

**Tax Year 2018  
Form 1120 MeF ATS Scenario 10**

**July 6, 2018**

**Big Realty Co**

**00-0000010**

**FORM 1120 TEST SCENARIO 10**

**FORMS REQUIRED:** 1120, Sch G (F1120), 1120 Sch D, 1118, 965, 965-B, 965 Sch A, 965 Sch B, 965 Sch C, 965 Sch D, 965 Sch E, 965 Sch F, 965 Sch H, 8949

**Note: The Form 1118 will be attached and submitted as a PDF for testing purposes.**

**ATTACHMENTS:**

ItemizedOtherCurrentAssetsSchedule  
ItemizedOtherInvestmentSchedule  
ItemizedOtherAssetSchedule  
ItemizedOtherCurrentLiabilitiesSchedule  
ItemizedExpenseRecordedOnBooksSchedule

**HEADER INFO: Not on actual form**

**Multiple Software Packages Used:** No

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

**Signature Option:** PIN Number

**Officer:** **Name:** John Smith  
**Title:** President  
**Taxpayer PIN:** Self-Select  
**Phone:** 333-555-5555  
**Email Address:** deeproot@IFI.com  
**Date Signed:** 01/15/19

**Preparer Name:** Bill Clark

**Date Prepared:** 01/15/2019

**IRS Payment:**

**Name Control:** **SMIT**

**Attachment 1, F1120, Itemized Other Current Liability Schedule**

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
Big Realty Co	00-0000010	Prepaid State Tax	800	800

**Attachment 2, F1120, Itemized Other Investment Schedule**

Corporation Name	Corporation EIN	Other Investments Description	Beginning Amount	Ending Amount
Big Realty Co	00-0000010	Stocks & Bonds	555,988	505,190

**Attachment 3, F1120, Itemized Other Asset Schedule**

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
Big Realty Co	00-0000010	Miscellaneous	142	142

**Attachment 4, F1120, Other Current Liabilities Schedule**

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
Big Realty Co	00-0000010	Fed Inc Tax Payable		6,443

**Attachment 5, F1120, Itemized Expenses Recorded On Books Schedule**

Corporation Name	Corporation EIN	Description	Amount
Big Realty Co	00-0000010	Foreign tax credit	106
Total			106

<b>A Check if:</b> <b>1a</b> Consolidated return (attach Form 851) <input type="checkbox"/> <b>b</b> Life/nonlife consolidated return <input type="checkbox"/> <b>2</b> Personal holding co. (attach Sch. PH) <input type="checkbox"/> <b>3</b> Personal service corp. (see instructions) <input type="checkbox"/> <b>4</b> Schedule M-3 attached <input type="checkbox"/>	<b>TYPE OR PRINT</b>	Name Big Realty Co Number, street, and room or suite no. If a P.O. box, see instructions. 123 Test street City or town, state, or province, country, and ZIP or foreign postal code La Jolla, CA 92307	<b>B Employer identification number</b> 00-0000010 <b>C Date incorporated</b> 12/12/1949 <b>D Total assets (see instructions)</b> \$ 689,590
<b>E Check if:</b> (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change			

<b>Income</b>	<b>1a</b>	Gross receipts or sales	<b>1a</b>	105,513
	<b>b</b>	Returns and allowances	<b>1b</b>	
	<b>c</b>	Balance. Subtract line 1b from line 1a	<b>1c</b>	105,513
	<b>2</b>	Cost of goods sold (attach Form 1125-A)	<b>2</b>	
	<b>3</b>	Gross profit. Subtract line 2 from line 1c	<b>3</b>	105,513
	<b>4</b>	Dividends and inclusions (Schedule C, line 23, column (a))	<b>4</b>	13,640
	<b>5</b>	Interest	<b>5</b>	4,259
	<b>6</b>	Gross rents	<b>6</b>	
	<b>7</b>	Gross royalties	<b>7</b>	6,249
	<b>8</b>	Capital gain net income (attach Schedule D (Form 1120))	<b>8</b>	
	<b>9</b>	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	<b>9</b>	
<b>10</b>	Other income (see instructions—attach statement)	<b>10</b>		
<b>11</b>	<b>Total income.</b> Add lines 3 through 10	<b>11</b>	131,661	

<b>Deductions (See instructions for limitations on deductions.)</b>	<b>12</b>	Compensation of officers (see instructions—attach Form 1125-E)	<b>12</b>	
	<b>13</b>	Salaries and wages (less employment credits)	<b>13</b>	
	<b>14</b>	Repairs and maintenance	<b>14</b>	
	<b>15</b>	Bad debts	<b>15</b>	
	<b>16</b>	Rents	<b>16</b>	
	<b>17</b>	Taxes and licenses	<b>17</b>	943
	<b>18</b>	Interest (see instructions)	<b>18</b>	
	<b>19</b>	Charitable contributions	<b>19</b>	
	<b>20</b>	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	<b>20</b>	
	<b>21</b>	Depletion	<b>21</b>	
	<b>22</b>	Advertising	<b>22</b>	
	<b>23</b>	Pension, profit-sharing, etc., plans	<b>23</b>	
	<b>24</b>	Employee benefit programs	<b>24</b>	
	<b>25</b>	Reserved for future use	<b>25</b>	
	<b>26</b>	Other deductions (attach statement)	<b>26</b>	48,049
	<b>27</b>	<b>Total deductions.</b> Add lines 12 through 26	<b>27</b>	48,992
	<b>28</b>	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.	<b>28</b>	82,669
	<b>29a</b>	Net operating loss deduction (see instructions)	<b>29a</b>	28,920
<b>b</b>	Special deductions (Schedule C, line 24, column (c))	<b>29b</b>	10,504	
<b>c</b>	Add lines 29a and 29b	<b>29c</b>	39,424	

<b>Tax, Refundable Credits, and Payments</b>	<b>30</b>	Taxable income. Subtract line 29c from line 28. See instructions	<b>30</b>	43,245
	<b>31</b>	Total tax (Schedule J, Part I, line 11)	<b>31</b>	6,389
	<b>32</b>	2018 net 965 tax liability paid (Schedule J, Part II, line 12)	<b>32</b>	200
	<b>33</b>	Total payments, credits, and section 965 net tax liability (Schedule J, Part III, line 23)	<b>33</b>	200
	<b>34</b>	Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>	<b>34</b>	
	<b>35</b>	<b>Amount owed.</b> If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed	<b>35</b>	6,389
	<b>36</b>	<b>Overpayment.</b> If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid	<b>36</b>	
<b>37</b>	Enter amount from line 36 you want: <b>Credited to 2019 estimated tax</b> ▶ <b>Refunded</b> ▶	<b>37</b>		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	John Smith	01/15/2019	President
	Signature of officer	Date	Title

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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name Bill Clark	Preparer's signature	Date 01/15/2019	Check <input type="checkbox"/> if self-employed	PTIN P00100001
	Firm's name ▶ Clark CPA Inc	Firm's EIN ▶	00-0000001		
	Firm's address ▶	Phone no.	333-555-5555		

<b>Schedule C Dividends, Inclusions, and Special Deductions</b> (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)	14,932	50	10,452
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	<b>Subtotal.</b> Add lines 1 through 8. See instructions for limitations		see instructions	10,452
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	200	see instructions	52
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)		100	
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	708		
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993)			
23	<b>Total dividends and inclusions.</b> Add lines 9 through 20. Enter here and on page 1, line 4	15,640		
24	<b>Total special deductions.</b> Add lines 9 through 22, column (c). Enter here and on page 1, line 29b			10,504

