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 H (5471), Sch J (5471), Sch M (5471), 8916-A

ATTACHMENTS:

ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionsSchedule2
CharitableContributionsSchedule
ItemizedOtherDeductionsSchedule3
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule NonincludibleForeignEntitySchedule
USDividendsNotEliminatedInTaxConsolidationSchedule
PartnershipInterestSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule
ItemizedOtherCostsSchedule

***Additional information*:**

- The Employer Identification Number (EIN) is **00-0000009** for this scenario.
- The entry in Schedule K-1 (Form 1120S), Part I, Box C, "IRS Center where corporation filed return," should be "OSPC".
- The alternative minimum tax for corporations under IRC section 55 was repealed for tax years beginning after 2017 (P.L. 115-97, section 12001).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: None

HEADER INFO: Not on the actual return

Multiple Software Packages Used: Yes or No

Originator:
EFIN: Self-select
Type: ERO
Practioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Signature Option: PIN

Officer:
Name: Talbert Oaks
Taxpayer PIN: Self-Select
Phone: 301-555-1212
Email Address: talbertoaks@treefixr.com
DateSigned: 01/25/19

Preparer:
Name: Johnny Appleseed
Date Prepared: 01/20/2019

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

IP Address: **112.112.112.112**

Tree Fixr Upper, Inc.

Attachment 1, Form 1120S, Line 5: Other Income (*ItemizedOtherIncomeSchedule2)*

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

Attachment 2, **Form 1120S,** Line 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
Total	**20,140,029**

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

Charitable Contributions	Cash Contribution (50%)
Amount	$500,000
Business Name	Tree Fixr Upper, Inc.

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

Attachment 5, Form 1120S, Schedule L Balance Sheets per Books, Line 6(b) & (d): Other current assets at beginning and end of tax year *(ItemizedOtherCurrentAssetsSchedule)*

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

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

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

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

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

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

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

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

Name	EIN	Amount
ABC Enterprises	00-0000015	200

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

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

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

Name	EIN	EOY Profit Sharing %	EOY Loss Sharing %	Columns			
				a	b	c	d
ABC LLC	00-90660012	60%	60%	(320,010)	0	(200)	(320,210)

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

Description	Columns

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

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

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

Tax Year 2018
1120S MeF ATS Scenario 7

Form **1120S**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for an S Corporation

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

OMB No. 1545-0123

2018

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

A S election effective date: 05/31/1999	TYPE OR PRINT — Name: Tree Fixr Upper, Inc.	**D** Employer identification number: 00-0000009
B Business activity code number (see instructions): 541320	Number, street, and room or suite no. If a P.O. box, see instructions.: 39 Any Street	**E** Date incorporated: 11/19/1957
C Check if Sch. M-3 attached ☑	City or town, state or province, country, and ZIP or foreign postal code: Anytown, OK 74002	**F** Total assets (see instructions): $ 560,500,183

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 . . . . . ▶ 1

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	1,900,670,400	
	b	Returns and allowances	1b		
	c	Balance. Subtract line 1b from line 1a		1c	1,900,670,400
	2	Cost of goods sold (attach Form 1125-A)		2	1,860,100,750
	3	Gross profit. Subtract line 2 from line 1c		3	40,569,650
	4	Net gain (loss) from Form 4797, line 17 (attach Form 4797)		4	
	5	Other income (loss) (see instructions—attach statement)		5	420,200
	6	**Total income (loss).** Add lines 3 through 5 ▶		6	40,989,850
Deductions (see instructions for limitations)	7	Compensation of officers (see instructions—attach Form 1125-E)		7	8,500,400
	8	Salaries and wages (less employment credits)		8	6,372,055
	9	Repairs and maintenance		9	500,101
	10	Bad debts		10	
	11	Rents		11	6,650,188
	12	Taxes and licenses		12	13,980,990
	13	Interest (see instructions)		13	120,100
	14	Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		14	26,234
	15	Depletion **(Do not deduct oil and gas depletion.)**		15	
	16	Advertising		16	890,700
	17	Pension, profit-sharing, etc., plans		17	1,300,000
	18	Employee benefit programs		18	
	19	Other deductions (attach statement)		19	20,140,029
	20	**Total deductions.** Add lines 7 through 19 ▶		20	58,480,797
	21	**Ordinary business income (loss).** Subtract line 20 from line 6		21	(17,490,947)
Tax and Payments	22a	Excess net passive income or LIFO recapture tax (see instructions)	22a		
	b	Tax from Schedule D (Form 1120S)	22b		
	c	Add lines 22a and 22b (see instructions for additional taxes)		22c	
	23a	2018 estimated tax payments and 2017 overpayment credited to 2018	23a		
	b	Tax deposited with Form 7004	23b		
	c	Credit for federal tax paid on fuels (attach Form 4136)	23c		
	d	Refundable credit from Form 8827, line 8c	23d		
	e	Add lines 23a through 23d		23e	
	24	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐		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	

