

**Tree Fixr Upper, Inc.**

**00-0000009**

**FORMS REQUIRED:** 1120S, Sch K-1 (1120S), Sch M-3 (1120S), Sch N (1120), 1125-A, 1125-E, 4562, 5471, Sch J (5471), Sch M (5471), 8916-A

**ATTACHMENTS:**

- ItemizedOtherIncomeSchedule2
- ItemizedOtherDeductionsSchedule2
- CharitableContributionsSchedule
- ItemizedOtherDeductionsSchedule3
- OtherAdjustmentsAndTaxPreferenceltemsSchedule (1120S)
- ItemizedOtherCurrentAssetsSchedule
- ItemizedOtherInvestmentsSchedule
- ItemizedOtherCurrentLiabilitiesSchedule
- ItemizedOtherLiabilitiesSchedule
- NonincludibleForeignEntitySchedule
- USDividendsNotEliminatedInTaxConsolidationSchedule
- PartnershipInterestSchedule
- OtherExpenseDeductionltemsWithDifferencesSchedule
- OtherAdjustmentsAndTaxPreferenceltemsSchedule (Sch. K-1)
- ItemizedOtherCostsSchedule

**Additional information:**

- X The Employer Identification Number (EIN) for this scenario is **00-0000009**.
- X The entry in Schedule K-1 (Form 1120S), Part I, Box C, "IRS Center where corporation filed return," should be "OSPC."

**BINARY ATTACHMENT:** None

**HEADER INFO:** Not on the actual return

**Multiple Software Packages Used:** Yes or No

**Originator:**

- EFIN:** Self-select
- Type:** ERO
- Practitioner PIN:**
  - EFIN: Self-select
  - PIN: Self-select
- PIN entered by:** ERO

**Signature Option:** PIN

**Tax Year 2017  
1120S MeF ATS Scenario 7**

**Officer:** **Name:** Talbert Oaks  
**Taxpayer PIN:** Self-Select  
**Phone:** 301-555-1212  
**Email Address:** [talbertoaks@treefixr.com](mailto:talbertoaks@treefixr.com)  
**Date Signed:** 01/25/18

**Preparer:** **Name:** Johnny Appleseed  
**Date Prepared:** 01/20/2018

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

**IP Address:** 112.112.112.112

**Tree Fixr Upper, Inc.**

**Attachment 1, F1120S, Line 5:** Other Income (Loss) (*ItemizedOtherIncomeSchedule2*)

Description	Amount
Miscellaneous Income	740,410
US Partnership Loss	(320,210)
<b>TOTAL</b>	<b>420,200</b>

**Attachment 2, F1120S, Line 19:** Other Deductions (*ItemizedOtherDeductionsSchedule2*)

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

**Attachment 3, 1120S Schedule K, Line 12a:** (*ItemizedOtherCreditsSchedule*)

Description	Cash Contribution (50%)
Amount	\$500,000
Business Name	Tree Fixr Upper, Inc.
Code	A

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

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

**Tax Year 2017  
1120S MeF ATS Scenario 7**

**Attachment 5, Form 1120S, Schedule K, Line 15f:** Other AMT items *OtherAdjustmentsAndTaxPreferenceltemsSchedule*)

Description
Explanation: Long-term contracts entered into after 2/28/1986.

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

Description	Beginning Amount	Ending Amount
Prepays & Deposits	2,700,000	2,300,000

**Attachment 7, Form 1120S, Schedule L Balance Sheets per Books, Line 9 (b & d):** Other investments at beginning and end of tax year *(ItemizedOtherInvestmentsSchedule)*

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

**Attachment 8, Form 1120S, Schedule L: Line 18 (b & d):** Other Current Liabilities *(ItemizedOtherCurrentLiabilitiesSchedule)*

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

**Attachment 9, Form 1120S, Schedule L, Line 21(d):** Other Liabilities *(ItemizedOtherLiabilitiesSchedule)*

Description	Beginning Amount	Ending Amount
Deferred Compensation	0	1,700,900

**Attachment 10, Form 1120S, Schedule M- 3, Part I, Line 5(b):** Net loss from nonincludible foreign entities *(NonincludibleForeignEntitySchedule)*

Name	EIN	Amount
ABC Enterprises	00-0000015	(200)

**Attachment 11, Form 1120S, Schedule M- 3, Part II, Line 6:** U.S Dividends not eliminated in tax consolidation *(USDividendsNotEliminatedInTaxConsolidatonSchedule)*

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

**Attachment 12, Form 1120S, Schedule M- 3, Part II, Line 7:** Income (Loss) from U.S. Partnerships *(PartnershipInterestSchedule)*

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

**Tax Year 2017**  
**1120S MeF ATS Scenario 7**

**Attachment 13, Form 1120S, Schedule M- 3, Part III, Line 31:** Other expense/deduction items with differences  
*(OtherExpenseDeductionItemsWithDifferencesSchedule)*

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

**Attachment 14, Sch K-1 (Form 1120S), Line 15:** Alternative minimum tax (AMT) items  
*(OtherAdjustmentsAndTaxPreferenceItemsSchedule)*

Description
Explanation: Long-term contracts entered into after 2/28/1986.

**Attachment 15, Form 1125-A, Line 5:** Other Costs *(ItemizedOtherCostsSchedule)*

Description	Amount
Allocation of Cost of Goods Sold	70,480
Cost of Service	1,599,205,984
<b>TOTAL</b>	<b>1,599,276,464</b>

1120S MeF ATS Scenario 7

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.

