

Roger Rabbit Inc.

00-0000004

FORM 1120 TEST SCENARIO 4

This ATS Scenario should only be used if supporting Form 8975.

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

ATTACHMENTS:

ItemizedOtherDeductionsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
NonincludibleForeignEntitySchedule
OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule
Category3FilerStatement
ItemizedOtherDeductionsSchedule2
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherCurrentLiabilitesSchedule
ItemizedOtherLiabilitiesSchedule
EarningsAndProfitsOtherAdjStmt

BINARY ATTACHMENTS: Organizational Chart for Form 5471 Sch O**HEADER INFO:** Not on actual form**MultipleSoftwarePackagesUsed:** No

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

Signature Option: PIN Number

Officer: Name: Poppy Seed
Title: Chief Executive Officer
Officer PIN: 000-00-1234
Taxpayer PIN: Self-select
Phone: 888-555-1212
Email Address: poppyseed@john.com
Date signed: 02/15/2021

Preparer Name: Johnny Appleseed
Date Prepared: 02/12/2021
IRS PAYMENT: N/A
Prior Year Income Amt: \$0
Name Control: ROGE

Additional notes: Form 1118 with Separate Category GEN has no information on page 4, 6, 7, 8, 9, 10, 11, 13, and 14

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Description	Foreign Amount	Amount
Miscellaneous Deductions	199,936,000	295,720,000

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Operating Supplies	356,382,000	527,114,000
TOTAL*	556,318,000	822,834,000

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

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

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

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

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

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

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

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

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

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

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

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

U.S. Corporation Income Tax Return

2020

November 22, 2020

Form 1120

Department of the Treasury Internal Revenue Service

For calendar year 2020 or tax year beginning , 2020, ending , 20

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

A Check if:

- 1a Consolidated return (attach Form 851)
b Life/nonlife consolidated return
2 Personal holding co. (attach Sch. PH)
3 Personal service corp. (see instructions)
4 Schedule M-3 attached

TYPE OR PRINT

Name: Roger Rabbit Inc.
Number, street, and room or suite no. If a P.O. box, see instructions: 35 Any Street
City or town, state or province, country, and ZIP or foreign postal code: Anytown, NY 10006

B Employer identification number: 00-0000004
C Date incorporated: 08-01-1985
D Total assets (see instructions): \$ 250,306,361,000

E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change

Income section table with rows 1a-11. Total income: 43,668,620,000

Deductions section table with rows 12-29c. Total deductions: 120,387,000

Tax, Refundable Credits, and Payments section table with rows 30-37. Amount owed: 100,000,000

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.

Signature of officer: Johnny Appleseed, Date, Title

May the IRS discuss this return with the preparer shown below? See instructions. Yes No

Paid Preparer Use Only section with fields for name, signature, date, firm name, address, EIN, and phone number.

**Tax Year 2020
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November 22, 2020

Form 1120 (2020)

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Schedule C Dividends, Inclusions, and Special Deductions (see instructions)		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations		See instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Subtotal. Add lines 1 through 8. See instructions for limitations		See instructions	
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15	Section 965(a) inclusion		See instructions	
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	43,668,620,000	100	43,668,620,000
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c	Other inclusions from CFCs under subpart F not included on line 15, 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18	Gross-up for foreign taxes deemed paid			
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20	Other dividends			
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993)			
23	Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4	43,668,620,000		
24	Total special deductions. Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			43,668,620,000

Schedule J Tax Computation and Payment (see instructions)

Part I—Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions <input type="checkbox"/>		
2	Income tax. See instructions	2	0
3	Base erosion minimum tax amount (attach Form 8991)	3	
4	Add lines 2 and 3	4	0
5a	Foreign tax credit (attach Form 1118)	5a	0
b	Credit from Form 8834 (see instructions)	5b	
c	General business credit (attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e	6	0
7	Subtract line 6 from line 4	7	0
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c	
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Interest/tax due under Section 453A(c) and/or Section 453(l)	9f	
g	Other (see instructions—attach statement)	9g	
10	Total. Add lines 9a through 9g	10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	11	0

Part II—Section 965 Payments (see instructions)

12	2020 net 965 tax liability paid from Form 965-B, Part II, column (k), line 4. Enter here and on page 1, line 32	12	
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Part III—Payments, Refundable Credits, and Section 965 Net Tax Liability

13	2019 overpayment credited to 2020	13	
14	2020 estimated tax payments	14	100,000,000
15	2020 refund applied for on Form 4466	15	()
16	Combine lines 13, 14, and 15	16	100,000,000
17	Tax deposited with Form 7004	17	
18	Withholding (see instructions)	18	
19	Total payments. Add lines 16, 17, and 18	19	100,000,000
20	Refundable credits from:		
a	Form 2439	20a	
b	Form 4136	20b	
c	Reserved for future use	20c	
d	Other (attach statement—see instructions)	20d	
21	Total credits. Add lines 20a through 20d	21	
22	2020 net 965 tax liability from Form 965-B, Part I, column (d), line 4. See instructions	22	
23	Total payments, credits, and section 965 net tax liability. Add lines 19, 21, and 22. Enter here and on page 1, line 33	23	100,000,000

Schedule K Other Information (see instructions)

1 Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ _____		Yes	No
2 See the instructions and enter the:			
a Business activity code no. ▶ _____ 522293			
b Business activity ▶ <u>International Finance</u>			
c Product or service ▶ <u>International Finance</u>			
3 Is the corporation a subsidiary in an affiliated group or a parent–subsidiary controlled group? If “Yes,” enter name and EIN of the parent corporation ▶ _____			✓
4 At the end of the tax year:			
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote? If “Yes,” complete Part I of Schedule G (Form 1120) (attach Schedule G)		✓	
b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote? If “Yes,” complete Part II of Schedule G (Form 1120) (attach Schedule G)			✓
5 At the end of the tax year, did the corporation:			
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If “Yes,” complete (i) through (iv) below.		✓	
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
Foreign Finance Association		UK	100%
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If “Yes,” complete (i) through (iv) below.			
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation’s current and accumulated earnings and profits? See sections 301 and 316 If “Yes,” file Form 5452 , Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.			✓
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation’s stock entitled to vote or at least 25% of the total value of all classes of the corporation’s stock? For rules of attribution, see section 318. If “Yes,” enter: (a) Percentage owned ▶ _____ 100 and (b) Owner’s country ▶ <u>UK</u> (c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____ 1		✓	
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.			
9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____			
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____			
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) ▶ <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.			
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) ▶ \$ _____			

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

		Yes	No
13	Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?		✓
	If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$ _____		
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		✓
	If "Yes," complete and attach Schedule UTP.		
15a	Did the corporation make any payments in 2020 that would require it to file Form(s) 1099?		✓
b	If "Yes," did or will the corporation file required Form(s) 1099?		
16	During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock?		✓
17	During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		✓
18	Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		✓
19	During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		✓
20	Is the corporation operating on a cooperative basis?		✓
21	During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		✓
	If "Yes," enter the total amount of the disallowed deductions ▶ \$ _____		
22	Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3))		✓
	If "Yes," complete and attach Form 8991.		
23	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		✓
24	Does the corporation satisfy one or more of the following? See instructions		✓
a	The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b	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 \$26 million and the corporation has business interest expense.		
c	The corporation is a tax shelter and the corporation has business interest expense.		
	If "Yes," complete and attach Form 8990.		
25	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		✓
	If "Yes," enter amount from Form 8996, line 15 ▶ \$ _____		
26	Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions		
	Percentage: By Vote		
	By Value		

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

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

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

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

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

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

Tax Year 2020
1120 MeF ATS Scenario 4
Net Income (Loss) Reconciliation for Corporations
With Total Assets of \$10 Million or More

▶ Attach to Form 1120 or 1120-C.