**Schedule J Tax Computation and Payment** (see instructions)

**Part I—Tax Computation**

<b>1</b>	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions ▶ <input type="checkbox"/>		
<b>2</b>	Income tax. See instructions	<b>2</b>	6,495
<b>3</b>	Base erosion minimum tax (attach Form 8991)	<b>3</b>	
<b>4</b>	Add lines 2 and 3	<b>4</b>	6,495
<b>5a</b>	Foreign tax credit (attach Form 1118)	<b>5a</b>	106
<b>b</b>	Credit from Form 8834 (see instructions)	<b>5b</b>	
<b>c</b>	General business credit (attach Form 3800)	<b>5c</b>	
<b>d</b>	Credit for prior minimum tax (attach Form 8827)	<b>5d</b>	
<b>e</b>	Bond credits from Form 8912	<b>5e</b>	
<b>6</b>	<b>Total credits.</b> Add lines 5a through 5e	<b>6</b>	106
<b>7</b>	Subtract line 6 from line 4	<b>7</b>	6,389
<b>8</b>	Personal holding company tax (attach Schedule PH (Form 1120))	<b>8</b>	
<b>9a</b>	Recapture of investment credit (attach Form 4255)	<b>9a</b>	
<b>b</b>	Recapture of low-income housing credit (attach Form 8611)	<b>9b</b>	
<b>c</b>	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	<b>9c</b>	
<b>d</b>	Interest due under the look-back method—income forecast method (attach Form 8866)	<b>9d</b>	
<b>e</b>	Alternative tax on qualifying shipping activities (attach Form 8902)	<b>9e</b>	
<b>f</b>	Other (see instructions—attach statement)	<b>9f</b>	
<b>10</b>	<b>Total.</b> Add lines 9a through 9f	<b>10</b>	
<b>11</b>	<b>Total tax.</b> Add lines 7, 8, and 10. Enter here and on page 1, line 31	<b>11</b>	6,389

**Part II—Section 965 Payments** (see instructions)

<b>12</b>	2018 net 965 tax liability paid from Form 965-B, Part II, column (k), line 2. Enter here and on page 1, line 32	<b>12</b>	200
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**Part III—Payments, Refundable Credits, and Section 965 Net Tax Liability**

<b>13</b>	2017 overpayment credited to 2018	<b>13</b>	
<b>14</b>	2018 estimated tax payments	<b>14</b>	
<b>15</b>	2018 refund applied for on Form 4466	<b>15</b>	( )
<b>16</b>	Combine lines 13, 14, and 15	<b>16</b>	
<b>17</b>	Tax deposited with Form 7004	<b>17</b>	
<b>18</b>	Withholding (see instructions)	<b>18</b>	
<b>19</b>	<b>Total payments.</b> Add lines 16, 17, and 18	<b>19</b>	
<b>20</b>	Refundable credits from:		
<b>a</b>	Form 2439	<b>20a</b>	
<b>b</b>	Form 4136	<b>20b</b>	
<b>c</b>	Form 8827, line 8c	<b>20c</b>	
<b>d</b>	Other (attach statement—see instructions)	<b>20d</b>	
<b>21</b>	<b>Total credits.</b> Add lines 20a through 20d	<b>21</b>	
<b>22</b>	2018 net 965 tax liability from Form 965-B, Part I, column (d), line 2. See instructions	<b>22</b>	200
<b>23</b>	<b>Total payments, credits, and section 965 net tax liability.</b> Add lines 19, 21, and 22. Enter here and on page 1, line 33	<b>23</b>	200

**Schedule K Other Information** (see instructions)

**1** Check accounting method: **a**  Cash    **b**  Accrual    **c**  Other (specify) ▶ \_\_\_\_\_

**2** See the instructions and enter the:

**a** Business activity code no. ▶ \_\_\_\_\_ 211120

**b** Business activity ▶ Leases

**c** Product or service ▶ Oil & Gas

**3** Is the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? . . . . .  Yes  No  
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) . . . . .  Yes  No

**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) . . . . .  Yes  No

**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

**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 . . . . .  Yes  No  
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? . . . . .  Yes  No  
For rules of attribution, see section 318. If "Yes," enter:  
**(a)** Percentage owned ▶ \_\_\_\_\_ and **(b)** Owner's country ▶ \_\_\_\_\_  
**(c)** The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ \_\_\_\_\_

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

**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) ▶

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.) . . . . . ▶ \$ 28,920

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

	Yes	No
<b>13</b> Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year <b>and</b> 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 ► \$ _____		
<b>14</b> Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions . . . . .		✓
If "Yes," complete and attach Schedule UTP.		
<b>15a</b> Did the corporation make any payments in 2018 that would require it to file Form(s) 1099? . . . . .	✓	
<b>b</b> If "Yes," did or will the corporation file required Forms 1099? . . . . .	✓	
<b>16</b> 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? . . . . .		✓
<b>17</b> 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? . . . . .		✓
<b>18</b> 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? . . . . .		✓
<b>19</b> 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? . . . . .		✓
<b>20</b> Is the corporation operating on a cooperative basis? . . . . .		
<b>21</b> 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 ► \$ _____		
<b>22</b> 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.		
<b>23</b> 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 . . . . .		
<b>24</b> Does the corporation satisfy <b>one</b> of the following conditions and the corporation does not own a pass-through entity with current year, or prior year carryover, excess business interest expense? See instructions . . . . .		
<b>a</b> The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year do not exceed \$25 million, and the corporation is not a tax shelter, or		
<b>b</b> The corporation only has business interest expense from (1) an electing real property trade or business, (2) an electing farming business, or (3) certain utility businesses under section 163(j)(7). If "No," complete and attach Form 8990.		
<b>25</b> Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? . . . . .		
If "Yes," enter amount from Form 8996, line 13 . . . . . ► \$ _____		

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash . . . . .		108,082		183,458
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) . . . . .		800		800
7	Loans to shareholders . . . . .				
8	Mortgage and real estate loans . . . . .				
9	Other investments (attach statement) . . . . .		555,988		505,190
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) . . . . .		142		142
15	<b>Total assets</b> . . . . .		<b>655,012</b>		<b>689,590</b>
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable . . . . .				
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Other current liabilities (attach statement) . . . . .				6,389
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 . . . . .	57,500	57,500	57,500	57,500
23	Additional paid-in capital . . . . .		172,500		172,500
24	Retained earnings—Appropriated (attach statement) . . . . .				
25	Retained earnings—Unappropriated . . . . .		435,012		453,147
26	Adjustments to shareholders' equity (attach statement) . . . . .				
27	Less cost of treasury stock . . . . .		( )		( )
28	<b>Total liabilities and shareholders' equity</b> . . . . .		<b>665,012</b>		<b>689,590</b>

<b>Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return</b>				
<b>Note:</b> The corporation may be required to file Schedule M-3. See instructions.				
1	Net income (loss) per books . . . . .	75,635	7	Income recorded on books this year not included on this return (itemize):
2	Federal income tax per books . . . . .	6,389		Tax-exempt interest \$ _____
3	Excess of capital losses over capital gains . . . . .	485		_____
4	Income subject to tax not recorded on books this year (itemize): _____			_____
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):
a	Depreciation . . . . . \$ _____		a	Depreciation . . . . . \$ _____
b	Charitable contributions . . . . . \$ _____		b	Charitable contributions \$ _____
c	Travel and entertainment . . . . . \$ _____			_____
		106	9	Add lines 7 and 8 . . . . .
6	Add lines 1 through 5 . . . . .	82,615	10	Income (page 1, line 28)—line 6 less line 9
				82,615

<b>Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)</b>					
1	Balance at beginning of year . . . . .	435,012	5	Distributions: a Cash . . . . .	57,500
2	Net income (loss) per books . . . . .	75,635		b Stock . . . . .	
3	Other increases (itemize): _____			c Property . . . . .	
			6	Other decreases (itemize): _____	
			7	Add lines 5 and 6 . . . . .	57,500
4	Add lines 1, 2, and 3 . . . . .	510,647	8	Balance at end of year (line 4 less line 7)	453,147



**SCHEDULE D  
(Form 1120)**

**Capital Gains and Losses**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

**2018**

▶ Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

Name <b>Big Realty Co</b>	Employer identification number <b>00-0000010</b>
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**Part I Short-Term Capital Gains and Losses** (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. <small>This form may be easier to complete if you round off cents to whole dollars.</small>	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) <small>Subtract column (e) from column (d) and combine the result with column (g)</small>
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>4</b>
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				<b>5</b>
<b>6</b> Unused capital loss carryover (attach computation) . . . . .				<b>6</b> ( )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h . . . . .				<b>7</b>

**Part II Long-Term Capital Gains and Losses** (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. <small>This form may be easier to complete if you round off cents to whole dollars.</small>	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) <small>Subtract column (e) from column (d) and combine the result with column (g)</small>
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	100,817	(101,332)		-485
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Enter gain from Form 4797, line 7 or 9 . . . . .				<b>11</b>
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>12</b>
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				<b>13</b>
<b>14</b> Capital gain distributions (see instructions) . . . . .				<b>14</b>
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h . . . . .				<b>15</b> -485

**Part III Summary of Parts I and II**

<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) . . . . .	<b>16</b>
<b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	<b>17</b>
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns . . .	<b>18</b>

**Note:** If losses exceed gains, see **Capital losses** in the instructions.

**Foreign Tax Credit—Corporations**

▶ Attach to the corporation's tax return.