2017

For calendar year 2017 or tax year beginning , 2017, ending , 20

Header section containing: A S election effective date (05/31/1999), B Business activity code number (541320), C Check if Sch. M-3 attached (checked), D Employer identification number (00-0000009), E Date incorporated (11/19/1957), F Total assets (560,500,183), and G Is the corporation electing to be an S corporation beginning with this tax year? (Yes/No).

Section H: Check if: (1) Final return, (2) Name change, (3) Address change, (4) Amended return, (5) S election termination or revocation. Section I: Enter the number of shareholders who were shareholders during any part of the tax year (1).

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

Main table with columns for Income (lines 1a-6), Deductions (lines 7-21), and Tax and Payments (lines 22a-27). Includes sub-rows for 1a, 1b, 1c, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22a, 22b, 22c, 23a, 23b, 23c, 23d, 24, 25, 26, 27.

Sign Here section: 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. Includes signature of officer and preparer, date, and title.

Paid Preparer Use Only section: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed (checked), PTIN (P6666666), 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).

**Tax Year 2017**  
**1120S MeF ATS Scenario 7**

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

<b>1</b>	Check accounting method: <b>a</b> <input type="checkbox"/> Cash <b>b</b> <input checked="" type="checkbox"/> Accrual <b>c</b> <input type="checkbox"/> Other (specify) ▶ _____	<b>Yes</b>	<b>No</b>
<b>2</b>	See the instructions and enter the: <b>a</b> Business activity ▶ <u>Architecture</u> <b>b</b> Product or service ▶ <u>Commercial Landscaping</u>		
<b>3</b>	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 . . . . .		✓
<b>4</b>	At the end of the tax year, did the corporation: <b>a</b> 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>b</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

<b>5 a</b>	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. <b>(i)</b> Total shares of restricted stock . . . . . ▶ _____ <b>(ii)</b> Total shares of non-restricted stock . . . . . ▶ _____		
<b>b</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. <b>(i)</b> Total shares of stock outstanding at the end of the tax year ▶ _____ <b>(ii)</b> Total shares of stock outstanding if all instruments were executed ▶ _____		✓
<b>6</b>	Has this corporation filed, or is it required to file, <b>Form 8918</b> , Material Advisor Disclosure Statement, to provide information on any reportable transaction? . . . . .		✓
<b>7</b>	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 <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.		
<b>8</b>	If the corporation: <b>(a)</b> was a C corporation before it elected to be an S corporation <b>or</b> 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 <b>and</b> <b>(b)</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) . . . . . ▶ \$ _____		
<b>9</b>	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ _____		
<b>10</b>	Does the corporation satisfy <b>both</b> of the following conditions? <b>a</b> The corporation's total receipts (see instructions) for the tax year were less than \$250,000 . . . . . <b>b</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.		✓
<b>11</b>	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 \$ _____		✓
<b>12</b>	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions . . . . .		✓
<b>13 a</b>	Did the corporation make any payments in 2017 that would require it to file Form(s) 1099? . . . . .		✓
<b>b</b>	If "Yes," did the corporation file or will it file required Forms 1099? . . . . .		

