

WorkNailDay, Inc.

00-0000007

FORMS REQUIRED: 1120S, Sch D (1120S), Sch K-1 (1120S) (2), 1125-A, 1125-E, 4562, 4797, 8824, 8941, 8949

ATTACHMENTS:

ItemizedOtherDeductionsSchedule2
 ItemizedOtherDeductionsSchedule3
 ItemizedOtherCreditsSchedule
 ItemizedOtherCurrentAssetsSchedule
 ItemizedOtherAssetsSchedule
 ItemizedOtherCurrentLiabilitiesSchedule
 ItemizedExpensesRecordedOnBooksSchedule2
 AccumulatedAdjustmentsAccountOtherAdditionsSchedule
 AccumulatedAdjustmentsAccountOtherReductionsSchedule
 ItemizedOtherCostsSchedule

Additional information:

- The Employer Identification Number (EIN) for this scenario is **00-0000007**.
- The entry in Schedule K-1 (Form 1120S), Part I, Box C, "IRS Center where corporation filed return," should be "OSPC."

BINARY ATTACHMENT: None

HEADER INFO: Not on the actual return

Multiple Software Packages Used: No

Originator:
EFIN: Use your EFIN
Type: ERO
Practitioner PIN: PIN entered by ERO
PIN entered by: Enter a PIN

Signature Option: PIN

Officer:
Name: Khiry U Farr
Title: Chief Executive Officer
Officer SSN: 000-00-2345
Taxpayer PIN: Enter PIN
Phone: 704-555-1212
Email Address: khiryfarr@workNailDay.com
DateSigned: 01/25/27
Authorized Third Party: Yes

Responsible Party Current: Yes

Preparer:**Name:** Johnny Appleseed**Email Address:** johnnyappleseed@workNall.com**Date Prepared:** 01/20/2027**Name Control:**

Form 1120S WorkNallDay, Inc. - WORK

Sch K-1 Shareholder Carrie Ortiz - ORTI

Sch K-1 Shareholder Bin Xempt – XEMP

Total Prior Year Income Amt: \$1,000,000**IP Address:****112.112.112.112****WorkNallDay, Inc.****Attachment 1, F1120S, Line 20:** Other deductions (*ItemizedOtherDeductionsSchedule2*)

Description	Amount
Dues and Subscriptions	899
Fuel	21,123
Insurance (Note: This amount has been reduced by the premium deduction.)	143,673
Accounting and Legal	123,384
License	1,766
Miscellaneous	3,074
Supplies, Computer	11,283
Supplies, Office	5,351
Postage	1,262
Plan Expense/Reproduction	5,770
Small Tools and Supplies	6,381
Telephone	23,545
Travel	10,583
Utilities	7,109
50% of Meals & Entertainment	2,124
TOTAL	367,327

Attachment 2, Form 1120S, Schedule K, Line 12d: Other deductions (*ItemizedOtherDeductionsSchedule3*)

Trade/Business Activity	321900
Description	Expenses under Section 212 for the production of income
Amount	\$502,369

Attachment 3, 1120S Schedule K, Line 13g (*ItemizedOtherCreditsSchedule*)

Trade/Business Activity	321900
Description	Form 8941 Health Insurance Premiums Credit
Amount	\$51,013
Category	Other Credits

Attachment 4, Form 1120S, Schedule L Balance Sheets per Books, Line 6(b) & (d): Other current assets at beginning and end of tax year (*ItemizedOtherCurrentAssetsSchedule*)

Description	Beginning Amount	Ending Amount
Notes Receivable		1,800
Escrow	9,900	4,900
Accrued Interest Receivable	8,351	45,791
Work in Progress	38,003	
TOTAL	56,254	52,491

Attachment 5, Form 1120S, Schedule L Balance Sheets per Books, Line 14(b): Other assets at beginning of tax year (*ItemizedOtherAssetsSchedule*)

Description	Beginning Amount	Ending Amount
Notes Receivable	41,754	

Attachment 6, Form 1120S, Schedule L Balance Sheets per Books, 18(b) & (d): Other current Liabilities at beginning and end of tax year (*ItemizedOtherCurrentLiabilitiesSchedule*)

Description	Beginning Amount	Ending Amount
Billings in Excess	19,400	
Union Benefits Payable		231
Accrued Pension Contribution	400	
Payroll Taxes Payable	2,316	760
Accrued Workers Compensation	(11,758)	10,388
Accrued Payroll	12,473	21,701
TOTAL	22,831	33,080

Attachment 7, Form 1120S, Schedule M-1, Line 3: Total expenses not deducted recorded on books this year (*ItemizedExpensesRecordedOnBooksSchedule2*)

Description	Amount
Officer Life Insurance Premiums	17,328
Travel and Entertainment	2,124
TOTAL	19,452

Attachment 8, Form 1120S, Schedule M-2, Line 3a: Other Additions, (Total of all other additions) (*AccumulatedAdjustmentsAccountOtherAdditionsSchedule*)