Sign Here

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

▶ Signature of officer — Date — ▶ President Title

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 ☑ if self-employed	PTIN
				P66666666
Firm's name ▶ Electronic Tax Filers, Inc.			Firm's EIN ▶	00-0000011
Firm's address ▶ 100 Efile Drive Anytown, TX 78621			Phone no.	512-555-1212

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11510H Form **1120S** (2018)

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

		Yes	No
1	Check accounting method: a ☐ Cash b ☑ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the: a Business activity ▶ Architecture b Product or service ▶ Commercial Landscaping		
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 ▶ ☐ 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) *(continued)*

		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	(17,490,947)
	2	Net rental real estate income (loss) (attach Form 8825)		2	
	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	2,500,000
	5	Dividends: a Ordinary dividends		5a	2,480,000
		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	
	12a	Charitable contributions		12a	500,000
	b	Investment interest expense		12b	340
	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶		12c(2)	
	d	Other deductions (see instructions) Type ▶		12d	320,210
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	25,000
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): ▶ ☐ Paid ☐ 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 *(continued)*

				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	
	b	Other tax-exempt income	16b	
	c	Nondeductible expenses	16c	491,410
	d	Distributions (attach statement if required) (see instructions)	16d	
	e	Repayment of loans from shareholders	16e	
Other Information	17a	Investment income	17a	4,980,000
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	d	Other items and amounts (attach statement)		
Recon-ciliation	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	(13,331,497)

Schedule L Balance Sheets per Books

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

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

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

1	Net income (loss) per books		5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize): a Tax-exempt interest $
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)			
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize): a Depreciation $ b Travel and entertainment $		6	Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize): a Depreciation $
			7	Add lines 5 and 6
4	Add lines 1 through 3		8	Income (loss) (Schedule K, line 18). Line 4 less line 7

DRAFT AS OF August 28, 2018 DO NOT FILE

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	8,922,686			
2	Ordinary income from page 1, line 21	4,980,000			
3	Other additions				
4	Loss from page 1, line 21	(17,490,947)			
5	Other reductions	(1,336,960)			( )
6	Combine lines 1 through 5	(4,925,221)			
7	Distributions other than dividend distributions				
8	Balance at end of tax year. Subtract line 7 from line 6	(4,925,221)			

☐ 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.

DRAFT AS OF August 20, 2018 DO NOT FILE

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

1	Ordinary business income (loss) (17,490,947)	13	Credits O 25,000
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income 2,500,000		
5a	Ordinary dividends 2,480,000		
5b	Qualified dividends	14	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	16	Items affecting shareholder basis C 491,410
12	Other deductions A 500,000		
	H 340		
	S 320,210		
		17	Other information A 4,980,000

* See attached statement for additional information.

Tax Year 2018
1120S MeF ATS Scenario 7

SCHEDULE M-3 (Form 1120S)

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 1120S.

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

OMB No. 1545-0123

2018

Name of corporation: Tree Fixr Upper, Inc.

Employer identification number: 00-0000009

DRAFT AS OF August 20, 2018 DO NOT FILE

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

1a Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? See instructions if multiple non-tax-basis income statements are prepared.

☑ **Yes.** Skip line 1b and complete lines 2 through 11 with respect to that income statement.

☐ **No.** Go to line 1b.

