

Mercury Solar, Inc**00-0000012****This ATS Scenario should only be used, if supporting Form 8975.****FORMS REQUIRED:** 1120S, Schedule K-1 (1120S) (2), 1125-A, 1125-E, 4562 (2), 4797, 8453-S, 8825, 8858, 8975, Schedule A (8975) (3)**ATTACHMENTS:**

ItemizedOtherIncomeSchedule2
 ItemizedOtherDeductionsSchedule2
 ItemizedOtherCurrentAssetsSchedule
 ItemizedOtherInvestmentSchedule
 ItemizedOtherAssetsSchedule
 ItemizedOtherCurrentLiabilitiesSchedule
 ItemizedIncomeNotRecordedonBooksSchedule2
 ItemizedDeductionsNotChargedAgainstBooksSchedule2
 AccumulatedAdjustmentsAccountOtherAdditionsSchedule
 AccumulatedAdjustmentsAccountOtherReductionsSchedule
 ItemizedOtherCostsSchedule
 DispositionOfPropWithSect179DeductionsStatement (2)

Additional information:

- The Employer Identification Number (EIN) for this scenario is **00-0000012**.
- The entry in Schedule K-1 (Form 1120S), Part I, Box C, "IRS Center where corporation filed return," should be "OSPC."
- Form 8975 Schedule A, Part II, Line 1 accepts addresses and Part II, Line 2 accepts one or more entity identification numbers (**IN**), such as a company registration number, for the constituent entity when filing electronically. The Schedules A contained in this test scenario include an address on Line 1 and the different types of entries that may be used on Line 2 from multiple TINs to "NOTIN".
- The alternative minimum tax for corporations under IRC section 55 was repealed for tax years beginning after 2017 (P.L. 115-97, section 12001). Alternative minimum tax preference items included on schedules or statements have been removed from the scenario.

BINARY ATTACHMENT: Scanned Form 8453-S (8453 Signature Document)**HEADER INFO:** Not on the actual return**Multiple Software Packages Used:** No

Originator: **EFIN:** Self-select
Type: ERO
Practitioner PIN: None
PIN entered by: N/A

Signature Option: Binary attachment 8453 signature document

Tax Year 2018
1120S MeF ATS Scenario 8

Attachment 4, Form 1120S, Schedule L Balance Sheets per Books, Line 9(b): Other investments at beginning of tax year (*ItemizedOtherInvestmentsSchedule*)

Description	Beginning Amount
Other Investments	1,000

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

Description	Beginning Amount
Spec House	913

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

Description	Beginning Amount	Ending Amount
Spec House Loans		232,240
Payroll Tax Liabilities	2,975	4,533
Credit Card Liability	6,661	15,043
TOTAL	9,636	251,816

Attachment 7, Form 1120S, Schedule M-1, Line 2: Total Income Not Recorded on Books (*ItemizedIncomeNotRecordedOnBooksSchedule2*)

Description	Amount
Form 4797 Book/Tax Diff	2,885

Attachment 8, Form 1120S, Schedule M-1, Line 6: Total deductions (depreciation and itemized deductions) on this return not charged against book income this year. (*ItemizedDeductionsNotChargedAgainstBookSchedule 2*)

Description	Amount
Depreciation	6,082
Miscellaneous Expense	6,768
TOTAL	12,850

Attachment 9, Form 1120S, Page 5, Schedule M-2, Line 3: Other Additions, (Total of all other additions) (*AccumulatedAdjustmentsAccountOtherAdditionsSchedule*)

Description	Amount
Gain on Sale Sec 179 Assets	2,800
Net Rental Real Estate income (loss), Form 8825	2,725
TOTAL	5,525

Attachment 10, Form 1120S, Schedule M-2, Line 5a: Total of itemized other reductions (*AccumulatedAdjustmentsAccountOtherReductionsSchedule*)

Description	Amount
Disallowed Entertainment Expense	486
Section 179 deduction	11,463
TOTAL	11,949

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Attachment 11, Form 1125-A, Line 5: *Other Costs (ItemizedOtherCostsSchedule)*

Description	Amount
Subcontractors	334,099,000

Attachment 12, Schedule K-1 (000-00-0005) Line 17: Other Information
(DispositionOfPropWithSect179DeductionsStatement)

Description of Property	Dodge 2004 Red Pickup Truck
Gross Sales Price	1,400
Cost or Expense of Sale	1,000
Date Property was Acquired	07/29/2004
Date Property was Sold	06/13/2018
Section 179 Deduction	1,000