Description	Amount
Interest Income	71,147
Short-Term Cap Gain	78,649
Other Income (Loss)	10,000
TOTAL	159,796

Attachment 9, Form 1120S, Schedule M-2, Line 5a: Total of itemized other reductions
(Accumulated Adjustments Account Other Reductions Schedule)

Description	Amount
Disallowed Entertainment Expense	2,124
Section 179 deduction	11,463
Officer Life Insurance Premiums	62,935
Other Deductions	502,369
TOTAL	584,756

Attachment 10, Form 1125-A, Line 5: Other Costs (Itemized Other Costs Schedule)

Description	Amount
Union Benefits	91,068
Union Pension Expense	77,549
Temporary Utilities	17,118
Messenger	414
Miscellaneous Expense	4,423
Sub-Contracts	8,216,719
Permits	30,950
Workers Compensation	71,713
Purchases Discounts	(7,721)
Payroll Taxes	64,587
PM Assistant Program	54,345
Travel	6,291
TOTAL	8,627,996

Form 1120-S Department of the Treasury Internal Revenue Service	U.S. Income Tax Return for an S Corporation Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation. Go to www.irs.gov/Form1120S for instructions and the latest information.	OMB No. 1545-0123 2026
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For calendar year 2026 or tax year beginning , 2026, ending , 20

A Selection effective date 03/08/1992	Name WorkNAIIDay, Inc.			D Employer identification number 00-0000007
B Business activity code number (see instructions) 321900	Number and street. If a P.O. box, see instructions. 37 Any Street		Room or suite no. .	E Date incorporated 03/08/1992
	City or town Anytown	State or province NC	ZIP or foreign code 28041-0280	
C Check if Sch. M-3 attached ☐				F Total assets (see instructions) \$ 3,605,885

G Is the corporation electing to be an S corporation beginning with this tax year? See instructions ☐ Yes ☐ No

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination

I Enter the number of shareholders who were shareholders during any part of the tax year I 2

J Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 22. See the instructions for more information.

Income	1a	Gross receipts or sales 11,468,259	1b	Less returns and allowances	1c	Balance 11,468,259
	2	Cost of goods sold (attach Form 1125-A)	2		2	10,061,879
	3	Gross profit. Subtract line 2 from line 1c	3		3	1,406,380
	4	Net gain (loss) from Form 4797, Part II, line 19 (attach Form 4797)	4		4	14,433
	5	Other income (loss) (see instructions—attach statement)	5		5	
	6	Total income (loss). Add lines 3 through 5	6		6	1,420,813
Deductions (see instructions for limitations)	7	Compensation of officers (see instructions—attach Form 1125-E)	7		7	161,698
	8	Salaries and wages (less employment credits)	8		8	196,941
	9	Repairs and maintenance	9		9	17,760
	10	Bad debts	10		10	
	11	Rents	11		11	160,574
	12	Taxes and licenses	12		12	36,594
	13	Interest (see instructions)	13		13	26,103
	14	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14		14	6,726
	15	Depletion (do not deduct oil and gas depletion)	15		15	
	16	Advertising	16		16	8,257
	17	Pension, profit-sharing, etc., plans	17		17	14,715
	18	Employee benefit programs	18		18	
	19	Energy efficient commercial buildings deduction (attach Form 7205)	19		19	
	20	Other deductions (attach statement)	20		20	367,327
	21	Total deductions. Add lines 7 through 20	21		21	996,695
	22	Ordinary business income (loss). Subtract line 21 from line 6	22		22	424,118
Tax and Payments	23a	Excess net passive income or LIFO recapture tax (see instructions)	23a		23a	
	23b	Tax from Schedule D (Form 1120-S)	23b		23b	
	23c	Add lines 23a and 23b (see instructions for additional taxes)	23c		23c	
	24a	Current year's estimated tax payments and preceding year's overpayment credited to the current year	24a		24a	
	24b	Tax deposited with Form 7004	24b		24b	
	24c	Credit for federal tax paid on fuels (attach Form 4136)	24c		24c	
	24d	Elective payment election amount from Form 3800	24d		24d	
	24z	Add lines 24a through 24d	24z		24z	
	25	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐	25		25	
	26	Amount owed. If line 24z is smaller than the total of lines 23c and 25, enter amount owed	26		26	
27	Overpayment. If line 24z is larger than the total of lines 23c and 25, enter amount overpaid	27		27		
28	Amount from line 27: 28a Credited to 2027 estimated tax 28b Refunded	28b		28b		
28c	Routing number (9 digits)	28d	Type: ☐ Checking ☐ Savings			
28e	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.	Date	Title Chief Executive Officer	May the IRS discuss this return with the preparer shown below? See instructions. ☒ Yes ☐ No
	Signature of officer			

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN P55555555
	Firm's name Johnny Appleseed Accounting			Firm's EIN 00-0000001	
	Firm's address 00 Efile Drive, Anytown, TX 78621			Phone no. 512-555-1212	