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

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

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

2 Enter the income statement period: Beginning 01 / 01 / 2018 Ending 12 / 31 / 2018

3a Has the corporation's income statement been restated for the income statement period on line 2?

☐ **Yes.** If "Yes," attach an explanation and the amount of each item restated.

☑ **No.**

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

☐ **Yes.** If "Yes," attach an explanation and the amount of each item restated.

☑ **No.**

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	**4a**	(14,802,957)
b	Indicate accounting standard used for line 4a (see instructions): (1) ☑ GAAP (2) ☐ IFRS (3) ☐ Tax-basis (4) ☐ Other (specify)		
5a	Net income from nonincludible foreign entities (attach statement)	**5a**	( )
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	**5b**	200
6a	Net income from nonincludible U.S. entities (attach statement)	**6a**	( )
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	**6b**	
7a	Net income (loss) of other foreign disregarded entities (attach statement)	**7a**	
b	Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach statement)	**7b**	
c	Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach statement)	**7c**	
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	**8**	
9	Adjustment to reconcile income statement period to tax year (attach statement)	**9**	
10	Other adjustments to reconcile to amount on line 11 (attach statement)	**10**	
11	**Net income (loss) per income statement of the corporation.** Combine lines 4 through 10	**11**	(14,802,757)

Note: Part I, line 11, must equal Part II, line 26, column (a) or Schedule M-1, line 1. See instructions.

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

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

Name of corporation: Tree Fixr Upper, Inc

Employer identification number: 00-0000009

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

DRAFT AS OF August 20, 2018 DO NOT FILE

	Income (Loss) Items (Attach statements for lines 1 through 10)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations				
2	Gross foreign dividends not previously taxed				
3	Subpart F, QEF, and similar income inclusions				
4	Gross foreign distributions previously taxed				
5	Income (loss) from equity method U.S. corporations				
6	U.S. dividends not eliminated in tax consolidation	2,480,000			
7	Income (loss) from U.S. partnerships	(320,010)		(200)	
8	Income (loss) from foreign partnerships				
9	Income (loss) from other pass-through entities				
10	Items relating to reportable transactions				
11	Interest income (see instructions)	2,500,000			
12	Total accrual to cash adjustment				
13	Hedging transactions				
14	Mark-to-market income (loss)				
15	Cost of goods sold (see instructions)	(1,860,100,750)			( )
16	Sale versus lease (for sellers and/or lessors)				
17	Section 481(a) adjustments				
18	Unearned/deferred revenue				
19	Income recognition from long-term contracts				
20	Original issue discount and other imputed interest				
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e	Abandonment losses				
f	Worthless stock losses (attach statement)				
g	Other gain/loss on disposition of assets other than inventory				
22	Other income (loss) items with differences (attach statement)				
23	**Total income (loss) items.** Combine lines 1 through 22	(1,855,440,760)		(200)	(1,855,440,960)
24	**Total expense/deduction items** (from Part III, line 32)	(5,889,300)	980,050	491,410	(4,417,840)
25	Other items with no differences	1,846,527,303			1,846,527,303
26	**Reconciliation totals.** Combine lines 23 through 25	(14,802,757)	980,050	491,210	(13,331,497)

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

Name of corporation: Tree Fixr Upper, Inc

Employer identification number: 00-0000009

Part III **Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items** (see instructions)

DRAFT AS OF August 20, 2018 DO NOT FILE

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

SCHEDULE N (Form 1120)

Department of the Treasury
Internal Revenue Service

Foreign Operations of U.S. Corporations

▶ Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S.
▶ Go to *www.irs.gov/Form1120* for the latest information.

OMB No. 1545-0123

2018

Name: Tree Fixr Upper, Inc.

