

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

FORMS REQUIRED: 1120S, Schedule K-1 (1120S) (2), 1125-A, 1125-E, 4562 (2), 4797, 8453-S, 8825, 8858, 8975, Schedule A (8975) (3)

ATTACHMENTS:

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

Additional information:

- The Employer Identification Number (EIN) for this scenario is **00-0000012**.
- The entry in Schedule K-1 (Form 1120S), Part I, Box C, "IRS Center where corporation filed return," should be "OSPC."
- Form 8975 Schedule A, Part II, Line 1 accepts addresses and Part II, Line 2 accepts one or more entity identification numbers (**IN**), such as a company registration number, for the constituent entity when filing electronically. The Schedules A contained in this test scenario include an address on Line 1 and the different types of entries that may be used on Line 2 from multiple TINs to "NOTIN".

BINARY ATTACHMENT: Scanned Form 8453-S (8453 Signature Document)

HEADER INFO: Not on the actual return

Multiple Software Packages Used: No

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

Signature Option: Binary attachment 8453 signature document

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

Description	Beginning Amount
Other Investments	1,000

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

Description	Beginning Amount
Spec House	913

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

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

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

Description	Amount
Form 4797 Book/Tax Diff	2,885

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

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

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

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

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

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

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

Description	Amount
Subcontractors	334,099,000

Attachment 12, Schedule K-1 (000-00-0005) Line 17: Other Information
(Disposition Of Prop With Sect 179 Deductions Statement)

Description of Property	Dodge 1987 Red Pickup Truck
Gross Sales Price	1,400
Cost or Expense of Sale	1,000
Date Property was Acquired	07/29/2004
Date Property was Sold	06/13/2017
Section 179 Deduction	1,000

Attachment 13, Schedule K-1 (000-00-0001) Line 17: Other Information
(Disposition Of Prop With Sect 179 Deductions Statement)

Description of Property	Dodge 1987 Red Pickup Truck
Gross Sales Price	1,400
Cost or Expense of Sale	1,000
Date Property was Acquired	07/29/2004
Date Property was Sold	06/13/2017
Section 179 Deduction	1,000

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0123

2017

▶ 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.

For calendar year 2017 or tax year beginning 1/1, 2017, ending 12/31, 2017

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

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

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

Income	1a	Gross receipts or sales	1,124,560,000	
	1b	Returns and allowances		
	1c	Balance. Subtract line 1b from line 1a		1,124,560,000
	2	Cost of goods sold (attach Form 1125-A)		669,365,000
	3	Gross profit. Subtract line 2 from line 1c		455,195,000
	4	Net gain (loss) from Form 4797, line 17 (attach Form 4797)		5,179,000
Deductions <small>(see instructions for limitations)</small>	5	Other income (loss) (see instructions—attach statement)		400,860,000
	6	Total income (loss). Add lines 3 through 5		861,234,000
	7	Compensation of officers (see instructions—attach Form 1125-E)		34,973,000
	8	Salaries and wages (less employment credits)		100,531,000
	9	Repairs and maintenance		
	10	Bad debts		
	11	Rents		156,855,000
	12	Taxes and licenses		13,685,000
	13	Interest		13,220,000
	14	Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		1,019
	15	Depletion (Do not deduct oil and gas depletion.)		
	16	Advertising		4,093,000
	17	Pension, profit-sharing, etc., plans		
	18	Employee benefit programs		
	19	Other deductions (attach statement)		53,856,000
20	Total deductions. Add lines 7 through 19		377,214,019	
21	Ordinary business income (loss). Subtract line 20 from line 6		484,019,981	
Tax and Payments	22a	Excess net passive income or LIFO recapture tax (see instructions)		
	22b	Tax from Schedule D (Form 1120S)		
	22c	Add lines 22a and 22b (see instructions for additional taxes)		
	23a	2017 estimated tax payments and 2016 overpayment credited to 2017		
	23b	Tax deposited with Form 7004		
	23c	Credit for federal tax paid on fuels (attach Form 4136)		
	23d	Add lines 23a through 23c		
24	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			
25	Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			
26	Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			
27	Enter amount from line 26 Credited to 2018 estimated tax ▶ Refunded ▶			