Schedule B 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 <u>Manufacturing</u> 2b Product or service <u>Building Supplies</u>																						
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation	☐	☒																				
4	At the end of the tax year, did the corporation:																						
4a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v)	☐	☒																				
	<table border="1" style="width:100%; border-collapse: collapse;"><thead><tr><th style="width:33%;">(i) Name of corporation</th><th style="width:15%;">(ii) EIN (if any)</th><th style="width:15%;">(iii) Country of incorporation</th><th style="width:15%;">(iv) Percentage of stock owned</th><th style="width:22%;">(v) If Percentage in (iv) is 100%, enter the date (if applicable) a qualified Subchapter S subsidiary election was made</th></tr></thead><tbody><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></tbody></table>	(i) Name of corporation	(ii) EIN (if any)	(iii) Country of incorporation	(iv) Percentage of stock owned	(v) If Percentage in (iv) is 100%, enter the date (if applicable) a qualified Subchapter S subsidiary election was made																	
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4b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital 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 (v) below	☐	☒																				
	<table border="1" style="width:100%; border-collapse: collapse;"><thead><tr><th style="width:33%;">(i) Name of entity</th><th style="width:15%;">(ii) EIN (if any)</th><th style="width:15%;">(iii) Type of entity</th><th style="width:15%;">(iv) Country of organization</th><th style="width:22%;">(v) Maximum percentage owned in profit, loss, or capital</th></tr></thead><tbody><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></tbody></table>	(i) Name of entity	(ii) EIN (if any)	(iii) Type of entity	(iv) Country of organization	(v) Maximum percentage owned in profit, loss, or capital																	
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5a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below. 5a (i) Total shares of restricted stock 5a(i) _____ 5a (ii) Total shares of non-restricted stock 5a(ii) _____	☐	☒																				
5b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below. 5b (i) Total shares of stock outstanding at the end of the tax year 5b(i) _____ 5b (ii) Total shares of stock outstanding if all instruments were executed 5b(ii) _____	☐	☒																				
6	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?	☐	☒																				
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐ If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.																						
8	If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions 8																						
9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions	☐	☒																				
10	Does the corporation satisfy one or more of the following? 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. If "Yes," complete and attach Form 8990 , Limitation on Business Interest Expense Under Section 163(j).	☐	☒																				
11	Does the corporation satisfy both of the following conditions?	☐	☒																				
11a	The corporation's total receipts (see instructions) for the tax year were less than \$250,000.																						
11b	The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.																						

Schedule B Other Information (see instructions) (continued)

	Yes	No
12a During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?	☐	☒
12b If "Yes," enter the amount of principal reduction 12b		
13 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions	☐	☒
14a Did the corporation make any payments that would require it to file Form(s) 1099?	☐	☒
14b If "Yes," did or will the corporation file required Form(s) 1099?	☐	☐
15a Does the corporation intend to self-certify as a qualified opportunity fund?	☐	☒
15b If "Yes," complete and attach Form 8996. Enter the amount (if any) from Form 8996, line 24 15b		
16 At any time during the tax year, did the corporation: (a) receive (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	☐	☒
17 Reserved for future use		

Schedule K Shareholders' Pro Rata Share Items

		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1 424,118
	2 Net rental real estate income (loss) (attach Form 8825)	2
	3a Other gross rental income (loss)	3a
	3b Expenses from other rental activities (attach statement)	3b
	3c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Interest income	4 71,147
	5a Ordinary dividends	5a
	5b Qualified dividends	5b
	6 Royalties	6
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7 78,649
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a
	8b Collectibles (28%) gain (loss)	8b
	8c Unrecaptured section 1250 gain (attach statement)	8c
	9 Net section 1231 gain (loss) (attach Form 4797)	9
	10 Other income (loss) (see instructions) 10 Type:	10 10,000
	11 Section 179 deduction (attach Form 4562)	11 62,935
	12a Cash charitable contributions	12a
	12b Noncash charitable contributions	12b
	12c Investment interest expense	12c
	12d Section 59(e)(2) expenditures 12d Type:	12d 502,369
Credits	12e Other deductions (see instructions) 12e Type:	12e
	13a Low-income housing credit (section 42(j)(5))	13a
	13b Low-income housing credit (other)	13b
	13c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c
	13d Other rental real estate credits (see instructions) 13d Type:	13d
	13e Other rental credits (see instructions) 13e Type:	13e
	13f Biofuel producer credit (attach Form 6478)	13f
	13g Other credits (see instructions) 13g Type:	13g 51,013
Inter-national	14a Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance 14a ☐	
	14b Check this box if you qualified for an exception to filing Schedule K-2 (Form 1120-S) 14b ☐	
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a
	15b Adjusted gain or loss	15b
	15c Depletion (other than oil and gas)	15c
	15d Oil, gas, and geothermal properties—gross income	15d
	15e Oil, gas, and geothermal properties—deductions	15e
	15f Other AMT items (attach statement)	15f
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a
	16b Other tax-exempt income	16b
	16c Nondeductible expenses	16c 19,452
	16d Distributions (attach statement if required) (see instructions)	16d 174,200
	16e Repayment of loans from shareholders	16e
	16f Foreign taxes paid or accrued	16f