Employer identification number (EIN): 00-0000009

DRAFT AS OF August 9, 2018 DO NOT FILE

Foreign Operations Information

		Yes	No
1a	During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 **or** did the corporation own (directly or indirectly) any foreign branch (see instructions)?		✓
	If "Yes," you are generally required to attach **Form 8858,** Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), for each foreign disregarded entity and for each foreign branch (see instructions).		
b	Enter the number of Forms 8858 attached to the tax return ▶		
2	Enter the number of **Forms 8865,** Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return ▶		
3	Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)?		✓
	If "Yes," see instructions for required statement.		
4a	Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.)	✓	
	If "Yes," attach **Form 5471,** Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.		
b	Enter the number of Forms 5471 attached to the tax return ▶ 1		
5	During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?		✓
	If "Yes," the corporation may have to file **Form 3520,** Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		
6a	At any time during the 2018 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country?		✓
b	See the instructions for exceptions and filing requirements for **FinCEN Form 114,** Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country ▶		
7a	Is the corporation claiming the extraterritorial income exclusion?		✓
	If "Yes," attach a separate **Form 8873,** Extraterritorial Income Exclusion, for **each** transaction or group of transactions.		
b	Enter the number of Forms 8873 attached to the tax return ▶		
c	Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of **all** Forms 8873 attached to the tax return ▶ $		
8	Was the corporation a specified domestic entity required to file Form 8938 for the tax year (see the Instructions for Form 8938)?		✓

Tax Year 2018
1120S MeF ATS Scenario 7

Form **1125-A**

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

Cost of Goods Sold

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

OMB No. 1545-0123

Name: Tree Fixr Upper, Inc.

Employer identification number: 00-0000009

DRAFT AS OF August 2, 2018 DO NOT FILE

1	Inventory at beginning of year	1	92,101,022
2	Purchases	2	1,024,169
3	Cost of labor	3	258,879,395
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	1,599,276,464
6	**Total.** Add lines 1 through 5	6	1,951,281,050
7	Inventory at end of year	7	91,180,300
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	1,860,100,750

9a Check all methods used for valuing closing inventory:
- *(i)* ☐ Cost
- *(ii)* ☑ Lower of cost or market
- *(iii)* ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d 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 ☐ Yes ☑ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☑ No

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

What's New

Small business taxpayers. For tax years beginning after December 31, 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.

Tax Year 2018
1120S MeF ATS Scenario 7

Form **1125-E**
(Rev. October 2016)
Department of the Treasury
Internal Revenue Service

Compensation of Officers

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.**
▶ **Information about Form 1125-E and its separate instructions is at *www.irs.gov/form1125e*.**

OMB No. 1545-0123

Name: Tree Fixr Upper, Inc.

Employer identification number: 00-0000009

Note: Complete Form 1125-E only if total receipts are $500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	**(b)** Social security number (see instructions)	**(c)** Percent of time devoted to business	Percent of stock owned **(d)** Common	Percent of stock owned **(e)** Preferred	**(f)** Amount of compensation
1 Talbert Oaks	000-00-0077	100 %	10 %	%	8,500,400
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
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		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	

2	Total compensation of officers	2	8,500,400
3	Compensation of officers claimed on Form 1125-A or elsewhere on return	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return	4	8,500,400

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 55989C Form **1125-E** (Rev. 10-2016)

Tax Year 2018
1120S MeF ATS Scenario 7

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

▶ Attach to your tax return.

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

OMB No. 1545-0172

2018

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Tree Fixr Upper, Inc.	Commercial Landscapers	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 **smaller** of line 5 or line 8	9	
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	
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 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	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 ▶ ☐		

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	
			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 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	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	

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**

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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	
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												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
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**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	

Tax Year 2018
1120S MeF ATS Scenario 7

Form **5471**

(Rev. December 2018)

Department of the Treasury
Internal Revenue Service

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

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

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

OMB No. 1545-0123

Attachment Sequence No. **121**

DRAFT AS OF September 24, 2018 DO NOT FILE

Name of person filing this return: Tree Fixr Upper, Inc.