Attachment 13, Schedule K-1 (000-00-0001) Line 17: Other Information
(DispositionOfPropWithSect179DeductionsStatement)

Description of Property	Dodge 2004 Red Pickup Truck
Gross Sales Price	1,400
Cost or Expense of Sale	1,000
Date Property was Acquired	07/29/2004
Date Property was Sold	06/13/2018
Section 179 Deduction	1,000

Tax Year 2018
1120S MeF ATS Scenario 8
U.S. Income Tax Return for an S Corporation

OMB No. 1545-0123

Form **1120S**

Department of the Treasury
Internal Revenue Service

▶ **Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.**
 ▶ **Go to www.irs.gov/Form1120S for instructions and the latest information.**

2018

For calendar year 2018 or tax year beginning _____, 2018, ending _____, 20

A S election effective date 01/01/2015	TYPE	Name Mercury Solar, Inc	D Employer identification number 00-0000012
B Business activity code number (see instructions) 238990	OR	Number, street, and room or suite no. If a P.O. box, see instructions.	E Date incorporated 01/01/2015
		PRINT	F Total assets (see instructions) \$ 498,034
C Check if Sch. M-3 attached <input type="checkbox"/>		98 Galaxy Street City or town, state or province, country, and ZIP or foreign postal code Honolulu, HI 96820	

G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed
H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination or revocation
I Enter the number of shareholders who were shareholders during any part of the tax year **2**

Caution: Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a	Gross receipts or sales	1a	1,124,560,000	
	1b	Returns and allowances	1b		
	1c	Balance. Subtract line 1b from line 1a	1c		1,124,560,000
	2	Cost of goods sold (attach Form 1125-A)	2		669,365,000
	3	Gross profit. Subtract line 2 from line 1c	3		455,195,000
	4	Net gain (loss) from Form 4797, line 17 (attach Form 4797)	4		5,179,000
5	Other income (loss) (see instructions—attach statement)	5		400,860,000	
6	Total income (loss). Add lines 3 through 5 ▶	6		861,234,000	
Deductions <small>(see instructions for limitations)</small>	7	Compensation of officers (see instructions—attach Form 1125-E)	7		34,973,000
	8	Salaries and wages (less employment credits)	8		100,531,000
	9	Repairs and maintenance	9		
	10	Bad debts	10		
	11	Rents	11		156,855,000
	12	Taxes and licenses	12		13,685,000
	13	Interest (see instructions)	13		13,220,000
	14	Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14		1,019
	15	Depletion (Do not deduct oil and gas depletion.)	15		
	16	Advertising	16		4,093,000
	17	Pension, profit-sharing, etc., plans	17		
	18	Employee benefit programs	18		
	19	Other deductions (attach statement)	19		53,856,000
	20	Total deductions. Add lines 7 through 19 ▶	20		377,214,019
	21	Ordinary business income (loss). Subtract line 20 from line 6	21		484,019,981
Tax and Payments	22a	Excess net passive income or LIFO recapture tax (see instructions)	22a		
	22b	Tax from Schedule D (Form 1120S)	22b		
	22c	Add lines 22a and 22b (see instructions for additional taxes)	22c		
	23a	2018 estimated tax payments and 2017 overpayment credited to 2018	23a		
	23b	Tax deposited with Form 7004	23b		
	23c	Credit for federal tax paid on fuels (attach Form 4136)	23c		
	23d	Refundable credit from Form 8827, line 8c	23d		
	23e	Add lines 23a through 23d	23e		
	24	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>	24		
	25	Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed	25		
26	Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid	26			
27	Enter amount from line 26: Credited to 2019 estimated tax ▶ Refunded ▶	27			

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.