Schedule K Shareholders' Pro Rata Share Items (continued)

Other Information			Total amount	
Other Information	17a	Investment income	17a	71,147
	17b	Investment expenses	17b	
	17c	Dividend distributions paid from accumulated earnings and profits	17c	
	17d	Other items and amounts (attach statement)		
Reconciliation	18	Income (loss) reconciliation. Combine the total amounts on lines 1 through 10. From the result, subtract the sum of the amounts on lines 11 through 12e and 16f	18	18,610

Schedule L Balance Sheets per Books

Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
1	Cash	1	435,384		1,311,478
2a	Trade notes and accounts receivable	2a	3,304,878	946,715	
2b	Less allowance for bad debts	2b	()	()	946,715
3	Inventories	3			
4	U.S. Government obligations	4			
5	Tax-exempt securities (see instructions)	5			
6	Other current assets (attach statement)	6	56,254		52,491
7	Loans to shareholders	7			
8	Mortgage and real estate loans	8	800,000		1,235,158
9	Other investments (attach statement)	9			
10a	Buildings and other depreciable assets	10a	424,249	397,401	
10b	Less accumulated depreciation	10b	(374,043)	(337,358)	60,043
11a	Depletable assets	11a			
11b	Less accumulated depletion	11b	()	()	
12	Land (net of any amortization)	12			
13a	Intangible assets (amortizable only)	13a			
13b	Less accumulated amortization	13b	()	()	
14	Other assets (attach statement)	14	41,754		
15	Total assets	15	4,688,476		3,605,885
Liabilities and Shareholders' Equity					
16	Accounts payable	16	2,837,445		1,435,888
17	Mortgages, notes, bonds payable in less than 1 year	17			
18	Other current liabilities (attach statement)	18	22,831		33,080
19	Loans from shareholders	19			
20	Mortgages, notes, bonds payable in 1 year or more	20	25,000		25,000
21	Other liabilities (attach statement)	21			
22	Capital stock	22	10,000		10,000
23	Additional paid-in capital	23			
24	Retained earnings	24	1,793,200		2,101,917
25	Adjustments to shareholders' equity (attach statement)	25			
26	Less cost of treasury stock	26	()	()	()
27	Total liabilities and shareholders' equity	27	4,688,476		3,605,885

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

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	(10,842)	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		5a	Tax-exempt interest	
		10,000	6	Deductions included on Schedule K, lines 1 through 12e, and 16f, not charged against book income this year (itemize):	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12e, and 16f (itemize):		6a	Depreciation	
3a	Depreciation	17,328	7	Add lines 5 and 6	
	Officer Life Insurance Premiums		8	Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	18,610
3b	Travel and entertainment	2,124			
		19,452			
4	Add lines 1 through 3	18,610			

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1	Balance at beginning of tax year	1,775,833		
2	Ordinary income from page 1, line 22	424,118		
3	Other additions	159,796		
4	Loss from page 1, line 22	()		
5	Other reductions	(584,756)		()
6	Combine lines 1 through 5	1,774,991		
7	Distributions	174,200		
8	Balance at end of tax year. Subtract line 7 from line 6	1,600,791		

SCHEDULE D
(Form 1120-S)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses and Built-in Gains

Attach to Form 1120-S.

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/Form1120S for instructions and the latest information.

OMB No. 1545-0123

2026

Name <u>WorkNAIIDay, Inc.</u>	Employer identification number <u>00-0000007</u>
Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.	

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off the cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A or Box G checked	1,030,000	951,351	0	78,649
2 Totals for all transactions reported on Form(s) 8949 with Box B or Box H checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C or Box I checked				
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37				4
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				5
6 Tax on short-term capital gain included on line 23 below				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1120-S, Schedule K, line 7 or 10				7 78,649

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off the cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D or Box J checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E or Box K checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F or Box L checked				
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37				11
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				12
13 Capital gain distributions (see instructions)				13
14 Tax on long-term capital gain included on line 23 below				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1120-S, Schedule K, line 8a or 10				15

Part III

Built-in Gains Tax (See instructions **before** completing this part.)

16	Excess of recognized built-in gains over recognized built-in losses (attach computation statement) .	16	
17	Taxable income (attach computation statement)	17	
18	Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B (Form 1120-S)	18	
19	Section 1374(b)(2) deduction	19	
20	Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23	20	
21	Enter 21% (0.21) of line 20	21	
22	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years .	22	
23	Tax. Subtract line 22 from line 21 (if zero or less, enter -0-). Enter here and on Form 1120-S, page 1, line 23b	23	

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

**Schedule K-1
(Form 1120-S)****2026**Department of the Treasury
Internal Revenue Service

For calendar year 2026, or tax year

beginning / / 2026ending / / **Shareholder's Share of Income, Deductions,
Credits, etc.**

See separate instructions.

