 Foreign source gross intangible income/related gross receipts/allocated and apportioned R&E deductions:								
6a Enter code _____								
(1) Gross intangible income/Taxpayer's gross receipts								
(2) Gross intangible income/Controlled parties' gross receipts								
(3) Gross intangible income/Uncontrolled parties' gross receipts								
(4) Add lines 6a(1), 6a(2), and 6a(3)								
(5) Amount of line 3 R&E deductions apportioned to this separate category								
(6) Amount of line 2b R&E deductions apportioned to this separate category								
(7) Total R&E deductions for this separate category. Add lines 6a(5) and 6a(6)								
6b Enter code _____								
(1) Gross intangible income/Taxpayer's gross receipts								
(2) Gross intangible income/Controlled parties' gross receipts								
(3) Gross intangible income/Uncontrolled parties' gross receipts								
(4) Add lines 6b(1), 6b(2), and 6b(3)								
(5) Amount of line 3 R&E deductions apportioned to this separate category								
(6) Amount of line 2b R&E deductions apportioned to this separate category								
(7) Total R&E deductions for this separate category. Add lines 6b(5) and 6b(6)								

Note: Include the amount from column (b) of line 6a(7) in column 14 of the Schedule A that corresponds with the code entered on line 6a. If applicable, you should likewise include the amount from column (b) of line 6b(7) in column 14 of the Schedule A that corresponds with the code entered on line 6b. On page 10, you should likewise include the amount(s) from column (b) of lines 6c(7), 6d(7), and 6e(7) in column 14 of the Schedule A that corresponds with the code entered on lines 6c, 6d, and 6e, respectively.

Important: See *Computer-Generated Schedule H* in the instructions.

Schedule H Apportionment of Certain Deductions (complete only once for all categories of income) (continued)**Part I—Research and Experimental Deductions** (continued)

	(a) Gross receipts method						(b) Total R&E deductions (enter the sum of all amounts entered in all applicable "R&E deductions" columns)	
	Product line #1 (SIC code: _____)			Product line #2 (SIC code: _____)				
	(i) Gross intangible income	(ii) Gross receipts	(iii) R&E deductions	(iv) Gross intangible income	(v) Gross receipts	(vi) R&E deductions		
6c Enter code _____								
(1) Gross intangible income/Taxpayer's gross receipts .								
(2) Gross intangible income/Controlled parties' gross receipts								
(3) Gross intangible income/Uncontrolled parties' gross receipts								
(4) Add lines 6c(1), 6c(2), and 6c(3)								
(5) Amount of line 3 R&E deductions apportioned to this separate category								
(6) Amount of line 2b R&E deductions apportioned to this separate category								
(7) Total R&E deductions for this separate category. Add lines 6c(5) and 6c(6)								
6d Enter code _____								
(1) Gross intangible income/Taxpayer's gross receipts .								
(2) Gross intangible income/Controlled parties' gross receipts								
(3) Gross intangible income/Uncontrolled parties' gross receipts								
(4) Add lines 6d(1), 6d(2), and 6d(3)								
(5) Amount of line 3 R&E deductions apportioned to this separate category								
(6) Amount of line 2b R&E deductions apportioned to this separate category								
(7) Total R&E deductions for this separate category. Add lines 6d(5) and 6d(6)								
6e Enter code _____								
(1) Gross intangible income/Taxpayer's gross receipts .								
(2) Gross intangible income/Controlled parties' gross receipts								
(3) Gross intangible income/Uncontrolled parties' gross receipts								
(4) Add lines 6e(1), 6e(2), and 6e(3)								
(5) Amount of line 3 R&E deductions apportioned to this separate category								
(6) Amount of line 2b R&E deductions apportioned to this separate category								
(7) Total R&E deductions for this separate category. Add lines 6e(5) and 6e(6)								
7 Total foreign-source apportioned R&E deductions (add lines 6a(7), 6b(7), 6c(7), 6d(7), and 6e(7)). This should equal the amount entered on line 5d of this column . .								

Important: See Computer-Generated Schedule H in the instructions.

Schedule H Apportionment of Certain Deductions (complete only once for all categories of income) (continued)**Part II—Deductions Allocated and Apportioned Based on Assets**

	(a) Average value of assets— check method used: ☐ Tax book value ☐ Alternative tax book value		(b) Interest deductions		(c) Stewardship deductions	(d) Certain industrial/investor damages (see instructions)	(e) Other deductions (attach schedule) (see instructions)	(f) Totals (add the amounts from columns (b)(iii), (b)(iv), (c), (d), and (e)) Note: With respect to each applicable statutory grouping, include the amount in column (f) of line 3a(2), 3b(2), 3c(2), 3d(2), or 3e(2) below in column 14 of the corresponding Schedule A.
	(i) Nonfinancial corporations	(ii) Financial corporations	(iii) Nonfinancial corporations	(iv) Financial corporations				
1a Totals (see instructions)								
1b Amounts specifically allocable under Temporary Regulations section 1.861-10T(e)								
1c Other specific allocations under Temporary Regulations section 1.861-10T								
1d Assets excluded from apportionment formula								
2 Total to be apportioned (subtract the sum of lines 1b, 1c, and 1d from line 1a)								
3 Apportionment among statutory groupings and residual grouping (see instructions):								
3a Enter code _____								
(1) Section 245A dividend								
(2) Other								
(3) Total line a								
3b Enter code _____								
(1) Section 245A dividend								
(2) Other								
(3) Total line b								
3c Enter code _____								
(1) Section 245A dividend								
(2) Other								
(3) Total line c								
3d Enter code _____								
(1) Section 245A dividend								
(2) Other								
(3) Total line d								

Schedule H **Apportionment of Certain Deductions** (complete only once for all categories of income) (continued)**Part II—Deductions Allocated and Apportioned Based on Assets** (continued)

	(a) Average value of assets— check method used:		(b) Interest deductions		(c) Stewardship deductions	(d) Certain industrial/investor damages (see instructions)	(e) Other deductions (attach schedule) (see instructions)	(f) Totals (add the amounts from columns (b)(iii), (b)(iv), (c), (d), and (e)) Note: With respect to each applicable statutory grouping, include the amount in column (f) of line 3a(2), 3b(2), 3c(2), 3d(2), or 3e(2) below in column 14 of the corresponding Schedule A.
	☐ Tax book value ☐ Alternative tax book value		(i) Nonfinancial corporations	(ii) Financial corporations	(iii) Nonfinancial corporations	(iv) Financial corporations		
3e Enter code _____								
(1) Section 245A dividend								
(2) Other								
(3) Total line e								
3f U.S. source								
(1) Section 245A dividend								
(2) Section 904(b)(5) deductions (see instructions)								
(3) Other								
(4) Total line f								
4 Expenses allocated and apportioned to section 245A dividends. Enter the sum of amounts in column (f) of lines 3a(1), 3b(1), 3c(1), 3d(1), 3e(1), and 3f(1). Include this line 4 result as a negative amount on Schedule B, Part II, line 8b							4	

Schedule H Apportionment of Certain Deductions (complete only once for all categories of income) (continued)**Part III – Other Deductions**

	(a) Officers' compensation expense	(b) Amortization deductions	(c) Depletion deductions	(d) Product liability damages (see instructions)	(e) Other deductions	(f) Total deductions allocated and apportioned to section 245A dividend (add the amounts from columns (a) through (e))	(g) Totals (add the amounts from columns (a) through (e)). Note: With respect to each applicable statutory grouping, include the amount in column (g) of line 2a(2), 2b(2), 2c(2), 2d(2), or 2e(2) below in column 14 of the corresponding Schedule A.
1 Total to be apportioned (see instructions)							
2 Apportionment among statutory groupings and residual grouping (see instructions):							
2a Enter code _____							
(1) Section 245A dividend							
(2) Other							
(3) Total line a							
2b Enter code _____							
(1) Section 245A dividend							
(2) Other							
(3) Total line b							
2c Enter code _____							
(1) Section 245A dividend							
(2) Other							
(3) Total line c							
2d Enter code _____							
(1) Section 245A dividend							
(2) Other							
(3) Total line d							
2e Enter code _____							
(1) Section 245A dividend							
(2) Other							
(3) Total line e							
2f U.S. source							
(1) Section 245A dividend							
(2) Section 904(b)(5) deductions (see instructions)							
(3) Other							
(4) Total line f							
3 Expenses allocated and apportioned to section 245A dividends. Add the amounts in column (f) and include this line 3 result as a negative amount on Schedule B, Part II, line 8b						3	

Important: See *Computer-Generated Schedule H* in the instructions.