▶ Go to [www.irs.gov/Form1118](http://www.irs.gov/Form1118) for instructions and the latest information.

OMB No. 1545-0123

For calendar year 20 **18**, or other tax year beginning **01/01**, 20 , and ending **12/31**, 20 **18**

Name of corporation

Big Realty Co

Employer identification number

00-0000010

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

- a Separate Category (Enter code—see instructions.) ▶ \_\_\_\_\_
- b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶ \_\_\_\_\_
- c If code RBT 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.)

		Gross Income or (Loss) From Sources Outside the United States											
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)								
<b>A</b>	CA		200					708					
<b>B</b>													
<b>C</b>													
<b>Totals</b> (add lines A through C)			200					708					
6. Gross Rents, Royalties, and License Fees		7. Sales		8. Gross Income From Performance of Services		9. Section 986(c) Gain or Loss		10. Section 987 Gain or Loss		11. Section 988 Gain or Loss		12. Other (attach schedule)	
<b>A</b>													
<b>B</b>													
<b>C</b>													
<b>Totals</b>													
13. Total (add columns 3(a) through 12)		14. Allocable Deductions											
	(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		(f) Expenses Allocable to Sales Income							
				(d) Depreciation, Depletion, and Amortization	(e) Other Allocable Expenses								
<b>A</b>	908	52											
<b>B</b>													
<b>C</b>													
<b>Totals</b>		908	52										
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	(i) Total Allocable Deductions (add columns 14(a) through 14(h))											
<b>A</b>			52			52	856						
<b>B</b>													
<b>C</b>													
<b>Totals</b>			52			52	856						

\*For section 863(b) income, NOLs, income from RICs, high-taxed income, section 965, and section 951A, use a single line (see instructions).

**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):		2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used)					
<input checked="" type="checkbox"/> Paid <input type="checkbox"/> Accrued		Tax Withheld at Source on:					
Date Paid	Date Accrued	(a) Dividends	(b) Distributions of Previously Taxed Income	(c) Branch Remittances	(d) Interest	(e) Rents, Royalties, and License Fees	(f) Other
<b>A</b>	12/31/2018		106				
<b>B</b>							
<b>C</b>							
<b>Totals</b> (add lines A through C)			106				

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))	
<b>A</b>				7
<b>B</b>				
<b>C</b>				
<b>Totals</b>				7

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

<b>1a</b>	Total foreign taxes paid or accrued (total from Part I, column 2(j))		
<b>b</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)		
<b>2</b>	Total taxes deemed paid (total from Part I, column 3)	7	
<b>3</b>	Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G)	( 2 )	
<b>4</b>	Taxes reclassified under high-tax kickout		
<b>5</b>	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		
<b>6</b>	Total foreign taxes (combine lines 1a through 5)		111
<b>7</b>	Enter the amount from the applicable column of Schedule J, Part I, line 11 (see instructions). If Schedule J is <b>not</b> required to be completed, enter the result from the "Totals" line of column 18 of the applicable Schedule A		708
<b>8a</b>	Total taxable income from all sources (enter taxable income from the corporation's tax return)	43,297	
<b>b</b>	Adjustments to line 8a (see instructions)		
<b>c</b>	Subtract line 8b from line 8a		43,297
<b>9</b>	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		0.01635
<b>10</b>	Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus any American Samoa economic development credit)		6,495
<b>11</b>	Credit limitation (multiply line 9 by line 10) (see instructions)		106
<b>12</b>	<b>Separate foreign tax credit</b> (enter the smaller of line 6 or line 11). Enter here and on the appropriate line of Part III		106

**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 12 for each applicable category of income. Do not include taxes paid to sanctioned countries.)

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

**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).

1a. Name of Foreign Corporation	1b. EIN or Reference ID Number of the Foreign Corporation (see instructions)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code—see instructions)	4. E&P for Tax Year Indicated (in functional currency)	5. Foreign Taxes Paid for Tax Year Indicated (see instructions)	6. Section 951(a)(1) Inclusions		7. Tax Deemed Paid (see instructions)
						(a) Functional Currency	(b) U.S. Dollars	
<b>Total</b> (add amounts in column 7). Enter the result here and include on the "Totals" line of Schedule B, Part I, column 3								

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

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

**Part I—Foreign Corporation’s Tested Income and Foreign Taxes**

1a. Name of Foreign Corporation	1b. EIN or Reference ID Number of the Foreign Corporation (see instructions)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code— see instructions)	4. Pro Rata Share of CFC’s Tested Income	5. Pro Rata Share of Tested Foreign Income Taxes Paid or Accrued by CFC
<b>Total</b> (add amounts in column 4)				▶	
<b>Total</b> (add amounts in column 5)				▶	

**Part II—Foreign Income Tax Deemed Paid**

1. Global Intangible Low-Taxed Income (Section 951A Inclusion)	2. Inclusion Percentage. Divide Part II, Column 1, by Part I, Column 4 Total	3. Multiply Part I, Column 5 Total, by Part II, Column 2 Percentage	4. Tax Deemed Paid (Multiply Part II, column 3, by 80%. Enter the result here and include on the “Totals” line of Schedule B, Part I, column 3.)

**Schedule E Tax Deemed Paid With Respect to Previously Taxed Income by Domestic Corporation Filing the Return (Section 960(b))**

**Part I—Tax Deemed Paid by Domestic Corporation**

Use this schedule to report the tax deemed paid by the domestic corporation with respect to distributions of previously taxed earnings from foreign corporations under section 960(b).

1a. Name of Distributing Foreign Corporation	1b. EIN or Reference ID Number of the Foreign Corporation (see instructions)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code—see instructions)	4. Distribution of Previously Taxed Income (PTI)	5. Foreign Income Taxes Properly Attributable to PTI and Not Previously Deemed Paid

**Total** (add amounts in column 5). Enter the result here and include on the “Totals” line of Schedule B, Part I, column 3 . . . . . ▶

**Part II—Tax Paid or Deemed Paid by First- and Lower-Tier Foreign Corporations**

Use this schedule to report the tax paid or deemed paid by a foreign corporation with respect to distributions of previously taxed earnings from lower-tier foreign corporations under section 960(b) that relate to distributions reported in Part I (see instructions).

1a. Name of Distributing Foreign Corporation	1b. EIN or Reference ID Number of the Foreign Corporation (see instructions)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code—see instructions)	4a. Name of Recipient Foreign Corporation	4b. EIN or Reference ID Number of the Foreign Corporation (see instructions)	5. Tax Year End (Year/Month) (see instructions)	6. Country of Incorporation (enter country code—see instructions)	7. Previously Taxed Income (PTI) Distributed	8. Foreign Income Taxes Properly Attributable to PTI and Not Previously Deemed Paid



**Schedule F-1 Tax Deemed Paid by Domestic Corporation Filing Return—Pre-2018 Taxable Years of Foreign Corporations** (continued)

**IMPORTANT:** Applicable to dividends or inclusions from taxable years of foreign corporations beginning on or before December 31, 2017. If taxpayer does not have such a dividend or inclusion, do not complete Schedule F-1 (see instructions).