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

Sign Here
 Signature of officer: _____ Date: _____
 Title: President

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

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

Schedule K Shareholders' Pro Rata Share Items		Total amount				
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	484,019,981			
	2 Net rental real estate income (loss) (attach Form 8825)	2	3,535,000			
	3a Other gross rental income (loss) 3a					
	b Expenses from other rental activities (attach statement) 3b					
	c Other net rental income (loss). Subtract line 3b from line 3a 3c					
	4 Interest income 4					
	5 Dividends: a Ordinary dividends 5a b Qualified dividends 5b					
	6 Royalties 6					
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S)) 7					
	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S)) 8a b Collectibles (28%) gain (loss) 8b c Unrecaptured section 1250 gain (attach statement) 8c					
9 Net section 1231 gain (loss) (attach Form 4797) 9						
10 Other income (loss) (see instructions) Type ▶ 10						
Deductions	11 Section 179 deduction (attach Form 4562) 11		11,463			
	12a Charitable contributions 12a b Investment interest expense 12b c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶ 12c(2) d Other deductions (see instructions) Type ▶ 12d					
	Credits	13a Low-income housing credit (section 42(j)(5)) 13a b Low-income housing credit (other) 13b c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) 13c d Other rental real estate credits (see instructions) Type ▶ 13d e Other rental credits (see instructions) Type ▶ 13e f Biofuel producer credit (attach Form 6478) 13f g Other credits (see instructions) Type ▶ 13g				
		Foreign Transactions	14a Name of country or U.S. possession ▶ 14a b Gross income from all sources 14b c Gross income sourced at shareholder level 14c Foreign gross income sourced at corporate level d Passive category 14d e General category 14e f Other (attach statement) 14f Deductions allocated and apportioned at shareholder level g Interest expense 14g h Other 14h Deductions allocated and apportioned at corporate level to foreign source income i Passive category 14i j General category 14j k Other (attach statement) 14k Other information l Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued 14l m Reduction in taxes available for credit (attach statement) 14m n Other foreign tax information (attach statement) 14n			
Alternative Minimum Tax (AMT) Items			15a Post-1986 depreciation adjustment 15a		-354	
			b Adjusted gain or loss 15b c Depletion (other than oil and gas) 15c d Oil, gas, and geothermal properties—gross income 15d e Oil, gas, and geothermal properties—deductions 15e f Other AMT items (attach statement) 15f			
			Items Affecting Shareholder Basis	16a Tax-exempt interest income 16a		486
				b Other tax-exempt income 16b c Nondeductible expenses 16c		486
				d Distributions (attach statement if required) (see instructions) 16d		35,987
	e Repayment of loans from shareholders 16e					

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (attach statement)		
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	487,543,518

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

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

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

1	Net income (loss) per books	487,553,393	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) -----	2,885	a	Tax-exempt interest \$ -----	486
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):	
a	Depreciation \$ -----		a	Depreciation \$ -----	6,082
b	Travel and entertainment \$ -----	486		Miscellaneous -----	6,768
4	Add lines 1 through 3	487,556,764	7	Add lines 5 and 6	13,336
			8	Income (loss) (Schedule K, line 18). Line 4 less line 7	487,543,428

Schedule M-2 Analysis of Accumulated Adjustments Account, 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
1	Balance at beginning of tax year	30,238		
2	Ordinary income from page 1, line 21	484,019,981		
3	Other additions	5,525	486	
4	Loss from page 1, line 21	()		
5	Other reductions	(11,949)	()	
6	Combine lines 1 through 5	484,043,795	486	
7	Distributions other than dividend distributions	35,987		
8	Balance at end of tax year. Subtract line 7 from line 6	484,007,808	486	

Tax Year 2017
1120S MeF ATS Scenario 8

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
 00-0000012

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

C IRS Center where corporation filed return
 OSPC

Part II Information About the Shareholder

D Shareholder's identifying number
 000-00-0005

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

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

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Ordinary business income (loss) 242,009,991	13	Credits
2	Net rental real estate income (loss) 1,767,500		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items A (177)
11	Section 179 deduction 5,731	16	Items affecting shareholder basis A 243
12	Other deductions	C	243
		D	17,994
		17	Other information K 1,400

For IRS Use Only

* See attached statement for additional information.