**Tax Year 2017**  
**1120S MeF ATS Scenario 7**

<b>Schedule K Shareholders' Pro Rata Share Items</b>		<b>Total amount</b>	
<b>Income (Loss)</b>	<b>1</b> Ordinary business income (loss) (page 1, line 21) . . . . .	<b>1</b>	(17,490,947)
	<b>2</b> Net rental real estate income (loss) (attach Form 8825) . . . . .	<b>2</b>	
	<b>3a</b> Other gross rental income (loss) . . . . . <b>3a</b>		
	<b>b</b> Expenses from other rental activities (attach statement) . . . . . <b>3b</b>		
	<b>c</b> Other net rental income (loss). Subtract line 3b from line 3a . . . . . <b>3c</b>		
	<b>4</b> Interest income . . . . . <b>4</b>		2,500,000
	<b>5</b> Dividends: <b>a</b> Ordinary dividends . . . . . <b>5a</b>		2,480,000
	<b>b</b> Qualified dividends . . . . . <b>5b</b>		
	<b>6</b> Royalties . . . . . <b>6</b>		
	<b>7</b> Net short-term capital gain (loss) (attach Schedule D (Form 1120S)) . . . . . <b>7</b>		
<b>8a</b> Net long-term capital gain (loss) (attach Schedule D (Form 1120S)) . . . . . <b>8a</b>			
<b>b</b> Collectibles (28%) gain (loss) . . . . . <b>8b</b>			
<b>c</b> Unrecaptured section 1250 gain (attach statement) . . . . . <b>8c</b>			
<b>9</b> Net section 1231 gain (loss) (attach Form 4797) . . . . . <b>9</b>			
<b>10</b> Other income (loss) (see instructions) . . . . . Type ▶ <b>10</b>			
<b>Deductions</b>	<b>11</b> Section 179 deduction (attach Form 4562) . . . . . <b>11</b>		
	<b>12a</b> Charitable contributions . . . . . <b>12a</b>		500,000
	<b>b</b> Investment interest expense . . . . . <b>12b</b>		340
	<b>c</b> Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶ <b>12c(2)</b>		
<b>d</b> Other deductions (see instructions) . . . . . Type ▶ S <b>12d</b>		320,210	
<b>Credits</b>	<b>13a</b> Low-income housing credit (section 42(j)(5)) . . . . . <b>13a</b>		
	<b>b</b> Low-income housing credit (other) . . . . . <b>13b</b>		
	<b>c</b> Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) . . . . . <b>13c</b>		
	<b>d</b> Other rental real estate credits (see instructions) Type ▶ <b>13d</b>		
	<b>e</b> Other rental credits (see instructions) . . . . . Type ▶ <b>13e</b>		
	<b>f</b> Biofuel producer credit (attach Form 6478) . . . . . <b>13f</b>		
	<b>g</b> Other credits (see instructions) . . . . . Type ▶ O <b>13g</b>		25,000
<b>Foreign Transactions</b>	<b>14a</b> Name of country or U.S. possession ▶ <b>14a</b>		
	<b>b</b> Gross income from all sources . . . . . <b>14b</b>		
	<b>c</b> Gross income sourced at shareholder level Foreign gross income sourced at corporate level . . . . . <b>14c</b>		
	<b>d</b> Passive category . . . . . <b>14d</b>		
	<b>e</b> General category . . . . . <b>14e</b>		
	<b>f</b> Other (attach statement) . . . . . <b>14f</b>		
	Deductions allocated and apportioned at shareholder level . . . . . <b>14g</b>		
	<b>g</b> Interest expense . . . . . <b>14g</b>		
	<b>h</b> Other . . . . . <b>14h</b>		
	Deductions allocated and apportioned at corporate level to foreign source income . . . . . <b>14i</b>		
	<b>i</b> Passive category . . . . . <b>14i</b>		
	<b>j</b> General category . . . . . <b>14j</b>		
	<b>k</b> Other (attach statement) . . . . . <b>14k</b>		
	Other information . . . . . <b>14l</b>		
<b>l</b> Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . . <b>14l</b>			
<b>m</b> Reduction in taxes available for credit (attach statement) . . . . . <b>14m</b>			
<b>n</b> Other foreign tax information (attach statement) . . . . . <b>14n</b>			
<b>Alternative Minimum Tax (AMT) Items</b>	<b>15a</b> Post-1986 depreciation adjustment . . . . . <b>15a</b>		168,150
	<b>b</b> Adjusted gain or loss . . . . . <b>15b</b>		(168,100)
	<b>c</b> Depletion (other than oil and gas) . . . . . <b>15c</b>		
	<b>d</b> Oil, gas, and geothermal properties—gross income . . . . . <b>15d</b>		
	<b>e</b> Oil, gas, and geothermal properties—deductions . . . . . <b>15e</b>		
	<b>f</b> Other AMT items (attach statement) . . . . . <b>15f</b>		15,000
<b>Items Affecting Shareholder Basis</b>	<b>16a</b> Tax-exempt interest income . . . . . <b>16a</b>		
	<b>b</b> Other tax-exempt income . . . . . <b>16b</b>		
	<b>c</b> Nondeductible expenses . . . . . <b>16c</b>		491,410
	<b>d</b> Distributions (attach statement if required) (see instructions) . . . . . <b>16d</b>		
	<b>e</b> Repayment of loans from shareholders . . . . . <b>16e</b>		

**Tax Year 2017**  
**1120S MeF ATS Scenario 7**

<b>Schedule K Shareholders' Pro Rata Share Items</b> (continued)		<b>Total amount</b>	
<b>Other Information</b>	<b>17a</b> Investment income . . . . .	<b>17a</b>	4,980,000
	<b>b</b> Investment expenses . . . . .	<b>17b</b>	
	<b>c</b> Dividend distributions paid from accumulated earnings and profits . . . . .	<b>17c</b>	
	<b>d</b> Other items and amounts (attach statement)		
<b>Reconciliation</b>	<b>18</b> <b>Income/loss reconciliation.</b> 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 14l	<b>18</b>	(13,331,497)

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		(a)	(b)	(c)	(d)
<b>1</b>	Cash . . . . .		61,000,300		125,954,114
<b>2a</b>	Trade notes and accounts receivable . . . . .	88,799,978		310,294,485	
<b>b</b>	Less allowance for bad debts . . . . .	( )	88,799,978	( )	310,294,485
<b>3</b>	Inventories . . . . .		92,101,022		91,180,300
<b>4</b>	U.S. government obligations . . . . .				
<b>5</b>	Tax-exempt securities (see instructions) . . . . .				
<b>6</b>	Other current assets (attach statement) . . . . .		2,700,000		2,300,000
<b>7</b>	Loans to shareholders . . . . .				
<b>8</b>	Mortgage and real estate loans . . . . .				
<b>9</b>	Other investments (attach statement) . . . . .		1,180,400		600,484
<b>10a</b>	Buildings and other depreciable assets . . . . .	40,270,500			
<b>b</b>	Less accumulated depreciation . . . . .	( 12,250,400 )	28,020,100	( )	27,969,900
<b>11a</b>	Depletable assets . . . . .				
<b>b</b>	Less accumulated depletion . . . . .	( )		( )	
<b>12</b>	Land (net of any amortization) . . . . .				2,200,900
<b>13a</b>	Intangible assets (amortizable only) . . . . .				
<b>b</b>	Less accumulated amortization . . . . .	( )		( )	
<b>14</b>	Other assets (attach statement) . . . . .				
<b>15</b>	<b>Total assets</b> . . . . .		273,801,800		560,500,183
<b>Liabilities and Shareholders' Equity</b>					
<b>16</b>	Accounts payable . . . . .		170,700,400		449,809,280
<b>17</b>	Mortgages, notes, bonds payable in less than 1 year . . . . .		200,800		500,000
<b>18</b>	Other current liabilities (attach statement) . . . . .		10,500,600		23,100,999
<b>19</b>	Loans from shareholders . . . . .				
<b>20</b>	Mortgages, notes, bonds payable in 1 year or more . . . . .		18,660,600		18,300,300
<b>21</b>	Other liabilities (attach statement) . . . . .				
<b>22</b>	Capital stock . . . . .		5,006,250		8,420,330
<b>23</b>	Additional paid-in capital . . . . .		68,733,150		58,668,374
<b>24</b>	Retained earnings . . . . .				
<b>25</b>	Adjustments to shareholders' equity (attach statement) . . . . .				
<b>26</b>	Less cost of treasury stock . . . . .		( )		( )
<b>27</b>	<b>Total liabilities and shareholders' equity</b> . . . . .		273,801,800		560,500,183



