

Responsible Party Current: Yes

Preparer: **Name:** Johnny Appleseed
Date Prepared: 01/20/2027

Name Control: Form 1120S – Tree Fixr Upper, Inc. – TREE
 Sch K-1 shareholder Rose B. Trim – TRIM

Total Prior Year Income Amt: \$39,989,850**IP Address:** 112.112.112.112**Tree Fixr Upper, Inc.****Attachment 1, Form 1120S**, Line 5: Other Income (*ItemizedOtherIncomeSchedule2*)

Miscellaneous Income	740,410
US Partnership Loss	(320,210)
Total	420,200

Attachment 2, Form 1120S, Line 20: Other Deductions (*ItemizedOtherDeductionsSchedule2*)

Description	Amount
Dues & Subscriptions	3,932,765
Communications	925,702
Employment Expenses	1,763,530
Utilities & Telephone	932,765
Travel	6,625,923
Professional Expenses	1,376,350
Workers Compensation	725,013
Supplies	914,685
Postage	212,652
Transportation	1,327,085
Life Insurance	464,916
Miscellaneous	938,643
Total	20,140,029

Attachment 3, Form 1120S, Schedule K, Line 12a: Contributions (*CharitableContributionsSchedule*)

Charitable Contributions	Item	Cash Contribution (50%)
Amount	Painting of Mona Lisa	\$500,000
Business Name		Tree Fixr Upper, Inc.

Attachment 4, Form 1120S, Schedule K Line 12e: Other Deductions (*ItemizedOtherDeductionsSchedule3*)

Trade/Business Activity	484110
Description	Expenses under Section 212 for the production of income
Amount	\$320,210

Attachment 5, 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
Prepays & Deposits	2,700,000	2,300,000

Attachment 6, Form 1120S, Schedule L Balance Sheets per Books, Line 9(b) & (d): Other investments at beginning and end of tax year (*ItemizedOtherInvestmentsSchedule*)

Description	Beginning Amount	Ending Amount
ABC LLC	125,000	125,000
TAX PAD'NERS	80,000	120,000
Life Insurance – Cash Surrender Value	975,400	355,484
TOTAL	1,180,400	600,484

Attachment 7, Form 1120S, Schedule L: Line 18(b) & (d): Other Current Liabilities (*ItemizedOtherCurrentLiabilitiesSchedule*)

Description	Beginning Amount	Ending Amount
Accrued Expenses	10,500,600	23,100,999

Attachment 8, Form 1120S, Schedule L, Line 21(d): Other Liabilities (*ItemizedOtherLiabilitiesSchedule*)

Description	Beginning Amount	Ending Amount
Deferred Compensation		1,700,900

Attachment 9, Form 1120S, Schedule M- 3, Part I, Line 5(b): Net loss from nonincludible foreign entities (*NonincludibleForeignEntitySchedule*)

Name	EIN	Amount
ABC Enterprises	00-0000015	200

Attachment 10, Form 1120S, Schedule M- 3, Part II, Line 6: U.S Dividends not eliminated in tax consolidation (*USDividendsNotEliminatedInTaxConsolidatonSchedule*)

Name	EIN	Class of Stock	Percentage of class	Columns			
				a	b	c	d
Misc. Corp	00-0000009	Common	50%	2,480,000	0	0	2,480,000

Attachment 11, Form 1120S, Schedule M- 3, Part II, Line 7: Income (Loss) from U.S. Partnerships (*PartnershipInterestSchedule*)

Name	EIN	EOY Profit Sharing %	EOY Loss Sharing %	Columns			
				a	b	c	d
ABC LLC	00-9060012	60%	60%	(320,010)	0	(200)	(320,210)

Attachment 12, Form 1120S, Schedule M- 3, Part III, Line 31: Other expense/deduction items with differences
(*OtherExpenseDeductionItemsWithDifferencesSchedule*)

Description	Columns			
	a	b	c	d
	396,300	980,050	0	1,376,350

Attachment 13, Form 1125-A, Line 5: Other Costs (*ItemizedOtherCostsSchedule*)

Description	Amount
Allocation of Cost of Goods Sold	70,480
Cost of Service	1,599,205,984
Total	1,599,276,464

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 05/31/1999	Name Tree Fixr Upper, Inc.				D Employer identification number 00-0000009
B Business activity code number (see instructions) 541320	Number and street. If a P.O. box, see instructions. 39 Any Street		Room or suite no. .		E Date incorporated 11/19/1957
	City or town Anytown	State or province OK	Country .	ZIP or foreign code 74002	
C Check if Sch. M-3 attached ☐					F Total assets (see instructions) \$ 560,500,183

