

FORM 1120 TEST SCENARIO 3

FORMS REQUIRED: 1120, Sch G (F1120), Sch M-3 (F1120), Sch N (F1120), 926, 1118, Sch J (F1118), 5471, Sch E (5471), Sch H (F5471), Sch J (F5471), Sch M (F5471), Sch O (F5471), 5472, 8832, 8858

ATTACHMENTS:

- ItemizedOtherDeductionsSchedule
- ItemizedOtherCurrentAssetsSchedule
- ItemizedOtherInvestmentsSchedule
- NonincludibleForeignEntitySchedule
- OtherIncomeLossItemsWithDifferencesSchedule
- OtherExpenseDeductionItemsWithDifferencesSchedule
- Post1986UndistributedEarningsSchedule
- Category3FilerStatement
- ItemizedOtherDeductionsSchedule2
- ItemizedOtherCurrentAssetsSchedule
- ItemizedOtherCurrentLiabilitesSchedule
- ItemizedOtherLiabilitiesSchedule
- EarningsAndProfitsOtherAdjStmt

BINARY ATTACHMENTS: Organizational Chart for Form 5471 Sch O

HEADER INFO: Not on actual form

MultipleSoftwarePackagesUsed: No

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

Signature Option: PIN Number

Officer: Name: Poppy Seed
 Title: Chief Executive Officer
 Taxpayer PIN: Self-select
 Phone: 888-555-1212
 Email Address: poppyseed@IFI.com
 Date signed: 02/15/2020

Preparer Name: Johnny Appleseed

Date Prepared: 02/15/2020

IRS PAYMENT: N/A

Name Control: ANYW

Tax Year 2019

September 25, 2019

1120 MeF ATS Scenario 3

Additional notes: Form 8832 has no information on page 3. Form 5471 (Sch J) has no information on page 3.

Attachment 1, F1120, Line 26, Other Deductions (ItemizedOtherDeductionsSchedule)

Description	Amount
Audit Fees	68,160
Professional Expenses	31,227
Financial Service Costs	21,000
TOTAL*	120,387

*The total amount is not part of the dependency schema; it is for illustrative purposes only.

Attachment 2, F1120, Schedule L, Line 6(b) & (d), Other Current Assets (ItemizedOtherCurrentAssetsSchedule)

Other Current Asset Description	Beginning Amount	Ending Amount
Pre-paid Expenses & Special Deposits	35,726	35,726

Attachment 3, F1120, Schedule L, Line 9 (b) & (d), Other Investments (ItemizedOtherInvestmentsSchedule)

Other Investment Description	Beginning Amount	Ending Amount
Investments in Subsidiaries	139,197,191	250,072,971

Attachment 4, F1120, Schedule M-3, Line 5 (a), Net Income From Nonincludible Foreign Entities (NonincludibleForeignEntitySchedule)

Name	EIN	Net income (loss) Amount	Total Assets	Total liabilities	Net amounts
Foreign Finance Corporation	APPLD FOR	41,193,236	76,436,862	6,395,936	0

Attachment 5, F1120, Sch M-3, Part II, Line 25, Other Income (Loss) Items with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

Description	Income (Loss) per Income Statement Amount	Temporary Difference Amount	Permanent Difference Amount	Other Permanent Differences for Allocations to Non-ECI and ECI	Income (Loss) per Tax Return Amount
Recovery of Expense	512,526	-512,526	0	0	0

Attachment 6, F1120, Schedule M-3, Part III, Line 38, Other Expenses/Deduction Items with Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)

Description	Expense per Income Statement Amount	Temporary Difference Amount	Permanent Difference Amount	Other Permanent Differences for Allocations to Non-ECI and ECI	Deductions per Tax Return Amount
Other Expense	(256,260)	256,260	0	0	0

Tax Year 2019**September 25, 2019****1120 MeF ATS Scenario 3**Attachment 7, F1118, Sch F-1, Part I, Col 4, Post 1986 Undistributed Earnings
(Post1986UndistributedEarningsSchedule)

Post 1986 E and P Beginning 20,546,204, Current E and P 29,524,354, Post E and P Ending 50,070,558

Attachment 8, F5471, Box B(3), Category of filer checkboxes (Category3FilerStatement)