**Tax Year 2017  
1120S MeF ATS Scenario 7**

**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)

<p><b>1</b> Net income (loss) per books . . . . .</p> <p><b>2</b> Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) _____</p> <p><b>3</b> Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):</p> <p><b>a</b> Depreciation \$ _____</p> <p><b>b</b> Travel and entertainment \$ _____</p> <p><b>4</b> Add lines 1 through 3 . . . . .</p>	<p><b>5</b> Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):</p> <p><b>a</b> Tax-exempt interest \$ _____</p> <p><b>6</b> Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):</p> <p><b>a</b> Depreciation \$ _____</p> <p><b>7</b> Add lines 5 and 6 . . . . .</p> <p><b>8</b> Income (loss) (Schedule K, line 18). Line 4 less line 7</p>
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**Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed** (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
<b>1</b> Balance at beginning of tax year . . . . .	8,922,686		
<b>2</b> Ordinary income from page 1, line 21 . . . . .	4,980,000		
<b>3</b> Other additions . . . . .			
<b>4</b> Loss from page 1, line 21 . . . . .	( 17,490,947 )		
<b>5</b> Other reductions . . . . .	( 1,336,960 )	( )	
<b>6</b> Combine lines 1 through 5 . . . . .	(4,925,221)		
<b>7</b> Distributions other than dividend distributions . . . . .			
<b>8</b> Balance at end of tax year. Subtract line 7 from line 6	(4,925,221)		

**Tax Year 2017**  
**1120S MeF ATS Scenario 7**

671117

Final K-1       Amended K-1

OMB No. 1545-0123

**Schedule K-1**  
**(Form 1120S)**

**2017**

Department of the Treasury  
 Internal Revenue Service

For calendar year 2017, or tax year

beginning  /  / 2017 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  
 00-0000009

**B** Corporation's name, address, city, state, and ZIP code  
 Tree Fixr Upper, Inc.  
 39 Any Street  
 Anytown, OK 74002

**C** IRS Center where corporation filed return  
 OSPC

**Part II Information About the Shareholder**

**D** Shareholder's identifying number  
 000-00-0014

**E** Shareholder's name, address, city, state, and ZIP code  
 Rose B. Trim  
 57 Any Street  
 Anytown, PA 17201

**F** Shareholder's percentage of stock ownership for tax year . . . . . 100 %

For IRS Use Only

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

<b>1</b>	Ordinary business income (loss) (17,490,947)	<b>13</b>	Credits 0	25,000
<b>2</b>	Net rental real estate income (loss)			
<b>3</b>	Other net rental income (loss)			
<b>4</b>	Interest income 2,500,000			
<b>5a</b>	Ordinary dividends 2,480,000			
<b>5b</b>	Qualified dividends	<b>14</b>	Foreign transactions	
<b>6</b>	Royalties			
<b>7</b>	Net short-term capital gain (loss)			
<b>8a</b>	Net long-term capital gain (loss)			
<b>8b</b>	Collectibles (28%) gain (loss)			
<b>8c</b>	Unrecaptured section 1250 gain			
<b>9</b>	Net section 1231 gain (loss)			
<b>10</b>	Other income (loss)	<b>15</b>	Alternative minimum tax (AMT) items	
		A	168,150	
		B	(168,100)	
		F	15,000	
<b>11</b>	Section 179 deduction	<b>16</b>	Items affecting shareholder basis	
		C	491,410	
<b>12</b>	Other deductions			
A	500,000			
H	340			
S	320,210			
		<b>17</b>	Other information	
		A	4,980,000	

\* See attached statement for additional information.

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1120S.

▶ Go to [www.irs.gov/Form1120S](http://www.irs.gov/Form1120S) for instructions and the latest information.

Name of corporation

Tree Fixr Upper, Inc.

Employer identification number

00-0000009

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

- 1 a** Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? See instructions if multiple non-tax-basis income statements are prepared.  
 **Yes.** Skip line 1b and complete lines 2 through 11 with respect to that income statement.  
 **No.** Go to line 1b.
- b** Did the corporation prepare a non-tax-basis income statement for that period?  
 **Yes.** Complete lines 2 through 11 with respect to that income statement.  
 **No.** Skip lines 2 through 3b and enter the corporation's net income (loss) per its books and records on line 4a.
- 2** Enter the income statement period: Beginning 01 / 01 / 2017 Ending 12 / 31 / 2017
- 3 a** Has the corporation's income statement been restated for the income statement period on line 2?  
 **Yes.** If "Yes," attach an explanation and the amount of each item restated.  
 **No.**
- b** Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2?  
 **Yes.** If "Yes," attach an explanation and the amount of each item restated.  
 **No.**