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 1

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 1,900,670,400	1b	Less returns and allowances	1c	Balance 1,900,670,400
	2	Cost of goods sold (attach Form 1125-A)			2	1,860,100,750
	3	Gross profit. Subtract line 2 from line 1c			3	40,569,650
	4	Net gain (loss) from Form 4797, Part II, line 19 (attach Form 4797)			4	
	5	Other income (loss) (see instructions—attach statement)			5	420,200
	6	Total income (loss). Add lines 3 through 5			6	40,989,850
Deductions (see instructions for limitations)	7	Compensation of officers (see instructions—attach Form 1125-E)			7	8,500,400
	8	Salaries and wages (less employment credits)			8	6,372,055
	9	Repairs and maintenance			9	500,101
	10	Bad debts			10	
	11	Rents			11	6,650,188
	12	Taxes and licenses			12	13,980,990
	13	Interest (see instructions)			13	120,100
	14	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14	26,234
	15	Depletion (do not deduct oil and gas depletion)			15	
	16	Advertising			16	890,700
	17	Pension, profit-sharing, etc., plans			17	1,300,000
	18	Employee benefit programs			18	
	19	Energy efficient commercial buildings deduction (attach Form 7205)			19	
	20	Other deductions (attach statement)			20	20,140,029
	21	Total deductions. Add lines 7 through 20			21	58,480,797
	22	Ordinary business income (loss). Subtract line 21 from line 6			22	(17,490,947)
Tax and Payments	23a	Excess net passive income or LIFO recapture tax (see instructions)			23a	
	23b	Tax from Schedule D (Form 1120-S)			23b	
	23c	Add lines 23a and 23b (see instructions for additional taxes)			23c	
	24a	Current year's estimated tax payments and preceding year's overpayment credited to the current year			24a	
	24b	Tax deposited with Form 7004			24b	
	24c	Credit for federal tax paid on fuels (attach Form 4136)			24c	
	24d	Elective payment election amount from Form 3800			24d	
	24z	Add lines 24a through 24d			24z	
	25	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐			25	
	26	Amount owed. If line 24z is smaller than the total of lines 23c and 25, enter amount owed			26	
27	Overpayment. If line 24z is larger than the total of lines 23c and 25, enter amount overpaid			27		
28	Amount from line 27: 28a Credited to 2027 estimated tax 28b Refunded			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 President	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 P66666666
	Firm's name Electronic Tax Filers, Inc.				Firm's EIN 00-0000011
	Firm's address 100 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>Commercial Landscaping</u> 2b Product or service <u>Architecture</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	☐	☒																				
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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 (17,490,947)
	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 2,500,000
	5a Ordinary dividends	5a 2,480,000
	5b Qualified dividends	5b
	6 Royalties	6
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7
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
	11 Section 179 deduction (attach Form 4562)	11
	12a Cash charitable contributions	12a 500,000
	12b Noncash charitable contributions	12b
	12c Investment interest expense	12c
	12d Section 59(e)(2) expenditures 12d Type:	12d
Credits	12e Other deductions (see instructions) 12e Type:	12e 320,210
	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 25,000
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 491,410
	16d Distributions (attach statement if required) (see instructions)	16d
	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	4,980,000
	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	13,331,497

Schedule L Balance Sheets per Books

Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
1	Cash	1	61,000,300		125,954,114
2a	Trade notes and accounts receivable	2a	88,799,978		
2b	Less allowance for bad debts	2b	()	()	310,294,485
3	Inventories	3	92,101,022		91,180,300
4	U.S. Government obligations	4			
5	Tax-exempt securities (see instructions)	5			
6	Other current assets (attach statement)	6	2,700,000		2,300,000
7	Loans to shareholders	7			
8	Mortgage and real estate loans	8			
9	Other investments (attach statement)	9	1,180,400		600,484
10a	Buildings and other depreciable assets	10a	40,270,500		
10b	Less accumulated depreciation	10b	(12,250,400)	()	27,969,900
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			
15	Total assets	15	273,801,800		558,299,283
Liabilities and Shareholders' Equity					
16	Accounts payable	16	170,700,400		449,809,280
17	Mortgages, notes, bonds payable in less than 1 year	17	200,800		500,000
18	Other current liabilities (attach statement)	18	10,500,600		23,100,999
19	Loans from shareholders	19			
20	Mortgages, notes, bonds payable in 1 year or more	20	18,660,600		18,300,300
21	Other liabilities (attach statement)	21			1,700,900
22	Capital stock	22	5,006,250		8,420,330
23	Additional paid-in capital	23	68,733,150		58,668,374
24	Retained earnings	24			
25	Adjustments to shareholders' equity (attach statement)	25			
26	Less cost of treasury stock	26	()	()	()
27	Total liabilities and shareholders' equity	27	273,801,800		560,500,183

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		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	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12e, and 16f (itemize):		6 Deductions included on Schedule K, lines 1 through 12e, and 16f, not charged against book income this year (itemize):	
3a Depreciation		6a Depreciation	
3b Travel and entertainment		7 Add lines 5 and 6	
		8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	
4 Add lines 1 through 3			

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	8,922,686			
2 Ordinary income from page 1, line 22	2	4,980,000			
3 Other additions	3				
4 Loss from page 1, line 22	4	(17,490,947)			
5 Other reductions	5	(1,336,960)			()
6 Combine lines 1 through 5	6	(4,925,221)			
7 Distributions	7				
8 Balance at end of tax year. Subtract line 7 from line 6	8	(4,925,221)			

☐ 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**

1	Ordinary business income (loss) (17,490,947)	13	Credits P 25,000
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income 2,500,000		
5a	Ordinary dividends 2,480,000		
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) 39,325		
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
10	Other income (loss)		
		17	Other information A 491,410
11	Section 179 deduction		
12	Other deductions A 500,000		
H	340		
S	320,210		
18	☐ More than one activity for at-risk purposes*		
19	☐ More than one activity for passive activity purposes*		

* See attached statement for additional information.