Amount of Indebtedness	0
Type of Indebtedness	New acquisition
Name	Foreign Finance Corporation
US Address	75 Any Street, Austin, TX 78737
EIN/SSN/Missing EIN	APPLD FOR
Number of Shares	1000

Attachment 9, F5471, Sch C, Line 17, Other Deductions (ItemizedOtherDeductionsSchedule2)

Description	Foreign Amount	Amount
Miscellaneous Deductions	199,936	295,720
Operating Supplies	356,382	527,114
TOTAL*	556,318	822,834

*The total amount is not part of the dependency schema; it is for illustrative purposes only.

Attachment 10, F5471, Schedule F, Line 5 (a) & (b), Other Current Assets (ItemizedOtherCurrentAssetsSchedule)

Other Current Asset Description	Beginning Amount	Ending Amount
Miscellaneous	255,108	243,012

Attachment 11, F5471, Schedule F, Line 8 (a) & (b), Other Investments (ItemizedOtherInvestmentSchedule)

Other Investment Description	Beginning Amount	Ending Amount
Investments in Stock (Non-affiliated)	57,437	36,820,277

Attachment 12, F5471, Schedule F, Line 16 (a) & (b), Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedule)

Other Current Liability Description	Beginning Amount	Ending Amount
Other accrued liabilities	4,001,670	5,080,202

Attachment 13, F5471, Schedule F, Line 19 (a) & (b), Other Liabilities (ItemizedOtherLiabiilitesSchedule)

Other Liability Description	Beginning Amount	Ending Amount
Deferred Federal Income Taxes	2,016,428	1,247,422

Attachment 14, F5471, Schedule H, Line 2i, Other (EarningsAndProfitsOtherAdjStmt)

Recognize Exchange Gain on Note (Net Additions)	1,848,728
Reverse Stock Write-down (Net Additions)	86,410
Reverse Book Remediation Reserve (Net Additions)	11,146
TOTAL* (Net Additions)	1,946,284*
Reverse Book Exchange Gain (Net Subtractions)	515,184
TOTAL* (Net Subtractions)	515,184*

*The total amount is not part of the dependency schema; it is for illustrative purposes only.

Tax Year 2019

September 25, 2019

1120 MeF ATS Scenario 3

U.S. Corporation Income Tax Return

OMB No. 1545-0123

Form 1120 Department of the Treasury Internal Revenue Service

For calendar year 2019 or tax year beginning Jan 01, 2019, ending Dec 31, 2019

2019

Go to www.irs.gov/Form1120 for instructions and the latest information.

A Check if:

- 1a Consolidated return (attach Form 851)
b Life/nonlife consolidated return
2 Personal holding co. (attach Sch. PH)
3 Personal service corp. (see instructions)
4 Schedule M-3 attached

TYPE OR PRINT

Name: Anywork Finance Incorporated
Number, street, and room or suite no. If a P.O. box, see instructions: 35 Any Street
City or town, state or province, country, and ZIP or foreign postal code: Anytown, NY 10006

B Employer identification number

00-0000003

C Date incorporated

08-01-1985

D Total assets (see instructions)

\$ 250,306,361

E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change

Income section table with rows 1a-11. Total income: 43,668,620

Deductions section table with rows 12-29c. Total deductions: 120,387. Taxable income before net operating loss deduction: 43,548,233

Tax, Refundable Credits, and Payments section table with rows 30-37. Amount owed: 16,678,103

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.

Signature of officer: [Signature] Date: [Date] Title: Chief Executive Officer

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

Paid Preparer Use Only

Print/Type preparer's name: Electronic Tax Filers, Inc. Preparer's signature: [Signature] Date: [Date] Check if self-employed: [] PTIN: P00000002 Firm's name: Electronic Tax Filers, Inc. Firm's EIN: 00-0000011 Firm's address: 100 Efile Drive, Anytown, NY 10006 Phone no.: 512-555-1212

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Subtotal. Add lines 1 through 8. See instructions for limitations		see instructions	
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15	Section 965(a) inclusion		see instructions	
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	43,668,620	100	43,668,620
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c	Other inclusions from CFCs under subpart F not included on line 15, 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18	Gross-up for foreign taxes deemed paid	0		
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20	Other dividends			
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993)			
23	Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4	43,668,620		
24	Total special deductions. Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			43,668,620