<b>4 a</b> Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 . . . . .	<b>4a</b>	(14,802,957)
<b>b</b> Indicate accounting standard used for line 4a (see instructions): (1) <input checked="" type="checkbox"/> GAAP                      (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Tax-basis                      (4) <input type="checkbox"/> Other (specify) _____		
<b>5 a</b> Net income from nonincludible foreign entities (attach statement) . . . . .	<b>5a</b>	( )
<b>b</b> Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) . . . . .	<b>5b</b>	200
<b>6 a</b> Net income from nonincludible U.S. entities (attach statement) . . . . .	<b>6a</b>	( )
<b>b</b> Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) . . . . .	<b>6b</b>	
<b>7 a</b> Net income (loss) of other foreign disregarded entities (attach statement) . . . . .	<b>7a</b>	
<b>b</b> Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach statement) . . . . .	<b>7b</b>	
<b>c</b> Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach statement) . . . . .	<b>7c</b>	
<b>8</b> Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) . . . . .	<b>8</b>	
<b>9</b> Adjustment to reconcile income statement period to tax year (attach statement) . . . . .	<b>9</b>	
<b>10</b> Other adjustments to reconcile to amount on line 11 (attach statement) . . . . .	<b>10</b>	
<b>11</b> <b>Net income (loss) per income statement of the corporation.</b> Combine lines 4 through 10 . . . . . <b>Note:</b> Part I, line 11, must equal Part II, line 26, column (a) or Schedule M-1, line 1. See instructions.	<b>11</b>	(14,802,757)

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

	Total Assets	Total Liabilities
<b>a</b> Included on Part I, line 4	560,550,983	493,681,479
<b>b</b> Removed on Part I, line 5	50,800	270,000
<b>c</b> Removed on Part I, line 6		
<b>d</b> Included on Part I, line 7		

**Tax Year 2017**  
**1120S MeF ATS Scenario 7**

Schedule M-3 (Form 1120S) 2017

Page **2**

Name of corporation Tree Fixr Upper, Inc	Employer identification number 00-0000009
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**Part II Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return** (see instructions)

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Income (Loss) Items (Attach statements for lines 1 through 10)				
1 Income (loss) from equity method foreign corporations . . . . .				
2 Gross foreign dividends not previously taxed . . . . .				
3 Subpart F, QEF, and similar income inclusions . . . . .				
4 Gross foreign distributions previously taxed . . . . .				
5 Income (loss) from equity method U.S. corporations . . . . .				
6 U.S. dividends not eliminated in tax consolidation . . . . .	2,480,000			
7 Income (loss) from U.S. partnerships . . . . .	(320,010)		(200)	
8 Income (loss) from foreign partnerships . . . . .				
9 Income (loss) from other pass-through entities . . . . .				
10 Items relating to reportable transactions . . . . .				
11 Interest income (see instructions) . . . . .	2,500,000			
12 Total accrual to cash adjustment . . . . .				
13 Hedging transactions . . . . .				
14 Mark-to-market income (loss) . . . . .				
15 Cost of goods sold (see instructions) . . . . .	( 1,860,100,750)			( )
16 Sale versus lease (for sellers and/or lessors) . . . . .				
17 Section 481(a) adjustments . . . . .				
18 Unearned/deferred revenue . . . . .				
19 Income recognition from long-term contracts . . . . .				
20 Original issue discount and other imputed interest . . . . .				
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities . . . . .				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . . .				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .				
e Abandonment losses . . . . .				
f Worthless stock losses (attach statement) . . . . .				
g Other gain/loss on disposition of assets other than inventory . . . . .				
22 Other income (loss) items with differences (attach statement) . . . . .				
23 <b>Total income (loss) items.</b> Combine lines 1 through 22 . . . . .	(1,855,440,760)		(200)	(1,855,440,960)
24 <b>Total expense/deduction items</b> (from Part III, line 32) . . . . .	(5,889,300)	980,050	491,410	(4,417,840)
25 Other items with no differences . . . . .	1,846,527,303			1,846,527,303
26 <b>Reconciliation totals.</b> Combine lines 23 through 25 . . . . .	(14,802,757)	980,050		(13,331,497)

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

Schedule M-3 (Form 1120S) 2017

**Tax Year 2017**  
**1120S MeF ATS Scenario 7**

Name of corporation Tree Fixr Upper, Inc	Employer identification number 00-0000009
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**Part III Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items** (see instructions)

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

**Tax Year 2017  
1120S MeF ATS Scenario 7**

**SCHEDULE N  
(Form 1120)**

**Foreign Operations of U.S. Corporations**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S.  
▶ Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for the latest information.

**2017**

Name  
Tree Fixr Upper, Inc.

Employer identification number (EIN)  
00-000009

**Foreign Operations Information**

	Yes	No
<b>1a</b> During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? . . . . . If "Yes," you are generally required to attach <b>Form 8858</b> , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		✓
<b>b</b> Enter the number of Forms 8858 attached to the tax return . . . . . ▶ _____		
<b>2</b> Enter the number of <b>Forms 8865</b> , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return . . . . . ▶ _____		
<b>3</b> Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)? . . . . . If "Yes," see instructions for required statement.		✓
<b>4a</b> Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.) . . . . . If "Yes," attach <b>Form 5471</b> , Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.	✓	
<b>b</b> Enter the number of Forms 5471 attached to the tax return . . . . . ▶ _____ <b>1</b>		
<b>5</b> During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? . . . . . If "Yes," the corporation may have to file <b>Form 3520</b> , Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		✓
<b>6a</b> At any time during the 2017 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? . . . . . See the instructions for exceptions and filing requirements for <b>FinCEN Form 114</b> , Report of Foreign Bank and Financial Accounts (FBAR).		✓
<b>b</b> If "Yes," enter the name of the foreign country . . . . . ▶ _____		
<b>7a</b> Is the corporation claiming the extraterritorial income exclusion? . . . . . If "Yes," attach a separate <b>Form 8873</b> , Extraterritorial Income Exclusion, for <b>each</b> transaction or group of transactions.		✓
<b>b</b> Enter the number of Forms 8873 attached to the tax return . . . . . ▶ _____		
<b>c</b> Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of <b>all</b> Forms 8873 attached to the tax return . . . . . ▶ \$ _____		
<b>8</b> Was the corporation a specified domestic entity required to file Form 8938 for the tax year (see the Instructions for Form 8938)? . . . . .		✓