Tax Year 2017
1120S MeF ATS Scenario 8

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
 00-000012

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

C IRS Center where corporation filed return
 OSPC

Part II Information About the Shareholder

D Shareholder's identifying number
 000-00-0001

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

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

For IRS Use Only

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

1	Ordinary business income (loss) 242,009,990	13	Credits
2	Net rental real estate income (loss) 1,767,500		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items A (177)
11	Section 179 deduction 5,732	16	Items affecting shareholder basis A 243
12	Other deductions	C	243
		D	17,993
		17	Other information K 1,400

* See attached statement for additional information.

Tax Year 2017
1120S MeF ATS Scenario 8
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.**

Name Mercury Solar, Inc		Employer identification number 00-0000012
1	Inventory at beginning of year	1
2	Purchases	2 335,266,000
3	Cost of labor	3
4	Additional section 263A costs (attach schedule)	4
5	Other costs (attach schedule)	5 334,099,000
6	Total. Add lines 1 through 5	6 669,365,000
7	Inventory at end of year	7
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8 669,365,000
9a Check all methods used for valuing closing inventory:		
(i) <input checked="" type="checkbox"/> Cost		
(ii) <input type="checkbox"/> Lower of cost or market		
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶ _____		
b	Check if there was a writedown of subnormal goods	▶ <input type="checkbox"/>
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	▶ <input type="checkbox"/>
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d _____
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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

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 8
Depreciation and Amortization
(Including Information on Listed Property)**

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

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

Name(s) shown on return Mercury Solar, Inc	Business or activity to which this form relates Solar Panel Installation	Identifying number 00-0000012
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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	510,000
2 Total cost of section 179 property placed in service (see instructions)	2	11,979
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	510,000
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
Level	550	550
Compressor	10,449	10,449
7 Listed property. Enter the amount from line 29	7	464
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	11,463
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	11,463
10 Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	510,000
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	11,463
13 Carryover of disallowed deduction to 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	1,019
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 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	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			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 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,019
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Tax Year 2017
1120S MeF ATS Scenario 8

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
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .					25			
26 Property used more than 50% in a qualified business use:								
Computer	1/15/2017	80 %	580		5	200 DB/HY		464
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							29	464

Section B—Information on Use of Vehicles

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

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

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2017 tax year (see instructions):					
43 Amortization of costs that began before your 2017 tax year				43	18
44 Total. Add amounts in column (f). See the instructions for where to report				44	18

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

Form **4562**

Department of the Treasury
 Internal Revenue Service (99)

▶ Attach to your tax return.

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

Name(s) shown on return Mercury Solar, Inc	Business or activity to which this form relates Solar Panel Installation	Identifying number 00-0000012
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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 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
		800

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
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	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
		800
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 8

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
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use:		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:		%				S/L-		
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B—Information on Use of Vehicles

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

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

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2017 tax year (see instructions):					
43 Amortization of costs that began before your 2017 tax year				43	900,000
44 Total. Add amounts in column (f). See the instructions for where to report				44	900,000

1120S MeF ATS Scenario 8
Sales of Business Property

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

OMB No. 1545-0184

2017

Attachment Sequence No. 27

Form 4797

Department of the Treasury Internal Revenue Service

Attach to your tax return.

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

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

1 Enter the gross proceeds from sales or exchanges reported to you for 2017 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions

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

Main table for Part I with columns (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed, (f) Cost or other basis, (g) Gain or (loss). Includes lines 2-9.