Schedule J Tax Computation and Payment (see instructions)

Part I—Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions	<input type="checkbox"/>		
2	Income tax. See instructions		2	0
3	Base erosion minimum tax amount (attach Form 8991)		3	
4	Add lines 2 and 3		4	
5a	Foreign tax credit (attach Form 1118)	5a	0	
b	Credit from Form 8834 (see instructions)	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	Total credits. Add lines 5a through 5e		6	0
7	Subtract line 6 from line 4		7	0
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c		
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Other (see instructions—attach statement)	9f		
10	Total. Add lines 9a through 9f		10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	

Part II—Section 965 Payments (see instructions)

12	2019 net 965 tax liability paid from Form 965-B, Part II, column (k), line 3. Enter here and on page 1, line 32	12	0
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Part III—Payments, Refundable Credits, and Section 965 Net Tax Liability

13	2018 overpayment credited to 2019	13	1,678,103
14	2019 estimated tax payments	14	15,000,000
15	2019 refund applied for on Form 4466	15	()
16	Combine lines 13, 14, and 15	16	16,678,103
17	Tax deposited with Form 7004	17	
18	Withholding (see instructions)	18	
19	Total payments. Add lines 16, 17, and 18	19	16,678,103
20	Refundable credits from:		
a	Form 2439	20a	
b	Form 4136	20b	
c	Form 8827, line 5c	20c	
d	Other (attach statement—see instructions)	20d	
21	Total credits. Add lines 20a through 20d	21	
22	2019 net 965 tax liability from Form 965-B, Part I, column (d), line 3. See instructions	22	
23	Total payments, credits, and section 965 net tax liability. Add lines 19, 21, and 22. Enter here and on page 1, line 33	23	16,678,103

Schedule K Other Information (see instructions)

1 Check accounting method: a [] Cash b [x] Accrual c [] Other (specify)
2 See the instructions and enter the:
a Business activity code no. 522293
b Business activity International Finance
c Product or service International Finance
3 Is the corporation a subsidiary in an affiliated group or a parent-sub subsidiary controlled group? [x]
If "Yes," enter name and EIN of the parent corporation ABC Finance (ABCF) 00-0000021
4 At the end of the tax year:
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? [x]
b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? [x]
5 At the end of the tax year, did the corporation:
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions. [x]

Table with 4 columns: (i) Name of Corporation, (ii) Employer Identification Number (if any), (iii) Country of Incorporation, (iv) Percentage Owned in Voting Stock. Row 1: Foreign Finance Association, UK, 100%

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

Table with 4 columns: (i) Name of Entity, (ii) Employer Identification Number (if any), (iii) Country of Organization, (iv) Maximum Percentage Owned in Profit, Loss, or Capital.

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316 [x]
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? [x]
For rules of attribution, see section 318. If "Yes," enter:
(a) Percentage owned 100 and (b) Owner's country UK
(c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached 1
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount []
9 Enter the amount of tax-exempt interest received or accrued during the tax year \$
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer)
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) []
If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) \$

Schedule K Other Information (continued from page 4)

	Yes	No
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?		✓
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$ _____		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		✓
If "Yes," complete and attach Schedule UTP.		
15a Did the corporation make any payments in 2019 that would require it to file Form(s) 1099?		✓
b If "Yes," did or will the corporation file required Form(s) 1099?		
16 During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock?		✓
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		✓
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		✓
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		✓
20 Is the corporation operating on a cooperative basis?		✓
21 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		✓
If "Yes," enter the total amount of the disallowed deductions ▶ \$ _____		
22 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3))		✓
If "Yes," complete and attach Form 8991.		
23 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		✓
24 Does the corporation satisfy one or more of the following? See instructions	✓	
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense.		
If "Yes," to any, complete and attach Form 8990.		
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		✓
If "Yes," enter amount from Form 8996, line 14 ▶ \$ _____		