**Schedule J
(Form 1118)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

**Adjustments to Separate Limitation Income (Loss) Categories for
Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances,
and Overall Foreign and Domestic Loss Account Balances**

For calendar year 20 26, or other tax year beginning _____, 20 _____, and ending _____, 20 _____

▶ **Attach to Form 1118.**

OMB No. 1545-0123

Name of corporation

Roger Rabbit Inc.

Employer identification number

00-0000004

Part I Adjustments to Separate Limitation Income or (Losses) in Determining Numerators of Limitation Fractions (see instructions)

	(i) Section 951A income	(ii) Foreign branch income	(iii) Passive category income	(iv) General category income	(v) Other income* (identify ▶ _____)	(vi) U.S. income
1 Income or (loss) before adjustments				-120,387,000		
2 Allocation of separate limitation losses:						
a Section 951A income		()	()	()	()	
b Foreign branch income	()		()	()	()	
c Passive category income	()	()		()	()	
d General category income	()	()	()	120,387,000	()	
e Other income* (identify ▶ _____)	()	()	()	()		
3 Subtotal —Combine lines 1 through 2e.						
4 Allocation of overall foreign losses						()
5 Allocation of domestic losses	()	()	()	()	()	
6 Subtotal —Combine lines 3 through 5.						
7 Recapture of overall foreign losses	()	()	()	()	()	
8 Subtotal —Combine lines 6 and 7.						
9 Recharacterization of separate limitation income:						
a Section 951A income	()					
b Foreign branch income		()				
c Passive category income			()			
d General category income				()		
e Other income* (identify ▶ _____)					()	
10 Recapture of overall domestic losses						()
11 Numerator of Limitation Fraction — Combine lines 8 through 10. Enter each result here and on Schedule B, Part II, line 7, of corresponding Form 1118.						

***Important:** See **Computer-Generated Schedule J** in instructions.

For Paperwork Reduction Act Notice, see the Instructions for Form 1118.

Cat. No. 10309U

Schedule J (Form 1118) (Rev. 12-2020)

Part II Year-End Balances of Future Separate Limitation Income That Must Be Recharacterized (section 904(f)(5)(C))

	(i) Section 951A income	(ii) Foreign branch income	(iii) Passive category income	(iv) General category income	(v) Other income* (identify ► _____ _____)	(vi) U.S. income
a Section 951A income						
b Foreign branch income						
c Passive category income						
d General category income						
e Other income* (identify ► _____)						

Part III Overall Foreign Loss Account Balances (section 904(f)(1)) *Complete for each separate limitation income category.*

1 Beginning balance						
2 Current year additions						
3 Current year reductions (other than recapture)	()	()	()	()	()	
4 Current year recapture (from Part I, line 7)	()	()	()	()	()	
5 Ending balance —Combine lines 1 through 4.						

Part IV Overall Domestic Loss Account Balances (section 904(g)(1))

1 Beginning balance						
2 Current year additions						
3 Current year reductions (other than recapture)	()	()	()	()	()	
4 Subtotal —Combine lines 1 through 3.						
5 Current year recapture (from Part I, line 10)						
6 Ending balance —Subtract line 5 from line 4.						

*Important: See **Computer-Generated Schedule J** in instructions.

**Information Return of U.S. Persons With Respect
to Certain Foreign Corporations**

OMB No. 1545-0123

Go to www.irs.gov/Form5471 for instructions and the latest information.Department of the Treasury
Internal Revenue Service**Information furnished for the foreign corporation's annual accounting period (tax year required by
section 898) (see instructions) beginning** Jan 01 , 20 26 , **and ending** Dec 31 , 20 26Attachment
Sequence No. **121**

Name of person filing this return

Roger Rabbit Inc.

A Identifying number

00-0000004

Number and street. If a P.O. box, see instructions.

35 Any Street

Room or suite no.

B Category of filer (See instructions. Check applicable box(es).):1a ☐ 1b ☐ 1c ☐ 2 ☒ 3 ☒ 4 ☒ 5 ☐ 6 ☐

City or town

Anytown

State

NY

ZIP code

10006

**C Enter the total percentage of the foreign corporation's voting
stock you owned at the end of its annual accounting period** %

Filer's tax year beginning

, 20 , and ending

, 20

D Check box if this is a final Form 5471 for the foreign corporation ☐**E Check if any excepted specified foreign financial assets are reported on this form. See instructions** ☐**F Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40** ☐**G If the box on line F is checked, enter the corresponding code for "Alternative Information." See instructions****H Person(s) on whose behalf this information return is filed:**

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation Foreign Finance Corporation 75 Any Street Birmingham, England 126375		b(1) Employer identification number, if any 00-0000045		
		b(2) Reference ID number (see instructions) ABC1234		
		b(3) Previous reference ID number(s), if any (see instructions)		
		c Country under whose laws incorporated UK		
d Date of incorporation 01/01/1990	e Principal place of business UK	f Principal business activity code number 523900	g Principal business activity Financial Investment	h Functional currency code GBP

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States Samuel Addams 75 Any Street Birmingham, England 126375	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation		d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different

Schedule A Stock of the Foreign Corporation (see instructions)

(a) Description of each class of stock	(b) Number of shares outstanding on first day of accounting period, number of shares issued, or (number of shares redeemed)	(c) Enter date (first day of accounting period, date issued, or date redeemed)	(d) Balance of shares outstanding
Common	750	01/01/2026	1,000
Preferred	193,710	01/01/2026	258,280

Schedule B Shareholders of Foreign Corporation**Part I Certain U.S. Shareholders of Foreign Corporation** (see instructions)

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock owned by shareholder at any time during accounting period	(c) Number of shares owned on first day of accounting period, number of shares acquired, or (number of shares disposed)	(d) Enter date (first day of accounting period, date acquired, or date disposed)	(e) Balance of shares owned
Roger Rabbit 35 Any Street, Anytown, NY 10006 00-0000004	Common	750	01/01/2026	1,000
Roger Rabbit 35 Any Street, Anytown, NY 10006 00-0000004	Class B Preferred	193,710	01/01/2026	258,280

Schedule B**Part II Direct Shareholders of Foreign Corporation** (see instructions)

(a) Name, address, and identifying number of shareholder. Also include country of incorporation or formation, if available.	(b) Description of each class of stock held by shareholder at any time during accounting period	(c) Number of shares held on first day of accounting period, number of shares acquired, or (number of shares disposed)	(d) Enter date (first day of accounting period, date acquired, or date disposed)	(e) Balance of shares held

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

			Functional currency	U.S. dollars
Income	1a	Gross receipts or sales	1a	
	1b	Returns and allowances	1b	
	1c	Subtract line 1b from line 1a	1c	
	2	Cost of goods sold	2	
	3	Gross profit (subtract line 2 from line 1c)	3	
	4	Dividends	4	
	5	Interest	5	28,862,341,000 35,294,101,000
	6a	Gross rents	6a	14,988,962,000 22,169,741,000
	6b	Gross royalties and license fees	6b	
	7	Net gain or (loss) on sale of capital assets	7	
Deductions	8a	Foreign currency transaction gain or loss—unrealized	8a	
	8b	Foreign currency transaction gain or loss—realized	8b	
	9	Other income (attach statement)	9	
	10	Total income (add lines 3 through 9)	10	43,851,303,000 57,463,842,000
	11	Compensation not deducted elsewhere	11	
	12a	Rents	12a	2,588,175,000 3,828,095,000
	12b	Royalties and license fees	12b	
	13	Interest	13	36,977,000 54,692,000
Net Income	14	Depreciation not deducted elsewhere	14	
	15	Depletion	15	
	16	Taxes (exclude income tax expense (benefit))	16	121,000 179,000
	17	Other deductions (attach statement—exclude income tax expense (benefit))	17	556,318,000 822,834,000
	18	Total deductions (add lines 11 through 17)	18	3,181,591,000 4,705,800,000
	19	Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19	40,669,712,000 60,153,397,000
Other Comprehensive Income	20	Unusual or infrequently occurring items	20	(12,818,965,000) (18,960,161,000)
	21a	Income tax expense (benefit)—current	21a	
	21b	Income tax expense (benefit)—deferred	21b	
	22	Current year net income or (loss) per books (combine lines 19 through 21b)	22	27,850,747,000 41,193,236,000
	23a	Foreign currency translation adjustments	23a	
	23b	Other	23b	
	23c	Income tax expense (benefit) related to other comprehensive income	23c	
	24	Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c)	24	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1 8,557,500,000	3,281,502,000
2a	Trade notes and accounts receivable	2a 855,858,000	15,006,554,000
2b	Less allowance for bad debts	2b () ()	
3	Derivatives	3	
4	Inventories	4	
5	Other current assets (attach statement)	5 255,108,000	243,012,000
6	Loans to shareholders and other related persons	6 26,569,964,000	
7	Investment in subsidiaries (attach statement)	7	
8	Other investments (attach statement)	8 57,437,000	36,820,277,000
9a	Buildings and other depreciable assets	9a	
9b	Less accumulated depreciation	9b () ()	
10a	Depletable assets	10a	
10b	Less accumulated depletion	10b () ()	
11	Land (net of any amortization)	11	
12	Intangible assets:		
12a	Goodwill	12a	
12b	Organization costs	12b	
12c	Patents, trademarks, and other intangible assets	12c 11,727,492,000	21,085,517,000
12d	Less accumulated amortization for lines 12a, 12b, and 12c	12d () ()	
13	Other assets (attach statement)	13	
14	Total assets	14 48,023,359,000	76,436,862,000
Liabilities and Shareholders' Equity			
15	Accounts payable	15	68,312,000
16	Other current liabilities (attach statement)	16 4,001,670,000	5,080,202,000
17	Derivatives	17	
18	Loans from shareholders and other related persons	18	
19	Other liabilities (attach statement)	19 2,016,428,000	1,247,422,000
20	Capital stock:		
20a	Preferred stock	20a 57,545,333,000	76,727,110,000
20b	Common stock	20b 750,000,000	1,000,000,000
21	Paid-in or capital surplus (attach reconciliation)	21	
22	Retained earnings	22	
23	Less cost of treasury stock	23 (16,290,072,000) ()	7,686,184,000
24	Total liabilities and shareholders' equity	24 48,023,359,000	76,436,862,000