**Part III Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items****Part I Information About the Corporation****A** Corporation's employer identification number
00-0000007**B** Corporation's name, address, city, state, and ZIP codeWorkNAIIday, Inc.
37 Any Street
Anytown, NC 28041-0280**C** IRS Center where corporation filed return
OSPC**D** Corporation's total number of sharesBeginning of tax year End of tax year **Part II Information About the Shareholder****E** Shareholder's identifying number
000-00-0050**F1** Shareholder's name, address, city, state, and ZIP codeCarrie Ortiz
965 Washington Ave
Boomtown, CA 90062**F2** If the shareholder is a disregarded entity, a trust, an estate, or a nominee or similar person, enter the individual or entity responsible for reporting:TIN 000-00-0050 Name Carrie Ortiz**F3** What type of entity is this shareholder? **G** Current year allocation percentage 50 %**H** Shareholder's number of sharesBeginning of tax year End of tax year **I** Loans from shareholderBeginning of tax year \$ End of tax year \$

For IRS Use Only

1	Ordinary business income (loss)	13	Credits
	<u>212,059</u>	P	<u>6,377</u>
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
	<u>35,574</u>		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked ☐
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss)		
	<u>39,325</u>		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
		C	<u>9,726</u>
10	Other income (loss)	D	<u>87,100</u>
		17	Other information
		A	<u>35,574</u>
11	Section 179 deduction		
	<u>31,468</u>		
12	Other deductions		
A	<u>251,185</u>		
18	☐ More than one activity for at-risk purposes*		
19	☐ More than one activity for passive activity purposes*		

* See attached statement for additional information.

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

**Schedule K-1
(Form 1120-S)****2026**Department of the Treasury
Internal Revenue Service

For calendar year 2026, or tax year

beginning / / 2026ending / / **Shareholder's Share of Income, Deductions,
Credits, etc.**

See separate instructions.

**Part III Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items****Part I Information About the Corporation****A** Corporation's employer identification number
00-0000007**B** Corporation's name, address, city, state, and ZIP codeWorkNAIIday, Inc.
37 Any Street
Anytown, NC 28041-0280**C** IRS Center where corporation filed return
OSPC**D** Corporation's total number of sharesBeginning of tax year End of tax year **Part II Information About the Shareholder****E** Shareholder's identifying number
000-00-0008**F1** Shareholder's name, address, city, state, and ZIP codeBin Xempt
51 Any Street
Anytown, WI 53201**F2** If the shareholder is a disregarded entity, a trust, an estate, or a nominee or similar person, enter the individual or entity responsible for reporting:TIN 000-00-0008 Name Bin Xempt**F3** What type of entity is this shareholder? **G** Current year allocation percentage 50 %**H** Shareholder's number of sharesBeginning of tax year End of tax year **I** Loans from shareholderBeginning of tax year \$ End of tax year \$

For IRS Use Only

1	Ordinary business income (loss)	13	Credits
	<u>212,059</u>	P	<u>6,376</u>
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
	<u>35,573</u>		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked ☐
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss)		
	<u>39,324</u>		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
		C	<u>9,726</u>
10	Other income (loss)	D	
A	<u>5,000</u>		<u>87,100</u>
11	Section 179 deduction		
	<u>31,467</u>		
12	Other deductions		
A	<u>251,184</u>		
17	Other information		
		A	<u>35,573</u>
18	☐ More than one activity for at-risk purposes*		
19	☐ More than one activity for passive activity purposes*		

* See attached statement for additional information.

Form **1125-A**

(Rev. November 2024)

Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.
Go to www.irs.gov/Form1125A for the latest information.

OMB No. 1545-0123

Name WorkNailDay, Inc		Employer identification number 00-0000007
1	Inventory at beginning of year	1
2	Purchases	2 890,846
3	Cost of labor	3 543,037
4	Additional section 263A costs (attach schedule)	4
5	Other costs (attach schedule)	5 8,627,996
6	Total. Add lines 1 through 5	6 10,061,879
7	Inventory at end of year	7
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2, or the appropriate line of your tax return. See instructions	8 10,061,879
9a Check all methods used for accounting for and valuing closing inventory. See instructions.		
(i) ☒ Cost		
(ii) ☐ Lower of cost or market		
(iii) ☐ Other (specify method used and attach explanation) _____		
For certain small business taxpayers, alternative methods of accounting for inventories:		
(iv) ☐ Non-incidental materials and supplies method		
(v) ☐ AFS method		
(vi) ☐ Non-AFS method		
b	Check if there was a writedown of subnormal goods	☐
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	☐
d	(i) If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d(i)
	(ii) If the LIFO inventory method was used for this tax year, enter amount of the closing LIFO Reserve	9d(ii)
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions	☐ Yes ☒ No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☒ No

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Small business taxpayers. For tax years beginning after December 31, 2023, if filing Form 1125-A for a small business taxpayer (defined later) that uses an alternative method of accounting for inventories, check the applicable box on line 9a(iv) through 9a(vi). See the instruction for line 9.