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		250,328		192,664
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)		35,726		35,726
7	Loans to shareholders		5,000		5,000
8	Mortgage and real estate loans				
9	Other investments (attach statement)		139,197,191		250,072,971
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)				
15	Total assets		139,488,245		250,306,361
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock: a Preferred stock				
	b Common stock	5,000	5,000	5,000	5,000
23	Additional paid-in capital		139,231,622		249,913,859
24	Retained earnings—Appropriated (attach statement)				
25	Retained earnings—Unappropriated		251,623		387,502
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock	()		()	
28	Total liabilities and shareholders' equity		139,488,245		250,306,361

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

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$ _____	
3	Excess of capital losses over capital gains			_____	
4	Income subject to tax not recorded on books this year (itemize): _____		8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):		a	Depreciation . . . \$ _____	
a	Depreciation \$ _____		b	Charitable contributions \$ _____	
b	Charitable contributions . . . \$ _____			_____	
c	Travel and entertainment . . . \$ _____		9	Add lines 7 and 8	
6	Add lines 1 through 5		10	Income (page 1, line 28)—line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	251,623	5	Distributions: a Cash	
2	Net income (loss) per books	135,879		b Stock	
3	Other increases (itemize): _____			c Property	
	_____		6	Other decreases (itemize): _____	
	_____		7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	387,502	8	Balance at end of year (line 4 less line 7)	387,502

SCHEDULE G (Form 1120)

Information on Certain Persons Owning the Corporation's Voting Stock

OMB No. 1545-0123

(Rev. December 2011) Department of the Treasury Internal Revenue Service

Attach to Form 1120. See instructions on page 2.

Table with 2 columns: Name (Anywork Finance Incorporated) and Employer identification number (EIN) (00-0000003)

Part I Certain Entities Owning the Corporation's Voting Stock. (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

Table with 5 columns: (i) Name of Entity, (ii) Employer Identification Number (if any), (iii) Type of Entity, (iv) Country of Organization, (v) Percentage Owned in Voting Stock. Row 1: ABC Finance, 00-0000021, Corporation, UK, 100%

Part II Certain Individuals and Estates Owning the Corporation's Voting Stock. (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

Table with 4 columns: (i) Name of Individual or Estate, (ii) Identifying Number (if any), (iii) Country of Citizenship (see instructions), (iv) Percentage Owned in Voting Stock. (Empty rows)

Tax Year 2019

September 25, 2019

1120 MeF ATS Scenario 3

**SCHEDULE M-3
(Form 1120)**

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

OMB No. 1545-0123

(Rev. December 2019)
Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120 or 1120-C.

▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

Name of corporation (common parent, if consolidated return)

Employer identification number

Anywork Finance Incorporated

00-0000003

- Check applicable box(es): (1) Non-consolidated return (2) Consolidated return (Form 1120 only)
(3) Mixed 1120/L/PC group (4) Dormant subsidiaries schedule attached

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

- 1a** Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
 Yes. Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
 No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the corporation prepare a certified audited non-tax-basis income statement for that period?
 Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement.
 No. Go to line 1c.
- c** Did the corporation prepare a non-tax-basis income statement for that period?
 Yes. Complete lines 2a through 11 with respect to that income statement.
 No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.
- 2a** Enter the income statement period: Beginning MM/DD/YYYY Ending MM/DD/YYYY
- b** Has the corporation's income statement been restated for the income statement period on line 2a?
 Yes. (If "Yes," attach an explanation and the amount of each item restated.)
 No.
- c** Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?
 Yes. (If "Yes," attach an explanation and the amount of each item restated.)
 No.
- 3a** Is any of the corporation's voting common stock publicly traded?
 Yes.
 No. If "No," go to line 4a.
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	41,193,236
b Indicate accounting standard used for line 4a (see instructions): (1) <input type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) _____		
5a Net income from nonincludible foreign entities (attach statement)	5a	(41,193,236)
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	
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 includible foreign disregarded entities (attach statement)	7a	
b Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	
c Net income (loss) of other includible entities (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	
10a Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	
b Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	
c Other adjustments to reconcile to amount on line 11 (attach statement)	10c	
11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10. Note: Part I, line 11, must equal Part II, line 30, column (a), or Schedule M-1, line 1 (see instructions).	11	135,879

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	326,743,223	6,395,936
b Removed on Part I, line 5	76,436,862	6,395,936
c Removed on Part I, line 6		
d Included on Part I, line 7		