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see the instructions for required statement.	☐	☒
2 During the tax year, did the foreign corporation own an interest in any trust?	☐	☒
3a During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches? See instructions If "Yes," you are generally required to attach Form 8858 for each entity or branch. See instructions.	☐	☒
3b During the tax year, did the foreign corporation have one or more qualified business units as defined in section 989(a) with a functional currency different than its owner? If "Yes," enter number of Forms 8964-TRA attached to Form 5471	☐	☒
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation? See instructions If "Yes," complete lines 4b and 4c.	☐	☒
4b Enter the total amount of the base erosion payments \$		
4c Enter the total amount of the base erosion tax benefits \$		

Schedule G Other Information (continued)

	Yes	No
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? If "Yes," complete line 5b.	☐	☒
5b Enter the total amount of the disallowed deductions. See instructions \$ _____		
6a Is the filer claiming a foreign-derived deduction eligible income (FDDEI) deduction (under section 250) with respect to any transactions with the foreign corporation? If "Yes," complete lines 6b, 6c, and 6d. See instructions.	☐	☒
6b Enter the amount of gross receipts derived from all sales of general property to the foreign corporation that the filer included in its computation of FDDEI. See instructions \$ _____		
6c Enter the amount of gross receipts derived from all sales of intangible property to the foreign corporation that the filer included in its computation of FDDEI. See instructions \$ _____		
6d Enter the amount of gross receipts derived from all services provided to the foreign corporation that the filer included in its computation of FDDEI. See instructions \$ _____		
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.	☐	☒
8 After April 25, 2014, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?	☐	☒
9a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the tax year? If "Yes," go to line 9b.	☐	☒
9b Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year _____		
10 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? If "Yes," see instructions and attach statement.	☐	☒
11 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).	☐	☒
12 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	☐	☒
13 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	☐	☒
14 Did you answer "Yes" to any of the questions in the instructions for line 14? If "Yes," enter the corresponding code(s) from the instructions and attach statement _____	☐	☒
15 Does the foreign corporation have interest expense disallowed under section 163(j)? See instructions If "Yes," enter the amount \$ _____	☐	☒
16 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year? See instructions If "Yes," enter the amount \$ _____	☐	☒
17a Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year? See instructions	☐	☒
17b If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount? See instructions	☐	☒
18a Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest within the relevant safe-haven range (100% to 130% of the applicable federal rate (AFR) for the relevant term)?	☐	☒
18b Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest outside the relevant safe-haven range (100% to 130% of the AFR for the relevant term)?	☐	☒
19a Did the filer issue a covered debt instrument in any of the transactions described in Regulations section 1.385-3(b)(2) with respect to the foreign corporation during the tax year, or did the filer issue or refinance indebtedness owed to the foreign corporation during the 36 months before or after the date of a distribution or acquisition described in Regulations section 1.385-3(b)(3)(i) made by the filer, and either the issuance or refinance of indebtedness, or the distribution or acquisition, occurred during the tax year?	☐	☒
19b If the answer to question 19a is "Yes," provide the following. (1) The amount of such transaction(s), distribution(s), and acquisition(s) \$ _____ (2) The amount of such related party indebtedness \$ _____		

Schedule G Other Information (continued)

	Yes	No
20a During the tax year, did the foreign corporation pay or accrue any Top-up Tax? See instructions	☐	☒
20b If the answer to question 20a is "Yes," enter the amount of each type of tax paid or accrued. See instructions.		
(1) Income Inclusion Rule (IIR) (or similar taxes) \$ _____		
(2) Qualified Domestic Minimum Top-up Tax (QDMTT) (or similar taxes) \$ _____		
(3) UTPR (or similar taxes) \$ _____		
21a During the tax year, was any portion of any increase or decrease to the earnings and profits of the foreign corporation (including previously taxed earnings and profits described in section 959) attributable to a transaction described in section 304?	☐	☐
21b If the answer to question 21a is "Yes," provide the following in functional currency, reporting an increase as a positive number and a decrease as a negative number.		
(1) The change in previously taxed earnings and profits described in section 959(c)(1) and (c)(2) _____		
(2) The change in other earnings and profits described in section 959(c)(3) _____		
22 Does any related party of the foreign corporation import goods into the United States from the foreign corporation?	☐	☐
23a If the answer to question 22 is "Yes," is the basis or inventory cost to the purchaser in any such goods greater than the customs value of the imported goods?	☐	☐
23b If the answer to question 22 is "Yes," is the amount of any costs taken into account by the purchaser in computing its basis or inventory cost in any such goods greater than the amount of such costs as they are taken into account in computing the customs value of the imported goods? If the answer to either question 23a or 23b is "Yes," attach a statement describing the difference(s) including amounts and explaining the reason or reasons for such difference(s)	☐	☐
23c If the answer to either question 23a or 23b is "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5471?	☐	☐

Schedule I Summary of U.S. Person's Income From Foreign Corporation (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5, or 6 filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. person	Identifying number	
Roger Rabbit	00-0000004	
1a Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions)	1a	43,668,620,000
1b Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions)	1b	
1c Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6)	1c	
1d Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6)	1d	
1e Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A)	1e	
1f Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A)	1f	
1g Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A)	1g	
1h Other subpart F income (enter result from Worksheet A)	1h	
2 Earnings invested in U.S. property (enter the result from Worksheet B)	2	
3 Reserved for future use	3	
4 Factoring income	4	
See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.		
5a Section 245A eligible dividends (see instructions)	5a	
5b Extraordinary disposition amounts (see instructions)	5b	
5c Extraordinary reduction amounts (see instructions)	5c	
5d Section 245A(e) dividends (see instructions)	5d	
5e Dividends not reported on line 5a, 5b, 5c, or 5d	5e	
6 Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6	

	Yes	No
7a Was any income of the foreign corporation blocked?	☐	☐
7b Did any such income become unblocked during the tax year (see section 964(b))? If the answer to either question is "Yes," attach an explanation.	☐	☐
8a Did this U.S. person have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year? See instructions	☐	☐
8b If the answer to question 8a is "Yes," enter the U.S. person's ED account balance at the beginning of the foreign corporation's tax year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
8c Enter the foreign corporation's aggregate ED account balance with respect to all U.S. persons at the beginning of the foreign corporation's tax year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
9 Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation. See instructions. \$ _____		

**SCHEDULE E
(Form 5471)**(Rev. December 2026)
Department of the Treasury
Internal Revenue Service**Income, War Profits, and Excess Profits Taxes Paid or Accrued****Attach to Form 5471.**Go to ***www.irs.gov/Form5471*** for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

Roger Rabbit Inc.