Sign Here

Signature of officer	Date	President	Title
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May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P4444444
Firm's name ▶ Electronic Tax Filers, Inc			Firm's EIN ▶	00-0000011
Firm's address ▶ 100 Efile Drive, Anytown, TX 78621			Phone no.	512-555-1212

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Schedule B Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input checked="" type="checkbox"/> Other (specify) ▶ <u>Hybrid</u>	Yes	No
2	See the instructions and enter the: a Business activity ▶ <u>Manufacturing and Installation</u> b Product or service ▶ <u>Solar panels</u>		
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation		✓
4	At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		✓

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		
			✓

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

5 a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock ▶ (ii) Total shares of non-restricted stock ▶		
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year ▶ (ii) Total shares of stock outstanding if all instruments were executed ▶		✓
6	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?		✓
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
8	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$		
9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		✓
10	Does the corporation satisfy one of the following conditions and the corporation doesn't own a pass-through entity with current year, or prior year carryover, excess business interest expense? See instructions		✓
a	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year don't exceed \$25 million, and the corporation isn't a tax shelter; or		
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.		
11	Does the corporation satisfy both of the following conditions? a The corporation's total receipts (see instructions) for the tax year were less than \$250,000 b The corporation's total assets at the end of the tax year were less than \$250,000		✓
	If "Yes," the corporation is not required to complete Schedules L and M-1.		

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Schedule B	Other Information (see instructions) <i>(continued)</i>	Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction ▶ \$		✓
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		✓
14a	Did the corporation make any payments in 2018 that would require it to file Form(s) 1099?		✓
b	If "Yes," did the corporation file or will it file required Forms 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 13 ▶ \$		✓

Schedule K	Shareholders' Pro Rata Share Items	Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	484,019,981
	2 Net rental real estate income (loss) (attach Form 8825)	2	3,535,000
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a		
b Collectibles (28%) gain (loss)	8b		
c Unrecaptured section 1250 gain (attach statement)	8c		
9 Net section 1231 gain (loss) (attach Form 4797)	9		
10 Other income (loss) (see instructions) Type ▶	10		
Deductions	11 Section 179 deduction (attach Form 4562)	11	11,463
	12a Charitable contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
d Other deductions (see instructions) Type ▶	12d		
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions) Type ▶	13d	
	e Other rental credits (see instructions) Type ▶	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type ▶	13g	
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Section 951A category	14d	
	e Foreign branch category	14e	
	f Passive category	14f	
	g General category	14g	
	h Other (attach statement)	14h	
	Deductions allocated and apportioned at shareholder level		
	i Interest expense	14i	
	j Other	14j	
	Deductions allocated and apportioned at corporate level to foreign source income		
	k Section 951A category	14k	
	l Foreign branch category	14l	
	m Passive category	14m	
	n General category	14n	
	o Other (attach statement)	14o	
Other information			
p Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14p		
q Reduction in taxes available for credit (attach statement)	14q		
r Other foreign tax information (attach statement)			

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Schedule K		Shareholders' Pro Rata Share Items <i>(continued)</i>	Total amount	
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment	15a	
	b	Adjusted gain or loss	15b	
	c	Depletion (other than oil and gas)	15c	
	d	Oil, gas, and geothermal properties—gross income	15d	
	e	Oil, gas, and geothermal properties—deductions	15e	
	f	Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a	Tax-exempt interest income	16a	486
	b	Other tax-exempt income	16b	
	c	Nondeductible expenses	16c	486
	d	Distributions (attach statement if required) (see instructions)	16d	35,987
	e	Repayment of loans from shareholders	16e	
Other Information	17a	Investment income	17a	
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	d	Other items and amounts (attach statement)		
Reconciliation	18	Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14p	18	487,543,518

Schedule L		Balance Sheets per Books			
		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		37,504		9,214
2a	Trade notes and accounts receivable	73,320		164,008	
b	Less allowance for bad debts	()	73,320	()	164,008
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				277,976
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)		1,000		
10a	Buildings and other depreciable assets	69,032		69,395	
b	Less accumulated depreciation	(18,478)	50,554	(22,583)	46,812
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)	90		90	
b	Less accumulated amortization	(48)	42	(66)	24
14	Other assets (attach statement)		913		
15	Total assets		163,333		498,034
Liabilities and Shareholders' Equity					
16	Accounts payable		8,891		75,087
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)		9,636		251,816
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		47,999		36,971
21	Other liabilities (attach statement)				
22	Capital stock		1,325		1,325
23	Additional paid-in capital		95,482		132,835
24	Retained earnings				
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock	()		()	
27	Total liabilities and shareholders' equity		163,333		498,034

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

Note: The corporation may be required to file Schedule M-3 (see instructions)

1 Net income (loss) per books	487,553,393	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) _____	2,885	a Tax-exempt interest \$ _____	486
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize):	
a Depreciation \$ _____		a Depreciation \$ _____	
b Travel and entertainment \$ _____	486	Miscellaneous _____	12,850
4 Add lines 1 through 3	487,556,764	7 Add lines 5 and 6	13,336
		8 Income (loss) (Schedule K, line 18). Line 4 less line 7	487,543,428