Part I Information About the Corporation**A** Corporation's employer identification number
00-0000009**B** Corporation's name, address, city, state, and ZIP codeTree Fixr Upper, Inc.
39 Any Street
Anytown, OK 74002**C** IRS Center where corporation filed return
OSPC**D** Corporation's total number of shares

Beginning of tax year

End of tax year

Part II Information About the Shareholder**E** Shareholder's identifying number
000-00-0014**F1** Shareholder's name, address, city, state, and ZIP codeRose B. Trim
57 Any Street
Anytown, PA 17201**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 **000-00-0014** Name **Rose B. Trim****F3** What type of entity is this shareholder? _____**G** Current year allocation percentage **100 %****H** Shareholder's number of shares

Beginning of tax year

End of tax year

I Loans from shareholder

Beginning of tax year \$.

End of tax year \$.

For IRS Use Only

SCHEDULE M-3
(Form 1120-S)

(Rev. December 2019)
Department of the Treasury
Internal Revenue Service

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

► Attach to Form 1120-S.

► Go to www.irs.gov/Form1120S for instructions and the latest information.

OMB No. 1545-0123

Name of corporation

Tree Fixr Upper, Inc.

Employer identification number

00-0000009

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

- 1a** Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? See instructions if multiple non-tax-basis income statements are prepared.
- ☒ **Yes.** Skip line 1b and complete lines 2 through 11 with respect to that income statement.
- ☐ **No.** Go to line 1b.
- b** Did the corporation prepare a non-tax-basis income statement for that period?
- ☐ **Yes.** Complete lines 2 through 11 with respect to that income statement.
- ☐ **No.** Skip lines 2 through 3b and enter the corporation's net income (loss) per its books and records on line 4a.

2 Enter the income statement period: Beginning 01 / 01 / 2026 Ending 12 / 31 / 2026

- 3a** Has the corporation's income statement been restated for the income statement period on line 2?
- ☐ **Yes.** If "Yes," attach an explanation and the amount of each item restated.
- ☒ **No.**
- b** Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2?
- ☐ **Yes.** If "Yes," attach an explanation and the amount of each item restated.
- ☒ **No.**

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	(14,802,957)
b Indicate accounting standard used for line 4a (see instructions):		
(1) ☒ GAAP (2) ☐ IFRS		
(3) ☐ Tax-basis (4) ☐ Other (specify) _____		
5a Net income from nonincludible foreign entities (attach statement)	5a	()
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	200
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 foreign disregarded entities (attach statement)	7a	
b Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach statement)	7b	
c Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (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	
10 Other adjustments to reconcile to amount on line 11 (attach statement)	10	
11 Net income (loss) per income statement of the corporation. Combine lines 4 through 10 Note: Part I, line 11, must equal Part II, line 26, column (a); or Schedule M-1, line 1. See instructions.	11	(14,802,757)

- 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	560,550,983	493,681,479
b Removed on Part I, line 5	50,800	270,000
c Removed on Part I, line 6		
d Included on Part I, line 7		

Name of corporation

Employer identification number

Tree Fixr Upper, Inc.

00-0000009

Part II Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return (see instructions)

	Income (Loss) Items (attach statements for lines 1 through 10)	(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				
3	Subpart F, QEF, and similar income inclusions				
4	Gross foreign distributions previously taxed				
5	Income (loss) from equity method U.S. corporations				
6	U.S. dividends not eliminated in tax consolidation	2,480,000			
7	Income (loss) from U.S. partnerships	(320,010)		(200)	(320,210)
8	Income (loss) from foreign partnerships				
9	Income (loss) from other pass-through entities				
10	Items relating to reportable transactions				
11	Interest income (see instructions)	2,500,000			
12	Total accrual to cash adjustment				
13	Hedging transactions				
14	Mark-to-market income (loss)				
15	Cost of goods sold (see instructions)	(1,860,100,750)			()
16	Sale versus lease (for sellers and/or lessors)				
17	Section 481(a) adjustments				
18	Unearned/deferred revenue				
19	Income recognition from long-term contracts				
20	Original issue discount and other imputed interest				
21a	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				
22	Other income (loss) items with differences (attach statement)				
23	Total income (loss) items. Combine lines 1 through 22	(1,855,440,760)		(200)	(1,855,440,960)
24	Total expense/deduction items (from Part III, line 32)	(5,889,300)	980,050	491,410	(4,417,840)
25	Other items with no differences	1,846,527,303			1,846,527,303
26	Reconciliation totals. Combine lines 23 through 25	(14,802,757)	980,050	491,210	(13,331,497)

Note: Line 26, column (a), must equal Part I, line 11, and column (d) must equal Form 1120-S, Schedule K, line 18.