Identifying number

00-0000004

Name of foreign corporation

Foreign Finance Corporation

EIN (if any)

00-0000045

Reference ID number (see instructions)

ABC1234

a Separate category. Enter code. See instructions

GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country. See instructions**c** If one of the RBT codes is entered on line a, enter the country code for the treaty country. See instructions**Part I Taxes for Which a Foreign Tax Credit Is Allowed****Section 1—Taxes Paid or Accrued Directly by Foreign Corporation**

	(a) Name of payor entity			(b) EIN or reference ID number of payor entity	(c) Unsuspended taxes	(d) Country or U.S. possession to which tax is paid (Enter code. See instructions. Use a separate line for each.)	(e) Foreign tax year of payor entity to which tax relates (year/month/day)	(f) U.S. tax year of payor entity to which tax relates (year/month/day)
1	Rolling Stone Enterprises				☐	UK	2026/01/01	2026/12/31
2					☐			
3					☐			
4					☐			
	(g) Income subject to tax in the foreign jurisdiction (see instructions)	(h) If taxes are paid on U.S. source income, check box	(i) Local currency in which tax is payable (enter code—see instructions)	(j) Tax paid or accrued (in local currency in which the tax is payable)	(k) Conversion rate to U.S. dollars	(l) In U.S. dollars (divide column (j) by column (k))	(m) In functional currency of foreign corporation	
1	0	☐	GBP	7,969,922	0.6761	11,788,082	7,969,922	
2		☐						
3		☐						
4		☐						
5	Total (combine lines 1 through 4 of column (l)). Also, report amount on Schedule E-1, line 4						11,788,082	
6	Total (combine lines 1 through 4 of column (m))							7,969,922

Section 2—Taxes Deemed Paid by Foreign Corporation

	(a) Name of lower-tier distributing foreign corporation	(b) EIN or reference ID number of lower-tier distributing foreign corporation	(c) Country or U.S. possession to which tax is paid (Enter code. See instructions. Use a separate line for each.)	(d) PTEP group (enter code)	(e) Annual PTEP account (enter year)
1					
2					
3					
4					
	(f) PTEP distributed (enter amount in functional currency)	(g) Total amount of PTEP in the PTEP group (in functional currency)	(h) Total amount of the PTEP group taxes with respect to PTEP group (USD)	(i) Foreign income taxes properly attributable to PTEP and not previously deemed paid ((column (f)/column (g)) x column (h)) (USD)	
1					
2					
3					
4					
5	Total (combine lines 1 through 4 of column (i)). Also, report amount on Schedule E-1, line 6				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 71397A

Schedule E (Form 5471) (Rev. 12-2026) Created 4/29/26

Name of foreign corporation Foreign Finance Corporation	EIN (if any) 00-0000045	Reference ID number (see instructions) ABC1234
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- a** Separate category. Enter code. See instructions
- b** If code 901j is entered on line a, enter the country code for the sanctioned country. See instructions
- c** If one of the RBT codes is entered on line a, enter the country code for the treaty country. See instructions

Part II Election

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

☐ Yes ☐ No If "Yes," state date of election _____

Part III Taxes for Which a Foreign Tax Credit Is Disallowed (Enter in functional currency of foreign corporation.)

	(a) Name of payor entity	(b) EIN or reference ID number of payor entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. taxes	(g) Suspended taxes	(h) Other	(i) Total
1									
2									
3	In functional currency (combine lines 1 and 2)								
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations). See instructions								

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation

IMPORTANT: Enter amounts in U.S. dollars.

		Taxes related to:			
		(a) Subpart F income	(b) Tested income	(c) Residual income	(d) Suspended taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1)	-0-	-0-	-0-	
1b	Beginning balance adjustments (attach statement)				
1c	Adjusted beginning balance (combine lines 1a and 1b)				
2	Adjustment for foreign tax redetermination				
3a	Taxes unsuspended under anti-splitter rules				
3b	Taxes suspended under anti-splitter rules				
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (l)	11,788,082			
5	Taxes carried over in nonrecognition transactions				
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i)				
7	Other adjustments (attach statement)				
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7)	11,788,082			
9	Taxes deemed paid with respect to inclusions (see instructions)	-11,788,082			
10	Taxes deemed paid with respect to actual distributions				
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
12	Other (attach statement)				
13	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c))				
14	Reserved for future use				
15	Reduction for other taxes not deemed paid				
16	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12	-0-	-0-	-0-	

Name of foreign corporation Foreign Finance Corporation	EIN (if any) 00-0000045	Reference ID number (see instructions) ABC1234
a Separate category. Enter code. See instructions		GEN
b If code 901j is entered on line a, enter the country code for the sanctioned country. See instructions		
c If one of the RBT codes is entered on line a, enter the country code for the treaty country. See instructions		

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation *(continued)*

(e) Taxes related to previously taxed E&P (see instructions)												
	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified pre-6/29/25 section 951A PTEP	(v) Reclassified post-6/28/25 section 951A PTEP	(vi) Reclassified section 245A(d) PTEP	(vii) Section 965(a) PTEP	(viii) Section 965(b) PTEP	(ix) Pre-6/29/25 section 951A PTEP	(x) Post-6/28/25 section 951A PTEP	(xi) Section 245A(d) PTEP	(xii) Section 951(a)(1) (A) PTEP
1a												
1b												
1c												
2												
3a												
3b												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												

**SCHEDULE H
(Form 5471)**(Rev. December 2021)
Department of the Treasury
Internal Revenue Service**Current Earnings and Profits**

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471 Roger Rabbit Inc.		Identifying number 00-0000004
Name of foreign corporation Foreign Finance Corporation	EIN (if any) 00-0000045	Reference ID number (see instructions) ABC1234

IMPORTANT: Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account	1	27,850,747,000
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions
a	Capital gains or losses	2a	
b	Depreciation and amortization	2b	
c	Depletion	2c	
d	Investment or incentive allowance	2d	355,647,000
e	Charges to statutory reserves	2e	
f	Inventory adjustments	2f	
g	Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i))	2g	113,140,000
h	Foreign currency gains or losses	2h	
i	Other (attach statement)	2i	1,946,284,000 515,184,000
3	Total net additions	3	2,301,931,000
4	Total net subtractions	4	628,324,000
5a	Current earnings and profits (line 1 plus line 3 minus line 4)	5a	29,524,354,000
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)	5b	
c	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines	5c	29,524,354,000
	(i) General category (enter amount on applicable Schedule J, Part I, line 3, column (a))	5c(i)	
	(ii) Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a))	5c(ii)	
	(iii) Section 901(j) category:		
	(A) Enter the country code of the sanctioned country ► _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(A)	
	(B) Enter the country code of the sanctioned country ► _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(B)	
	(C) Enter the country code of the sanctioned country ► _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(C)	
	(D) Enter the country code of the sanctioned country ► _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(D)	
d	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions))	5d	43,668,620,000
e	Enter exchange rate used for line 5d ►		0.6761

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 71399W

Schedule H (Form 5471) (Rev. 12-2021)

**SCHEDULE J
(Form 5471)**

(Rev. December 2026)

Department of the Treasury
Internal Revenue Service

Accumulated Earnings & Profits (E&P) of Foreign Corporation

Attach to Form 5471.

Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

Roger Rabbit Inc.

Identifying number

00-0000004

Name of foreign corporation

Foreign Finance Corporation

EIN (if any)

00-0000045

Reference ID number (see instructions)

ABC1234

a Separate category (enter code—see instructions)

GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country. See instructions

Part I Accumulated E&P of Foreign Corporation

☐ Check the box if person filing return does not have all U.S. owners' information to complete an amount in column (e). See instructions.

Important: Enter amounts in functional currency.		(a)	(b)	(c)	(d)	(e) Previously taxed E&P (see instructions)	
		Post-2017 E&P not previously taxed (post-2017 section 959(c)(3) balance)	Post-1986 undistributed earnings (post-1986 and pre-2018 section 959(c)(3) balance)	Pre-1987 E&P not previously taxed (pre-1987 section 959(c)(3) balance)	Hovering deficit and deduction for suspended taxes	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
1a	Balance at beginning of year (as reported on prior year Schedule J)			69,100,775,000			
1b	Beginning balance adjustments (attach statement)						
1c	Adjusted beginning balance (combine lines 1a and 1b)			69,100,775,000			
2a	Reduction for taxes unsuspended under anti-splitter rules						
2b	Disallowed deduction for taxes suspended under anti-splitter rules						
3	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H)	29,524,354,000					
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a	E&P carried over in nonrecognition transaction						
5b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction						
6	Other adjustments (attach statement)						
7	Total current and accumulated E&P (combine lines 1c through 6)	29,524,354,000					
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P	-29,524,354,000		69,100,775,000			
9	Actual distributions						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement)						
13	Hovering deficit offset of undistributed post-transaction E&P (see instructions)						
14	Balance at beginning of next year (combine lines 7 through 13)	0		69,100,775,000			

Part I **Accumulated E&P of Foreign Corporation** *(continued)*

	(e) Previously taxed E&P (see instructions)					
	(iii) General section 959(c)(1) PTEP	(iv) Reclassified pre-6/29/25 section 951A PTEP	(v) Reclassified post-6/28/25 section 951A PTEP	(vi) Reclassified section 245A(d) PTEP	(vii) Section 965(a) PTEP	(viii) Section 965(b) PTEP
1a						
1b						
1c						
2a						
2b						
3						
4						
5a						
5b						
6						
7						
8	29,524,354,000					
9						
10						
11						
12						
13						
14	29,524,354,000					

	(e) Previously taxed E&P (see instructions)				(f)
	(ix) Pre-6/29/25 section 951A PTEP	(x) Post-6/28/25 section 951A PTEP	(xi) Section 245A(d) PTEP	(xii) Section 951(a)(1)(A) PTEP	Total section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(xii))
1a					69,100,775,000
1b					
1c					69,100,775,000
2a					
2b					
3					29,524,354,000
4					
5a					
5b					
6					
7					98,625,129,000
8					
9					
10					
11					
12					
13					
14					98,625,129,000

Part II

Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))

Important: Enter amounts in functional currency.