General Instructions

Purpose of Form

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065 must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If

inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for small business taxpayers.

A small business taxpayer can account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)). If it does not have an applicable financial statement, it can use the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$30 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2023-34, 2023-48 I.R.B. 1287, or any successor.

For additional guidance on methods of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing methods of accounting, see Form 3115, Application for Change in Accounting Method, and the Instructions for Form 3115.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(j).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business and Pub. 225, Farmer's Tax Guide.

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation**

(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2026Attachment
Sequence No. **179**

Name(s) shown on return

WorkNAIIDay, Inc

Business or activity to which this form relates

Manufacturing

Identifying number

00-0000007

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	62,935
2	Total cost of section 179 property placed in service (see instructions)	2	62,935
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	3,890,000
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	62,935
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	Compressor	62,935	62,935
7	Listed property. Enter the amount from line 29	7	62,935
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	62,935
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2025 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	62,935
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	62,935
13	Carryover of disallowed deduction to 2027. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14a	Special depreciation allowance for certain qualified property (other than listed property) under section 168(k)	14a	
14b	Special depreciation allowance for certain specified plants bearing fruits and nuts under section 168(k)(5)	14b	
14c	Special depreciation allowance for qualified reuse and recycle property under section 168(m)	14c	
14d	Special depreciation allowance for certain qualified production property under section 168(n) (attach statement)	14d	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2026	17	5,761
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐	18	

Section B—Assets Placed in Service During 2026 Tax Year Using the General Depreciation System

(a) Classification of property (see instructions)	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
19b 5-year property						
19c 7-year property						
19d 10-year property						
19e 15-year property						
19f 20-year property						
19g Water utility property			25 yrs.		S/L	
19h Any railroad grading or tunnel bore			50 yrs.	MM	S/L	
19i Residential rental property			27.5 yrs.	MM	S/L	
19j Nonresidential real property			39 yrs.	MM	S/L	
19k Qualified production property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2026 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	965
20b 12-year			12 yrs.		S/L	
20c 30-year			30 yrs.	MM	S/L	
20d 40-year			40 yrs.	MM	S/L	
20e Railroad grading, tunnel bore, or water utility property			50 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14a through 14d, lines 15 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	6,726
23a	For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to interest costs capitalized under section 263A(f)	23a	
23b	For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to costs capitalized under section 263A other than interest costs capitalized under section 263A(f)	23b	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a	Do you have evidence to support the business/investment use claimed?	☐ Yes	☐ No							
24b	If “Yes,” is the evidence written?	☐ Yes	☐ No							
24c	Does at least 25% of the use of any aircraft listed in Section A consist of qualified business use not described in section 280F(d)(6)(C)(i)? See instructions	☐ Yes	☐ No							
	(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25	Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25		
26	Property used more than 50% in a qualified business use:									
			%							
			%							
			%							
27	Property used 50% or less in a qualified business use:									
			%			S/L –				
			%			S/L –				
			%			S/L –				
28	Add amounts in column (h), lines 25 through 27. Enter here and on line 21								28	
29	Add amounts in column (i), line 26. Enter here and on line 7								29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other “more than 5% owner,” or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30	Total business/investment miles driven during the year (don’t include commuting miles)	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
31	Total commuting miles driven during the year						
32	Total other personal (noncommuting) miles driven						
33	Total miles driven during the year. Add lines 30 through 32						
34	Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35	Was the vehicle used primarily by a more than 5% owner or related person?	☐ ☐	☐ ☐	☐ ☐	☐ ☐	☐ ☐	☐ ☐
36	Is another vehicle available for personal use?	☐ ☐	☐ ☐	☐ ☐	☐ ☐	☐ ☐	☐ ☐

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.) *(continued)*

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

		Yes	No
37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	☐	☐
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners	☐	☐
39	Do you treat all use of vehicles by employees as personal use?	☐	☐
40	Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	☐	☐
41	Do you meet the requirements concerning qualified automobile demonstration use? See instructions	☐	☐
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.			