Part II Ordinary Gains and Losses (see instructions)

Table for Part II with lines 10-18b, including calculations for net gain and loss.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form 4797 (2017)

Tax Year 2017
1120S MeF ATS Scenario 8

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

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

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

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

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

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

**Tax Year 2017
1120S MeF ATS Scenario 8**

Form **8453-S**

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

OMB No. 1545-0123

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

2017

Department of the Treasury
Internal Revenue Service

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

Name of corporation

Mercury Solar, Inc

Employer identification number

00-0000012

Part I Tax Return Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	1	1,124,560,000
2	Gross profit (Form 1120S, line 3)	2	455,195,000
3	Ordinary business income (loss) (Form 1120S, line 21)	3	484,019,981
4	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	4	3,535,000
5	Income (loss) reconciliation (Form 1120S, Schedule K, line 18)	5	487,543,518

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

- 6a** I consent that the corporation's refund be directly deposited as designated on the **Form 8050**, Direct Deposit of Corporate Tax Refund, that will be electronically transmitted with the corporation's 2017 federal income tax return.
- b** I do not want direct deposit of the corporation's refund **or** the corporation is not receiving a refund.
- c** I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

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

Under penalties of perjury, I declare that I'm an officer of the above corporation and that the information I've given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2017 federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgement of receipt of transmission and an indication of whether or not the corporation's return is accepted and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

Sign Here Signature of officer _____ Date _____ **President** _____ Title _____

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

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

ERO's Use Only	ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN P44444444
	Firm's name (or yours if self-employed), address, and ZIP code	Electronic Tax Filers, Inc. 100 Efile Drive, Anytown, Tx 78621			EIN 00-0000011 Phone no. 512-555-1212

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

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 644221

Form **8453-S** (2017)

1120S MeF ATS Scenario 8
Rental Real Estate Income and Expenses of a Partnership or an S Corporation

Form **8825**
 (Rev. September 2017)
 Department of the Treasury
 Internal Revenue Service

OMB No. 1545-0123

▶ Attach to Form 1065, Form 1065-B, or Form 1120S.
 ▶ Go to www.irs.gov/Form8825 for the latest information.

Name: Mercury Solar, Inc Employer identification number: 00-0000012

1	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1–8; see page 2 for list	Fair Rental Days	Personal Use Days
A	<u>8510 Particle Drive Anytown, OK 74002</u>	<u>4</u>	<u>0</u>	<u>0</u>
B				
C				
D				

Rental Real Estate Income		Properties			
		A	B	C	D
2	Gross rents	<u>2</u>	<u>7,200,000</u>		
Rental Real Estate Expenses					
3	Advertising	<u>3</u>			
4	Auto and travel	<u>4</u>			
5	Cleaning and maintenance	<u>5</u>			
6	Commissions	<u>6</u>			
7	Insurance	<u>7</u>	<u>250,000</u>		
8	Legal and other professional fees	<u>8</u>	<u>300,000</u>		
9	Interest	<u>9</u>	<u>1,500,000</u>		
10	Repairs	<u>10</u>	<u>125,000</u>		
11	Taxes	<u>11</u>	<u>175,000</u>		
12	Utilities	<u>12</u>	<u>325,000</u>		
13	Wages and salaries	<u>13</u>			
14	Depreciation (see instructions)	<u>14</u>	<u>800,000</u>		
15	Other (list) ▶ <u>Amortization</u>		<u>90,000</u>		
	<u>Bank Charges</u>		<u>50,000</u>		
	<u>Licenses and Permits</u>		<u>50,000</u>		
16	Total expenses for each property. Add lines 3 through 15	<u>16</u>	<u>3,665,000</u>		
17	Income or (loss) from each property. Subtract line 16 from line 2	<u>17</u>	<u>3,535,000</u>		
18a	Total gross rents. Add gross rents from line 2, columns A through H	<u>18a</u>	<u>7,200,000</u>		
18b	Total expenses. Add total expenses from line 16, columns A through H	<u>18b</u>	<u>(3,665,000)</u>		
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	<u>19</u>			
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	<u>20a</u>			
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.				
	(1) Name		(2) Employer identification number		
	_____		_____		
	_____		_____		
21	Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2; or • Form 1065-B: Part I, line 4	<u>21</u>	<u>3,535,000</u>		

Information Return of U.S. Persons With Respect To Foreign Disregarded Entities

Form **8858**

(Rev. December 2013)

Department of the Treasury
Internal Revenue Service

► Information about Form 8858 and its separate instructions is at www.irs.gov/form8858.