A Identifying number: 00-0000009

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address): 39 Any Street

B Category of filer (See instructions. Check applicable box(es)): 1 ☐ 2 ☐ 3 ☐ 4 ☑ 5 ☑

City or town, state, and ZIP code: Anytown, OK 74002

C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period: 100 %

Filer's tax year beginning 01/01, 20 18, and ending 12/31, 20 18

D Check box if this is a final Form 5471 for the foreign corporation . . . . . ☐

E Check if any excepted specified foreign financial assets are reported on this form (see instructions) . . . . . ☐

F Person(s) on whose behalf this information return is filed:

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

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

1a Name and address of foreign corporation:
Foreign Corporation
54 Any Street
Anytown, CA 90062

b(1) Employer identification number, if any: APPLD FOR

b(2) Reference ID number (see instructions): AFC123456789

c Country under whose laws incorporated: CA

d Date of incorporation	**e** Principal place of business	**f** Principal business activity code number	**g** Principal business activity	**h** Functional currency
08/16/1978	CA	211110	Landscaping Development	US dollar

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

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

b If a U.S. income tax return was filed, enter:

(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)

c Name and address of foreign corporation's statutory or resident agent in country of incorporation
William W. Stain
55 Any Foreign Street
Quebec, CA 33344667

d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different

Schedule A Stock of the Foreign Corporation

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 49958V Form **5471** (Rev. 12-2018)

Schedule B Shareholders of Foreign Corporation

Part I U.S. Shareholders of Foreign Corporation (see instructions)

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. **Note:** This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of Subpart F income (enter as a percentage)
Tree Fixr Upper, Inc 39 Any Street Anytown, OK 74777	Common	200	200	1.00000

DRAFT AS OF
September 24, 2018
DO NOT FILE

Part II Direct Shareholders of Foreign Corporation (see instructions)

(a) Name, address, and identifying number of shareholder. Also include country of incorporation or formation, if applicable.	(b) Description of each class of stock held by shareholder. **Note:** This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period

Schedule C **Income Statement** (see instructions)

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

DRAFT AS OF September 24, 2018 DO NOT FILE

				Functional Currency	U.S. Dollars
Income	1a	Gross receipts or sales	1a		
	b	Returns and allowances	1b		
	c	Subtract line 1b from line 1a	1c		
	2	Cost of goods sold	2		
	3	Gross profit (subtract line 2 from line 1c)	3		
	4	Dividends	4		
	5	Interest	5		700
	6a	Gross rents	6a		
	b	Gross royalties and license fees	6b		
	7	Net gain or (loss) on sale of capital assets	7		
	8a	Foreign currency transaction gain or loss—unrealized	8a		
	b	Foreign currency transaction gain or loss—realized	8b		
	9	Other income (attach statement)	9		
	10	Total income (add lines 3 through 9)	10		700
Deductions	11	Compensation not deducted elsewhere	11		
	12a	Rents	12a		
	b	Royalties and license fees	12b		
	13	Interest	13		900
	14	Depreciation not deducted elsewhere	14		
	15	Depletion	15		
	16	Taxes (exclude income tax expense (benefit))	16		
	17	Other deductions (attach statement—exclude income tax expense (benefit))	17		
	18	Total deductions (add lines 11 through 17)	18		900
Net Income	19	Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19		(200)
	20	Unusual or infrequently occurring items	20		
	21a	Income tax expense (benefit)—current	21a		
	b	Income tax expense (benefit)—deferred	21b		
	22	Current year net income or (loss) per books (combine lines 19 through 21b)	22		(200)
Other Comprehensive Income	23a	Foreign currency translation adjustments	23a		
	b	Other	23b		
	c	Income tax expense (benefit) related to other comprehensive income	23c		
	24	Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c)	24		

Schedule F Balance Sheet

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

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	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	Derivatives	3		
4	Inventories	4		
5	Other current assets (attach statement)	5		
6	Loans to shareholders and other related persons	6		
7	Investment in subsidiaries (attach statement)	7		
8	Other investments (attach statement)	8		
9a	Buildings and other depreciable assets	9a	31,800	54,800
b	Less accumulated depreciation	9b	(2,000)	(4,000)
10a	Depletable assets	10a		
b	Less accumulated depletion	10b	( )	( )
11	Land (net of any amortization)	11		
12	Intangible assets:			
a	Goodwill	12a		
b	Organization costs	12b		
c	Patents, trademarks, and other intangible assets	12c		
d	Less accumulated amortization for lines 12a, 12b, and 12c	12d	( )	( )
13	Other assets (attach statement)	13		
14	Total assets	14	29,800	50,800
	Liabilities and Shareholders' Equity			
15	Accounts payable	15		
16	Other current liabilities (attach statement)	16		
17	Derivatives	17		
18	Loans from shareholders and other related persons	18	269,000	270,000
19	Other liabilities (attach statement)	19		
20	Capital stock:			
a	Preferred stock	20a		
b	Common stock	20b	800	800
21	Paid-in or capital surplus (attach reconciliation)	21		
22	Retained earnings	22		
23	Less cost of treasury stock	23	(240,000)	(220,000)
24	Total liabilities and shareholders equity	24	29,800	50,800