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

21 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
21A	2013 Chevrolet Tahoe	03/07/2015	03/10/2026
21B	2011 Dodge 3500	07/03/2013	07/10/2026
21C	2009 Chevrolet Silverado	10/10/2011	10/07/2026
21D			

These columns relate to the properties on lines 21A through 21D.		Property A	Property B	Property C	Property D
22	Gross sales price (Note: See line 1a before completing.)	22 5,000	7,760	1,800	
23	Cost or other basis plus expense of sale	23 19,930	19,467	24,619	
24	Depreciation (or depletion) allowed or allowable	24 19,930	19,467	24,492	
25	Adjusted basis. Subtract line 24 from line 23	25 0	0	127	
26	Total gain. Subtract line 25 from line 22	26 5,000	7,760	1,673	
27	If section 1245 property: Check the box if the disposition is a change in use of qualified production property.	27 ☐	☐	☐	☐
27a	Depreciation allowed or allowable from line 24	27a 19,930	19,467	24,492	
27b	Enter the smaller of line 26 or 27a	27b 5,000	7,760	1,673	
28	If section 1250 property: If straight line depreciation was used, enter -0- on line 28g, except for a corporation subject to section 291.				
28a	Additional depreciation after 1975 (see instructions)	28a			
28b	Applicable percentage multiplied by the smaller of line 26 or line 28a (see instructions)	28b			
28c	Subtract line 28a from line 26. If residential rental property or line 26 isn't more than line 28a, skip lines 28d and 28e	28c			
28d	Additional depreciation after 1969 and before 1976	28d			
28e	Enter the smaller of line 28c or 28d	28e			
28f	Section 291 amount (corporations only)	28f			
28g	Add lines 28b, 28e, and 28f	28g			
29	If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.				
29a	Soil, water, and land clearing expenses	29a			
29b	Line 29a multiplied by applicable percentage (see instructions)	29b			
29c	Enter the smaller of line 26 or 29b	29c			
30	If section 1254 property:				
30a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	30a			
30b	Enter the smaller of line 26 or 30a	30b			
31	If section 1255 property:				
31a	Applicable percentage of payments excluded from income under section 126 (see instructions)	31a			
31b	Enter the smaller of line 26 or 31a. See instructions	31b			

Summary of Part III Gains. Complete property columns A through D through line 31b before going to line 32.

32	Total gains for all properties. Add property columns A through D, line 26	32	14,433
33	Add property columns A through D, lines 27b, 28g, 29c, 30b, and 31b. Enter here and on line 14	33	14,433
34	Subtract line 33 from line 32. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	34	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
35	Section 179 expense deduction or depreciation allowable in prior years	35	
36	Recomputed depreciation (see instructions)	36	
37	Recapture amount. Subtract line 36 from line 35. See the instructions for where to report	37	

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

Attach to your tax return.

Go to www.irs.gov/Form8824 for instructions and the latest information.

OMB No. 1545-0074

2026
Attachment
Sequence No. **109**

Name(s) shown on tax return

WorkNAIIday, Inc.

Identifying number

00-0000007

Part I Information on the Like-Kind Exchange

Note: Only real property should be described on lines 1 and 2. If the property described on line 1 or line 2 is real property located outside the United States, indicate the country.

1 Description of every piece of like-kind property given up (if more space is needed, attach a sheet with the required additional information):
2019 Ford F250

2 Description of every piece of like-kind property received (if more space is needed, attach a sheet with the required additional information):
2021 Ford F250

3 Date like-kind property given up was originally acquired (month, day, year)	3	<u>M09/30/2020Y</u>
4 Date you actually transferred your property to the other party (month, day, year)	4	<u>M10/31/2023Y</u>
5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	5	<u>M10/12/2023Y</u>
6 Date you actually received the like-kind property from other party (month, day, year). See instructions	6	<u>M10/31/2023Y</u>

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . ☐ Yes ☐ No

Note: Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions on line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.

Part II Related Party Exchange Information

8 Name of related party		Relationship to you		Related party's identifying number	
Address (number and street). If you have a foreign address, also complete spaces below.		Apt. no.	City, town, or post office	State	ZIP code
Foreign country name		Foreign province/state/county			Foreign postal code

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange? ☐ Yes ☐ No

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? ☐ Yes ☐ No

*If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.*

11 If one of the exceptions below applies to the disposition, check the applicable box.

11a ☐ The disposition was after the death of either of the related parties.

11b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

11c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation. See instructions.

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side.

Identifying number

WorkNAlIDay, Inc.

00-0000007

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred **and** received (a) more than one group of like-kind properties, or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.

Note: Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up. See instructions	12		
12a	Description of other property given up _____			
13	Adjusted basis of other property given up	13		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14		
	Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.			
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses incurred. See instructions	15		
15a	Description of other property received _____			
16	FMV of like-kind property received	16		40,000
17	Add lines 15 and 16	17		40,000
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15. See instructions	18		
19	Realized gain or (loss). Subtract line 18 from line 17. _____	19		40,000
20	Enter the smaller of line 15 or line 19, but not less than zero	20		0
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions	21		0
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions	22		0
23	Recognized gain. Add lines 21 and 22	23		0
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		40,000
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23. See instructions	25		0
	Note: Complete lines 25a, 25b, and 25c if property received in the exchange is like-kind section 1250, 1245, 1252, 1254, or 1255 property or like-kind intangible property.			
25a	Basis of like-kind section 1250 property received	25a		
25b	Basis of like-kind section 1245, 1252, 1254, and 1255 property received	25b		
25c	Basis of like-kind intangible property received	25c		