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

Name of corporation (common parent, if consolidated return)

Roger Rabbit Inc.

Employer identification number

00-0000004

Check applicable box(es): (1) Non-consolidated return (2) Consolidated return (Form 1120 only)

(3) Mixed 1120/L/PC group (4) Dormant subsidiaries schedule attached

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

1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?

Yes. Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.

No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.

b Did the corporation prepare a certified audited non-tax-basis income statement for that period?

Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement.

No. Go to line 1c.

c Did the corporation prepare a non-tax-basis income statement for that period?

Yes. Complete lines 2a through 11 with respect to that income statement.

No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.

2a Enter the income statement period: Beginning MM/DD/YYYY Ending MM/DD/YYYY

b Has the corporation's income statement been restated for the income statement period on line 2a?

Yes. (If "Yes," attach an explanation and the amount of each item restated.)

No.

c Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?

Yes. (If "Yes," attach an explanation and the amount of each item restated.)

No.

3a Is any of the corporation's voting common stock publicly traded?

Yes.

No. If "No," go to line 4a.

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock

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

--	--	--	--	--	--	--	--	--	--	--

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 **4a** 41,193,236,000

b Indicate accounting standard used for line 4a (see instructions):

(1) GAAP (2) IFRS (3) Statutory (4) Tax-basis (5) Other (specify) _____

5a Net income from nonincludible foreign entities (attach statement) **5a** (41,193,236,000)

b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) **5b**

6a Net income from nonincludible U.S. entities (attach statement) **6a** ()

b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) **6b**

7a Net income (loss) of other includible foreign disregarded entities (attach statement) **7a**

b Net income (loss) of other includible U.S. disregarded entities (attach statement) **7b**

c Net income (loss) of other includible entities (attach statement) **7c**

8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) **8**

9 Adjustment to reconcile income statement period to tax year (attach statement) **9**

10a Intercompany dividend adjustments to reconcile to line 11 (attach statement) **10a**

b Other statutory accounting adjustments to reconcile to line 11 (attach statement) **10b**

c Other adjustments to reconcile to amount on line 11 (attach statement) **10c**

11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10 **11** 135,879,000

Note: Part I, line 11, must equal Part II, line 30, column (a), or Schedule M-1, line 1 (see instructions).

12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.

	Total Assets	Total Liabilities
a Included on Part I, line 4	326,743,223,000	6,395,936,000
b Removed on Part I, line 5	76,436,862,000	6,395,936,000
c Removed on Part I, line 6		
d Included on Part I, line 7		

**Tax Year 2020
1120 MeF ATS Scenario 4**

November 22, 2020

Schedule M-3 (Form 1120) (Rev. 12-2019)

Page **2**

Name of corporation (common parent, if consolidated return) Roger Rabbit Inc.	Employer identification number 00-0000004
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

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

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

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

**Tax Year 2020
1120 MeF ATS Scenario 4**

November 22, 2020

Schedule M-3 (Form 1120) (Rev. 12-2019)

Page **3**

Name of corporation (common parent, if consolidated return) <u>Roger Rabbit Inc.</u>	Employer identification number 00-0000004
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

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

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

Foreign Operations of U.S. Corporations

Department of the Treasury
 Internal Revenue Service

▶ 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.

2020

Name
 Roger Rabbit Inc.

Employer identification number (EIN)
 00-0000004

Foreign Operations Information

	Yes	No
1a During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 or did the corporation own (directly or indirectly) any foreign branch (see instructions)? If "Yes," you are generally required to attach Form 8858 , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), for each FDE and for each FB (see instructions).	✓	
b Enter the number of Forms 8858 attached to the corporation's tax return ▶ <u>2</u>		
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		
b 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 2020 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?	✓	
b See the instructions for exceptions and filing requirements for FinCEN Form 114 , Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country ▶ <u>UK</u>		
7a Is the corporation claiming the extraterritorial income exclusion? If "Yes," attach a separate Form 8873 , Extraterritorial Income Exclusion, for each transaction or group of transactions.		✓
b Enter the number of Forms 8873 attached to the tax return ▶ _____		
c Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of all Forms 8873 attached to the tax return ▶ \$ _____		
8 Was the corporation a specified domestic entity required to file Form 8938 for the tax year (see the Instructions for Form 8938)?		✓

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

Form 926

(Rev. November 2018) Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0026

Attachment Sequence No. 128

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

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

- 1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?
2 If the transferor was a corporation, complete questions 2a through 2d.
a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?
b Did the transferor remain in existence after the transfer? If not, list the controlling shareholder(s) and their identifying number(s).

Table with 2 columns: Controlling shareholder, Identifying number

- c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? If not, list the name and employer identification number (EIN) of the parent corporation.

Table with 2 columns: Name of parent corporation, EIN of parent corporation

- d Have basis adjustments under section 367(a)(4) been made?

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

Table with 2 columns: Name of partnership, EIN of partnership

- b Did the partner pick up its pro rata share of gain on the transfer of partnership assets?
c Is the partner disposing of its entire interest in the partnership?
d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?

Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation): Foreign Finance Corporation 5a Identifying number, if any: 00-0000045

6 Address (including country): 75 Any Street, Birmingham, England 126375 5b Reference ID number (see instructions): ABC1234

7 Country code of country of incorporation or organization (see instructions): UK

8 Foreign law characterization (see instructions): Corporation

- 9 Is the transferee foreign corporation a controlled foreign corporation?

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	09/30/2020		100,333,000		

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

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

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities	08/25/2020	IDD Stock	25,752,000	35,452,000	0
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? Yes No

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? Yes No
If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . Yes No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? Yes No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? Yes No
If "No," skip Section C and questions 14a through 15.

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

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

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?
b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?
c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?
d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii)
15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?

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

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

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before 100% (b) After 100%
17 Type of nonrecognition transaction (see instructions)
18 Indicate whether any transfer reported in Part III is subject to any of the following.
a Gain recognition under section 904(f)(3)
b Gain recognition under section 904(f)(5)(F)
c Recapture under section 1503(d)
d Exchange gain under section 987
19 Did this transfer result from a change in entity classification?
20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions
b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b)
c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?
21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions

Foreign Tax Credit—Corporations

▶ Attach to the corporation's tax return.

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

OMB No. 1545-0123

For calendar year 20 **20**, or other tax year beginning , 20 , and ending , 20

Name of corporation
Roger Rabbit Inc.

Employer identification number
00-0000004

Use a separate Form 1118 for each applicable category of income (see instructions).