Name of corporation

Employer identification number

Tree Fixr Upper, Inc.

00-0000009

Part III **Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) 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 Equity-based compensation				
8 Meals and entertainment				
9 Fines and penalties	336,410		(336,410)	0
10 Judgments, damages, awards, and similar costs				
11 Pension and profit-sharing	1,300,000			1,300,000
12 Other post-retirement benefits				
13 Deferred compensation	2,590,000	(1,960,100)		629,900
14 Charitable contribution of cash and tangible property				
15 Charitable contribution of intangible property	500,000			500,000
16 Current year acquisition or reorganization investment banking fees				
17 Current year acquisition or reorganization legal and accounting fees				
18 Current year acquisition/reorganization other costs				
19 Amortization/impairment of goodwill				
20 Amortization of acquisition, reorganization, and start-up costs				
21 Other amortization or impairment write-offs				
22 Reserved				
23a Depletion—Oil & Gas				
b Depletion—Other than Oil & Gas				
24 Depreciation	26,234			26,234
25 Bad debt expense				
26 Interest expense (see instructions)	120,440			120,440
27 Corporate-owned life insurance premiums	619,916		(155,000)	464,916
28 Purchase versus lease (for purchasers and/or lessees)				
29 Research and development costs				
30 Section 118 exclusion (attach statement)				
31 Other expense/deduction items with differences (attach statement)	396,300	980,050		1,376,350
32 Total expense/deduction items. Combine lines 1 through 31. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	5,889,300	(980,050)	(491,410)	4,417,840

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 Tree Fixr Upper, Inc.	Employer identification number (EIN) 00-0000009
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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>1</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		
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)?	☐	☒

Instructions

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

Who Must File

Corporations that, at any time during the tax year, had assets in or operated a business in a foreign country or a U.S. territory may have to file Schedule N. If the corporation answers "Yes" to any of the questions on page 1, attach Schedule N and the applicable forms and schedules to the corporation's tax return.

Question 1a

Check the "Yes" box if the corporation is the "tax owner" (defined below) of a foreign disregarded entity (FDE) or a foreign branch (FB) or it is required to file Form 5471 or Form 8865 with respect to a controlled foreign corporation or controlled foreign partnership that is the tax owner of an FDE or FB.

Tax owner of an FDE or FB. The tax owner of an FDE or FB is the person that is treated as owning the assets and liabilities of the FDE or FB for purposes of U.S. income tax law.

A corporation that is the tax owner of an FDE or FB is generally required to attach Form 8858 to its return. However, if the *Exception* below applies, the corporation should attach a statement (described below) in lieu of Form 8858.

Exception. In certain cases where a corporation owns an FDE or FB indirectly or constructively through a foreign entity, the corporation may not be required to attach Form 8858. See *Who Must File* in the Instructions for Form 8858.

Statement in lieu of Form 8858. This statement must list the name, country under whose laws the entity was organized, and EIN (if any) of each applicable FDE or FB.

Question 1c

For tax year 2026, enter the number of Forms 8964-TRA attached to the entire return. For FDEs or branches of U.S. corporations, attach Form 8964-TRA to the applicable 1120 form. For FDEs or branches of CFCs, attach to Form 5471.

Question 3

If the corporation owned at least a 10% interest, directly or indirectly, in any foreign partnership (other than any partnership for which a Form 8865 is attached to the tax return), attach a statement listing the following information for each foreign partnership. For this purpose, a foreign partnership includes an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3.

1. Name and EIN (if any) of the foreign partnership.
2. Identify which, if any, of the following forms the foreign partnership filed for its tax year ending with or within the corporation's tax year: Form 1042, 1065, or 8804.
3. Name of the partnership representative (if any).
4. Beginning and ending dates of the foreign partnership's tax year.

Question 5

The corporation may be required to file Form 3520 if:

- It directly or indirectly transferred money or property to a foreign trust (for this purpose, any U.S. person who created a foreign trust is considered a transferor);
- It is treated as the owner of any part of the assets of a foreign trust under the grantor trust rules; or
- It received a distribution from a foreign trust.

For more information, see the Instructions for Form 3520.

Note: An owner of a foreign trust must ensure that the trust files an annual information return on **Form 3520-A**, Annual Information Return of Foreign Trust With a U.S. Owner. For details, see Form 3520-A.

Question 6

Check the "Yes" box if either **1** or **2** below applies to the corporation. Otherwise, check the "No" box.

1. At any time during the 2026 calendar year, the corporation had a financial interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (see FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)); **and:**

- The combined value of the accounts was more than \$10,000 at any time during the calendar year, and
- The account was **not** with a U.S. military banking facility operated by a U.S. financial institution.