Name of corporation (common parent, if consolidated return) <u>Anywork Finance Incorporated</u>	Employer identification number 00-0000003
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 12)	(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		43,668,620		43,668,620
4 Gross-up for foreign taxes deemed paid				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships				
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions				
13 Interest income (see instructions)				
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (see instructions)	()			()
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23a 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				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach statement)	512,526	(512,526)		
26 Total income (loss) items. Combine lines 1 through 25	512,526	43,156,094		43,668,620
27 Total expense/deduction items (from Part III, line 39)	(256,260)	256,260		0
28 Other items with no differences	(120,387)			(120,387)
29a Mixed groups, see instructions. All others, combine lines 26 through 28	135,879	43,412,354		45,548,233
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c	135,879	43,412,354		43,548,233

Note: Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return) <u>Anywork Finance Incorporated</u>	Employer identification number 00-000003
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense				
2 U.S. deferred income tax expense				
3 State and local current income tax expense				
4 State and local deferred income tax expense				
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (see instructions)				
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment				
12 Fines and penalties				
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing				
17 Other post-retirement benefits				
18 Deferred compensation				
19 Charitable contribution of cash and tangible property				
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Domestic production activities deduction (see instructions)				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs				
29 Reserved				
30 Depletion				
31 Depreciation				
32 Bad debt expense				
33 Corporate owned life insurance premiums				
34 Purchase versus lease (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (attach statement)				
37 Section 162(r)—FDIC premiums paid by certain large financial institutions (see instructions)				
38 Other expense/deduction items with differences (attach statement)	256,260	(256,260)		0
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	256,260	(256,260)		0

SCHEDULE N (Form 1120)

Foreign Operations of U.S. Corporations

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

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

2019

Name Anywork Finance Incorporated

Employer identification number (EIN) 00-0000003

Foreign Operations Information

Table with 3 columns: Question, Yes, No. Contains 8 rows of questions regarding foreign operations, such as 'During the tax year, did the corporation own (directly or indirectly) any foreign entity...' and 'Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)?'.

Return by a U.S. Transferor of Property to a Foreign Corporation

Form 926

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

Go to www.irs.gov/Form926 for instructions and the latest information. Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment Sequence No. 128

Part I U.S. Transferor Information (see instructions)

Name of transferor: Anywork Finance, Incorporated; Identifying number: 00-0000003

- 1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?
2 If the transferor was a corporation, complete questions 2a through 2d.
a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?
b Did the transferor remain in existence after the transfer? If not, list the controlling shareholder(s) and their identifying number(s).

Table with 2 columns: Controlling shareholder, Identifying number

- c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? If not, list the name and employer identification number (EIN) of the parent corporation.

Table with 2 columns: Name of parent corporation, EIN of parent corporation

- d Have basis adjustments under section 367(a)(4) been made?
3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
a List the name and EIN of the transferor's partnership.

Table with 2 columns: Name of partnership, EIN of partnership

- b Did the partner pick up its pro rata share of gain on the transfer of partnership assets?
c Is the partner disposing of its entire interest in the partnership?
d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?

Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation): Foreign Finance Corporation; 5a Identifying number, if any: 00-0000045

6 Address (including country): 75 Any Street, Birmingham, England 126375; 5b Reference ID number (see instructions)

7 Country code of country of incorporation or organization (see instructions): UK

8 Foreign law characterization (see instructions): Corporation

- 9 Is the transferee foreign corporation a controlled foreign corporation?

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	09-30-2019		100,333		

10 Was cash the only property transferred? Yes No
 If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities	08-25-2019	IDD Stock	25,752	35,452	0
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? Yes No

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? Yes No
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . Yes No
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? Yes No
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? Yes No
 If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?
b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?
c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?
d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii)
15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?

Supplemental Part III Information Required To Be Reported (see instructions)

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before 100% (b) After 100%
17 Type of nonrecognition transaction (see instructions)
18 Indicate whether any transfer reported in Part III is subject to any of the following.
a Gain recognition under section 904(f)(3)
b Gain recognition under section 904(f)(5)(F)
c Recapture under section 1503(d)
d Exchange gain under section 987
19 Did this transfer result from a change in entity classification?
20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions
b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b)
c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?
21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions

Tax Year 2019
1120 MeF ATS Scenario 3
Foreign Tax Credit—Corporations

▶ Attach to the corporation's tax return.
 ▶ Go to www.irs.gov/Form1118 for instructions and the latest information.