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

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

	1. EIN or Reference ID Number (see instructions)*	2. Foreign Country or U.S. Possession (enter two-letter code—use a separate line for each) (see instructions)	3. Inclusions Under Sections 951(a)(1) and 951A (see instructions)				4. Dividends (see instructions)		5. Interest
			(a) Exclude Gross-Up		(b) Gross-Up (section 78)		(a) Exclude Gross-Up	(b) Gross-Up (section 78)	
A	00-0000004	UK	43,668,620,000						
B									
C									
Totals (add lines A through C)			43,668,620,000						

Gross Income or (Loss) From Sources Outside the United States						
6. Gross Rents, Royalties, and License Fees	7. Sales	8. Gross Income From Performance of Services	9. Section 986(c) Gain	10. Section 987 Gain	11. Section 988 Gain	12. Other (attach schedule)
A						
B						
C						
Totals						

13. Total (add columns 3(a) through 12)	14. Allocable Deductions					18. Total Income or (Loss) Before Adjustments (subtract column 17 from column 13)
	(a) Dividends Received Deduction (see instructions)	(b) Deduction Allowed Under Section 250(a)(1)(A)—Foreign Derived Intangible Income	(c) Deduction Allowed Under Section 250(a)(1)(B)—Global Intangible Low-Taxed Income	Rental, Royalty, and Licensing Expenses		
				(d) Depreciation, Depletion, and Amortization	(e) Other Allocable Expenses	
A	43,668,620,000	43,668,620,000				
B						
C						
Totals	43,668,620,000	43,668,620,000				

14. Allocable Deductions (continued)			15. Apportioned Share of Deductions (enter amount from applicable line of Schedule H, Part II, column (d))	16. Net Operating Loss Deduction	17. Total Deductions (add columns 14(i) through 16)	18. Total Income or (Loss) Before Adjustments (subtract column 17 from column 13)
(g) Expenses Allocable to Gross Income From Performance of Services	(h) Other Allocable Deductions (attach schedule) (see instructions)	(i) Total Allocable Deductions (add columns 14(a) through 14(h))				
A		120,387,000	43,789,007,000		43,789,007,000	-120,387,000
B						
C						
Totals		120,387,000	43,789,007,000		43,789,007,000	-120,387,000

* For section 863(b) income, NOLs, income from RICs, high-taxed income, section 965, section 951A, and reattribution of income by reason of disregarded payments, use a single line (see instructions). Also, for reporting branches that are QBUs, use a separate line for each such branch.

November 22, 2020

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

Part I—Foreign Taxes Paid, Accrued, and Deemed Paid (see instructions)

1. Credit Is Claimed for Taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued		2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used)					
		Tax Withheld at Source on:					
		(a) Dividends	(b) Distributions of Previously Taxed Earnings and Profits	(c) Branch Remittances	(d) Interest	(e) Rents, Royalties, and License Fees	(f) Other
Date Paid	Date Accrued						
A							
B							
C							
Totals (add lines A through C)							

2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used)				3. Tax Deemed Paid (see instructions)
Other Foreign Taxes Paid or Accrued on:				
(g) Sales	(h) Services Income	(i) Other	(j) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(i))	
A				11,788,082
B				
C				
Totals				

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

1a	Total foreign taxes paid or accrued (total from Part I, column 2(j))		
b	Foreign taxes paid or accrued by the corporation during prior tax years that were suspended due to the rules of section 909 and for which the related income is taken into account by the corporation during the current tax year (see instructions)		
2	Total taxes deemed paid (total from Part I, column 3)	11,788,082	
3	Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G)	(11,788,082)	
4	Taxes reclassified under high-tax kickout		
5	Enter the sum of any carryover of foreign taxes (from Schedule K, line 3, column (xiv), and from Schedule I, Part III, line 3) plus any carrybacks to the current tax year		
6	Total foreign taxes (combine lines 1a through 5)		
7	Enter the amount from the applicable column of Schedule J, Part I, line 11 (see instructions). If Schedule J is not required to be completed, enter the result from the "Totals" line of column 18 of the applicable Schedule A		0
8a	Total taxable income from all sources (enter taxable income from the corporation's tax return)	0	
b	Adjustments to line 8a (see instructions)		
c	Subtract line 8b from line 8a		0
9	Divide line 7 by line 8c. Enter the resulting fraction as a decimal (see instructions). If line 7 is greater than line 8c, enter 1		0
10	Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus any American Samoa economic development credit)		
11	Multiply line 9 by line 10		
12	Increase in limitation (section 960(c))		
13	Credit limitation (add lines 11 and 12) (see instructions)		
14	Separate foreign tax credit (enter the smaller of line 6 or line 13). Enter here and on the appropriate line of Part III		0

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

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

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

Schedule C Tax Deemed Paid With Respect to Section 951(a)(1) Inclusions by Domestic Corporation Filing Return (Section 960(a))

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

1a. Name of Foreign Corporation	1b. EIN or Reference ID Number of the Foreign Corporation (see instructions)	1c. QBU Reference ID (if applicable)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code—see instructions)	4. Functional Currency of Foreign Corporation (enter code - see instructions)	5. Subpart F Income Group		
						(a) Reg. sec. 1.960-1(d)(2)(ii)(B)(2)(enter code)	(b) Reg. sec. 1.904-4(c)(3)(i)-(iv) (enter code)	(c) Unit
Foreign Finance Corp	00-0000045		201912	UK	GBP			
6. Total Net Income in Subpart F Income Group (in functional currency of foreign corporation)	7. Total Current Year Taxes in Subpart F Income Group (in U.S. Dollars)	8. Section 951(a)(1) Inclusion Attributable to Subpart F Income Group		9. Divide column 8(a) by column 6	10. Tax Deemed Paid (multiply column 7 by column 9)			
		(a) Functional Currency	(b) U.S. Dollars					
161,917,394	3,180,665	600,093,170	43,688,620	3.70616865	11,788,082			
Total (add amounts in column 10)					11,788,082			

Schedule G Reductions of Taxes Paid, Accrued, or Deemed Paid

Part I—Reduction Amounts

A	Reduction of Taxes Under Section 901(e)—Attach separate schedule	
B	Reduction of Foreign Oil and Gas Taxes—Enter amount from Schedule I, Part II, line 4	
C	Reduction of Taxes Due to International Boycott Provisions—Enter appropriate portion from Schedule C (Form 5713) (see instructions). Important: Enter only “specifically attributable taxes” here	
D	Reduction of Taxes for Section 6038(c) Penalty—Attach separate schedule	
E	Taxes suspended under section 909	
F	Other Reductions of Taxes 1. Enter code—see instructions ▶ <u>245A</u> 2. If more than one code is entered on line F1 or if code OTH is entered on line F1, attach schedule (see instructions).	11,788,082
Total (add lines A through F). Enter here and on Schedule B, Part II, line 3 ▶		11,788,082

Part II—Other Information

G	Check this box if, during the tax year, the corporation paid or accrued any foreign tax that was disqualified for credit under section 901(m) ▶ <input type="checkbox"/>
H	Check this box if, during the tax year, the corporation paid or accrued any foreign tax that was disqualified for credit under section 901(j), (k), or (l) ▶ <input type="checkbox"/>

November 22, 2020
Schedule J
(Form 1118)

(Rev. December 2020)
 Department of the Treasury
 Internal Revenue Service

Tax Year 2020
1120 MeF ATS Scenario 4

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

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

▶ Attach to Form 1118.