1	Balance at beginning of year	1	
2	Additions (amounts subject to future recapture)	2	
3	Subtractions (amounts recaptured in current year)	3	
4	Balance at end of year (combine lines 1 through 3)	4	

**SCHEDULE M
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

Roger Rabbit Inc.

Identifying number

00-0000004

Name of foreign corporation

Foreign Finance Corporation

EIN (if any)

00-0000045

Reference ID number (see instructions)

ABC1234

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ► British Pound .6761

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.)					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Hybrid dividends received (see instructions)					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income)					
11 Interest received					
12 Premiums received for insurance or reinsurance					
13 Loan guarantee fees received					
14 Other amounts received (attach statement)					
15 Add lines 1 through 14					
16 Purchases of stock in trade (inventory)					
17 Purchases of tangible property other than stock in trade					
18 Purchases of property rights (patents, trademarks, etc.)					
19 Platform contribution transaction payments paid					
20 Cost sharing transaction payments paid					
21 Compensation paid for technical, managerial, engineering, construction, or like services					
22 Commissions paid					
23 Rents, royalties, and license fees paid					
24 Hybrid dividends paid (see instructions)					
25 Dividends paid (exclude hybrid dividends paid)					
26 Interest paid					
27 Premiums paid for insurance or reinsurance					
28 Loan guarantee fees paid					
29 Other amounts paid (attach statement)					
30 Add lines 16 through 29					

Name of person filing Form 5471

Identifying number

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
31 Accounts Payable					
32 Amounts borrowed (enter the maximum loan balance during the year)—see instructions					
33 Accounts Receivable					
34 Amounts loaned (enter the maximum loan balance during the year)—see instructions	46,001,741,000				

**SCHEDULE O
(Form 5471)**

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service**Organization or Reorganization of Foreign
Corporation, and Acquisitions and
Dispositions of its Stock****Information about Schedule O (Form 5471) and its instructions is at www.irs.gov/form5471
▶ Attach to Form 5471.**

OMB No. 1545-0704

Name of person filing Form 5471		Identifying number
Roger Rabbit Inc.		00-0000004
Name of foreign corporation	EIN (if any)	Reference ID number (see instructions)
Foreign Finance Corporation	00-0000045	ABC1234

Important: Complete a *separate* Schedule O for each foreign corporation for which information must be reported.**Part I To Be Completed by U.S. Officers and Directors**

(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder	(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition
Roger Rabbit Inc.	35 Any Street, Anytown, NY 10006	00-0000004	01/10/1990	

Part II To Be Completed by U.S. Shareholders**Note:** If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person.**Section A—General Shareholder Information**

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate:			(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	
Roger Rabbit Inc.	1120	09/15/2024	Ogden	

Section B—U.S. Persons Who Are Officers or Directors of the Foreign Corporation

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appropriate box(es)	
			Officer	Director

Section C—Acquisition of Stock

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively
Roger Rabbit Inc.	Common	12/31/2024	Purchase	250		
Roger Rabbit Inc.	Preferred	12/31/2024	Purchase	64,570		

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 612000

Schedule O (Form 5471) (Rev. 12-2012)

(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired
9,000,000,000	Mary Doe, 812 Maple Street, Somewhere, MD 20901

Section D—Disposition of Stock

(a) Name of shareholder disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method of disposition	(e) Number of shares disposed of		
				(1) Directly	(2) Indirectly	(3) Constructively
(f) Amount received	(g) Name and address of person to whom disposition of stock was made					

Section E—Organization or Reorganization of Foreign Corporation

(a) Name and address of transferor			(b) Identifying number (if any)	(c) Date of transfer
(d) Assets transferred to foreign corporation			(e) Description of assets transferred by, or notes or securities issued by, foreign corporation	
(1) Description of assets	(2) Fair market value	(3) Adjusted basis (if transferor was U.S. person)		

Section F—Additional Information

(a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits).

(b) List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock ►

(c) If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see instructions for an example).

Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business
(Under Sections 6038A and 6038C of the Internal Revenue Code)

OMB No. 1545-0123

Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form5472 for instructions and the latest information.
For tax year of the reporting corporation beginning Jan 01, 26, and ending Dec 31, 26**Note:** Enter all information in English and money items in U.S. dollars.**Part I Reporting Corporation** (see instructions). All reporting corporations must complete Part I.

1a Name of reporting corporation <u>Roger Rabbit Inc.</u>				1b Employer identification number <u>00-0000004</u>	
Number and street (if a P.O. box, see instructions) <u>35 Any Street</u>			Room or suite number		1c Total assets \$ <u>250,306,361,000</u>
City or town <u>Anytown</u>		State or province <u>ny</u>	Country	ZIP or foreign postal code <u>10006</u>	
1d Principal business activity				1e Principal business activity code <u>522293</u>	
1f Total value of gross payments made or received reported on this Form 5472. See instructions. \$ <u>5,000,000</u>		1g Total number of Forms 5472 filed for the tax year <u>1</u>		1h Total value of gross payments made or received reported on all Forms 5472. See instructions. \$ <u>5,000,000</u>	
1i Check here if this is a consolidated filing of Form 5472 ☐	1j Check here if this is the initial year for which the U.S. reporting corporation is filing a Form 5472 ☒		1k Total number of Parts VIII attached to Form 5472 <u>1</u>		1l Country of incorporation <u>US</u>
1m Date of incorporation		1n Country(ies) under whose laws the reporting corporation files an income tax return as a resident <u>US</u>		1o Principal country(ies) where business is conducted <u>US</u>	
2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation ☒					
3 Check here if the reporting corporation is a foreign-owned domestic disregarded entity (foreign-owned U.S. DE) treated as a corporation for purposes of section 6038A. See instructions ☐					

Part II 25% Foreign Shareholder (see instructions)
Check here if any direct (or ultimate indirect) 25% foreign shareholder listed in Part II is a surrogate foreign corporation under section 7874(a)(2)(B). ☐

4a Name and address of direct 25% foreign shareholder <u>ABC Finance Corporation 13 Somewhere Birmingham, UK 126375</u>					
4b(1) U.S. identifying number, if any <u>00-0000021</u>		4b(2) Reference ID number (see instructions)		4b(3) Foreign taxpayer identification number (FTIN), if any (see instructions)	
4c Principal country(ies) where business is conducted <u>UK</u>		4d Country of citizenship, organization, or incorporation <u>UK</u>		4e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident <u>UK</u>	
5a Name and address of direct 25% foreign shareholder					
5b(1) U.S. identifying number, if any		5b(2) Reference ID number (see instructions)		5b(3) FTIN, if any (see instructions)	
5c Principal country(ies) where business is conducted		5d Country of citizenship, organization, or incorporation		5e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	
6a Name and address of ultimate indirect 25% foreign shareholder					
6b(1) U.S. identifying number, if any		6b(2) Reference ID number (see instructions)		6b(3) FTIN, if any (see instructions)	
6c Principal country(ies) where business is conducted		6d Country of citizenship, organization, or incorporation		6e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	
7a Name and address of ultimate indirect 25% foreign shareholder					
7b(1) U.S. identifying number, if any		7b(2) Reference ID number (see instructions)		7b(3) FTIN, if any (see instructions)	
7c Principal country(ies) where business is conducted		7d Country of citizenship, organization, or incorporation		7e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	

Part III Related Party (see instructions). All reporting corporations must complete this question and the rest of Part III. Check applicable box: Is the related party a ☒ foreign person or ☐ U.S. person?

8a Name and address of related party

ABC Finance 13 Somewhere Birmingham, UK 126375

8b(1) U.S. identifying number, if any
00-0000021

8b(2) Reference ID number (see instructions)

8b(3) FTIN, if any (see instructions)

8c Principal business activity International Finance

8d Principal business activity code 522293

8e Relationship—Check boxes that apply: ☐ Related to reporting corporation ☐ Related to 25% foreign shareholder ☒ 25% foreign shareholder

8f Principal country(ies) where business is conducted

8g Country(ies) under whose laws the related party files an income tax return as a resident

UK

UK

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party (see instructions)

Caution: Part IV **must** be completed if the “foreign person” box is checked in the heading for Part III.