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Cat. No. 26294K

Schedule N (Form 1120) 2017

**Tax Year 2017**  
**1120S MeF ATS Scenario 7**  
**Cost of Goods Sold**

Form **1125-A**

(Rev. October 2016)  
 Department of the Treasury  
 Internal Revenue Service

OMB No. 1545-0123

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.**  
 ▶ **Information about Form 1125-A and its instructions is at [www.irs.gov/form1125a](http://www.irs.gov/form1125a).**

Name <b>Tree Fixr Upper, Inc.</b>		Employer identification number <b>00-0000009</b>
<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b> 92,101,022
<b>2</b>	Purchases . . . . .	<b>2</b> 1,024,169
<b>3</b>	Cost of labor . . . . .	<b>3</b> 258,879,395
<b>4</b>	Additional section 263A costs (attach schedule) . . . . .	<b>4</b>
<b>5</b>	Other costs (attach schedule) . . . . .	<b>5</b> 1,599,276,464
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b> 1,951,281,050
<b>7</b>	Inventory at end of year . . . . .	<b>7</b> 91,180,300
<b>8</b>	<b>Cost of goods sold.</b> 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 . . . . .	<b>8</b> 1,860,100,750
<b>9a</b> Check all methods used for valuing closing inventory:		
(i) <input type="checkbox"/> Cost		
(ii) <input checked="" type="checkbox"/> Lower of cost or market		
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶ _____		
<b>b</b>	Check if there was a writedown of subnormal goods . . . . .	▶ <input type="checkbox"/>
<b>c</b>	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . .	▶ <input type="checkbox"/>
<b>d</b>	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO . . . . .	<b>9d</b> _____
<b>e</b>	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
<b>f</b>	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.

**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, 1065, or 1065-B, 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.** If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, 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).

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, 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.

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.

**Qualifying taxpayer.** A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of \$1 million or less for the 3 prior tax years, and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.

**Qualifying small business taxpayer.** A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year

ending on or after December 31, 2000, has average annual gross receipts of \$10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2002-28, 2002-18 I.R.B. 815.

**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.

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 7  
**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](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return Tree Fixr Upper, Inc.	Business or activity to which this form relates Commercial Landscapers	Identifying number 00-0000009
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**Part I Election To Expense Certain Property Under Section 179**

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

1	Maximum amount (see instructions)	1
2	Total cost of section 179 property placed in service (see instructions)	2
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5
6	(a) Description of property	(b) Cost (business use only)
		(c) Elected cost
7	Listed property. Enter the amount from line 29	7
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12
13	Carryover of disallowed deduction to 2018. 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 2017	17	26,234
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2017 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	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	<b>Total.</b> 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	26,234
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 2017**  
**1120S MeF ATS Scenario 7**

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, 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
<b>25</b> 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) .						<b>25</b>		
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%			S/L-			
		%			S/L-			
		%			S/L-			
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						<b>28</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .								<b>29</b>

**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	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) . . . . .												
<b>31</b> Total commuting miles driven during the year . . . . .												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> 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
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> 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 . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> 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? . . . . .		
<b>41</b> 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
<b>42</b> Amortization of costs that begins during your 2017 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2017 tax year . . . . .					<b>43</b>
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>

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

Form **5471**

(Rev. December 2015)

OMB No. 1545-0704

Department of the Treasury  
Internal Revenue Service

► For more information about Form 5471, see [www.irs.gov/form5471](http://www.irs.gov/form5471)

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

Attachment  
Sequence No. **121**

Name of person filing this return <u>Tree Fixr Upper, Inc.</u> Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) <u>39 Any Street</u> City or town, state, and ZIP code <u>Anytown, OK 74002</u> Filer's tax year beginning <u>01/01</u> , 20 <u>17</u> , and ending <u>12/31</u> , 20 <u>17</u>	<b>A Identifying number</b> <u>00-0000009</u> <b>B Category of filer</b> (See instructions. Check applicable box(es)): 1 (repealed) 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input checked="" type="checkbox"/> 5 <input checked="" type="checkbox"/> <b>C</b> Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period <u>100%</u> <b>D</b> Check if any excepted specified foreign financial assets are reported on this form (see instructions) <input type="checkbox"/> <b>E</b> Person(s) on whose behalf this information return is filed:
--	---

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

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

<b>1a</b> Name and address of foreign corporation <u>Foreign Corporation</u> <u>54 Any Street</u> <u>Anytown, CA 90062</u>				<b>b(1)</b> Employer identification number, if any <u>APPLD FOR</u> <b>b(2)</b> Reference ID number (see instructions) <u>AFC123456789</u> <b>c</b> Country under whose laws incorporated <u>CA</u>	
<b>d</b> Date of incorporation	<b>e</b> Principal place of business	<b>f</b> Principal business activity code number	<b>g</b> Principal business activity	<b>h</b> Functional currency	
<u>08/16/1978</u>	<u>CA</u>	<u>211110</u>	<u>Landscaping Development</u>	<u>US dollar</u>	