OMB No. 1545-0123

Name of corporation
 Roger Rabbit Inc.

Employer identification number
 00-0000004

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

	(i) Section 951A income	(ii) Foreign branch income	(iii) Passive category income	(iv) General category income	(v) Other income* (identify ▶ _____)	(vi) U.S. income
1 Income or (loss) before adjustments				-120,387,000		
2 Allocation of separate limitation losses:						
a Section 951A income	()	()	()	()	()	
b Foreign branch income	()	()	()	()	()	
c Passive category income	()	()	()	()	()	
d General category income	()	()	()	120,387,000	()	
e Other income* (identify ▶ _____)	()	()	()	()	()	
3 Subtotal —Combine lines 1 through 2e.				0		
4 Allocation of overall foreign losses						()
5 Allocation of domestic losses	()	()	()	()	()	
6 Subtotal —Combine lines 3 through 5.						
7 Recapture of overall foreign losses	()	()	()	()	()	
8 Subtotal —Combine lines 6 and 7.						
9 Recharacterization of separate limitation income:						
a Section 951A income	()					
b Foreign branch income		()				
c Passive category income			()			
d General category income				()		
e Other income* (identify ▶ _____)					()	
10 Recapture of overall domestic losses						()
11 Numerator of Limitation Fraction — Combine lines 8 through 10. Enter each result here and on Schedule B, Part II, line 7, of corresponding Form 1118.				0		

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

**Tax Year 2020
1120 MeF ATS Scenario 4**

November 22, 2020

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

Page **2**

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

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

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

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

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

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

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

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

(Rev. December 2020)

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

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning Jan 1, 20 20, and ending Dec 31, 20 20

Attachment
Sequence No. **121**

Name of person filing this return <u>Roger Rabbit Inc.</u>	A Identifying number <u>00-0000004</u>
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) <u>35 Any Street</u>	B Category of filer (See instructions. Check applicable box(es).): 1a <input type="checkbox"/> 1b <input type="checkbox"/> 1c <input type="checkbox"/> 2 <input checked="" type="checkbox"/> 3 <input checked="" type="checkbox"/> 4 <input checked="" type="checkbox"/> 5a <input type="checkbox"/> 5b <input type="checkbox"/> 5c <input type="checkbox"/>
City or town, state, and ZIP code <u>Anytown, NY 10006</u>	C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period <u>100 %</u>
Filer's tax year beginning _____, 20____, and ending _____, 20____	
D Check box if this is a final Form 5471 for the foreign corporation <input type="checkbox"/>	
E Check if any excepted specified foreign financial assets are reported on this form (see instructions) <input type="checkbox"/>	
F Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40 <input type="checkbox"/>	
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 <u>Foreign Finance Corporation</u> <u>75 Any Street</u> <u>Birmingham, England 126375</u>	b(1) Employer identification number, if any <u>00-0000045</u>
	b(2) Reference ID number (see instructions) <u>ABC1234</u>
	c Country under whose laws incorporated <u>UK</u>
d Date of incorporation <u>01/01/1990</u>	e Principal place of business <u>United Kingdom</u>
f Principal business activity code number <u>523900</u>	g Principal business activity <u>Financial Investment</u>
	h Functional currency code <u>GBP</u>

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 <u>Samuel Addams</u> <u>75 Any Street</u> <u>Birmingham, England 126375</u>	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

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
Common	750	1,000
Preferred	193,710	258,280

Schedule C Income Statement (see instructions)

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

		Functional Currency	U.S. Dollars
Income	1a Gross receipts or sales	1a	
	b Returns and allowances	1b	
	c Subtract line 1b from line 1a	1c	
	2 Cost of goods sold	2	
	3 Gross profit (subtract line 2 from line 1c)	3	
	4 Dividends	4	
	5 Interest	5	28,862,341,000 35,294,101,000
	6a Gross rents	6a	14,988,962,000 22,169,741,000
	b Gross royalties and license fees	6b	
	7 Net gain or (loss) on sale of capital assets	7	
8a Foreign currency transaction gain or loss—unrealized	8a		
b Foreign currency transaction gain or loss—realized	8b		
9 Other income (attach statement)	9		
10 Total income (add lines 3 through 9)	10	43,851,303,000 57,463,842,000	
Deductions	11 Compensation not deducted elsewhere	11	
	12a Rents	12a	2,588,175,000 3,828,095,000
	b Royalties and license fees	12b	
	13 Interest	13	36,977,000 54,692,000
	14 Depreciation not deducted elsewhere	14	
	15 Depletion	15	
	16 Taxes (exclude income tax expense (benefit))	16	121,000 179,000
	17 Other deductions (attach statement—exclude income tax expense (benefit))	17	556,318,000 822,834,000
18 Total deductions (add lines 11 through 17)	18	3,181,591,000 4,705,800,000	
Net Income	19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19	40,669,712,000 52,758,042,000
	20 Unusual or infrequently occurring items	20	(12,818,965,000) (11,564,806,000)
	21a Income tax expense (benefit)—current	21a	
	b Income tax expense (benefit)—deferred	21b	
22 Current year net income or (loss) per books (combine lines 19 through 21b)	22	27,850,747,000 41,193,236,000	
Other Comprehensive Income	23a Foreign currency translation adjustments	23a	
	b Other	23b	
	c 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	8,557,500,000	3,281,502,000
2a	Trade notes and accounts receivable	855,858,000	15,006,554,000
b	Less allowance for bad debts	()	()
3	Derivatives		
4	Inventories		
5	Other current assets (attach statement)	255,108,000	243,012,000
6	Loans to shareholders and other related persons	26,569,964,000	
7	Investment in subsidiaries (attach statement)		
8	Other investments (attach statement)	57,437,000	36,820,277,000
9a	Buildings and other depreciable assets		
b	Less accumulated depreciation	()	()
10a	Depletable assets		
b	Less accumulated depletion	()	()
11	Land (net of any amortization)		
12	Intangible assets:		
a	Goodwill		
b	Organization costs		
c	Patents, trademarks, and other intangible assets	11,727,492,000	21,085,517,000
d	Less accumulated amortization for lines 12a, 12b, and 12c	()	()
13	Other assets (attach statement)		
14	Total assets	48,023,359,000	76,436,862,000
Liabilities and Shareholders' Equity			
15	Accounts payable		68,312,000
16	Other current liabilities (attach statement)	4,001,670,000	5,080,202,000
17	Derivatives		
18	Loans from shareholders and other related persons		
19	Other liabilities (attach statement)	2,016,428,000	1,247,422,000
20	Capital stock:		
a	Preferred stock	57,545,333,000	76,727,110,000
b	Common stock	750,000,000	1,000,000,000
21	Paid-in or capital surplus (attach reconciliation)		
22	Retained earnings		
23	Less cost of treasury stock	(16,290,072,000)	(7,686,184,000)
24	Total liabilities and shareholders' equity	48,023,359,000	76,436,862,000