OMB No. 1545-0123

For calendar year 20 19, or other tax year beginning _____, 20____, and ending _____, 20____

Name of corporation

Anywork Finance Incorporated

Employer identification number

00-0000003

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

- 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) ▶ _____
- c If code RBT is entered on line a, enter the country code for the treaty country (see instructions) ▶ _____

Schedule A Income or (Loss) Before Adjustments (Report all amounts in U.S. dollars. See Specific Instructions.)

	1. EIN or Reference ID Number (see instructions)*	2. Foreign Country or U.S. Possession (enter two-letter code—use a separate line for each) (see instructions)	Gross Income or (Loss) From Sources Outside the United States				5. Interest
			3. Inclusions Under Sections 951(a)(1) and 951A (see instructions)		4. Dividends (see instructions)		
			(a) Exclude Gross-Up	(b) Gross-Up (section 78)	(a) Exclude Gross-Up	(b) Gross-Up (section 78)	
A	00-0000003	UK	43,668,620				
B							
C							
Totals (add lines A through C)			43,668,620				

	6. Gross Rents, Royalties, and License Fees	7. Sales	8. Gross Income From Performance of Services	9. Section 986(c) Gain or Loss	10. Section 987 Gain or Loss	11. Section 988 Gain or Loss	12. Other (attach schedule)
A							
B							
C							
Totals							

	13. Total (add columns 3(a) through 12)	14. Allocable Deductions				(f) Expenses Allocable to Sales Income
		(a) Dividends Received Deduction (see instructions)	(b) Deduction Allowed Under Section 250(a)(1)(A)—Foreign Derived Intangible Income	(c) Deduction Allowed Under Section 250(a)(1)(B)—Global Intangible Low-Taxed Income	Rental, Royalty, and Licensing Expenses	
				(d) Depreciation, Depletion, and Amortization	(e) Other Allocable Expenses	
A	43,668,620	43,668,620				
B						
C						
Totals	43,668,620	43,668,620				

	14. Allocable Deductions (continued)			15. Apportioned Share of Deductions (enter amount from applicable line of Schedule H, Part II, column (d))	16. Net Operating Loss Deduction	17. Total Deductions (add columns 14(i) through 16)	18. Total Income or (Loss) Before Adjustments (subtract column 17 from column 13)
	(g) Expenses Allocable to Gross Income From Performance of Services	(h) Other Allocable Deductions	(i) Total Allocable Deductions (add columns 14(a) through 14(h))				
A		120,387	43,789,007			43,789,007	120,387
B							
C							
Totals		120,387	43,789,007			43,789,007	120,387

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

Tax Year 2019
1120 MeF ATS Scenario 3

September 25, 2019

Schedule B Foreign Tax Credit (Report all foreign tax amounts in U.S. dollars.)

Part I—Foreign Taxes Paid, Accrued, and Deemed Paid (see instructions)

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

2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used)				3. Tax Deemed Paid (see instructions)
Other Foreign Taxes Paid or Accrued on:			(j) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(i))	
(g) Sales	(h) Services Income	(i) Other		
A				11,788,082
B				
C				
Totals				

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

1a	Total foreign taxes paid or accrued (total from Part I, column 2(j))		
b	Foreign taxes paid or accrued by the corporation during prior tax years that were suspended due to the rules of section 909 and for which the related income is taken into account by the corporation during the current tax year (see instructions)		
2	Total taxes deemed paid (total from Part I, column 3)	11,788,082	
3	Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G)	(11,788,082)	
4	Taxes reclassified under high-tax kickout		
5	Enter the sum of any carryover of foreign taxes (from Schedule K, line 3, column (xiv), and from Schedule I, Part III, line 3) plus any carrybacks to the current tax year		
6	Total foreign taxes (combine lines 1a through 5)		0
7	Enter the amount from the applicable column of Schedule J, Part I, line 11 (see instructions). If Schedule J is not required to be completed, enter the result from the "Totals" line of column 18 of the applicable Schedule A		-120,387
8a	Total taxable income from all sources (enter taxable income from the corporation's tax return)	0	
b	Adjustments to line 8a (see instructions)		
c	Subtract line 8b from line 8a		0
9	Divide line 7 by line 8c. Enter the resulting fraction as a decimal (see instructions). If line 7 is greater than line 8c, enter 1		1
10	Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus any American Samoa economic development credit)		0
11	Credit limitation (multiply line 9 by line 10) (see instructions)		0
12	Separate foreign tax credit (enter the smaller of line 6 or line 11). Enter here and on the appropriate line of Part III		0