**2** Provide the following information for the foreign corporation's accounting period stated above.

<b>a</b> Name, address, and identifying number of branch office or agent (if any) in the United States	<b>b</b> If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
<b>c</b> Name and address of foreign corporation's statutory or resident agent in country of incorporation <u>William W. Stain</u> <u>55 Any Foreign Street</u> <u>Quebec, CA 33344667</u>	<b>d</b> Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	

**Schedule A Stock of the Foreign Corporation**

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
<u>Common</u>	<u>200</u>	<u>200</u>



**Tax Year 2017**  
**1120S MeF ATS Scenario 7**

**Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued** (see instructions)

	(a) Name of country or U.S. possession	Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			
2				
3				
4				
5				
6				
7				
8	Total			▶

**Schedule F Balance Sheet**

**Important:** Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets			(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1		
2a	Trade notes and accounts receivable	2a		
b	Less allowance for bad debts	2b	( )	( )
3	Inventories	3		
4	Other current assets (attach statement)	4		
5	Loans to shareholders and other related persons	5		
6	Investment in subsidiaries (attach statement)	6		
7	Other investments (attach statement)	7		
8a	Buildings and other depreciable assets	8a	31,800	54,800
b	Less accumulated depreciation	8b	( 2,000)	( 4,000)
9a	Depletable assets	9a		
b	Less accumulated depletion	9b	( )	( )
10	Land (net of any amortization)	10		
11	Intangible assets:			
a	Goodwill	11a		
b	Organization costs	11b		
c	Patents, trademarks, and other intangible assets	11c		
d	Less accumulated amortization for lines 11a, b, and c	11d	( )	( )
12	Other assets (attach statement)	12		
13	Total assets	13	29,800	50,800
Liabilities and Shareholders' Equity				
14	Accounts payable	14		
15	Other current liabilities (attach statement)	15		
16	Loans from shareholders and other related persons	16	269,000	270,000
17	Other liabilities (attach statement)	17		
18	Capital stock:			
a	Preferred stock	18a		
b	Common stock	18b	800	800
19	Paid-in or capital surplus (attach reconciliation)	19		
20	Retained earnings	20		
21	Less cost of treasury stock	21	( 240,000)	( 220,000)
22	Total liabilities and shareholders' equity	22	29,800	50,800

**Tax Year 2017  
1120S MeF ATS Scenario 7**

**Schedule G Other Information**

- |   |   |                          |                                     |
|---|---|--------------------------|-------------------------------------|
|   |   | <b>Yes</b>               | <b>No</b>                           |
| 1 | During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? . . . . .   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|   | If "Yes," see the instructions for required statement.  |                          |                                     |
| 2 | During the tax year, did the foreign corporation own an interest in any trust? . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3 | During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? . . . . . | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|   | If "Yes," you are generally required to attach Form 8858 for each entity (see instructions).  |                          |                                     |
| 4 | During the tax year, was the foreign corporation a participant in any cost sharing arrangement? . . . . .   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 5 | During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement? . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 6 | During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|   | If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).  |                          |                                     |
| 7 | During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? . . . . .   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 8 | During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? . . . . .      | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**Schedule H Current Earnings and Profits** (see instructions)

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

<b>1</b>	Current year net income or (loss) per foreign books of account . . . . .		<b>1</b>	(200)
<b>2</b>	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	<b>Net Additions</b>	<b>Net Subtractions</b>	
<b>a</b>	Capital gains or losses . . . . .			
<b>b</b>	Depreciation and amortization . . . . .			
<b>c</b>	Depletion . . . . .			
<b>d</b>	Investment or incentive allowance . . . . .			
<b>e</b>	Charges to statutory reserves . . . . .			
<b>f</b>	Inventory adjustments . . . . .			
<b>g</b>	Taxes . . . . .			
<b>h</b>	Other (attach statement) . . . . .			
<b>3</b>	Total net additions . . . . .			
<b>4</b>	Total net subtractions . . . . .			
<b>5a</b>	Current earnings and profits (line 1 plus line 3 minus line 4) . . . . .		<b>5a</b>	(200)
<b>b</b>	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) . . . . .		<b>5b</b>	
<b>c</b>	Combine lines 5a and 5b . . . . .		<b>5c</b>	(200)
<b>d</b>	Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions)) . . . . .		<b>5d</b>	(200)
	Enter exchange rate used for line 5d ▶			

**Schedule I Summary of Shareholder's Income From Foreign Corporation** (see instructions)

If item E on page 1 is completed, a separate Schedule I must be filed for each Category 4 or 5 filer for whom reporting is furnished on this Form 5471. This schedule I is being completed for:

	Name of U.S. shareholder ▶		Identifying number ▶	
<b>1</b>	Subpart F income (line 38b, Worksheet A in the instructions) . . . . .		<b>1</b>	
<b>2</b>	Earnings invested in U.S. property (line 17, Worksheet B in the instructions) . . . . .		<b>2</b>	
<b>3</b>	Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions) . . . . .		<b>3</b>	
<b>4</b>	Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions) . . . . .		<b>4</b>	
<b>5</b>	Factoring income . . . . .		<b>5</b>	
<b>6</b>	Total of lines 1 through 5. Enter here and on your income tax return. See instructions . . . . .		<b>6</b>	
<b>7</b>	Dividends received (translated at spot rate on payment date under section 989(b)(1)) . . . . .		<b>7</b>	
<b>8</b>	Exchange gain or (loss) on a distribution of previously taxed income . . . . .		<b>8</b>	

- |   |   |                          |                                     |
|---|---|--------------------------|-------------------------------------|
|   |   | <b>Yes</b>               | <b>No</b>                           |
| • | Was any income of the foreign corporation blocked? . . . . .                            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| • | Did any such income become unblocked during the tax year (see section 964(b))?. . . . . | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If the answer to either question is "Yes," attach an explanation.