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see the instructions for required statement.		✓
2 During the tax year, did the foreign corporation own an interest in any trust?		✓
3 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).		✓
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.		✓
b Enter the total amount of the base erosion payments ▶ \$ _____		
c Enter the total amount of the base erosion tax benefit ▶ \$ _____		
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.		✓
b Enter the total amount of the disallowed deductions (see instructions) ▶ \$ _____		

Schedule G Other Information (continued)

	Yes	No
6a Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? If "Yes," complete lines 6b, 6c, and 6d.		✓
b Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) ▶ \$ _____		
c Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
d Enter the amount of gross income derived from 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?		✓
8 During the course of the tax year, did the foreign corporation become a participant in any cost-sharing arrangement?		✓
9 If the answer to question 7 is "Yes," was the foreign corporation a participant in a cost-sharing arrangement that was in effect before January 5, 2009?		
10 If the answer to question 7 is "Yes," did a U.S. taxpayer make any platform contributions as defined under Regulations section 1.482-7(c) to that cost-sharing arrangement during the taxable year?		
11 If the answer to question 10 is "Yes," enter the present value of the platform contributions in U.S. dollars ▶ \$ _____		
12 If the answer to question 10 is "Yes," check the box for the method under Regulations section 1.482-7(g) used to determine the price of the platform contribution transaction(s): <input type="checkbox"/> Comparable uncontrolled transaction method <input type="checkbox"/> Income method <input type="checkbox"/> Acquisition price method <input type="checkbox"/> Market capitalization method <input type="checkbox"/> Residual profit split method <input type="checkbox"/> Unspecified methods		
13 From April 25, 2014, to December 31, 2017, 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))?		✓
14a 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 taxable year? If "Yes," go to line 14b.		✓
b Enter the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the taxable year ▶ \$ _____		
15 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.		✓
16 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).		✓
17 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		✓
18 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?		✓
19 Did you answer "Yes" to any of the questions in the instructions for line 19? If "Yes," enter the corresponding code(s) from the instructions and attach statement ▶ _____		✓
20 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? If "Yes," enter the amount ▶ \$ _____		✓
21 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 ▶ \$ _____		✓
22a Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?		
b If the answer to question 22a 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)?		

Schedule I Summary of Shareholder'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, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Table with columns: Name of U.S. shareholder, Identifying number, and Income/Expense categories (1a-6). Includes a large 'DRAFT AS OF 11/24/2020' watermark.

Questions 7a-9 regarding blocked income, ED accounts, and hybrid deduction accounts. Includes a Yes/No grid for questions 7a and 8a.

November 22, 2020
SCHEDULE E
(Form 5471)

(Rev. December 2020)
 Department of the Treasury
 Internal Revenue Service

Tax Year 2020
1120 MeF ATS Scenario 4
Income, War Profits, and Excess Profits Taxes Paid or Accrued

OMB No. 1545-0123

▶ Attach to Form 5471.
 ▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471 Roger Rabbit Inc.		Identifying number 00-0000004
Name of foreign corporation Foreign Finance Corporation	EIN (if any) 00-0000045	Reference ID number (see instructions) ABC1234
a Separate Category (Enter code—see instructions.) ▶ b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶		GEN

Part I Taxes for Which a Foreign Tax Credit Is Allowed

Section 1 – Taxes Paid or Accrued Directly by Foreign Corporation

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code—see instructions. Use a separate line for each.)	(d) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(e) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)		
1	Rolling Stone Enterprises		UK	2020/01/01	2020/12/31		
2							
3							
4							
	(f) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(g) If taxes are paid on U.S. source income, check box	(n) Local Currency in Which Tax Is Payable (enter code – see instructions)	(i) Tax Paid or Accrued (in local currency in which the tax is payable)	(j) Conversion Rate to U.S. Dollars	(k) In U.S. Dollars (divide column (i) by column (j))	(l) In Functional Currency of Foreign Corporation
1	0	<input type="checkbox"/>	GBP	7,969,922	0.6761	11,788,082	7,969,922
2		<input type="checkbox"/>					
3		<input type="checkbox"/>					
4		<input type="checkbox"/>					
5	Total (combine lines 1 through 4 of column (k)). Also report amount on Schedule E-1, line 4 ▶					11,788,082	
6	Total (combine lines 1 through 4 of column (l)) ▶						7,969,922

Section 2 – Taxes Deemed Paid (Section 960(b))

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code—see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2					
3					
4					
	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/column (g)) x column (h)) (USD)	
1					
2					
3					
4					
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6 ▶				

Part II Election

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

Yes No If "Yes," state date of election ▶

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

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Taxes Related to Section 959(c)(3) E&P	(h) Other	(i) Total
1									
2									
3	In functional currency (combine lines 1 and 2) ▶								
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)) ▶								

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

IMPORTANT: Enter amounts in U.S. dollars unless otherwise noted (see instructions).		Taxes related to:			
		(a) Current E&P	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance) (in functional currency)	(d) Hovering Deficit and Suspended Taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1)	-0-			
b	Beginning balance adjustments (attach statement)				
c	Adjusted beginning balance (combine lines 1a and 1b)				
2	Adjustment for foreign tax redetermination				
3a	Taxes unsuspending under anti-splitter rules				
b	Taxes suspended under anti-splitter rules				
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (k)	11,788,082			
5a	Taxes carried over in nonrecognition transactions				
b	Taxes reclassified as related to hovering deficit after nonrecognition transaction				
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i)				
7	Other adjustments (attach statement)				
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7)	11,788,082			
9	Taxes deemed paid with respect to inclusions under section 951(a)(1) (see instructions)	-11,788,082			
10	Taxes deemed paid with respect to inclusions under section 951A (see instructions)				
11	Taxes deemed paid with respect to actual distributions				
12	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
13	Other (attach statement)				
14	Taxes related to hovering deficit offset of undistributed post-transaction E&P				
15	Balance of taxes paid or accrued (combine lines 8 through 14 in column (a))				
16	Reduction for tested income taxes not deemed paid				
17	Reduction for other taxes not deemed paid				
18	Balance of taxes paid or accrued at the beginning of the next year. Line 18, column (a), must always equal zero. So, if necessary, enter negative amounts on lines 16 and 17 of column (a) in amounts sufficient to reduce line 15, column (a), to zero. For the remaining columns, combine lines 8 through 14	-0-			

**Tax Year 2020
1120 MeF ATS Scenario 4**

November 22, 2020

Schedule E (Form 5471) (Rev. 12-2020)

Page **3**

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

(e) Taxes related to previously taxed E&P (see instructions)

	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
1a										
b										
c										
2										
3a										
b										
4										
5a										
b										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										

**DRAFT AS OF
August 25, 2020
DO NOT FILE**

November 22, 2020
SCHEDULE H
(Form 5471)

(Rev. December 2020)
 Department of the Treasury
 Internal Revenue Service

Tax Year 2020
1120 MeF ATS Scenario 4
Current Earnings and Profits

▶ Attach to Form 5471.