**Part II—Dividends Paid Out of Pre-1987 Accumulated Profits**

1a. Name of Foreign Corporation (identify DISCs and former DISCs)	1b. EIN (if any) of the Foreign Corporation	1c. Reference ID Number (see instructions)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code— see instructions)	4. Accumulated Profits for Tax Year Indicated (in functional currency computed under section 902) (attach schedule)

5. Foreign Taxes Paid and Deemed Paid on Earnings and Profits (E&P) for Tax Year Indicated (in functional currency) (see instructions)	6. Dividends Paid		7. Divide Column 6(a) by Column 4	8. Tax Deemed Paid (see instructions)	
	(a) Functional Currency	(b) U.S. Dollars		(a) Functional Currency	(b) U.S. Dollars

**Total** (add amounts in column 8b). Enter the result here and include on the "Totals" line of Schedule B, Part I, column 3 . . . . . ▶

**Part III—Deemed Inclusions From Pre-1987 Earnings and Profits**

1a. Name of Foreign Corporation (identify DISCs and former DISCs)	1b. EIN (if any) of the Foreign Corporation	1c. Reference ID Number (see instructions)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code— see instructions)	4. E&P for Tax Year Indicated (in functional currency translated from U.S. dollars, computed under section 964) (attach schedule)

5. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated (see instructions)	6. Deemed Inclusions		7. Divide Column 6(a) by Column 4	8. Tax Deemed Paid (multiply column 5 by column 7)
	(a) Functional Currency	(b) U.S. Dollars		

**Total** (add amounts in column 8). Enter the result here and include on the "Totals" line of Schedule B, Part I, column 3 . . . . . ▶

**Schedule F-2 Tax Deemed Paid by First- and Second-Tier Foreign Corporations Under Section 902(b) – Pre-2018 Taxable Years of Foreign Corporations**

Use Part I to compute the tax deemed paid by a first-tier foreign corporation with respect to dividends from a second-tier foreign corporation. Use Part II to compute the tax deemed paid by a second-tier foreign corporation with respect to dividends from a third-tier foreign corporation. **Report all amounts in U.S. dollars unless otherwise specified.**

**IMPORTANT:** Applicable to dividends from taxable years of foreign corporations beginning on or before December 31, 2017. If taxpayer does not have such a dividend, do not complete Schedule F-2 (see instructions).

**Part I – Tax Deemed Paid by First-Tier Foreign Corporations**

**Section A – Dividends Paid Out of Post-1986 Undistributed Earnings** (Include the column 10 results in Schedule F-1, Part I, column 6(b).)

1a. Name of Second-Tier Foreign Corporation and Its Related First-Tier Foreign Corporation	1b. EIN (if any) of the Second-Tier Foreign Corporation	1c. Reference ID Number (see instructions)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code—see instructions)	4. Accumulated Profits for Tax Year Indicated (in functional currency—see instructions)	5. Opening Balance Post-1986 Foreign Income Taxes

6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated		7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))	8. Dividends Paid (in functional currency)		9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
(a) Taxes Paid	(b) Taxes Deemed Paid (see instructions)		(a) of Second-Tier Corporation	(b) of First-Tier Corporation		

**Section B – Dividends Paid Out of Pre-1987 Accumulated Profits** (Include the column 8(b) results in Schedule F-1, Part I, column 6(b).)

1a. Name of Second-Tier Foreign Corporation and Its Related First-Tier Foreign Corporation	1b. EIN (if any) of the Second-Tier Foreign Corporation	1c. Reference ID Number (see instructions)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code—see instructions)	4. Accumulated Profits for Tax Year Indicated (in functional currency—attach schedule)

5. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated (in functional currency—see instructions)	6. Dividends Paid (in functional currency)		7. Divide Column 6(a) by Column 4	8. Tax Deemed Paid (see instructions)	
	(a) of Second-Tier Corporation	(b) of First-Tier Corporation		(a) Functional Currency of Second-Tier Corporation	(b) U.S. Dollars







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

**Part I—Reduction Amounts**

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

**Part II—Other Information**

<b>G</b>	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"/>
<b>H</b>	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"/>

**Schedule H Apportionment of Certain Deductions** (Complete only once for all categories of income.)

**Part I—Research and Experimental Deductions**

	(a) Sales Method				(b) Gross Income Method—Check method used: <input type="checkbox"/> Option 1 <input type="checkbox"/> Option 2				(c) Total R&E Deductions (enter the sum of all amounts entered in all applicable “R&E Deductions” columns)
	Product Line #1 (SIC Code: )		Product Line #2 (SIC Code: )		Product Line #1 (SIC Code: )		Product Line #2 (SIC Code: )		
	(i) Gross Sales	(ii) R&E Deductions	(iii) Gross Sales	(iv) R&E Deductions	(v) Gross Income	(vi) R&E Deductions	(vii) Gross Income	(viii) R&E Deductions	
<b>1</b> Totals (see instructions)									
<b>2</b> Total to be apportioned									
<b>3</b> Apportionment among statutory groupings (see instructions):									
<b>a</b> Enter Code									
(1) Section 245A dividend									
(2) Other . . . . .									
(3) Total line a . . . . .									
<b>b</b> Enter Code									
(1) Section 245A dividend									
(2) Other . . . . .									
(3) Total line b . . . . .									
<b>c</b> Enter Code									
(1) Section 245A dividend									
(2) Other . . . . .									
(3) Total line c . . . . .									
<b>d</b> Enter Code									
(1) Section 245A dividend									
(2) Other . . . . .									
(3) Total line d . . . . .									
<b>e</b> Enter Code									
(1) Section 245A dividend									
(2) Other . . . . .									
(3) Total line e . . . . .									
<b>f</b> Enter Code									
(1) Section 245A dividend									
(2) Other . . . . .									
(3) Total line f . . . . .									
<b>4</b> <b>Total foreign</b> (add lines 3a(3), 3b(3), 3c(3), 3d(3), 3e(3), and 3f(3)) . . . . .									

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

**Schedule H Apportionment of Certain Deductions** *(Complete only once for all categories of income.) (continued)*

**Part II—Interest Deductions, All Other Deductions, and Total Deductions**

	(a) Average Value of Assets— Check method used: <input type="checkbox"/> Tax book value <input type="checkbox"/> Alternative tax book value		(b) Interest Deductions		(c) All Other Deductions (see instructions)	(d) Totals (add the corresponding amounts from column (c), Part I; columns (b)(iii) and (b)(iv), Part II; and column (c), Part II)
	(i) Nonfinancial Corporations	(ii) Financial Corporations	(iii) Nonfinancial Corporations	(iv) Financial Corporations		
<b>1a</b> Totals (see instructions)						
<b>b</b> Amounts specifically allocable under Temporary Regulations section 1.861-10T(e)						<b>Additional note:</b> Be sure to also enter the totals from lines 3a(2), 3b(2), 3c(2), 3d(2), 3e(2), and 3f(2) below in column 15 of the corresponding Schedule A.
<b>c</b> Other specific allocations under Temporary Regulations section 1.861-10T						
<b>d</b> Assets excluded from apportionment formula						
<b>2</b> Total to be apportioned (subtract the sum of lines 1b, 1c, and 1d from line 1a)						
<b>3</b> Apportionment among statutory groupings (see instructions):						
<b>a</b> Enter Code _____						
<b>(1)</b> Section 245A dividend						
<b>(2)</b> Other						
<b>(3)</b> Total line a						
<b>b</b> Enter Code _____						
<b>(1)</b> Section 245A dividend						
<b>(2)</b> Other						
<b>(3)</b> Total line b						
<b>c</b> Enter Code _____						
<b>(1)</b> Section 245A dividend						
<b>(2)</b> Other						
<b>(3)</b> Total line c						
<b>d</b> Enter Code _____						
<b>(1)</b> Section 245A dividend						
<b>(2)</b> Other						
<b>(3)</b> Total line d						
<b>e</b> Enter Code _____						
<b>(1)</b> Section 245A dividend						
<b>(2)</b> Other						
<b>(3)</b> Total line e						
<b>f</b> Enter Code _____						
<b>(1)</b> Section 245A dividend						
<b>(2)</b> Other						
<b>(3)</b> Total line f						
<b>4</b> <b>Total foreign</b> (add lines 3a(3), 3b(3), 3c(3), 3d(3), 3e(3), and 3f(3)) ▶						

**Section 904(b)(4) Adjustments**

<b>5</b> Expenses Allocated and Apportioned to Foreign Source Section 245A Dividend. Enter the sum of lines 3a(1), 3b(1), 3c(1), 3d(1), 3e(1), and 3f(1). Include the column (d) result as a negative amount on Schedule B, Part II, line 8b	
<b>6</b> Enter expenses allocated and apportioned to U.S. source section 245A dividend. Include the column (d) result as a negative amount on Schedule B, Part II, line 8b	

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

## Inclusion of Deferred Foreign Income Upon Transition to Participation Exemption System

▶ Attach to tax return.

▶ Go to [www.irs.gov/Form965](http://www.irs.gov/Form965) for instructions and the latest information.