Schedule G Other Information

		Yes	No
1	During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see the instructions for required statement.	☐	☑
2	During the tax year, did the foreign corporation own an interest in any trust?	☐	☑
3	During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branch (see instructions)? If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).	☐	☑
4a	During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? If "Yes," complete lines 4b and 4c.	☐	☑
b	Enter the total amount of the base erosion payments ▶ $		
c	Enter the total amount of the base erosion tax benefit ▶ $		
5a	During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? If "Yes," complete line 5b.	☐	☑
b	Enter the total amount of the disallowed deductions (see instructions) ▶ $		

Schedule G Other Information *(continued)*

		Yes	No
6a	Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? If "Yes," complete lines 6b, 6c, and 6d.	☐	☑
b	Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) ▶ $		
c	Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ $		
d	Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ $		
7	During the tax year, was the foreign corporation a participant in any cost sharing arrangement?	☐	☑
8	During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement?	☐	☑
9	If the answer to question 7 is "Yes," was the foreign corporation a participant in a cost sharing arrangement that was in effect before January 5, 2009?	☐	☑
10	If the answer to question 7 is "Yes," did a U.S. taxpayer make any platform contributions as defined under Regulations section 1.482-7(c) to that cost sharing arrangement during the taxable year?	☐	☑
11	If the answer to question 10 is "Yes," enter the present value of the platform contributions in U.S. dollars ▶ $		
12	If the answer to question 10 is "Yes," check the box for the method under Regulations section 1.482-7(g) used to determine the price of the platform contribution transaction(s): ☐ Comparable uncontrolled transaction method ☐ Income method ☐ Acquisition price method ☐ Market capitalization method ☐ Residual profit split method ☐ Unspecified methods		
13	From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?	☐	☑
14a	Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? If "Yes," go to line 14b.	☐	☑
b	Enter the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the taxable year ▶ $		
15	During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? If "Yes," see instructions and attach statement.	☐	☑
16	During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).	☐	☑
17	During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	☐	☑
18	During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	☐	☑
19	Did you answer "Yes" to any of the questions in the instructions for line 19? If "Yes," enter the corresponding code(s) from the instructions and attach statement (see instructions) ▶	☐	☑

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

If item F 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 ▶

1a	Section 964(e)(4) Subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions)	1a	
b	Section 245A(e)(2) Subpart F income from hybrid dividends of tiered corporations (see instructions)	1b	
c	Other Subpart F income (enter the result from Worksheet A in the instructions)	1c	
2	Earnings invested in U.S. property (enter the result from Worksheet B in the instructions)	2	
3	Previously excluded export trade income withdrawn from investment in export trade assets (enter the result from Worksheet C in the instructions)	3	
4	Factoring income	4	
	See instructions for reporting amounts on lines 1 through 4 on your income tax return.		
5	Dividends received (translated at spot rate on payment date under section 989(b)(1))	5	
6	Exchange gain or (loss) on a distribution of previously taxed income	6	

	Yes	No
• Was any income of the foreign corporation blocked?	☐	☑
• Did any such income become unblocked during the tax year (see section 964(b))?	☐	☑

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

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Tax Year 2018
1120S MeF ATS Scenario 7

SCHEDULE H (Form 5471)
(September 2018)
Department of the Treasury
Internal Revenue Service

Current Earnings and Profits

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

OMB No. 1545-0704

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

a Separate Category (Enter code–see instructions.) . . . . . ▶ GEN
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) . ▶