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

(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year	30,238			
2 Ordinary income from page 1, line 21	484,019,981			
3 Other additions	5,525			486
4 Loss from page 1, line 21	()			
5 Other reductions	(11,949)			()
6 Combine lines 1 through 5	484,043,795			486
7 Distributions other than dividend distributions	35,987			
8 Balance at end of tax year. Subtract line 7 from line 6	484,007,808			486

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671117

Final K-1 Amended K-1

OMB No. 1545-0123

Schedule K-1
(Form 1120S)

2018

Department of the Treasury
 Internal Revenue Service

For calendar year 2018, or tax year

beginning / / 2018 ending / /

Shareholder's Share of Income, Deductions, Credits, etc. ▶ See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
 00-000012

B Corporation's name, address, city, state, and ZIP code
 Mercury Solar, Inc
 98 Galaxy Street
 Honolulu, HI 96820

C IRS Center where corporation filed return
 OSPC

Part II Information About the Shareholder

D Shareholder's identifying number
 000-00-0005

E Shareholder's name, address, city, state, and ZIP code
 Issa Salesbury
 49 Any Street
 Anytown, PA 19561

F Shareholder's percentage of stock ownership for tax year 50 %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) 242,009,991	13	Credits
2	Net rental real estate income (loss) 1,767,500		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction 5,731	16	Items affecting shareholder basis
12	Other deductions	A	243
		C	243
		D	17,994
		17	Other information
		K*	1,400

* See attached statement for additional information.

Tax Year 2018
1120S MeF ATS Scenario 8

671117

Final K-1 Amended K-1

OMB No. 1545-0123

Schedule K-1
(Form 1120S)

2018

Department of the Treasury
 Internal Revenue Service

For calendar year 2018, or tax year

beginning / / 2018 ending / /

Shareholder's Share of Income, Deductions, Credits, etc. ▶ See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
 00-000012

B Corporation's name, address, city, state, and ZIP code
 Mercury Solar, Inc
 98 Galaxy Street
 Honolulu, HI 96820

C IRS Center where corporation filed return
 OSPC

Part II Information About the Shareholder

D Shareholder's identifying number

E Shareholder's name, address, city, state, and ZIP code
 Mak A Decision
 45 Any Street
 Anytown, NY 10005

F Shareholder's percentage of stock ownership for tax year 50% %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) 242,009,990	13	Credits
2	Net rental real estate income (loss) 1,767,500		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction 5,732	16	Items affecting shareholder basis
12	Other deductions	A	243
		C	243
		D	17,993
		17	Other information
		K*	1,400

* See attached statement for additional information.

Tax Year 2018
1120S MeF ATS Scenario 8
Cost of Goods Sold

Form **1125-A**

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

OMB No. 1545-0123

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

Name Mercury Solar, Inc		Employer identification number 00-000012	
1	Inventory at beginning of year	1	
2	Purchases	2	335,266,000
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	334,099,000
6	Total. Add lines 1 through 5	6	669,365,000
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	669,365,000
9a	Check all methods used for valuing closing inventory:		
	(i) <input checked="" type="checkbox"/> Cost		
	(ii) <input type="checkbox"/> Lower of cost or market		
	(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶		
b	Check if there was a writedown of subnormal goods		<input type="checkbox"/>
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)		<input type="checkbox"/>
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d	
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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

What's New

Small business taxpayers. For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as nonincidental material and supplies.
- A small business taxpayer is not required to capitalize costs under section 263A.

General Instructions

Purpose of Form

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

Who Must File

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

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)) (or the method of accounting used in its books and records prepared in accordance with its accounting procedures, if applicable financial statements are not used). See section 471(c)(1).

If you account for inventories in the same manner as nonincidental materials and supplies, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

Under this accounting method, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the instructions for lines 2 and 7.

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 preceding tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See section 471(c).

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

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

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

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

1120S MeF ATS Scenario 8
Depreciation and Amortization
 (Including Information on Listed Property)

Form **4562**

Department of the Treasury
 Internal Revenue Service (99)

▶ Attach to your tax return.