**SCHEDULE J  
(Form 5471)**

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

**Tax Year 2017  
1120S MeF ATS Scenario 7  
Accumulated Earnings and Profits (E&P)  
of Controlled Foreign Corporation**

► Information about Schedule J (Form 5471) and its instructions is at [www.irs.gov/form5471](http://www.irs.gov/form5471).  
► Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471

Tree Fixr Upper, Inc.

Name of foreign corporation

Foreign Corporation

Identifying number

00-0000009

Reference ID number (see instructions)

AFC123456789

EIN (if any)

APPLD FOR

Important: Enter amounts in functional currency.	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)			(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))
			(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	(iii) Subpart F Income	
1 Balance at beginning of year	(28,000)					(28,000)
2a Current year E&P						
b Current year deficit in E&P	200					
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	(28,200)					
4 Amounts included under section 951(a) or reclassified under section 959(c) in current year						
5a Actual distributions or reclassifications of previously taxed E&P					(28,200)	
b Actual distributions of nonpreviously taxed E&P						
6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)						
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	(28,200)					
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	(28,200)					(28,200)

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2012)

**SCHEDULE M  
(Form 5471)**

(Rev. December 2012)

Department of the Treasury  
Internal Revenue Service

**Transactions Between Controlled Foreign Corporation  
and Shareholders or Other Related Persons**

▶ Information about Schedule M (Form 5471) and its instructions is at [www.irs.gov/form5471](http://www.irs.gov/form5471).

▶ Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471 <u>Tree Fixr Upper, Inc.</u>		Identifying number <u>00-0000009</u>
Name of foreign corporation <u>Foreign Corporation</u>	EIN (if any) <u>APPLD FOR</u>	Reference ID number (see instructions) <u>AFC123456789</u>

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

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ US Dollar 3.22

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory) . . . . .					
2 Sales of tangible property other than stock in trade . . . . .					
3 Sales of property rights (patents, trademarks, etc.) . . . . .					
4 Platform contribution transaction payments received . . . . .					
5 Cost sharing transaction payments received . . . . .					
6 Compensation received for technical, managerial, engineering, construction, or like services . . . . .					
7 Commissions received . . . . .					
8 Rents, royalties, and license fees received . . . . .					
9 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income) . . . . .					
10 Interest received . . . . .					
11 Premiums received for insurance or reinsurance . . . . .					
12 Add lines 1 through 11 . . . . .					
13 Purchases of stock in trade (inventory) . . . . .					
14 Purchases of tangible property other than stock in trade . . . . .					
15 Purchases of property rights (patents, trademarks, etc.) . . . . .					
16 Platform contribution transaction payments paid . . . . .					
17 Cost sharing transaction payments paid . . . . .					
18 Compensation paid for technical, managerial, engineering, construction, or like services . . . . .					
19 Commissions paid . . . . .					
20 Rents, royalties, and license fees paid . . . . .					
21 Dividends paid . . . . .					
22 Interest paid . . . . .					
23 Premiums paid for insurance or reinsurance . . . . .					
24 Add lines 13 through 23 . . . . .					
25 Amounts borrowed (enter the maximum loan balance during the year) — see instructions . . . . .	<u>270,000</u>				
26 Amounts loaned (enter the maximum loan balance during the year) — see instructions . . . . .					



**Tax Year 2017  
1120S MeF ATS Scenario 7**

Form **8916-A**

**Supplemental Attachment to Schedule M-3**

OMB No. 1545-0123

**2017**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.**  
▶ **Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for the latest information.**

Name of common parent  
Tree Fixr Upper, Inc.

Employer identification number  
00-0000009

Name of subsidiary

Employer identification number

**Part I Cost of Goods Sold**

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
<b>1</b> Amounts attributable to cost flow assumptions . . . . .	(260,789,322)			(260,789,322)
<b>2</b> Amounts attributable to:				
<b>a</b> Stock option expense . . . . .				
<b>b</b> Other equity-based compensation . . . . .	(13,964)			(13,964)
<b>c</b> Meals and entertainment . . . . .				
<b>d</b> Parachute payments . . . . .				
<b>e</b> Compensation with section 162(m) limitation . . . . .				
<b>f</b> Pension and profit sharing . . . . .				
<b>g</b> Other post-retirement benefits . . . . .				
<b>h</b> Deferred compensation . . . . .	(21,000)			(21,000)
<b>i</b> Reserved . . . . .				
<b>j</b> Amortization . . . . .				
<b>k</b> Depletion . . . . .				
<b>l</b> Depreciation . . . . .				
<b>m</b> Corporate-owned life insurance premiums . . . . .				
<b>n</b> Other section 263A costs . . . . .				
<b>3</b> Inventory shrinkage accruals . . . . .				
<b>4</b> Excess inventory and obsolescence reserves . . . . .				
<b>5</b> Lower of cost or market write-downs . . . . .				
<b>6</b> Other items with differences (attach statement) . . . . .				
<b>7</b> Other items with no differences . . . . .	(1,599,276,464)			(1,599,276,464)
<b>8 Total cost of goods sold.</b> Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions . . . . .	(1,860,100,750)			(1,860,100,750)

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 48657X

Form **8916-A** (2017)

**Tax Year 2017  
1120S MeF ATS Scenario 7**

Form 8916-A (2017)

Page **2**

**Part II Interest Income**

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

**Part III Interest Expense**

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

Form **8916-A** (2017)