2. The corporation owns more than 50% of the stock in any corporation that would answer "Yes" to item **1** above.

If "Yes" is checked for this question:

- Enter the name of the foreign country or countries (attach a statement if more space is needed); and
- Electronically file FinCEN Form 114 with the Department of the Treasury using the FinCEN's BSA e-Filing System. Because FinCEN Form 114 is not a tax form, do not file it with your return.

Question 8

Check the "Yes" box if the corporation is a specified domestic entity that is required to file Form 8938 with its Form 1120 and include Form 8938 and this schedule with the Form 1120. See the Instructions for Form 8938 for the definition of a specified domestic entity.

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 Tree Fixr Upper, Inc.		Employer identification number 00-0000009	
1	Inventory at beginning of year	1	92,101,022
2	Purchases	2	1,024,169
3	Cost of labor	3	258,879,395
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	1,599,276,464
6	Total. Add lines 1 through 5	6	1,951,281,050
7	Inventory at end of year	7	91,180,300
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	1,860,100,750
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

Tree Fixr Upper, Inc.

Business or activity to which this form relates

Commercial Landscapers

Identifying number

00-0000009

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	
2	Total cost of section 179 property placed in service (see instructions)	2	
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	
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	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
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	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
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	26,234
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	
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	26,234
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.			

Form **5471**
(Rev. December 2026)**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 ServiceInformation furnished for the foreign corporation's annual accounting period (tax year required by
section 898) (see instructions) beginning _____, 20____, and ending _____, 20____Attachment
Sequence No. **121**

Name of person filing this return

Tree Fixr Upper, Inc.

A Identifying number

00-0000009

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

39 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

OK

ZIP code

74002

C Enter the total percentage of the foreign corporation's voting
stock you owned at the end of its annual accounting period **100%**Filer's tax year beginning **01/01**, 20 **26**, and ending **12/31**, 20 **26**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 Corporation 54 Any Street Anytown, CA 90062		b(1) Employer identification number, if any	
		b(2) Reference ID number (see instructions) AFC123456789	
		b(3) Previous reference ID number(s), if any (see instructions) CA	
		c Country under whose laws incorporated	
d Date of incorporation 08/16/1978	e Principal place of business CA	f Principal business activity code number 211110	g Principal business activity Landscaping Development
		h Functional currency code US dollar	

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	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 William W. Stain 55 Any Foreign Street Quebec, CA 90064	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	200	10/16/2026	200

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
Tree Fixr Upper, Inc 39 Any Street Anytown, OK 74777 00-0000009	Common	200	10/16/2026	200

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	700
	6a	Gross rents	6a	
	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	700
	11	Compensation not deducted elsewhere	11	
	12a	Rents	12a	
	12b	Royalties and license fees	12b	
	13	Interest	13	900
	14	Depreciation not deducted elsewhere	14	
	15	Depletion	15	
Net Income	16	Taxes (exclude income tax expense (benefit))	16	
	17	Other deductions (attach statement—exclude income tax expense (benefit))	17	
	18	Total deductions (add lines 11 through 17)	18	900
	19	Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19	(200)
	20	Unusual or infrequently occurring items	20	
Other Comprehensive Income	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	(200)
	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	
2a	Trade notes and accounts receivable	2a	
2b	Less allowance for bad debts	2b	() ()
3	Derivatives	3	
4	Inventories	4	
5	Other current assets (attach statement)	5	
6	Loans to shareholders and other related persons	6	
7	Investment in subsidiaries (attach statement)	7	
8	Other investments (attach statement)	8	
9a	Buildings and other depreciable assets	9a	31,800 54,800
9b	Less accumulated depreciation	9b	(2,000) (4,000)
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	
12d	Less accumulated amortization for lines 12a, 12b, and 12c	12d	() ()
13	Other assets (attach statement)	13	
14	Total assets	14	29,800 50,800
Liabilities and Shareholders' Equity			
15	Accounts payable	15	
16	Other current liabilities (attach statement)	16	
17	Derivatives	17	
18	Loans from shareholders and other related persons	18	269,000 270,000
19	Other liabilities (attach statement)	19	
20	Capital stock:		
20a	Preferred stock	20a	
20b	Common stock	20b	800 800
21	Paid-in or capital surplus (attach reconciliation)	21	
22	Retained earnings	22	
23	Less cost of treasury stock	23	(240,000) (220,000)
24	Total liabilities and shareholders' equity	24	29,800 50,800

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
1a Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions)	1a
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 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 Tree Fixr Upper, Inc.		Identifying number 00-0000009
Name of foreign corporation Foreign Corporation	EIN (if any)	Reference ID number (see instructions) AFC123456789

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	(200)
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	
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	
h	Foreign currency gains or losses	2h	
i	Other (attach statement)	2i	
3	Total net additions	3	
4	Total net subtractions	4	
5a	Current earnings and profits (line 1 plus line 3 minus line 4)	5a	(200)
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	(200)
(i)	General category (enter amount on applicable Schedule J, Part I, line 3, column (a))	5c(i)	(200)
(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	(200)
e	Enter exchange rate used for line 5d ► _____		

**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

Tree Fixr Upper, Inc.