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

Name(s) shown on return Mercury Solar, Inc	Business or activity to which this form relates Solar Panel Installation	Identifying number 00-0000012
---	---	----------------------------------

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	545,000
2 Total cost of section 179 property placed in service (see instructions)	2	11,979
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	545,000
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
Level	550	550
Compressor	10,449	10,449
7 Listed property. Enter the amount from line 29	7	464
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	11,463
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	11,463
10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	545,000
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	11,463
13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 ▶	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2018	17	1,019
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,019
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Tax Year 2018
1120S MeF ATS Scenario 8

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

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

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

24a Do you have evidence to support the business/investment use claimed? **Yes** **No** **24b** If "Yes," is the evidence written? **Yes** **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .						25		
26 Property used more than 50% in a qualified business use:								
Computer	01/15/18	80 %	580		5	200 DB/HY		464
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							29	464

Section B—Information on Use of Vehicles

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

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

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

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

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2018 tax year (see instructions):					
43 Amortization of costs that began before your 2018 tax year				43	18
44 Total. Add amounts in column (f). See the instructions for where to report				44	18

1120S MeF ATS Scenario 8
Depreciation and Amortization
(Including Information on Listed Property)

Form 4562

Department of the Treasury Internal Revenue Service (99)

Attach to your tax return.

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

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number. Values: Mercury Solar, Inc; Solar Panel Installation; 00-0000012

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 13 rows for Part I. Columns include description, cost, and elected cost. Includes lines 1-13.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

Table with 3 rows for Part II. Lines 14, 15, and 16.

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

Section A

Table with 2 rows for Section A. Lines 17 and 18.

Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Includes lines 19a-i.

Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) Recovery period, (c) Convention, (d) Method. Includes lines 20a-d.

Part IV Summary (See instructions.)

Table with 3 rows for Part IV. Lines 21, 22, and 23.

Tax Year 2018
1120S MeF ATS Scenario 8

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

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

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

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%			S/L-			
		%			S/L-			
		%			S/L-			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .								29

Section B—Information on Use of Vehicles

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

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

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

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

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2018 tax year (see instructions):					
43 Amortization of costs that began before your 2018 tax year				43	900,000
44 Total. Add amounts in column (f). See the instructions for where to report				44	900,000

1120S MeF ATS Scenario 8
Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Form 4797

OMB No. 1545-0184

2018

Department of the Treasury Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

Attachment Sequence No. 27

Table with 2 columns: Name(s) shown on return (Mercury Solar, Inc) and Identifying number (00-0000012)

1 Enter the gross proceeds from sales or exchanges reported to you for 2018 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed, (f) Cost or other basis, (g) Gain or (loss)

3 Gain, if any, from Form 4684, line 39
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824
6 Gain, if any, from line 32, from other than casualty or theft
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years. See instructions
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

Table with 7 columns for reporting ordinary gains and losses not included on lines 11 through 16.

11 Loss, if any, from line 7
12 Gain, if any, from line 7 or amount from line 8, if applicable
13 Gain, if any, from line 31
14 Net gain or (loss) from Form 4684, lines 31 and 38a
15 Ordinary gain from installment sales from Form 6252, line 25 or 36
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824
17 Combine lines 10 through 16

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), line 14

Tax Year 2018
1120S MeF ATS Scenario 8

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Equipment	Various	01/19/2017
B			
C			
D			
These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B
20 Gross sales price (Note: See line 1 before completing.)		20	9,000,000
21 Cost or other basis plus expense of sale		21	15,307,000
22 Depreciation (or depletion) allowed or allowable		22	11,486,000
23 Adjusted basis. Subtract line 22 from line 21		23	3,821,000
24 Total gain. Subtract line 23 from line 20		24	5,179,000
25 If section 1245 property:			
a Depreciation allowed or allowable from line 22		25a	11,486,000
b Enter the smaller of line 24 or 25a		25b	5,179,000
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.			
a Additional depreciation after 1975. See instructions		26a	
b Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions.		26b	
c Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e		26c	
d Additional depreciation after 1969 and before 1976.		26d	
e Enter the smaller of line 26c or 26d		26e	
f Section 291 amount (corporations only)		26f	
g Add lines 26b, 26e, and 26f		26g	
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.			
a Soil, water, and land clearing expenses		27a	
b Line 27a multiplied by applicable percentage. See instructions		27b	
c Enter the smaller of line 24 or 27b		27c	
28 If section 1254 property:			
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions		28a	
b Enter the smaller of line 24 or 28a.		28b	
29 If section 1255 property:			
a Applicable percentage of payments excluded from income under section 126. See instructions		29a	
b Enter the smaller of line 24 or 29a. See instructions		29b	