If estimates are used, check here. ☐

9	Sales of stock in trade (inventory)	9	
10	Sales of tangible property other than stock in trade	10	
11	Platform contribution transaction payments received	11	
12	Cost sharing transaction payments received	12	
13a	Rents received (for other than intangible property rights)	13a	
13b	Royalties received (for other than intangible property rights)	13b	
14	Sales, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	14	
15	Consideration received for technical, managerial, engineering, construction, scientific, or like services	15	
16	Commissions received	16	
17	Amounts borrowed (see instructions) a Beginning balance b Ending balance or monthly average	17b	
18	Interest received	18	
19	Premiums received for insurance or reinsurance	19	
20	Loan guarantee fees received	20	
21	Other amounts received (see instructions)	21	
22	Total. Combine amounts on lines 9 through 21	22	
23	Purchases of stock in trade (inventory)	23	
24	Purchases of tangible property other than stock in trade	24	
25	Platform contribution transaction payments paid	25	
26	Cost sharing transaction payments paid	26	
27a	Rents paid (for other than intangible property rights)	27a	
27b	Royalties paid (for other than intangible property rights)	27b	
28	Purchases, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	28	
29	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	29	
30	Commissions paid	30	
31	Amounts loaned (see instructions) a Beginning balance b Ending balance or monthly average	31b	5,000,000
32	Interest paid	32	
33	Premiums paid for insurance or reinsurance	33	
34	Loan guarantee fees paid	34	
35	Other amounts paid (see instructions)	35	
36	Total. Combine amounts on lines 23 through 35	36	5,000,000

Part V Reportable Transactions of a Reporting Corporation That Is a Foreign-Owned U.S. DE (see instructions)

Describe on an attached separate sheet any other transaction as defined by Regulations section 1.482-1(i)(7), such as amounts paid or received in connection with the formation, dissolution, acquisition, and disposition of the entity, including contributions to and distributions from the entity, and check here. ☐

Part VI Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party (see instructions)

Describe these transactions on an attached separate sheet and check here. ☐

Part VII Additional Information. All reporting corporations must complete Part VII.

37	Does the reporting corporation import goods from a foreign related party?	☐ Yes	☒ No
38a	If the answer to question 37 is "Yes," is the reporting corporation's basis or inventory cost in any such goods greater than the customs value of such imported goods?	☐ Yes	☐ No
38b	If the answer to question 37 is "Yes," is the amount of any costs taken into account by the reporting corporation in computing basis or inventory cost of any such goods greater than the amount of such costs as they are taken into account in computing the customs value of the imported goods?	☐ Yes	☐ No
If the answer to either question 38a or 38b is "Yes," attach a statement describing the difference(s) including amounts and explaining the reason or reasons for such difference(s).			
38c	If the answer to either question 38a or 38b is "Yes," were the documents used to support such treatment of the imported goods in existence and available in the United States at the time of filing Form 5472?	☐ Yes	☐ No
39	During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement (CSA)?	☐ Yes	☒ No
If "Yes," complete Part VIII as instructed below.			
40a	During the tax year, did the reporting corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions	☐ Yes	☒ No
40b	If "Yes," enter the total amount of the disallowed deductions	\$	
41a	Is the reporting corporation claiming a foreign-derived deduction eligible income (FDDEI) deduction (under section 250) with respect to any transactions with the foreign related party? If "Yes," complete lines 41b, 41c, and 41d. See instructions	☐ Yes	☒ No
41b	Enter the amount of gross receipts derived from all sales of general property to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions	\$	
41c	Enter the amount of gross receipts derived from all sales of intangible property to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions	\$	
41d	Enter the amount of gross receipts derived from all services provided to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions	\$	
42a	Did the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the relevant safe-haven range (100% to 130% of the applicable Federal rate (AFR) for the relevant term)?	☐ Yes	☒ No
42b	Did the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest outside the relevant safe-haven range (100% to 130% of the AFR for the relevant term)?	☐ Yes	☒ No
43a	Did the reporting corporation issue a covered debt instrument in any of the transactions described in Regulations section 1.385-3(b)(2) during the tax year with respect to a related party that is a corporation, or, did the reporting corporation issue or refinance indebtedness owed to a related party that is a corporation during the 36 months before or after the date of a distribution or acquisition described in Regulations section 1.385-3(b)(3)(i) made by the reporting corporation, and either the issuance or refinance of indebtedness, or the distribution or acquisition, occurred during the tax year?	☐ Yes	☒ No
43b	If the answer to question 43a is "Yes," provide the following.		
	(1) The amount of such transaction(s), distribution(s), and acquisition(s)	\$	
	(2) The amount of such related party indebtedness	\$	

Part VIII Cost Sharing Arrangement (CSA)

Note: Complete a separate Part VIII for each CSA in which the reporting corporation was a participant during the tax year. Report all amounts in U.S. dollars. (See instructions.)

44	Provide a brief description of the CSA with respect to which this Part VIII is being completed.		
	<u>None</u>		
45	During the course of the tax year, did the reporting corporation become a participant in the CSA?	☐ Yes	☒ No
46	Was the CSA in effect before January 5, 2009?	☐ Yes	☐ No
47	What was the reporting corporation's share of reasonably anticipated benefits for the CSA?	%	
48a	Enter the total amount of stock-based compensation deductions claimed by the reporting corporation	\$	
48b	Enter the total amount of deductions for the tax year for stock-based compensation that was granted during the term of the CSA and is directly identified with, or reasonably allocable to, the intangible development activity under the CSA	\$	
48c	Was there any stock-based compensation granted during the term of the CSA to individuals who performed functions in business activities that generate cost shared intangibles that was not treated as directly identified with, or reasonably allocable to, the intangible development activity?	☐ Yes	☐ No
49a	Enter the total amount of intangible development costs for the CSA	\$	
49b	Enter the amount of intangible development costs allocable to the reporting corporation based on the reporting corporation's reasonably anticipated benefits share	\$	

Part IX Base Erosion Payments and Base Erosion Tax Benefits Under Section 59A (see instructions)

50	Amounts defined as base erosion payments under section 59A(d)	\$
51	Amount of base erosion tax benefits under section 59A(c)(2)	\$
52	Amount of total qualified derivative payments as described in section 59A(h) made by the reporting corporation	\$
53	Reserved for future use	

Entity Classification Election

OMB No. 1545-1516

Go to www.irs.gov/Form8832 for instructions and the latest information.

Name of eligible entity making election DEF International Finance			Employer identification number (EIN) 00-0000017
Number and street (If a P.O. box, see instructions.) 1000 Helmstraat			Room or suite no.
City or town Maastricht, Limburg Nether	State or province	Country	ZIP or foreign postal code
Check if: ☐ Address change ☐ Late classification relief sought under Revenue Procedure 2009-41 ☐ Relief for a late change of entity classification election sought under Revenue Procedure 2010-32			

Part I Election Information**1 Type of election** (see instructions):**1a** ☒ Initial classification by a newly formed entity. Skip lines 2a and 2b and go to line 3.**1b** ☐ Change in current classification. Go to line 2a.**2a** Has the eligible entity previously filed an entity election that had an effective date within the last 60 months?☐ **Yes.** Go to line 2b.☐ **No.** Skip line 2b and go to line 3.**2b** Was the eligible entity's prior election an initial classification election by a newly formed entity that was effective on the date of formation?☐ **Yes.** Go to line 3.☐ **No.** Stop here. You are generally not currently eligible to make the election. See instructions.**3** Does the eligible entity have more than one owner?☐ **Yes.** You can elect to be classified as a partnership or an association taxable as a corporation. Skip line 4 and go to line 5.☒ **No.** You can elect to be classified as an association taxable as a corporation or to be disregarded as a separate entity. Go to line 4.**4** If the eligible entity has only one owner, provide the following information.**4a** Name of owner Roger Rabbit Inc.**4b** Identifying number of owner 00-0000004**5** If the eligible entity is owned by one or more affiliated corporations that file a consolidated return, provide the name and EIN of the parent corporation.**5a** Name of parent corporation _____**5b** EIN _____

6 **Type of entity** (see instructions):

- 7 If the eligible entity is created or organized in a foreign jurisdiction, provide the foreign country of organization.
Netherlands

8 Election is to be effective beginning (month, day, year) (see instructions) 12/31/2025

9 Name and title of contact person whom the IRS may call for more information SAM BROWN, TAX ADMINISTRATOR 515-555-5550	10 Contact person's telephone number 515-555-5550
---	---

Under penalties of perjury, I (we) declare that I (we) consent to the election of the above-named entity to be classified as indicated above, and that I (we) have examined this election and consent statement, and to the best of my (our) knowledge and belief, this election and consent statement are true, correct, and complete. If I am an officer, manager, or member signing for the entity, I further declare under penalties of perjury that I am authorized to make the election on its behalf.