Name of foreign corporation

Foreign Corporation

EIN (if any)

Identifying number

00-0000009

Reference ID number (see instructions)

AFC123456789

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)	(28,000)					
b	Beginning balance adjustments (attach statement)						
c	Adjusted beginning balance (combine lines 1a and 1b)	(28,000)					
2a	Reduction for taxes unsuspended under anti-splitter rules						
b	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)	(200)					
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a	E&P carried over in nonrecognition transaction						
b	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)	(28,200)					
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						
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)	(28,200)					

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						
b						
c						
2a						
b						
3						
4						
5a						
b						
6						
7						
8						
9						
10						
11						
12						
13						
14						

	(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					(28,000)
b					
c					(28,000)
2a					
b					
3					(200)
4					
5a					
b					
6					
7					(28,200)
8					
9					
10					
11					
12					
13					
14					(28,200)

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

[Tree Fixr Upper, Inc.](#)

Identifying number

00-0000009

Name of foreign corporation

[Foreign Corporation](#)

EIN (if any)

Reference ID number (see instructions)

AFC123456789

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 ► [US Dollar 3.22](#)

(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

Tree Fixr Upper, Inc.

Identifying number

00-0000009

(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	270,000				
33 Accounts Receivable					
34 Amounts loaned (enter the maximum loan balance during the year)—see instructions					

ATS Test Scenario 7, F1120-S - DO NOT FILE 09/03/2026

Form **8916-A****Supplemental Attachment to Schedule M-3**

(Rev. December 2026)

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service**Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120-S.****Go to www.irs.gov/Form1120 for the latest information.**

Name of common parent

[Tree Fixr Upper, Inc.](#)

Employer identification number

00-0000009

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions	(259,903,564)			(259,903,564)
2 Amounts attributable to:				
2a Stock option expense				
2b Other equity-based compensation	(13,964)			(13,964)
2c Meals and entertainment				
2d Parachute payments				
2e Compensation with section 162(m) limitation				
2f Pension and profit sharing				
2g Other post-retirement benefits				
2h Deferred compensation	(21,000)			(21,000)
2i Reserved				
2j Amortization				
2k Depletion				
2l Depreciation				
2m Corporate-owned life insurance premiums				
2n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach statement)				
7 Other items with no differences	(1,599,276,464)			(1,599,276,464)
8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions	(1,859,214,922)			(1,859,214,922)

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 48657X

Form **8916-A** (Rev. 12-2026) Created 5/26/26

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ATS Test Scenario 7, F1120-S - DO NOT FILE 09/03/2026

Part II Interest Income					
	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest on loans secured by rural or agricultural real property				
3	Interest income from hybrid securities				
4	Sale/lease interest income				
5a	Intercompany interest income—From outside tax affiliated group				
5b	Intercompany interest income—From tax affiliated group				
6	Other interest income	2,500,000			2,500,000
7	Total interest income. Add lines 1 through 6 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	2,500,000			2,500,000

Part III Interest Expense					
	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities	120,440			120,440
2	Lease/purchase interest expense				
3a	Intercompany interest expense—Paid to outside tax affiliated group				
3b	Intercompany interest expense—Paid to tax affiliated group				
4	Other interest expense				
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	120,440			120,440

Form **8916-A** (Rev. 12-2026)

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

Future Developments

For the latest information about developments related to Form 8916-A and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1120.

General Instructions

Purpose of Form

Use Form 8916-A to provide a detailed schedule of the amounts reported on the applicable Schedule M-3 for cost of goods sold, interest income, and interest expense.

Who Must File

Generally, Form 8916-A must be filed for each separate entity required to file a Schedule M-3 for Form 1065, Form 1120, Form 1120-C, Form 1120-L, Form 1120-PC, or Form 1120-S.

However, certain separate entities that (a) are required to file a Schedule M-3 and have less than \$50 million in total assets at the end of the tax year, or (b) are not required to file a Schedule M-3 and voluntarily file a Schedule M-3, are not required to file Form 8916-A but may voluntarily do so. See the instructions for the applicable Schedule M-3 for each separate entity.

Note: Schedule M-3 (Form 1120) mixed group filers, all Schedule M-3 (Form 1120-L) filers, and all Schedule M-3 (Form 1120-PC) filers must file Form 8916-A.

Consolidated groups. In the case of a consolidated tax group, a Form 8916-A must be filed as part of the Schedules M-3 prepared for the parent company, each subsidiary, the eliminations Schedule M-3, and the consolidated Schedule M-3. It is not required that the supporting detail for Form 8916-A, Part I, line 6, be presented for the eliminations Schedule M-3 or the consolidated Schedule M-3.

Mixed groups. In the case of a mixed group (as described in the instructions for Schedule M-3 for Form 1120, Form 1120-L, and Form 1120-PC), a Form 8916-A, if applicable, is required at the sub-consolidated level and the sub-consolidated elimination level.