OMB No. 1545-0123

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

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

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

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 71399W

Schedule H (Form 5471) (Rev. 12-2020)

**SCHEDULE J
(Form 5471)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 5471.

OMB No. 1545-0123

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

Name of person filing Form 5471 <u>Roger Rabbit Inc.</u>		Identifying number <u>00-0000004</u>
Name of foreign corporation <u>Foreign Finance Corporation</u>	EIN (if any) <u>00-0000045</u>	Reference ID number (see instructions) <u>ABC1234</u>
a Separate Category (Enter code—see instructions.) ▶ <u>GEN</u> 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 Controlled Foreign Corporation

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

Important: Enter amounts in functional currency.		(a)	(b)	(c)	(d)	(e) Previously Taxed E&P (see instructions)	
		Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	Hovering Deficit and Deduction for Suspended Taxes	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
1a	Balance at beginning of year (as reported on prior year Schedule J)			69,100,775,000			
b	Beginning balance adjustments (attach statement)						
c	Adjusted beginning balance (combine lines 1a and 1b)			69,100,775,000			
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)	29,524,354,000					
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a	E&P carried over in nonrecognition transaction						
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)	29,524,354,000		69,100,775,000			
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P	-29,524,354,000					
9	Actual distributions						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement)						
13	Hovering deficit offset of undistributed post-transaction E&P (see instructions)						
14	Balance at beginning of next year (combine lines 7 through 13)	0		69,100,775,000			

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

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

DRAFT AS OF
August 24, 2020
DO NOT FILE

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

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

Important: Enter amounts in functional currency.

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

Schedule J (Form 5471) (Rev. 12-2020)

DRAFT AS OF
August 24, 2020
DO NOT FILE

SCHEDULE M (Form 5471)

Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons

OMB No. 1545-0123

(Rev. December 2018) Department of the Treasury Internal Revenue Service

Attach to Form 5471.

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

Table with 2 main columns: Name of person filing Form 5471 (Roger Rabbit Inc., Foreign Finance Corporation) and Identifying number (00-000004, ABC1234).

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

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

Main table with 6 columns: (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, (f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation. Rows include sales, purchases, compensation, dividends, interest, etc.

November 22, 2020

Tax Year 2020
1120 MeF ATS Scenario 4

SCHEDULE O
(Form 5471)

Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock

OMB No. 1545-0704

(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Information about Schedule O (Form 5471) and its instructions is at www.irs.gov/form5471
▶ Attach to Form 5471.

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

Important: Complete a *separate* Schedule O for each foreign corporation for which information must be reported.

Part I To Be Completed by U.S. Officers and Directors

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

Part II To Be Completed by U.S. Shareholders

Note: If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person.

Section A—General Shareholder Information

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate:			(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	
<u>Roger Rabbit Inc.</u>	<u>1120</u>	<u>09/15/2020</u>	<u>Ogden</u>	

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

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

Section C—Acquisition of Stock

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively
<u>Roger Rabbit Inc.</u>	<u>Common</u>	<u>12/31/2020</u>	<u>Purchase</u>	<u>250</u>		
<u>Roger Rabbit Inc.</u>	<u>Preferred</u>	<u>12/31/2020</u>	<u>Purchase</u>	<u>64,570</u>		

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

Section D—Disposition of Stock

(a) Name of shareholder disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method of disposition	(e) Number of shares disposed of		
				(1) Directly	(2) Indirectly	(3) Constructively

(f) Amount received	(g) Name and address of person to whom disposition of stock was made

Section E—Organization or Reorganization of Foreign Corporation

(a) Name and address of transferor	(b) Identifying number (if any)	(c) Date of transfer

(d) Assets transferred to foreign corporation			(e) Description of assets transferred by, or notes or securities issued by, foreign corporation
(1) Description of assets	(2) Fair market value	(3) Adjusted basis (if transferor was U.S. person)	

Section F—Additional Information

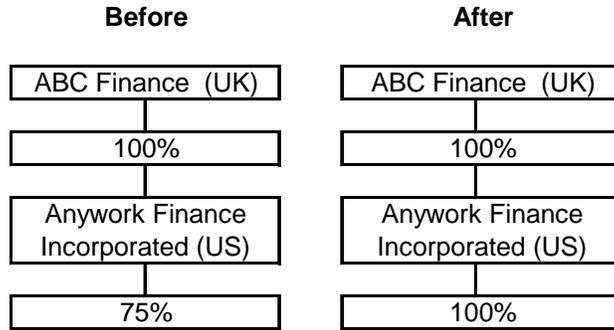
(a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the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

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

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

Form 1120 Test Scenario 4

Roger Rabbit Inc. 00-0000004
F5471, Schedule O, Section F (C)
Additional Information, Organizational Chart



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

Go to www.irs.gov/Form5472 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

For tax year of the reporting corporation beginning Jan 01 2020, and ending Dec 31 2020

Note: Enter all information in English and money items in U.S. dollars.

Part I Reporting Corporation (see instructions). All reporting corporations must complete Part I.

1a Name of reporting corporation Roger Rabbit Inc. 1b Employer identification number 00-000004

Number, street, and room or suite no. (if a P.O. box, see instructions) 35 Any Street City or town, state, and ZIP code (if a foreign address, see instructions) Anytown, NY 10006 1c Total assets \$ 250,306,361,000

1d Principal business activity International Finance 1e Principal business activity code 522293

1f Total value of gross payments made or received reported on this Form 5472. See instructions. \$ 5,000,000 1g Total number of Forms 5472 filed for the tax year 1 1h Total value of gross payments made or received reported on all Forms 5472. See instructions. \$ 5,000,000

1i Check here if this is a consolidated filing of Form 5472 1j Check here if this is the initial year for which the U.S. reporting corporation is filing a Form 5472 1k Country of incorporation US

1l Country(ies) under whose laws the reporting corporation files an income tax return as a resident US 1m Principal country(ies) where business is conducted US

2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation

3 Check here if the reporting corporation is a foreign-owned domestic disregarded entity (foreign-owned U.S. DE) treated as a corporation for purposes of section 6038A.

Part II 25% Foreign Shareholder (see instructions)

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

1a Name and address of direct 25% foreign shareholder ABC Finance Corporation 13 Somewhere Birmingham, England 126375

1b(1) U.S. identifying number, if any 00-0000021 1b(2) Reference ID number (see instructions) 1b(3) Foreign taxpayer identification number (FTIN), if any (see instructions)

1c Principal country(ies) where business is conducted UK 1d Country of citizenship, organization, or incorporation UK 1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident UK

2a Name and address of direct 25% foreign shareholder

2b(1) U.S. identifying number, if any 2b(2) Reference ID number (see instructions) 2b(3) FTIN, if any (see instructions)

2c Principal country(ies) where business is conducted 2d Country of citizenship, organization, or incorporation 2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident

3a Name and address of ultimate indirect 25% foreign shareholder

3b(1) U.S. identifying number, if any 3b(2) Reference ID number (see instructions) 3b(3) FTIN, if any (see instructions)

3c Principal country(ies) where business is conducted 3d Country of citizenship, organization, or incorporation 3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident

4a Name and address of ultimate indirect 25% foreign shareholder

4b(1) U.S. identifying number, if any 4b(2) Reference ID number (see instructions) 4b(3) FTIN, if any (see instructions)

4c Principal country(ies) where business is conducted 4d Country of citizenship, organization, or incorporation 4e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident

Part III Related Party (see instructions). All reporting corporations must complete this question and the rest of Part III.