**For calendar year 20 18 , or other tax year beginning 01/01 , 20 and ending 12/31 , 20 18 of the filer.**

Name of person filing this return Big Realty Co	Identifying number 00-0000010
----------------------------------------------------	----------------------------------

**Note.** Throughout this form, the term “2018 tax year” refers to 2018 calendar tax years and fiscal tax years of the person filing this return that begin in 2018. The term “2017 tax year” refers to 2017 calendar tax years and fiscal tax years of the person filing this return that begin in 2017.

<b>Part I Section 965(a) Inclusion</b>	
<b>1 2018 tax year section 965(a) inclusion amounts from Schedule A.</b> Enter the sum of column (k) of Schedule A . . . . .	<b>1</b> 200
<b>2 2018 tax year section 965(a) inclusions from pass-throughs.</b> Attach schedule . . . . .	<b>2</b>
<b>3 Total 2018 tax year section 965(a) inclusion.</b> Add lines 1 and 2. Enter on Form 1120, Schedule C, line 15, column (a); Form 1040, line 21; or the corresponding line of other applicable tax return . . . . . ▶	<b>3</b> 200
<b>4 2017 tax year section 965(a) inclusion amounts from Schedule A.</b> Enter the sum of column (j) of Schedule A . . . . .	<b>4</b> 100
<b>5 2017 tax year section 965(a) inclusions from pass-throughs.</b> Attach schedule . . . . .	<b>5</b>
<b>6 Total 2017 tax year section 965(a) inclusion.</b> Add lines 4 and 5 . . . . . ▶	<b>6</b> 100

<b>Part II Section 965(c) Deduction</b>	
<b>SECTION 1—Section 965(c) Deduction by Tax Year</b>	<b>2018 Tax Year</b>
<b>7</b> Enter the amount from Part I, line 1. If -0-, skip to line 16 . . . . .	<b>7</b> 200
<b>8 Aggregate Foreign Cash Position.</b> Enter the sum from Schedule D, line 21 . . . . .	<b>8</b> 640
<b>9</b> Enter the smaller of line 7 or 8 . . . . .	<b>9</b> 200
<b>10 Enter the 2018 15.5% Rate Equivalent Percentage from Part II, Section 2.</b> Enter amount from Section 2, line 1a . . . . .	<b>10</b> 0.261904762
<b>11 Section 965(c) Deduction Related to 15.5% Rate Equivalent Percentage.</b> Multiply line 9 by line 10 . . . . .	<b>11</b> 52
<b>12</b> Subtract line 9 from line 7 . . . . .	<b>12</b> 0
<b>13 Enter the 2018 8% Rate Equivalent Percentage from Part II, Section 2.</b> Enter amount from Section 2, line 1b . . . . .	<b>13</b> 0.619047619
<b>14 Section 965(c) Deduction Related to 8% Rate Equivalent Percentage.</b> Multiply line 12 by line 13 . . . . .	<b>14</b> 0
<b>15 2018 tax year section 965(c) deduction not from pass-throughs.</b> Add lines 11 and 14 . . . . .	<b>15</b> 52
<b>16 2018 tax year section 965(c) deduction from pass-throughs.</b> Attach schedule . . . . .	<b>16</b>
<b>17 Total 2018 tax year section 965(c) deduction.</b> Add lines 15 and 16 . . . . .	<b>17</b> 52

**SECTION 1—Section 965(c) Deduction by Tax Year** *(continued)*

**2017 Tax Year**

<b>18</b>	Enter the amount from Part I, line 4. If -0-, skip to line 27 . . . . .	<b>18</b>	100
<b>19</b>	<b>Aggregate Foreign Cash Position.</b> Enter the sum from Schedule D, line 19 . . . . .	<b>19</b>	640
<b>20</b>	Enter the smaller of line 18 or 19 . . . . .	<b>20</b>	100
<b>21</b>	<b>Enter the 2017 15.5% Rate Equivalent Percentage from Part II, Section 2.</b> For calendar year persons, enter amount from Section 2, line 1a. For fiscal year persons, enter amount from Section 2, line 2c . . . . .	<b>21</b>	.557142857
<b>22</b>	<b>Section 965(c) Deduction Related to 15.5% Rate Equivalent Percentage.</b> Multiply line 20 by line 21 . . . . .	<b>22</b>	56
<b>23</b>	Subtract line 20 from line 18 . . . . .	<b>23</b>	0
<b>24</b>	<b>Enter the 2017 8% Rate Equivalent Percentage from Part II, Section 2.</b> For calendar year persons, enter amount from Section 2, line 1b. For fiscal year persons, enter amount from Section 2, line 2e . . . . .	<b>24</b>	0.771428571
<b>25</b>	<b>Section 965(c) Deduction Related to 8% Rate Equivalent Percentage.</b> Multiply line 23 by line 24 . . . . .	<b>25</b>	0
<b>26</b>	<b>2017 tax year section 965(c) deductions not from pass-throughs.</b> Add lines 22 and 25 . . . . .	<b>26</b>	56
<b>27</b>	<b>2017 tax year section 965(c) deductions from pass-throughs.</b> Attach schedule . . . . .	<b>27</b>	
<b>28</b>	<b>Total 2017 tax year section 965(c) deductions.</b> Add lines 26 and 27 . . . . .	<b>28</b>	56

**SECTION 2—Rate Equivalent Percentages**

<b>1</b>	<b>Calendar Year Persons</b>	<b>2017</b> Calendar Year	<b>2018</b> Calendar Year
<b>a</b>	15.5 Percent Rate Equivalent Percentage	0.557142857	0.261904762
<b>b</b>	8 Percent Rate Equivalent Percentage	0.771428571	0.619047619
<b>2</b>	<b>Fiscal Year Persons</b>		
<b>a</b>	Enter the section 15 blended rate calculated in accordance with section 965(c)(2) (see instructions) <b>15.5 Percent Rate Equivalent Percentage</b>	<b>2a</b>	
<b>b</b>	Subtract 15.5% from line 2a . . . . .	<b>2b</b>	
<b>c</b>	Divide line 2b by line 2a . . . . .	<b>2c</b>	
	<b>8 Percent Rate Equivalent Percentage</b>		
<b>d</b>	Subtract 8% from line 2a . . . . .	<b>2d</b>	
<b>e</b>	Divide line 2d by line 2a . . . . .	<b>2e</b>	

**Part III Elections**

	<b>Yes</b>	<b>No</b>
<b>A</b> Was an election made to pay the net tax liability over 8 years as provided for in section 965(h)? . . . . .		
<b>B</b> Complete if a shareholder in an S corporation. Was an election made to defer payment of net tax liability as provided for in section 965(i)? . . . . .		
<b>C</b> Complete if a Real Estate Investment Trust. Was an election made to include income over 8 years as provided for in section 965(m)? . . . . .		
<b>D</b> Was an election made not to apply a net operating loss deduction as provided in section 965(n)? . . . . .		
<b>E</b> Was the election provided for in Regulations section 1.965-2(f)(2) made? . . . . .		

**Corporate and Real Estate Investment Trust (REIT) Report of Net 965  
 Tax Liability and Electing REIT Report of 965 Amounts**

▶ Go to [www.irs.gov/Form965B](http://www.irs.gov/Form965B) for instructions and the latest information.

Check this box if this is an amended report

Name of taxpayer or REIT <b>Big Realty Co</b>	Identifying number <b>00-0000010</b>	Taxable year of reporting <b>2018</b>
--------------------------------------------------	-----------------------------------------	------------------------------------------

REITs Electing To Account for Section 965 Amounts Over Time Must Fill Out Part III.