How To File

Attach Form 8916-A to each applicable separate Schedule M-3.

Specific Instructions

Note: Any filer that completes Parts II and III of Schedule M-3 (Form 1120) and Form 8916-A must complete all columns, without exception. See the instructions for Parts II and III of the applicable Schedule M-3.

Part I. Cost of Goods Sold

Line 1

Report differences attributable to cost flow assumptions, for example, differences between book and tax LIFO computations. Generally, differences in the LIFO reserves for book and tax purposes should be reported on this line.

Line 2n

Report differences attributable to section 263A. For example, if book inventory costs do not equal section 471 inventory costs, report differences between section 471 inventory costs and section 263A inventory costs. This includes all cost of goods sold differences, not just differences attributable to additional section 263A cost adjustments to ending inventory. LIFO taxpayers using the simplified production method or the simplified resale method should report the amount of additional section 263A costs computed after LIFO computations. LIFO taxpayers not using a simplified section 263A method should report costs attributable to additional section 263A prior to performing LIFO computation. Differences due to purchasing, and storage and handling costs, should generally be reported on line 2n (to the extent not already included in lines 2a through 2m). Report the additional section 263A cost adjustments to ending inventory on line 2n (and the reversal of the prior year ending inventory, if applicable).

Lines 4 and 5

If the taxpayer does not distinguish between obsolescence and excess inventory reserves and lower of cost or market write-downs in its general ledger, report all amounts relating to these reserves on line 4 for excess inventory and obsolescence reserves.

Line 6

Attach a statement that separately states and adequately discloses the nature and amount of each expense reported on this line. See the instructions for the applicable Schedule M-3 for a definition of "separately stated and adequately disclosed." It is not required that the supporting detail for Form 8916-A, Part I, line 6, be presented for the eliminations Schedule M-3 or the consolidated Schedule M-3. Report differences between book inventory costs and section 471 inventory costs on this line.

Line 7

Report all other items with no differences on this line. For example, if book inventory costs equal section 471 inventory costs, this line should report total book inventory and section 471 inventory costs without regard to amounts reported on lines 1 through 5.

Line 8

Line 8 should equal the amount reported on Schedule M-3 (Form 1120), Part II, line 17; Schedule M-3 (Form 1120-S), Part II, line 15; or Schedule M-3 (Form 1065), Part II, line 15. See the instructions for the applicable Schedule M-3.

Part II. Interest Income**Line 1**

Report on line 1, column (a), tax-exempt interest income defined under section 103. Complete columns (b) and (c), as applicable.

Line 2

Report on line 2, column (a), interest on loans secured by rural or agricultural real property defined under section 139L. Complete columns (b) and (c), as applicable.

Line 3

Report on line 3, column (a), the total amount of interest income included on Schedule M-3, Part I, line 11, from hybrid securities characterized as debt for financial accounting and as equity for tax purposes. Report on line 3, column (d), the total amount of interest income from hybrid securities characterized as equity for financial accounting and as debt for tax purposes. Complete columns (b) and (c), as applicable. Report interest income from a debt that is both a hybrid debt and a related party debt on line 3 and not on line 5a or 5b.

Line 4

Report on line 4, column (a), the total interest income from periodic payments from transactions characterized as a lease for financial accounting and as a sale for tax purposes. Report on line 4, column (d), the total interest income from periodic payments from transactions characterized as a sale for financial accounting and as a lease for tax purposes. Complete columns (b) and (c), as applicable. See the instructions for sale versus lease for Schedule M-3, Part II, line 18 (Forms 1120 and 1120-L), line 17 (Form 1120-PC), or line 16 (Forms 1120-S and 1065).

Line 5a

Report on line 5a total intercompany interest income from an entity included on Schedule M-3, Part I, line 4, but not included on Schedule M-3, Part I, line 11. Report hybrid security interest income on line 3 and sale/lease interest income on line 4 but not on line 5a.

Line 5b

Report on line 5b total intercompany interest income from an entity within the tax affiliated group. Report hybrid security interest income on line 3 and sale/lease interest income on line 4 but not on line 5b.

Note: Report interest income from a debt that is both a hybrid debt and a related party debt on line 3 but not on line 5a or 5b.

Line 6

Report on line 6 total interest income not required to be reported on lines 1 through 5b.

Line 7

Line 7 must equal the amount for all columns reported on Schedule M-3, Part II, line 13 (Forms 1120, 1120-L, and 1120-PC) or line 11 (Forms 1120-S and 1065). See the instructions for the applicable Schedule M-3.

Part III. Interest Expense**Line 1**

Report on line 1, column (a), total interest expense from hybrid securities characterized as debt for financial accounting and as equity for tax purposes. Report on line 1, column (d), total interest expense from hybrid securities characterized as equity for financial accounting and as debt for tax purposes. Complete columns (b) and (c), as

applicable. Report interest expense from a debt that is both a hybrid debt and a related party debt on line 1 but not on line 3a or 3b.