Check applicable box: Is the related party a foreign person or U.S. person?

1a Name and address of related party

ABC Finance 13 Somewhere Birmingham, England 126375

1b(1) U.S. identifying number, if any 00-0000021	1b(2) Reference ID number (see instructions)	1b(3) FTIN, if any (see instructions)
--	---	--

1c Principal business activity ▶ International Finance **1d** Principal business activity code ▶ 522293

1e Relationship—Check boxes that apply: Related to reporting corporation Related to 25% foreign shareholder 25% foreign shareholder

1f Principal country(ies) where business is conducted **1g** Country(ies) under whose laws the related party files an income tax return as a resident

UK

UK

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

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

If estimates are used, check here.

1 Sales of stock in trade (inventory)	1	
2 Sales of tangible property other than stock in trade	2	
3 Platform contribution transaction payments received	3	
4 Cost-sharing transaction payments received	4	
5a Rents received (for other than intangible property rights)	5a	
b Royalties received (for other than intangible property rights)	5b	
6 Sales, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	6	
7 Consideration received for technical, managerial, engineering, construction, scientific, or like services	7	
8 Commissions received	8	
9 Amounts borrowed (see instructions) a Beginning balance _____ b Ending balance or monthly average ▶	9b	
10 Interest received	10	
11 Premiums received for insurance or reinsurance	11	
12 Other amounts received (see instructions)	12	
13 Total. Combine amounts on lines 1 through 12	13	
14 Purchases of stock in trade (inventory)	14	
15 Purchases of tangible property other than stock in trade	15	
16 Platform contribution transaction payments paid	16	
17 Cost-sharing transaction payments paid	17	
18a Rents paid (for other than intangible property rights)	18a	
b Royalties paid (for other than intangible property rights)	18b	
19 Purchases, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	19	
20 Consideration paid for technical, managerial, engineering, construction, scientific, or like services	20	
21 Commissions paid	21	
22 Amounts loaned (see instructions) a Beginning balance <u>5,000,000</u> b Ending balance or monthly average ▶	22b	5,000,000
23 Interest paid	23	
24 Premiums paid for insurance or reinsurance	24	
25 Other amounts paid (see instructions)	25	
26 Total. Combine amounts on lines 14 through 25	26	5,000,000

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

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

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

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

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

- 1 Does the reporting corporation import goods from a foreign related party?
2a If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?
b If "Yes," attach a statement explaining the reason or reasons for such difference.
c If the answers to questions 1 and 2a are "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 5472?
3 During the tax year, was the foreign parent corporation a participant in any cost-sharing arrangement?
4 During the course of the tax year, did the foreign parent corporation become a participant in any cost-sharing arrangement?
5a During the tax year, did the reporting corporation pay or accrue any interest or royalty, to the related party, for which the deduction is not allowed under section 267A? See instructions
b If "Yes," enter the total amount of the disallowed deductions
6a Does the reporting corporation claim a foreign-derived intangible income (FDII) deduction (under section 250) with respect to amounts listed in Part IV?
b If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) of property to the foreign related party that the reporting corporation included in its computation of foreign-derived deduction eligible income (FDDEI). See instructions
c If "Yes," enter the amount of gross income derived from a license of property to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions.
d If "Yes," enter the amount of gross income derived from services provided to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions

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

- 1 Amounts defined as base erosion payments under section 59A(d)
2 Amount of base erosion tax benefits under section 59A(c)(2)
3 Amount of total qualified derivative payments as described in section 59A(h) made by the reporting corporation
4 Reserved for future use

November 22, 2020

Form **8832**

(Rev. December 2013)

Entity Classification Election

OMB No. 1545-1516

Department of the Treasury
Internal Revenue Service

► Information about Form 8832 and its instructions is at www.irs.gov/form8832.

Type or Print	Name of eligible entity making election <u>DEF International Finance</u>	Employer identification number <u>00-000017</u>
	Number, street, and room or suite no. If a P.O. box, see instructions. <u>1000 Helmstraat</u>	
	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. Follow the country's practice for entering the postal code. <u>Maastricht, Limburg Netherlands 6211TA</u>	

- Check if: Address change Late classification relief sought under Revenue Procedure 2009-41
 Relief for a late change of entity classification election sought under Revenue Procedure 2010-32

Part I Election Information

- 1 Type of election** (see instructions):
- a** Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.
b Change in current classification. Go to line 2a.
- 2a** Has the eligible entity previously filed an entity election that had an effective date within the last 60 months?
- Yes.** Go to line 2b.
 No. Skip line 2b and go to line 3.
- 2b** Was the eligible entity's prior election an initial classification election by a newly formed entity that was effective on the date of formation?
- Yes.** Go to line 3.
 No. Stop here. You generally are not currently eligible to make the election (see instructions).
- 3** Does the eligible entity have more than one owner?
- Yes.** You can elect to be classified as a partnership or an association taxable as a corporation. Skip line 4 and go to line 5.
 No. You can elect to be classified as an association taxable as a corporation or to be disregarded as a separate entity. Go to line 4.
- 4** If the eligible entity has only one owner, provide the following information:
- a** Name of owner ► Roger Rabbit Inc.
b Identifying number of owner ► 00-000004
- 5** If the eligible entity is owned by one or more affiliated corporations that file a consolidated return, provide the name and employer identification number of the parent corporation:
- a** Name of parent corporation ► _____
b Employer identification number ► _____

Part I Election Information (Continued)

6 Type of entity (see instructions):

- a A domestic eligible entity electing to be classified as an association taxable as a corporation.
b A domestic eligible entity electing to be classified as a partnership.
c A domestic eligible entity with a single owner electing to be disregarded as a separate entity.
d A foreign eligible entity electing to be classified as an association taxable as a corporation.
e A foreign eligible entity electing to be classified as a partnership.
f A foreign eligible entity with a single owner electing to be disregarded as a separate entity.

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

8 Election is to be effective beginning (month, day, year) (see instructions) 12/31/2020

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

Consent Statement and Signature(s) (see instructions)

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

Table with 3 columns: Signature(s), Date, Title. Multiple empty rows for signatures.

Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)

(Rev. September 2020)

Go to www.irs.gov/Form8858 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Information furnished for the FDE's or FB's annual accounting period (see instructions) beginning Jan 01, 20 20, and ending Dec 31, 20 20

Attachment Sequence No. 140

Name of person filing this return

Roger Rabbit Inc.