**Part I Report of Net 965 Tax Liability and Election To Pay in Installments**

	(a) Year of Section 965(a) Inclusion or Liability Assumed (see instructions)	(b) Taxpayer's Net Tax Liability with all 965 amounts (see instructions)	(c) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(d) Net 965 Tax Liability (subtract column (c) from column (b))	(e) Installation Election Made		(f) Net 965 Tax Liability to be paid in full in Year 1 (if column (e) is "No," enter amount from column (d))	(g) Net 965 Tax Liability to be paid in installments (if column (e) is "Yes," enter amount from column (d) and see instructions)	(h) Net 965 Tax Liability Transferred (Out), Transferred In, or Subsequent Adjustments, if any (see instructions)	(i) Tax Identification Number of buyer/ transferee or seller/ transferor
					Yes	No				
<b>1</b>	2017									
<b>2</b>	2018	82,469	1,605,562	200		✓				
<b>3</b>										
<b>4</b>										
<b>5</b>										
<b>6</b>										
<b>7</b>										

**Part II Record of Amount of Net 965 Tax Liability Paid by the Taxpayer (see instructions)**

	(a) Year of Section 965(a) Inclusion or Liability Assumed (see instructions)	(b) Paid for Year 1	(c) Paid for Year 2	(d) Paid for Year 3	(e) Paid for Year 4	(f) Paid for Year 5
<b>1</b>	2017					
<b>2</b>	2018		200			
<b>3</b>						
<b>4</b>						
<b>5</b>						
<b>6</b>						
<b>7</b>						

	(g) Paid for Year 6	(h) Paid for Year 7	(i) Paid for Year 8	(j) Net 965 Tax Liability Remaining Unpaid (see instructions)	(k) Net 965 Tax Liability Paid for the Reporting Year
<b>1</b>					200
<b>2</b>					
<b>3</b>					
<b>4</b>					
<b>5</b>					
<b>6</b>					
<b>7</b>					

<b>Totals</b>					<b>200</b>
---------------	--	--	--	--	------------

**Part III Electing REIT Report of Section 965 Amounts Accounted for Over Time** (see instructions)

	(a) Tax Year of Section 965(a) Inclusion and Section 965(c) Deduction	(b) Amount Elected to be Accounted for Over Time	(c) Portion Accounted for in Year 1	(d) Portion Accounted for in Year 2	(e) Portion Accounted for in Year 3	(f) Portion Accounted for in Year 4
<b>1a</b>	2017 Section 965(a) Inclusion					
<b>1b</b>	2017 Section 965(c) Deduction					
<b>2a</b>	2018 Section 965(a) Inclusion					
<b>2b</b>	2018 Section 965(c) Deduction					
<b>3a</b>						
<b>3b</b>						
	(g) Portion Accounted for in Year 5	(h) Portion Accounted for in Year 6	(i) Portion Accounted for in Year 7	(j) Portion Accounted for in Year 8	(k) Amount Remaining to be Accounted for	(l) Portion Accounted for in this Reporting Year
<b>1a</b>						
<b>1b</b>						
<b>2a</b>						
<b>2b</b>						
<b>3a</b>						
<b>3b</b>						
<b>Totals</b> . . . . . ▶						

If more lines are needed for any Parts on this form, attach additional sheets.

**SCHEDULE A  
(Form 965)**

**U.S. Shareholder's Section 965(a) Inclusion Amount**

(January 2019)

▶ **Attach to Form 965.**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

▶ **Go to [www.irs.gov/Form965](http://www.irs.gov/Form965) for instructions and the latest information.**

Name of person filing this return

**Identifying number**

Big Realty Co

00-0000010

	(a) Name of Deferred Foreign Income Corporation (DFIC)	(a) EIN or Reference ID Number of the Foreign Corporation (see instructions)	(b) U.S. Tax Year End (Year/Month) of DFIC (see instructions)	(c) Accumulated Post-1986 Deferred Foreign Income in Functional Currency (see instructions)	(d) December 31, 2017 Spot Rate	(e) Accumulated Post-1986 Deferred Foreign Income in U.S. Dollars (divide column (c) by column (d))
1	Company 3	00-0000053	12/2017	150	0.5000	300
2	Company 4	00-0000053	12/2018	175	0.2500	700
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16	<b>Total (lines 1-15)</b>					

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	(f) U.S. Shareholder's Pro Rata Share of Column (e)	(g) Deficit Allocation Ratio (column (f) amount divided by column (f), line 16)	(h) U.S. Shareholder's Aggregate Foreign E&P Deficit (see instructions)	(i) Section 965(a) Inclusion Amount (column (f) less column (h))	(j) Section 965(a) Inclusion Amount Taken Into Account in the <b>2017 Tax Year</b>	(k) Section 965(a) Inclusion Amount Taken Into Account in the <b>2018 Tax Year</b>
1	300	0.3000	148	152	100	
2	700	0.7000	345	355		200
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16	1,000		493	507	100	

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Add schedules as needed.

**SCHEDULE B  
(Form 965)**

**Deferred Foreign Income Corporation's Earnings and Profits (E&P)**

▶ Attach to Form 965.

- ▶ Go to [www.irs.gov/Form965](http://www.irs.gov/Form965) for instructions and the latest information.
- ▶ Complete for Deferred Foreign Income Corporations.
- ▶ List E&P Deficit Foreign Corporations in Schedule C.

OMB No. 1545-0123

(January 2019)

Department of the Treasury  
Internal Revenue Service

Name of person filing this return

Identifying number

Big Realty Co

00-0000010

**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) . . . . . ▶

	Name of Deferred Foreign Income Corporation	(a) EIN or Reference ID Number of the Foreign Corporation (see instructions)	(b)(1) November 2, 2017 Post-1986 E&P in Functional Currency	(b)(2) Check box if Alternative Method for Calculating E&P Elected (see instructions)	(c) November 2, 2017 Post-1986 Previously Taxed E&P in Functional Currency (see instructions)	(d) November 2, 2017 Post-1986 E&P Attributable to ECI in Functional Currency
1	Company 3	00-0000053	150		0	0
2	Company 4	00-0000054	175		0	0
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

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	(e) November 2, 2017 Accumulated Post-1986 Deferred Foreign Income in Functional Currency (column (b)(1) less columns (c) and (d))	(f) December 31, 2017 Post-1986 E&P in Functional Currency	(g) December 31, 2017 Post-1986 Previously Taxed E&P in Functional Currency (see instructions)	(h) December 31, 2017 Post-1986 E&P Attributable to ECI in Functional Currency	(i) December 31, 2017 Accumulated Post-1986 Deferred Foreign Income in Functional Currency (column (f) less columns (g) and (h))
<b>1</b>	150	150	0	0	150
<b>2</b>	175	175	0	0	175
<b>3</b>					
<b>4</b>					
<b>5</b>					
<b>6</b>					
<b>7</b>					
<b>8</b>					
<b>9</b>					
<b>10</b>					
<b>11</b>					
<b>12</b>					
<b>13</b>					
<b>14</b>					
<b>15</b>					

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Add schedules as needed.

**SCHEDULE C  
(Form 965)**

(January 2019)

Department of the Treasury  
Internal Revenue Service

**U.S. Shareholder's Aggregate Foreign Earnings and Profits Deficit**

▶ Attach to Form 965.

▶ Go to [www.irs.gov/Form965](http://www.irs.gov/Form965) for instructions and the latest information.

▶ If a Specified Foreign Corporation is included on Schedule B, it should not be included on this Schedule C.

▶ List E&P Deficit Foreign Corporations in this Schedule C.

OMB No. 1545-0123

Name of person filing this return

Big realty Co

Identifying number

00-0000010

**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) . . . . . ▶

	(a) Name of E&P Deficit Foreign Corporation	(a) EIN or Reference ID Number of the Foreign Corporation (see instructions)	(b) November 2, 2017 Post-1986 E&P Deficit in Functional Currency	(c) December 31, 2017 Spot Rate (see instructions)	(d) November 2, 2017 Post-1986 E&P Deficit in U.S. Dollars (divide column (b) by column (c))	(e) U.S. Shareholder's Pro Rata Share of Column (d)
1	Company 1	00-0000051	200	0.9999	200	200
2	Company 2	00-0000052	220	0.7500	293	293
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16	<b>Total (lines 1–15)</b> . . . . .					493

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Add schedules as needed.

**SCHEDULE D  
(Form 965)**

(January 2019)  
Department of the Treasury  
Internal Revenue Service

**U.S. Shareholder's Aggregate Foreign Cash Position**

▶ Attach to Form 965.

▶ Go to [www.irs.gov/Form965](http://www.irs.gov/Form965) for instructions and the latest information.

OMB No. 1545-0123

Name of person filing this return

Big Realty Co

Identifying number

00-0000010

Enter amounts in U.S. Dollars.