[illegible]

Part II Late Election Relief

11 Provide the explanation as to why the entity classification election was not filed on time. See instructions.

Under penalties of perjury, I (we) declare that I (we) have examined this election, including accompanying documents, and to the best of my (our) knowledge and belief, the election contains all the relevant facts relating to the election, and such facts are true, correct, and complete. I (we) further declare that I (we) have personal knowledge of the facts and circumstances related to the election. I (we) further declare that the elements required for relief in Section 4.01 of Revenue Procedure 2009-41 have been satisfied.

[illegible]

Form **8858**

(Rev. December 2026)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**Go to www.irs.gov/Form8858 for instructions and the latest information.Information furnished for the FDE's or FB's annual accounting period (see instructions)
beginning JAN 1 , 20 26 , and ending DEC 31 , 20 26

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return Roger Rabbit Inc.			Filer's identifying number 00-0000004
Number and street. If a P.O. box, see instructions. 35 Any Street			Room or suite no.
City or town Anytown, NY 10006	State or province	Country	ZIP or foreign postal code
Filer's tax year beginning , 20 , and ending			20

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☒ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a foreign controlled foreign corporation (FCFC)
	☐ FDE of a controlled foreign partnership	☐ FB of a U.S. person	☐ FB of a CFC
	☐ FB of an FCFC	☐ FB of a controlled foreign partnership	
Check here	☐ Initial Form 8858	☐ Final Form 8858	

1a Name and address of FDE or FB DEF International Finance 1000 Helmstraat Maastricht, Limburg/Netherlands 6211TA		b(1) U.S. identifying number, if any 00-0000017	
		b(2) Reference ID number (see instructions)	
c For FDE, country(ies) under whose laws organized and entity type under local tax law Netherlands Foreign Entity		d Date(s) of organization 12/31/2018	e Effective date as FDE 03/31/2019
f If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number.		g Country in which principal business activity is conducted	
h Principal business activity code number	i Principal business activity	j Functional currency	

2 Provide the following information for the FDE's or FB's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different
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3 For the **tax owner** of the FDE or FB (if different from the filer), provide the following. See instructions.

a Name and address ABCDEF Finance Corporation 14 Somewhere Birmingham, England 126375	b Annual accounting period covered by the return (see instructions)	
	c(1) U.S. identifying number, if any 00-0000022	
	c(2) Reference ID number (see instructions)	
	d Country under whose laws organized	e Functional currency

4 For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following. See instructions.

a Name and address	b Country under whose laws organized	
	c U.S. identifying number, if any	d Functional currency

5 Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10%-or-more direct or indirect interest. See instructions.

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional currency	U.S. dollars
1	Gross receipts or sales (net of returns and allowances)	1	
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	
9	Other income	9	
10	Total income (add lines 3 through 9)	10	
11	Total deductions (exclude income tax expense)	11	
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	Yes No

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash and other current assets	1	
2	Other assets	2	
3	Total assets	3	
Liabilities and Owner's Equity			
4	Liabilities	4	
5	Owner's equity	5	
6	Total liabilities and owner's equity	6	

Schedule G Other Information (see instructions)

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	✓
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	✓
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	✓
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	✓

Schedule G Other Information (continued)

	Yes	No
6a Is the FDE or FB a qualified business unit as defined in section 989(a)?		✓
b Is the FDE or FB a section 904(b)(6) branch? See instructions. If "Yes," complete line 15		✓
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		✓
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c		✓
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC or FCFC: Were there any intracompany transactions between the FDE or FB and the CFC or FCFC or any other branch of the CFC or FCFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		✓
b If "Yes," enter the amount of the dual consolidated loss \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		✓
b Enter the amount of the dual consolidated loss for the combined separate unit \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		✓
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year \$ _____		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		✓
b If "Yes," enter the total amount of recapture \$ _____		
14a During the tax year, did the FDE or FB pay or accrue any Top-up Tax? See instructions		✓
b If "Yes," enter the amount of each type of tax paid or accrued.		
(1) Income Inclusion Rule (IIR) (or similar taxes) \$ _____		
(2) Qualified Domestic Minimum Top-up Tax (QDMTT) (or similar taxes) \$ _____		
(3) UTPR (or similar taxes) \$ _____		
15a During the tax year, did the FDE or FB receive, or accrue the receipt of, or pay, or accrue the payment of, an amount in connection with a section 904(b)(6) sale? See instructions. If "Yes," complete lines 15b and 15c		✓
b Enter the total amount of section 904(b)(6) sales income derived by the tax owner of the FDE or FB \$ _____		
c Enter the total amount of section 904(b)(6) sales income attributable to the FDE or FB \$ _____		

Schedule H **Current Earnings and Profits or Taxable Income** (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1	Current year net income (loss) per foreign books of account	1	
2	Total net additions	2	
3	Total net subtractions	3	
4	Current earnings and profits (or taxable income—see instructions) (line 1 plus line 2 minus line 3) . .	4	
5	DASTM gain (loss) (if applicable)	5	
6	Combine lines 4 and 5	6	
7	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)) . . .	7	
8	Enter exchange rate used for line 7		

Schedule I **Transferred Loss Amount****Important:** See instructions for who has to complete this section.

	Yes	No
1 Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		✓
2 Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3 Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4 Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J **Income Taxes Paid or Accrued** (see instructions)

(a) Country or territory	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign tax year (YYYY-MM-DD)	(c) Foreign currency	(d) Conversion rate	(e) U.S. dollars	(f) Foreign branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858**

(Rev. December 2026)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**Go to www.irs.gov/Form8858 for instructions and the latest information.Information furnished for the FDE's or FB's annual accounting period (see instructions)
beginning JAN 1 , 20 26 , and ending DEC 31 , 20 26

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return Roger Rabbit Inc.			Filer's identifying number 00-0000004
Number and street. If a P.O. box, see instructions. 35 Any Street			Room or suite no.
City or town Anytown, NY 10006	State or province	Country	ZIP or foreign postal code
Filer's tax year beginning , 20 , and ending			20

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☒ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a foreign controlled foreign corporation (FCFC)
	☐ FDE of a controlled foreign partnership	☐ FB of a U.S. person	☐ FB of a CFC
	☐ FB of an FCFC	☐ FB of a controlled foreign partnership	
Check here	☐ Initial Form 8858	☐ Final Form 8858	

1a Name and address of FDE or FB Bugs Bunny Inc. 36 Anywhere Ave. Port Vila, Vanuatu		b(1) U.S. identifying number, if any 00-0000018	
		b(2) Reference ID number (see instructions)	
c For FDE, country(ies) under whose laws organized and entity type under local tax law Vanuatu Corporation Entity		d Date(s) of organization 06/18/2018	e Effective date as FDE 03/31/2019
f If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number.		g Country in which principal business activity is conducted	
h Principal business activity code number	i Principal business activity		j Functional currency

2 Provide the following information for the FDE's or FB's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different
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3 For the **tax owner** of the FDE or FB (if different from the filer), provide the following. See instructions.

a Name and address Jessica Rabbit Inc. 37 Anyplace Blvd. Port Erin, Isle of Man IM9 6AF	b Annual accounting period covered by the return (see instructions)	
	c(1) U.S. identifying number, if any	
	c(2) Reference ID number (see instructions) C185038-23	
	d Country under whose laws organized Isle of Man	e Functional currency

4 For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following. See instructions.

a Name and address	b Country under whose laws organized	
	c U.S. identifying number, if any	d Functional currency

5 Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10%-or-more direct or indirect interest. See instructions.