Filer's identifying number

00-0000004

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

35 Any Street

City or town, state, and ZIP code

Anytown, NY 10006

Filer's tax year beginning

, 20

, and ending

, 20

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

Check here [] FDE of a U.S. person [] FDE of a controlled foreign corporation (CFC) [] FDE of a controlled foreign partnership [x] FB of a U.S. person [] FB of a CFC [] FB of a controlled foreign partnership

Check here [] Initial 8858 [] Final 8858

1a Name and address of FDE or FB

DEF International Finance 1000 Helmstraat Maastricht, Limburg/Netherlands, 6211TA

b(1) U.S. identifying number, if any

00-0000017

b(2) Reference ID number (see instructions)

c For FDE, country(ies) under whose laws organized and entity type under local tax law

Netherlands Foreign Entity

d Date(s) of organization

12/31/2018

e Effective date as FDE

03/31/2019

f If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number

g Country in which principal business activity is conducted

h Principal business activity

i Functional currency

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

a Name, address, and identifying number of branch office or agent (if any) in the United States

b Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different

3 For the tax owner of the FDE or FB (if different from the filer), provide the following (see instructions):

a Name and address

ABCDEF Finance Corporation 14 Somewhere Birmingham, England 126375

b Annual accounting period covered by the return (see instructions)

c(1) U.S. identifying number, if any

00-0000022

c(2) Reference ID number (see instructions)

d Country under whose laws organized

e Functional currency

4 For the direct owner of the FDE or FB (if different from the tax owner), provide the following (see instructions):

a Name and address

b Country under whose laws organized

c U.S. identifying number, if any

d Functional currency

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

Schedule C Income Statement (see instructions)

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

If you are using the average exchange rate (determined under section 989(b)), check the following box

	Functional Currency	U.S. Dollar
1	1	
2	2	
3	3	
4	4	
5	5	
6	6	
7	7	
8	8	
9	9	
10	10	
11	11	
12	12	
13	13	
14	14	

Schedule C-1 Section 987 Gain or Loss Information

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

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	1	
2	2	
3	3	
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

Schedule F Balance Sheet

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

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

Schedule G Other Information

	Yes	No
1		✓
2		✓
3		
4		✓
5		✓

Schedule G Other Information (continued)

Table with 3 columns: Question, Yes, No. Contains questions 6a through 13a regarding base erosion payments, dual consolidated losses, and recapture events.

Schedule H Current Earnings and Profits or Taxable Income (see instructions)

Important: Enter the amounts on lines 1 through 6 in functional currency.

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

Schedule I Transferred Loss Amount (see instructions)

Important: See instructions for who has to complete this section.

	Yes	No
1		✓
2		
3		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	
	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes			Foreign Tax Credit Separate Categories			
	(b) Foreign Currency	(c) Conversion Rate	(d) U.S. Dollars	(e) Foreign Branch	(f) Passive	(g) General	(h) Other
Totals							

Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)

(Rev. September 2020)

► Go to www.irs.gov/Form8858 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Information furnished for the FDE's or FB's annual accounting period (see instructions) beginning Jan 01, 20 20, and ending Dec 31, 20 20

Attachment Sequence No. **140**

Name of person filing this return Roger Rabbit Inc. Filer's identifying number 00-0000004

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) 35 Any Street

City or town, state, and ZIP code Anytown, NY 10006

Filer's tax year beginning _____, 20____, and ending _____, 20____

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

Check here FDE of a U.S. person FDE of a controlled foreign corporation (CFC) FDE of a controlled foreign partnership
 FB of a U.S. person FB of a CFC FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB Bugs Bunny Inc.
36 Anywhere Ave.
Port Vila, Vanuatu **b(1)** U.S. identifying number, if any 00-0000012
b(2) Reference ID number (see instructions)

c For FDE, country(ies) under whose laws organized and entity type under local tax law Vanuatu Corporation Entity **d** Date(s) of organization 06/01/2018 **e** Effective date as FDE 03/31/2019

f If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number **g** Country in which principal business activity is conducted **h** Principal business activity **i** Functional currency

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

a Name, address, and identifying number of branch office or agent (if any) in the United States **b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different

3 For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):

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

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

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

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

Schedule C Income Statement (see instructions)

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

If you are using the average exchange rate (determined under section 989(b)), check the following box

	Functional Currency	U.S. Dollar
1	1	
2	2	
3	3	
4	4	
5	5	
6	6	
7	7	
8	8	
9	9	
10	10	
11	11	
12	12	
13	13	
14	14	

Schedule C-1 Section 987 Gain or Loss Information

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

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	1	
2	2	
3	3	
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

Schedule F Balance Sheet

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

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

Schedule G Other Information

	Yes	No
1		✓
2		✓
3		
4		✓
5		✓

Schedule G Other Information (continued)

Table with 3 columns: Question, Yes, No. Contains questions 6a through 13a regarding base erosion payments, dual consolidated losses, and recapture events.

Schedule H Current Earnings and Profits or Taxable Income (see instructions)

Important: Enter the amounts on lines 1 through 6 in functional currency.

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

Schedule I Transferred Loss Amount (see instructions)

Important: See instructions for who has to complete this section.

	Yes	No
1		✓
2		
3		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	
	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes			Foreign Tax Credit Separate Categories			
	(b) Foreign Currency	(c) Conversion Rate	(d) U.S. Dollars	(e) Foreign Branch	(f) Passive	(g) General	(h) Other
Totals							

Tax Year 2020
1120 MeF ATS Scenario 4
Country-by-Country Report

For reporting period beginning January 1, 20 20, and ending December 31, 20 20

OMB No. 1545-2272

▶ Information about Form 8975 and its separate instructions is at www.irs.gov/form8975.

If this is an amended report, check here

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

3

Part I Identification of Filer

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

Part II Additional Information

Enter any additional information related to the multinational enterprise group.

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

Part II Additional Information *(continued)*

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

November 22, 2020
SCHEDULE A
(Form 8975)

(June 2017)

Department of the Treasury
 Internal Revenue Service

Name of the reporting entity

Roger Rabbit Inc.

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

Tax jurisdiction

UK

1. Revenues			2. Profit (loss) before income tax	3. Income tax paid (on cash basis)	4. Income tax accrued—current year	5. Stated capital	6. Accumulated earnings	7. Number of employees	8. Tangible assets other than cash and cash equivalents
(a) Unrelated party	(b) Related party	(c) Total							
350,000,000	0	350,000,000	105,000,000	21,000,000	15,750,000	87,500,000	30,625,000	150	315,000,000

Part II Constituent Entity Information

1. Constituent entities resident in the tax jurisdiction	2. TIN	3. Tax jurisdiction of organization or incorporation if different from tax jurisdiction of residence	4. Main business activities		
			(a) Activity code	(b) If you entered the code for "Other," describe the business activity	
Eddie Valiant Inc.	9999559999	UK	CBC508		

Tax Jurisdiction and Constituent Entity Information

For reporting period beginning January 1, 20 20, and ending December 31, 20 20

▶ A separate Schedule A (Form 8975) is to be completed for each tax jurisdiction of the multinational enterprise group.
 ▶ Information about Schedule A (Form 8975) and its separate instructions is at www.irs.gov/form8975.

OMB No. 1545-2272

EIN

00-0000004

November 22, 2020
SCHEDULE A
(Form 8975)

(June 2017)

Department of the Treasury
 Internal Revenue Service

Name of the reporting entity

Roger Rabbit Inc.

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

Tax jurisdiction

IM

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

Part II Constituent Entity Information

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

Tax Jurisdiction and Constituent Entity Information

For reporting period beginning January 1, 20 20, and ending December 31, 20 20

▶ A separate Schedule A (Form 8975) is to be completed for each tax jurisdiction of the multinational enterprise group.
 ▶ Information about Schedule A (Form 8975) and its separate instructions is at www.irs.gov/form8975.

OMB No. 1545-2272

EIN

00-0000004