Line 2

Report on line 2, column (a), total interest expense from periodic payments from transactions characterized as a lease for financial accounting and as a purchase for tax purposes. Report on line 2, column (d), total interest expense from periodic payments from transactions characterized as a purchase for financial accounting and as a lease for tax purposes. Complete columns (b) and (c), as applicable. See the instructions for Schedule M-3, Part III, line 34 (Form 1120), line 35 (Forms 1120-L and 1120-PC), or line 28 (Forms 1120-S and 1065).

Line 3a

Report on line 3a total intercompany interest expense included on Schedule M-3, Part I, line 4, but not included on Schedule M-3, Part I, line 11. Report hybrid security interest expense or deduction on line 1 and purchase/lease interest expense or deduction on line 2 but not on line 3a.

Line 3b

Report on line 3b total intercompany interest expense to an entity within the tax affiliated group. Report hybrid security interest expense or deduction on line 1 and purchase/lease interest expense or deduction on line 2 but not on line 3b.

Note: Report interest expense from a debt that is both a hybrid debt and a related party debt on line 1 but not on line 3a or 3b.

Line 4

Report on line 4 total interest expense not required to be reported on lines 1 through 3b.

Line 5

Line 5 must equal the amounts for all columns reported on Schedule M-3 (Form 1120), Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065), Part III, line 27; or Schedule M-3 (Form 1120-S), Part III, line 26. See the instructions for the applicable Schedule M-3.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business income tax return.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Noncash Charitable Contributions

Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.

Go to www.irs.gov/Form8283 for instructions and the latest information.

OMB No. 1545-0074

Attachment
Sequence No. **36**

Name(s) shown on your income tax return

[Tree Fixr Upper, Inc.](#)

Identifying number

00-0000009

Enter the entity name and identifying number from the tax return where the noncash charitable contribution was originally reported, if different from above.

Name: _____ Identifying number: _____

Check this box if a family pass-through entity made the non-cash charitable contribution. See instructions ☐

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities—List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. If you need more space, attach a statement. See instructions.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A		☐	
B		☐	
C		☐	
D		☐	

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A						
B						
C						
D						

Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is required for items reportable in Section B and in certain cases must be attached. See instructions.

Part I Information on Donated Property

2 Check the box that describes the type of property donated. See instructions for definitions.

- | | | |
|---|---|--|
| a ☒ Art (contribution of \$20,000 or more) | d ☐ Other real estate | i ☐ Vehicles |
| b ☐ Qualified conservation contribution | e ☐ Equipment | j ☐ Clothing and household items |
| b(1) ☐ Certified historic structure | f ☐ Securities | k ☐ Digital assets |
| NPS # _____ | g ☐ Collectibles | l ☐ Other |
| c ☐ Art (contribution of less than \$20,000) | h ☐ Intellectual property | |

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.	(c) Appraised fair market value
A	Painting of Mona Lisa	Excellent Condition	500,000
B			
C			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Qualified conservation contribution relevant basis (see instructions)	(i) Amount claimed as a deduction (see instructions)
A	01-2024	Inherited				500,000
B						
C						

Name(s) shown on your income tax return <u>Tree Fixr Upper, Inc.</u>	Identifying number <u>00-0000009</u>
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Part II Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions)—
Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I.
Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also
attach the required statement. See instructions.

4a	Enter the letter from Section B, Part I that identifies the property for which you gave less than an entire interest _____ If Section B, Part II applies to more than one property, attach a separate statement.				
b	Total amount claimed as a deduction for the property listed in Section B, Part I: (1) For this tax year . . . _____ (2) For any prior tax years _____				
c	Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization in Section B, Part V, below): Name of charitable organization (donee) Address (number, street, and room or suite no.) _____ City or town, state, and ZIP code _____				
d	For tangible property, enter the place where the property is located or kept _____				
e	Name of any person, other than the donee organization, having actual possession of the property _____				
5a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? <table><tr><td>Yes</td><td>No</td></tr><tr><td></td><td></td></tr></table>	Yes	No		
Yes	No				
b	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? <table><tr><td></td><td></td></tr></table>				
c	Is there a restriction limiting the donated property for a particular use? <table><tr><td></td><td></td></tr></table>				

Part III Taxpayer (Donor) Statement—List each item included in Section B, Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Section B, Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Section B, Part I and describe the specific item. See instructions.

Signature of taxpayer (donor) _____ Date _____

Part IV Declaration of Appraiser—See instructions.

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

Sign Here	Appraiser signature _____ Date _____
	Appraiser name _____ Title <u>President</u>
Business address (including room or suite no.) _____	Identifying number _____
City or town, state, and ZIP code _____	

Part V Donee Acknowledgment—See instructions.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date 1/1/2026
Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ☐ Yes ☐ No

Name of charitable organization (donee) <u>Rose Museum</u>	Employer identification number <u>00-0000015</u>
Address (number, street, and room or suite no.) <u>1000 Washington Ave</u>	City or town, state, and ZIP code <u>George, CA 90001</u>
Authorized signature _____	Title _____ Date _____