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional currency	U.S. dollars
1	Gross receipts or sales (net of returns and allowances)	1	
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	
9	Other income	9	
10	Total income (add lines 3 through 9)	10	
11	Total deductions (exclude income tax expense)	11	
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	Yes No

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash and other current assets	1	
2	Other assets	2	
3	Total assets	3	
Liabilities and Owner's Equity			
4	Liabilities	4	
5	Owner's equity	5	
6	Total liabilities and owner's equity	6	

Schedule G Other Information (see instructions)

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	Yes No
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	Yes No
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	Yes No
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	Yes No
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	Yes No

Schedule G Other Information (continued)

	Yes	No
6a Is the FDE or FB a qualified business unit as defined in section 989(a)?		✓
b Is the FDE or FB a section 904(b)(6) branch? See instructions. If "Yes," complete line 15		✓
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		✓
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c		✓
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC or FCFC: Were there any intracompany transactions between the FDE or FB and the CFC or FCFC or any other branch of the CFC or FCFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		✓
b If "Yes," enter the amount of the dual consolidated loss \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		✓
b Enter the amount of the dual consolidated loss for the combined separate unit \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		✓
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year \$ _____		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		✓
b If "Yes," enter the total amount of recapture \$ _____		
14a During the tax year, did the FDE or FB pay or accrue any Top-up Tax? See instructions		✓
b If "Yes," enter the amount of each type of tax paid or accrued.		
(1) Income Inclusion Rule (IIR) (or similar taxes) \$ _____		
(2) Qualified Domestic Minimum Top-up Tax (QDMTT) (or similar taxes) \$ _____		
(3) UTPR (or similar taxes) \$ _____		
15a During the tax year, did the FDE or FB receive, or accrue the receipt of, or pay, or accrue the payment of, an amount in connection with a section 904(b)(6) sale? See instructions. If "Yes," complete lines 15b and 15c		✓
b Enter the total amount of section 904(b)(6) sales income derived by the tax owner of the FDE or FB \$ _____		
c Enter the total amount of section 904(b)(6) sales income attributable to the FDE or FB \$ _____		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1	Current year net income (loss) per foreign books of account	1	
2	Total net additions	2	
3	Total net subtractions	3	
4	Current earnings and profits (or taxable income—see instructions) (line 1 plus line 2 minus line 3) . .	4	
5	DASTM gain (loss) (if applicable)	5	
6	Combine lines 4 and 5	6	
7	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)) . . .	7	
8	Enter exchange rate used for line 7		

Schedule I Transferred Loss Amount**Important:** See instructions for who has to complete this section.

	Yes	No
1 Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		✓
2 Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3 Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4 Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or territory	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign tax year (YYYY-MM-DD)	(c) Foreign currency	(d) Conversion rate	(e) U.S. dollars	(f) Foreign branch	(g) Passive	(h) General	(i) Other
Totals								

Country-by-Country Report

For reporting period beginning 01/01, 2026, and ending 12/31, 2026

OMB No. 1545-2272

► Go to www.irs.gov/Form8975 for instructions and the latest information.

If this is an amended report, check here ☐

Enter the number of Schedules A (Form 8975) attached to this Form 8975 ►

3

Part I Identification of Filer

1a Name of the reporting entity Roger Rabbit Inc.		1b Reporting role code ULT	1c EIN 00-0000004
2 Number, street, and room or suite no. (if P.O. box, see instructions) 35 Any Street			
3a City or town Anytown	3b State or province NY	3c Country, and ZIP or foreign postal code 10006	
4 Name of the U.S. Multinational Enterprise (MNE) group (if different from reporting entity)			

Part II Additional Information

Enter any additional information related to the U.S. MNE group

Established in 1927 in Honolulu, Roger Rabbit Inc. is a financial services company working with individuals and companies worldwide. We have 16 offices located in the US, UK, and Isle of Man. Our investment strategies and financial advice are always tailored to meet our client's specific needs, because we want to add value to their company or organization. We have the skills to attract other investors, which introduces our wide range of clients to new sources of capital. We give our clients the ability to do their business better. We have been successful for 90 years because of the dedication each of our trained financial analysts provides to our customers. When pairing that superior service with constant innovation, our clients win. We fully analyze the credit strengths of each of our clients, and develop a funding plan specific to them. Several of our offices around the world also provide additional funding options to our clients by offering access to government mortgage insurance and loan guarantee programs. Here, we combine investment banking and mortgage banking services, which saves our clients time and reduces overall costs. Roger Rabbit Inc offers a wide variety of financial products that enables companies and individuals to manage the level of risk they are comfortable with. We also broaden their access to both foreign and domestic capital markets. Our tailored advice helps unlock private sector investments, which clients need if they want to expand their businesses, create jobs throughout their companies, and grow economies all over the world. Roger Rabbit Inc's Institutional Asset Management Solutions are comprised of a full range of integrated technologies. These are designed to help our clients improve operational efficiencies in all areas of their business. We leverage the advanced technology within our company to deliver better service, products, and advice to our client's companies. It is designed with our clients and their investors in mind, and has a proven track record of reducing manual processes, mitigating errors and risks, and improving operational efficiencies. We always have security in mind, which is why this is all done in a protected environment. We help our clients eliminate manual tasks and preserve that time to focus on what they do best: work with their customers to achieve their goals. We stay constantly apprised of regulations and

For Paperwork Reduction Act Notice, see separate instructions.

Part II

Additional Information (continued)

changes in the financial landscape, and we use that to help our clients to become more flexible and transparent within the everchanging investment management industry. Our clients learn how to adapt and manage these new demands with the help of our advanced financial analysts. Roger Rabbit Inc's products and services include loans, equity, trade and supply chain finance, syndications, treasury client solutions, blended finance, venture capital, advisory, and asset management. We also offer expertise in financial institutions, funds, infrastructure, oil, gas, and mining, public-private partnerships, and tourism, retail, and property. Roger Rabbit Inc. also works throughout the private sector to encourage entrepreneurship and build sustainable businesses. We do that by advising our clients on a wide range of issues. First, we have a dedicated team in each of our offices that focuses on environmental, social, and governance standards specific to what will impact our client's finances. We help expand access to critical finance for individuals and micro, small, and medium enterprises. We do that through our work with financial intermediary clients. Roger Rabbit Inc. knows its clients and gives them the skills and tools they need to succeed. With us, our clients become some of the most successful companies in the world.

Part II Constituent Entity Information (continued)

1. Constituent entities resident in the tax jurisdiction	2. Entity role	3. TIN	4. Tax jurisdiction of organization or incorporation if different from tax jurisdiction of residence	5. Main business activities			
				(a) Activity code			(b) If you entered the code for "Other," describe the business activity.

Part III Additional Information

Enter any additional information related to the information reported in Part I and II.

No additional information needed.

Part II Constituent Entity Information (continued)

1. Constituent entities resident in the tax jurisdiction	2. Entity role	3. TIN	4. Tax jurisdiction of organization or incorporation if different from tax jurisdiction of residence	5. Main business activities			
				(a) Activity code			(b) If you entered the code for "Other," describe the business activity.

Part III Additional Information

Enter any additional information related to the information reported in Part I and II.

No additional information needed.

**SCHEDULE A
(Form 8975)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service**Tax Jurisdiction and Constituent Entity Information**For reporting period beginning JAN 1, 20 26, and ending DEC 31, 20 26

▶ A separate Schedule A (Form 8975) is to be completed for each tax jurisdiction of the multinational enterprise group.

▶ Go to www.irs.gov/Form8975 for instructions and the latest information.

OMB No. 1545-2272

Name of the reporting entity

Roger Rabbit Inc.

EIN

00-0000004

Part I Tax Jurisdiction Information. All financial amounts must be stated in U.S. dollars. See instructions.

Tax jurisdiction

UK

1. Revenues			2. Profit (loss) before income tax	3. Income tax paid (on cash basis)	4. Income tax accrued—current year	5. Stated capital	6. Accumulated earnings	7. Number of employees	8. Tangible assets other than cash and cash equivalents
(a) Unrelated party	(b) Related party	(c) Total							
125,000,000	0	125,000,000	37,500,000	0	0	31,250,000	10,937,500	113	112,500,000

Part II Constituent Entity Information

1. Constituent entities resident in the tax jurisdiction	2. Entity role	3. TIN	4. Tax jurisdiction of organization or incorporation if different from tax jurisdiction of residence	5. Main business activities		
				(a) Activity code	(b) If you entered the code for "Other," describe the business activity.	
Jessica Rabbit Inc.		C185038-23	IM	CBC508		
Judge Doom Inc.		C048374-12	IM	CBC509		
Baby Herman Inc.		C612403-50	IM	CBC508		
Benny the Cab Inc.		C124918-52	IM	CBC509		
Toon Patrol Inc.		C829851-93	IM	CBC509		
Dolores Inc.		C098483-55	IM	CBC509		
R.K. Maroon Inc.		C812512-49	IM	CBC508		
Marvin Acme Inc.		C1209855-88	IM	CBC509		
Lt. Santino Inc.		C783483-33	IM	CBC508		
Yosemite Sam Inc.		C129494-31	IM	CBC509		
Lena Hyena Inc.		C759420-06	IM	CBC509		
Donald Duck Inc.		C987314-34	IM	CBC509		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 69310N

Schedule A (Form 8975) (Rev. 12-2020)

Part II **Constituent Entity Information** *(continued)*

1. Constituent entities resident in the tax jurisdiction	2. Entity role	3. TIN	4. Tax jurisdiction of organization or incorporation if different from tax jurisdiction of residence	5. Main business activities			
				(a) Activity code			(b) If you entered the code for "Other," describe the business activity.

Part III **Additional Information**

Enter any additional information related to the information reported in Part I and II.

No additional information needed.