	(a) Name of Specified Foreign Corporation	(a) EIN or Reference ID Number of the Foreign Corporation (see instructions)	(b) Cash Position at Close of the Last Taxable Year Prior to the Year Referenced in Column (d) (enter amount from Schedule E, column (b)(3))	(c) Pro Rata Share of Column (b)	(d) Cash Position at Close of the Last Taxable Year That Ends Before November 2, 2017 (enter amount from Schedule E, column (c)(3))	(e) Pro Rata Share of Column (d)	(f) Cash Position at Close of the Last Taxable Year Beginning Before January 1, 2018 (enter amount from Schedule E, column (d)(3))	(g) Pro Rata Share of Column (f)
1	Company 1	00-0000051	160	160	150	150	160	160
2	Company 2	00-0000052	160	160	150	150	160	160
3	Company 3	00-0000053	610	160	150	150	160	160
4	Company 4	00-0000054	160	160	150	150	160	160
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16	<b>Total (lines 1-15)</b>			640		600		640

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Add schedules as needed.

<b>17</b> Enter the total of column (g) . . . . . ▶	<b>17</b>	640
<b>18</b> Combine totals of columns (c) and (e) and divide by two . . . . . ▶	<b>18</b>	620
<b>19 Aggregate Foreign Cash Position.</b> Enter the larger of the amount on line 17 or the amount on line 18 . . . . . ▶	<b>19</b>	640
<b>20</b> Aggregate Foreign Cash Position Taken Into Account on the 2017 Tax Return . . . . . ▶	<b>20</b>	100
<b>21</b> Aggregate Foreign Cash Position Taken Into Account on the 2018 Tax Return . . . . . ▶	<b>21</b>	540

Schedule D (Form 965) (1-2019)

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**SCHEDULE E  
(Form 965)**

**U.S. Shareholder's Aggregate Foreign Cash Position — Detail**

(January 2019)

▶ **Attach to Form 965.**

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Department of the Treasury  
Internal Revenue Service

▶ **Go to [www.irs.gov/Form965](http://www.irs.gov/Form965) for instructions and the latest information.**

Name of person filing this return

**Identifying number**

[Big Realty Co](#)

00-000010

Enter amounts in U.S. Dollars.

	(a) EIN or Reference ID Number of the Foreign Corporation (see instructions)	(b)(1) Cash Position at Close of the Last Taxable Year Prior to the Year Referenced in Column (c)(3) Other Than Derivative Financial Instruments and Hedging Transactions	(b)(2) Cash Position at Close of the Last Taxable Year Prior to the Year Referenced in Column (c)(3) From Derivative Financial Instruments and Hedging Transactions	(b)(3) Cash Position at Close of the Last Taxable Year Prior to the Year Referenced in Column (c)(3) (add columns (b)(1) and (b)(2))
1 Company 1	00-0000051	160		160
2 Company 2	00-0000052	160		160
3 Company 3	00-0000053	160		160
4 Company 4	00-0000054	160		160
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16 <b>Total (lines 1–15)</b>		640	0	640

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	<b>(c)(1)</b> Cash Position at Close of the Last Taxable Year That Ends Before November 2, 2017 Other Than Derivative Financial Instruments and Hedging Transactions	<b>(c)(2)</b> Cash Position at Close of the Last Taxable Year That Ends Before November 2, 2017 From Derivative Financial Instruments and Hedging Transactions	<b>(c)(3)</b> Cash Position at Close of the Last Taxable Year That Ends Before November 2, 2017 (add columns (c)(1) and (c)(2))	<b>(d)(1)</b> Cash Position at Close of the Last Taxable Year Beginning Before January 1, 2018 Other Than Derivative Financial Instruments and Hedging Transactions	<b>(d)(2)</b> Cash Position at Close of the Last Taxable Year Beginning Before January 1, 2018 From Derivative Financial Instruments and Hedging Transactions	<b>(d)(3)</b> Cash Position at Close of the Last Taxable Year Beginning Before January 1, 2018 (add columns (d)(1) and (d)(2))
<b>1</b>	150		150	160		160
<b>2</b>	150		150	160		160
<b>3</b>	150		150	160		160
<b>4</b>	150		150	160		160
<b>5</b>	<b>INTERNAL USE ONLY</b>					
<b>6</b>	<b>DRAFT AS OF</b>					
<b>7</b>	<b>August 30, 2018</b>					
<b>8</b>						
<b>9</b>						
<b>10</b>						
<b>11</b>						
<b>12</b>						
<b>13</b>						
<b>14</b>						
<b>15</b>						
<b>16</b>	600		600	640		640

Add schedules as needed.

**SCHEDULE F  
(Form 965)**

(January 2019)

Department of the Treasury  
Internal Revenue Service

**Foreign Taxes Deemed Paid by Domestic Corporation**  
For tax years of foreign corporations whose last taxable year beginning before January 1, 2018, ends during the U.S. shareholder's 2018 tax year

▶ Attach to Form 965.

▶ Go to [www.irs.gov/Form965](http://www.irs.gov/Form965) for instructions and the latest information.

OMB No. 1545-0123

Name of person filing this return

Big Realty Co

Identifying number

00-0000010

**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) . . . . . ▶

	Name of Deferred Foreign Income Corporation (DFIC)	(a) EIN or Reference ID Number of the Foreign Corporation (see instructions)	(b) EIN or Reference ID Number of K-1 Issuer (if any) (see instructions)	(c) U.S. Tax Year End (Year/Month) of DFIC	(d) Country of Incorporation (use country codes) (see instructions)	(e)(1) Section 965(a) Inclusion in U.S. Dollars	(e)(2) Section 965(a) Inclusion in Functional Currency
1	Company 4	00-0000054		12-2018	AO	200	42
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16	<b>Total not from pass-throughs (sum of lines 1–15) (see instructions)</b> . . . . .					200	
17	<b>Total from pass-throughs (sum of lines 1–15) (see instructions)</b> . . . . .					0	

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	(f) Post-1986 Undistributed Earnings in Functional Currency	(g) Divide Column (e)(2) by Column (f) (capped at 100%)	(h) Opening Balance in Post-1986 Foreign Income Taxes	(i) Foreign Taxes Paid for Tax Year Indicated	(j) Foreign Taxes Deemed Paid for Tax Year Indicated	(k) Post-1986 Foreign Income Taxes (add columns (h), (i), and (j))	(l) Taxes Deemed Paid (multiply column (g) by column (k))							
1	120	35.00%	20			20	7							
2														
3														
4														
5														
6	<p><b>INTERNAL USE ONLY</b></p> <p><b>DRAFT AS OF</b></p> <p><b>August 30, 2018</b></p>													
7														
8														
9														
10														
11														
12														
13														
14														
15														
16														7
17														0

Add schedules as needed.

**SCHEDULE G  
(Form 965)**

(January 2019)

Department of the Treasury  
Internal Revenue Service

**Foreign Taxes Deemed Paid by Domestic Corporation**  
For tax years of foreign corporations whose last taxable year beginning before January 1, 2018, ends during the U.S. shareholder's 2017 tax year

▶ Attach to Form 965.

▶ Go to [www.irs.gov/Form965](http://www.irs.gov/Form965) for instructions and the latest information.

OMB No. 1545-0123

Name of person filing this return

Big Realty Co

Identifying number

00-0000010

**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) . . . . . ▶

AV

	Name of Deferred Foreign Income Corporation (DFIC)	(a) EIN or Reference ID Number of the Foreign Corporation (see instructions)	(b) EIN or Reference ID Number of K-1 Issuer (if any) (see instructions)	(c) U.S. Tax Year End (Year/Month) of DFIC	(d) Country of Incorporation (use country codes) (see instructions)	(e)(1) Section 965(a) Inclusion in U.S. Dollars	(e)(2) Section 965(a) Inclusion in Functional Currency
1	Company 3	00-0000053		12/2017	AY	100	32
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16	<b>Total not from pass-throughs (sum of lines 1–15) (see instructions)</b> . . . . .					100	
17	<b>Total from pass-throughs (sum of lines 1–15) (see instructions)</b> . . . . .					0	

**INTERNAL USE ONLY**  
**DRAFT AS OF**  
**August 30, 2018**

	(f) Post-1986 Undistributed Earnings in Functional Currency	(g) Divide Column (e)(2) by Column (f) (capped at 100%)	(h) Opening Balance in Post-1986 Foreign Income Taxes	(i) Foreign Taxes Paid for Tax Year Indicated	(j) Foreign Taxes Deemed Paid for Tax Year Indicated	(k) Post-1986 Foreign Income Taxes (add columns (h), (i), and (j))	(l) Taxes Deemed Paid (multiply column (g) by column (k))							
1	100	0.32	20			20	6							
2														
3														
4														
5														
6	<p><b>INTERNAL USE ONLY</b></p> <p><b>DRAFT AS OF</b></p> <p><b>August 30, 2018</b></p>													
7														
8														
9														
10														
11														
12														
13														
14														
15														
16														6
17														0

Add schedules as needed.