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used **only** by officers or employees of the executive branch of the federal government or judicial officers of the federal government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)			-
27	Description of divested property _____			
28	Description of replacement property _____			
29	Date divested property was sold (month, day, year)	29		MM/DD/YYYY
30	Sales price of divested property. See instructions	30		
31	Basis of divested property	31		
32	Realized gain. Subtract line 31 from line 30	32		
33	Cost of replacement property purchased within 60 days after date of sale	33		
34	Subtract line 33 from line 30. If zero or less, enter -0-	34		
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions	35		
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions	36		
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37		
38	Basis of replacement property. Subtract line 37 from line 33	38		

Form **8941**

Credit for Small Employer Health Insurance Premiums

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8941 for instructions and the latest information.

2026

Attachment
Sequence No. **65**

Name(s) shown on return

WorkNAIDay, Inc.

Identifying number

00-0000007

- A** Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? See instructions.
☒ **Yes.** Enter Marketplace Identifier (if any): 01-FFE
☐ **No.** Stop. Do not file Form 8941. See instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity.
- B** Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above: _____
- C** Does a tax return you (or any predecessor) filed for a tax year beginning after 2013 and before 2025 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount? See instructions.
☐ **Yes.** Stop. Do not file Form 8941. See instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity. Also see instructions for information about the credit period limitation.
☒ **No.** Go to line 1.

Caution: See the instructions and complete Worksheets 1 through 7 as needed.

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))	1	16
2	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	13
3	Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of \$1,000. If you entered \$69,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	27,000
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	4	127,534
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c))	5	200,705
6	Enter the smaller of line 4 or line 5	6	127,534
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50)	7	63,767
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8	51,013
9	If line 3 is \$34,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	9	51,013
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4. See instructions	10	0
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	127,534
12	Enter the smaller of line 9 or line 11	12	51,013
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a))	13	16
14	Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	14	13
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	0
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4h	16	51,013
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h	18	
19	Enter the amount you paid in 2026 for taxes considered payroll taxes for purposes of this credit. See instructions	19	
20	Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, Part III, line 6f	20	

Form **8949**

Department of the Treasury
Internal Revenue Service

Sales and Other Dispositions of Capital Assets

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Go to www.irs.gov/Form8949 for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment
Sequence No. **12A**

Name(s) shown on return

WorkNAIDay, Inc

Social security number or taxpayer identification number

00-0000007

Before you check Box A, B, C, G, H, or I below, see whether you received any Form(s) 1099-B, Form(s) 1099-DA, or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B or Form 1099-DA. They will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B and Form(s) 1099-DA showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, C, G, H, or I below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(A)** Short-term transactions reported on **Form(s) 1099-B** showing basis **was** reported to the IRS (see **Note** above)
- ☐ **(B)** Short-term transactions reported on **Form(s) 1099-B** showing basis **was not** reported to the IRS
- ☐ **(C)** Short-term transactions, other than digital asset transactions, not reported to you on **Form 1099-B** or **Form 1099-DA**
- ☐ **(G)** Short-term transactions reported on **Form(s) 1099-DA** showing basis **was** reported to the IRS (see **Note** above)
- ☐ **(H)** Short-term transactions reported on **Form(s) 1099-DA** showing basis **was not** reported to the IRS
- ☐ **(I)** Short-term digital asset transactions not reported to you on **Form 1099-DA** or **Form 1099-B**

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	110 shares Americus	04/01/2023	07/15/2023	1,030,000	951,351		0	78,649
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A or Box G above is checked), line 2 (if Box B or Box H above is checked), or line 3 (if Box C or Box I above is checked)			1,030,000	951,351		0	78,649

Note: If you checked Box A or Box G above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

WorkNailDay, Inc

Social security number or taxpayer identification number

00-0000007

Before you check Box D, E, F, J, K, or L below, see whether you received any Form(s) 1099-B, Form(s) 1099-DA, or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B or Form 1099-DA. They will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B and Form(s) 1099-DA showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, F, J, K, or L below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ **(D)** Long-term transactions reported on **Form(s) 1099-B** showing basis **was** reported to the IRS (see **Note** above)
- ☐ **(E)** Long-term transactions reported on **Form(s) 1099-B** showing basis **was not** reported to the IRS
- ☐ **(F)** Long-term transactions, other than digital asset transactions, not reported to you on **Form 1099-B** or **Form 1099-DA**
- ☐ **(J)** Long-term transactions reported on **Form(s) 1099-DA** showing basis **was** reported to the IRS (see **Note** above)
- ☐ **(K)** Long-term transactions reported on **Form(s) 1099-DA** showing basis **was not** reported to the IRS
- ☐ **(L)** Long-term digital asset transactions not reported to you on **Form 1099-DA** or **Form 1099-B**

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D or Box J above is checked), line 9 (if Box E or Box K above is checked), or line 10 (if Box F or Box L above is checked)								

Note: If you checked Box D or Box J above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.