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

			Net Additions	Net Subtractions		
1	Current year net income or (loss) per foreign books of account				1	(200)
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):					
a	Capital gains or losses	2a				
b	Depreciation and amortization	2b				
c	Depletion	2c				
d	Investment or incentive allowance	2d				
e	Charges to statutory reserves	2e				
f	Inventory adjustments	2f				
g	Income taxes (see Schedule E, Part I, line 9, column (j))	2g				
h	Foreign currency gains or losses	2h				
i	Other (attach statement)	2i				
3	Total net additions	3				
4	Total net subtractions	4				
5a	Current earnings and profits (line 1 plus line 3 minus line 4)				5a	(200)
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)				5b	
c	Combine lines 5a and 5b				5c	(200)
d	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions))				5d	(200)
	Enter exchange rate used for line 5d ▶					

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For Paperwork Reduction Act Notice, see instructions. Cat. No. 71399W **Schedule H (Form 5471) (9-2018)**

Tax Year 2018
1120S MeF ATS Scenario 7

SCHEDULE J (Form 5471)
(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 5471.

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

OMB No. 1545-0123

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

a Separate Category (Enter code—see instructions.) . . . . . ▶ GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) . . . . . ▶

Part I Accumulated E&P of Controlled Foreign Corporation

☐ Check the box if person filing return does not have all U.S. Shareholders' information to complete amount for columns (e)(ii)–(e)(iv) and (e)(vii)–(ix) (see instructions).

Important: Enter amounts in functional currency.

		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Earnings Invested in U.S. Property (section 959(c)(1)(A))	*(ii)* Section 965(a) Inclusion (section 959(c)(1)(A))
1a	Balance at beginning of year (as reported on prior year Schedule J)		(28,000)				
1b	Beginning balance adjustments (attach statement)						
1c	Adjusted beginning balance (combine lines 1a and 1b)						
2a	Reduction for taxes unsuspended under anti-splitter rules						
2b	Disallowed deduction for taxes suspended under anti-splitter rules						
3	Current year E&P (or deficit in E&P)		200				
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a	E&P carried over in nonrecognition transaction						
5b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction						
6	Other adjustments (attach statement)						
7	Total current and accumulated E&P (combine lines 1c through 6)		(28,200)				
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						
9	Actual distributions						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement)						
13	Hovering deficit offset of undistributed posttransaction E&P (see instructions)						
14	Balance at beginning of next year (combine lines 7 through 13)		(28,200)				

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

	(e) Previously Taxed E&P (see instructions)							(f) Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(ix))
	(iii) Section 965(b)(4)(A) (section 959(c)(1)(A))	*(iv)* Section 951A Inclusion (section 959(c)(1)(A))	*(v)* Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	*(vi)* Subpart F Income (section 959(c)(2))	*(vii)* Section 965(a) Inclusion (section 959(c)(2))	*(viii)* Section 965(b)(4)(A) (section 959(c)(2))	*(ix)* Section 951A Inclusion (section 959(c)(2))	
1a								(28,000)
1b								
1c								
2a								
2b								
3								
4								
5a								
5b								
6								
7								
8								
9				(28,200)				
10								
11								
12								
13								
14								(28,200)

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

Enter amounts in functional currency.

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

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*.
▶ Attach to Form 5471.

OMB No. 1545-0704

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

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

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

	(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1	Sales of stock in trade (inventory)					
2	Sales of tangible property other than stock in trade					
3	Sales of property rights (patents, trademarks, etc.)					
4	Platform contribution transaction payments received					
5	Cost sharing transaction payments received					
6	Compensation received for technical, managerial, engineering, construction, or like services					
7	Commissions received					
8	Rents, royalties, and license fees received					
9	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	270,000				
26	Amounts loaned (enter the maximum loan balance during the year) — see instructions					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471. Cat. No. 49963O **Schedule M (Form 5471)** (Rev. 12-2012)

Tax Year 2018
1120S MeF ATS Scenario 7

Form **8916-A**

Department of the Treasury
Internal Revenue Service

Supplemental Attachment to Schedule M-3

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

OMB No. 1545-0123

2018

Name of common parent	Employer identification number
Tree Fixr Upper, Inc.	00-0000009
Name of subsidiary	Employer identification number

Part I Cost of Goods Sold

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

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Cat. No. 48657X Form **8916-A** (2018)

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	2,500,000			2,500,000
6	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

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Part III Interest Expense

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