**SCHEDULE H  
(Form 965)**

(January 2019)

Department of the Treasury  
Internal Revenue Service

**Amounts Reported on Forms 1116 and 1118  
and Disallowed Foreign Taxes**

▶ Attach to Form 965.

▶ Go to [www.irs.gov/Form965](http://www.irs.gov/Form965) for instructions and the latest information.

OMB No. 1545-0123

Name of person filing this return

Big Realty Co

Identifying number

00-0000010

**SECTION 1—Amounts Reported on Forms 1116 and 1118 and Disallowed Foreign Taxes**

- 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) ▶

		2018 Tax Year	
1	<b>Section 965(a) inclusion amount in U.S. Dollars from Schedule F, column (e)(1), line 16</b>	1	200
2	<b>Section 965(a) inclusion in U.S. Dollars with respect to pass-throughs from Schedule F, column (e)(1), line 17</b>	2	0
3	<b>Total 965(a) inclusion in U.S. Dollars.</b> Add lines 1 and 2. Report amount here and on Form 1116, Part I, or 1118, Sch. A (see instructions) ▶	3	200
4	<b>Section 965(c) deduction in U.S. Dollars not from pass-throughs allocable to section 965(a) inclusion amount</b> (see instructions)	4	52
5	<b>Section 965(c) deduction in U.S. Dollars from pass-throughs allocable to section 965(a) inclusion</b> (see instructions)	5	0
6	<b>Total section 965(c) deduction in U.S. Dollars.</b> Add lines 4 and 5. Report amount here and on Form 1116, Part I, or Form 1118, Sch. A ▶	6	52
7	<b>Taxes deemed paid not from pass-throughs.</b> Enter amount from Schedule F, column (l), line 16	7	7
8	<b>Taxes deemed paid through pass-throughs.</b> Enter amount from Schedule F, column (l), line 17	8	0
9	<b>Taxes deemed paid.</b> Add lines 7 and 8. Report amount here and on Form 1118, Part I, Sch. B, column 3	9	7
10	<b>2018 Applicable Percentage not from pass-throughs.</b> Enter amount from Schedule H, line 37	10	64.7900%
11	<b>2018 Applicable Percentage from pass-throughs.</b> If there are multiple pass-throughs, leave this line blank and attach a schedule	11	
12	<b>Disallowed foreign taxes not from pass-throughs.</b> Multiply line 7 by line 10	12	2
13	<b>Disallowed foreign taxes through pass-throughs.</b> Attach calculation. See instructions	13	
14	<b>Disallowed foreign taxes.</b> Add lines 12 and 13. Report amount here and on Form 1118, Schedule G, Part I, line F	14	2
		2017 Tax Year	
15	<b>Section 965(a) inclusion amount in U.S. Dollars from Schedule G, column (e)(1), line 16</b>	15	35
16	<b>Section 965(a) inclusion in U.S. Dollars from pass-throughs from Schedule G, column (e)(1), line 17</b>	16	
17	<b>Total 965(a) inclusion in U.S. Dollars.</b> Add lines 15 and 16	17	35
18	<b>Section 965(c) deduction in U.S. Dollars not from pass-throughs allocable to section 965(a) inclusion amount</b> (see instructions)	18	20
19	<b>Section 965(c) deduction in U.S. Dollars from pass-throughs allocable to section 965(a) inclusion</b> (see instructions)	19	
20	<b>Total section 965(c) deduction in U.S. Dollars.</b> Add lines 18 and 19	20	20
21	<b>Taxes deemed paid not from pass-throughs.</b> Enter amount from Schedule G, column (l), line 16	21	4
22	<b>Taxes deemed paid through pass-throughs.</b> Enter amount from Schedule G, column (l), line 17	22	
23	<b>Taxes deemed paid.</b> Add lines 21 and 22	23	4
24	<b>2017 Applicable Percentage.</b> Enter amount from Schedule H, line 46	24	55.7000%
25	<b>2017 Applicable Percentage from pass-throughs.</b> If there are multiple pass-throughs, leave this line blank and attach a schedule	25	
26	<b>Disallowed foreign taxes not from pass-throughs.</b> Multiply line 21 by line 24	26	2
27	<b>Disallowed foreign taxes from pass-throughs.</b> Attach calculation (see instructions)	27	
28	<b>Disallowed foreign taxes.</b> Add lines 26 and 27	28	2

**SECTION 2—Applicable Percentage for Disallowance of Foreign Tax Credit Not From Pass-Throughs**

2018 Tax Year Applicable Percentage		2018 Tax Year
<b>29</b>	<b>Portion of the aggregate 2018 tax year section 965(a) inclusion amount not corresponding to the aggregate foreign cash position.</b> Enter amount from Form 965, Part II, section 1, line 12 . . . . .	<b>29</b> 0
<b>30</b>	<b>Total section 965(a) inclusion amount.</b> Enter the sum of Form 965, Part II, section 1, lines 9 and 12 . . . . .	<b>30</b> 200
<b>31</b>	<b>Divide line 29 by line 30 . . . . .</b>	<b>31</b> 0.000000
<b>32</b>	<b>Applicable percentage with respect to the portion of the aggregate 2018 tax year section 965(a) inclusion amount not corresponding to the aggregate foreign cash position.</b> Multiply line 31 by 0.771 . . . . .	<b>32</b> 0
<b>33</b>	<b>Portion of the aggregate 2018 tax year section 965(a) inclusion amount corresponding to the aggregate foreign cash position.</b> Enter amount from Form 965, Part II, section 1, line 9 . . . . .	<b>33</b> 200
<b>34</b>	<b>Total section 965(a) inclusion amount.</b> Enter the sum of Form 965, Part II, section 1, lines 9 and 12 . . . . .	<b>34</b> 200
<b>35</b>	<b>Divide line 33 by line 34 . . . . .</b>	<b>35</b> 1.0000
<b>36</b>	<b>Applicable percentage with respect to the portion of the aggregate 2018 tax year section 965(a) inclusion amount corresponding to the aggregate foreign cash position.</b> Multiply line 35 by 0.557 . . . . .	<b>36</b> 55.7000%
<b>37</b>	<b>2018 Applicable Percentage.</b> Add lines 32 and 36 . . . . .	<b>37</b> 55.7000%
2017 Tax Year Applicable Percentage		2017 Tax Year
<b>38</b>	<b>Portion of the aggregate 2017 tax year section 965(a) inclusion amount not corresponding to the aggregate foreign cash position.</b> Enter amount from Form 965, Part II, section 1, line 23 . . . . .	<b>38</b> 0
<b>39</b>	<b>Total section 965(a) inclusion amount.</b> Enter the sum of Form 965, Part II, section 1, lines 20 and 23 . . . . .	<b>39</b> 56
<b>40</b>	<b>Divide line 38 by line 39 . . . . .</b>	<b>40</b> 0.000000
<b>41</b>	<b>Applicable percentage with respect to the portion of the aggregate 2017 tax year section 965(a) inclusion amount not corresponding to the aggregate foreign cash position.</b> Multiply line 40 by 0.771 . . . . .	<b>41</b> 0
<b>42</b>	<b>Portion of the aggregate 2017 tax year section 965(a) inclusion amount corresponding to the aggregate foreign cash position.</b> Enter amount from Form 965, Part II, section 1, line 20 . . . . .	<b>42</b> 100
<b>43</b>	<b>Total section 965(a) inclusion amount.</b> Enter the sum of Form 965, Part II, section 1, lines 20 and 23 . . . . .	<b>43</b> 100
<b>44</b>	<b>Divide line 42 by line 43 . . . . .</b>	<b>44</b> 0
<b>45</b>	<b>Applicable percentage with respect to the portion of the aggregate 2017 tax year section 965(a) inclusion amount corresponding to the aggregate foreign cash position.</b> Multiply line 44 by 0.557 . . . . .	<b>45</b> 55.7000%
<b>46</b>	<b>2017 Applicable Percentage.</b> Add lines 41 and 45 . . . . .	<b>46</b> 55.7000%