Information furnished for the foreign disregarded entity's annual accounting period (see instructions) beginning January 1, 20 17, and ending December 31, 20 17

OMB No. 1545-1910

Attachment Sequence No. **140**

Name of person filing this return Mercury Solar, Inc. Filer's identifying number 00-0000012

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

98 Galaxy Street

City or town, state, and ZIP code

Honolulu, HI 96820

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

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

1a Name and address of foreign disregarded entity		b(1) U.S. identifying number, if any	
<u>Pluto Solar</u>		<u>71-5678903</u>	
<u>1009 Sunshine Road</u>		b(2) Reference ID number (see instructions)	
<u>Istanbul, Turkey</u>			
c Country(ies) under whose laws organized and entity type under local tax law		d Date(s) of organization	e Effective date as foreign disregarded entity
<u>Turkey, Corporation</u>		<u>12/1/2016</u>	<u>2/15/2017</u>
f If benefits under a U.S. tax treaty were claimed with respect to income of the foreign disregarded entity, enter the treaty and article number	g Country in which principal business activity is conducted	h Principal business activity	i Functional currency

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

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

3 For the **tax owner** of the foreign disregarded entity (if different from the filer) provide the following (see instructions):

a Name and address	b Annual accounting period covered by the return (see instructions)
	c(1) U.S. identifying number, if any
	c(2) Reference ID number (see instructions)
	<u>Q4076B38</u>
<u>Saturn Solar, Inc.</u> <u>899 Constellation Way</u> <u>Doha, Qatar</u>	d Country under whose laws organized
	<u>Qatar</u>
	e Functional currency

4 For the **direct owner** of the foreign disregarded entity (if different from the tax owner) provide the following (see instructions):

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

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

Tax Year 2017
1120S MeF ATS Scenario 8
Country-by-Country Report

Form **8975**

(June 2017)

Department of the Treasury
Internal Revenue Service

For reporting period beginning January 1, 2017, and ending December 31, 2017

OMB No. 1545-2272

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

If this is an amended report, check here

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

3

Part I Identification of Filer

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

Part II Additional Information

Enter any additional information related to the multinational enterprise group.

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

**Tax Year 2017
1120S MeF ATS Scenario 8**

**SCHEDULE A
(Form 8975)**

(June 2017)

Department of the Treasury
Internal Revenue Service

Tax Jurisdiction and Constituent Entity Information

For reporting period beginning January 1, 2017, **and ending** December 31, 2017

OMB No. 1545-2272

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

Name of the reporting entity

EIN

Mercury Solar, Inc.

00-0000012

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

Tax jurisdiction

CJ

1. Revenues			2. Profit (loss) before income tax	3. Income tax paid (on cash basis)	4. Income tax accrued—current year	5. Stated capital	6. Accumulated earnings	7. Number of employees	8. Tangible assets other than cash and cash equivalents
(a) Unrelated party	(b) Related party	(c) Total							
400,000,000	461,243,000	861,243,000	120,000,000	345,895,000	98,432,114	100,000,000	35,000,000	50	360,000,000

Part II Constituent Entity Information

1. Constituent entities resident in the tax jurisdiction	2. TIN	3. Tax jurisdiction of organization or incorporation if different from tax jurisdiction of residence	4. Main business activities		
			(a) Activity code	(b) If you entered the code for "Other," describe the business activity	
Mars Solar, Inc.*	NOTIN		CBC513		Installation of Solar Panels
*89 Universe Rd, Grand Cayman, KY1-1100, Cayman Islands					
*Illustrates that schema accepts an address					