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24		30	5,179,000
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13		31	5,179,000
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6		32	

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

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years.	33	
34	Recomputed depreciation. See instructions	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

**Tax Year 2018
1120S MeF ATS Scenario 8**

Form **8453-S**

**U.S. S Corporation Income Tax Declaration
for an IRS e-file Return**

OMB No. 1545-0123

▶ **File electronically with the corporation's tax return. (Don't file paper copies.)**
▶ **Go to www.irs.gov/Form8453S for the latest information.**

2018

Department of the Treasury
Internal Revenue Service

For calendar year **2018**, or tax year beginning _____, **2018**, and ending _____, **20**

Name of corporation Mercury Solar, Inc	Employer identification number 00-000012
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Part I Tax Return Information (Whole dollars only)		
1	Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	1 1,124,560,000
2	Gross profit (Form 1120S, line 3)	2 455,195,000
3	Ordinary business income (loss) (Form 1120S, line 21)	3 484,019,981
4	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	4 3,535,000
5	Income (loss) reconciliation (Form 1120S, Schedule K, line 18)	5 487,543,518

Part II Declaration of Officer (see instructions) Be sure to keep a copy of the corporation's tax return.

- 6a** I consent that the corporation's refund be directly deposited as designated on the **Form 8050**, Direct Deposit of Corporate Tax Refund, that will be electronically transmitted with the corporation's 2018 federal income tax return.
- b** I do not want direct deposit of the corporation's refund **or** the corporation is not receiving a refund.
- c** I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If the corporation is filing a balance due return, I understand that if the IRS doesn't receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that I'm an officer of the above corporation and that the information I've given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2018 federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgement of receipt of transmission and an indication of whether or not the corporation's return is accepted and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

Sign Here ▶ _____ Date _____ Title _____
Signature of officer

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I've reviewed the above corporation's return and that the entries on Form 8453-S are complete and correct to the best of my knowledge. If I'm only a collector, I'm not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I'll give the officer a copy of all forms and information to be filed with the IRS, and I've followed all other requirements in **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I'm also the Paid Preparer, under penalties of perjury I declare that I've examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I've any knowledge.

ERO's Use Only	ERO's signature ▶ _____	Date _____	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN P44444444
	Firm's name (or yours if self-employed), address, and ZIP code ▶ Electronic Tax Filers, Inc. 100 Efile Drive, Anytown, Tx 78621	EIN 00-000011	Phone no. 512-555-1212		

Under penalties of perjury, I declare that I've examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I've any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name ▶ _____	Firm's EIN ▶ _____			
	Firm's address ▶ _____	Phone no. _____			

Tax Year 2018

1120S MeF ATS Scenario 8

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

Form **8858**

(Rev. December 2018)

Department of the Treasury
Internal Revenue Service

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

Information furnished for the FDE's or FB's annual accounting period (see instructions) beginning January 1, 20 18, and ending December 31, 20 18

OMB No. 1545-1910

Attachment Sequence No. **140**

Name of person filing this return Mercury Solar, Inc. Filer's identifying number 00-000012

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) 98 Galaxy Street

City or town, state, and ZIP code Honolulu, HI 96820

Filer's tax year beginning 2018, and ending 2018

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 Pluto Solar
1009 Sunshine Road
Istanbul, Turkey **b(1)** U.S. identifying number, if any 71-5678903
b(2) Reference ID number (see instructions)

c For FDE, country(ies) under whose laws organized and entity type under local tax law Turkey, Corporation **d** Date(s) of organization 12/1/2017 **e** Effective date as FDE 2/15/2018

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 Saturn Solar, Inc.
899 Constellation Way
Doha, Qatar **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) Q4076B38
d Country under whose laws organized Qatar **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.

Tax Year 2018
1120S MeF ATS Scenario 8
Country-by-Country Report

Form **8975**

(June 2017)

Department of the Treasury
Internal Revenue Service

For reporting period beginning January 1, 2018, and ending December 31, 2018

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 Mercury Solar, Inc.		1b Reporting role code ULT	1c EIN 00-0000012
2 Number, street, and room or suite no. (if P.O. box, see instructions) 98 Galaxy Street			
3a City or town Honolulu	3b State or province HI	3c Country, and ZIP or foreign postal code 96820	

Part II Additional Information

Enter any additional information related to the multinational enterprise group.

World-Wide Company that designs and installs solar panels for residential and commercial customers