**Tax Year 2019
1120 MeF ATS Scenario 3**

September 25, 2019

Schedule B Foreign Tax Credit (continued) (Report all foreign tax amounts in U.S. dollars.)

Part III—Summary of Separate Credits (Enter amounts from Part II, line 12 for each applicable category of income. Do not include taxes paid to sanctioned countries.)

1	Credit for taxes on section 951A category income		
2	Credit for taxes on foreign branch category income		
3	Credit for taxes on passive category income		
4	Credit for taxes on general category income	0	
5	Credit for taxes on section 901(j) category income (combine all such credits on this line)		
6	Credit for taxes on income re-sourced by treaty (combine all such credits on this line)		
7	Total (add lines 1 through 6)		
8	Reduction in credit for international boycott operations (see instructions)		
9	Total foreign tax credit (subtract line 8 from line 7). Enter here and on the appropriate line of the corporation's tax return		0

Schedule C Tax Deemed Paid With Respect to Section 951(a)(1) Inclusions by Domestic Corporation Filing Return (Section 960(a))

Use this schedule to report the tax deemed paid by the corporation with respect to section 951(a)(1) inclusions of earnings from foreign corporations under section 960(a).

1a. Name of Foreign Corporation	1b. EIN or Reference ID Number of the Foreign Corporation (see instructions)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code—see instructions)	4. E&P for Tax Year Indicated (in functional currency)	5. Foreign Taxes Paid for Tax Year Indicated (see instructions)	6. Section 951(a)(1) Inclusions		7. Tax Deemed Paid (see instructions)
						(a) Functional Currency	(b) U.S. Dollars	
Foreign Finance Corp	00-0000045	201912	UK		11,788,082		43,668,620	11,788,082
Total (add amounts in column 7). Enter the result here and include on the "Totals" line of Schedule B, Part I, column 3								11,788,082

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1120 MeF ATS Scenario 3**

September 25, 2019

Form 1118 (Rev. 12-2018)

Page **4**

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

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

Part I—Foreign Corporation's Tested Income and Foreign Taxes

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

Part II—Foreign Income Tax Deemed Paid

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

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

Part I—Tax Deemed Paid by Domestic Corporation

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

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

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

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

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

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

**Tax Year 2019
1120 MeF ATS Scenario 3**

September 25, 2019

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

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

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

1a. Name of Foreign Corporation (identify DISCs and former DISCs)	1b. EIN (if any) of the Foreign Corporation	1c. Reference ID Number (see instructions)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code— see instructions)	4. Accumulated Profits for Tax Year Indicated (in functional currency computed under section 902) (attach schedule)
5. Foreign Taxes Paid and Deemed Paid on Earnings and Profits (E&P) for Tax Year Indicated (in functional currency) (see instructions)	6. Dividends Paid		7. Divide Column 6(a) by Column 4	8. Tax Deemed Paid (see instructions)	
	(a) Functional Currency	(b) U.S. Dollars		(a) Functional Currency	(b) U.S. Dollars

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

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

1a. Name of Foreign Corporation (identify DISCs and former DISCs)	1b. EIN (if any) of the Foreign Corporation	1c. Reference ID Number (see instructions)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code— see instructions)	4. E&P for Tax Year Indicated (in functional currency translated from U.S. dollars, computed under section 964) (attach schedule)
5. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated (see instructions)	6. Deemed Inclusions		7. Divide Column 6(a) by Column 4	8. Tax Deemed Paid (multiply column 5 by column 7)	
	(a) Functional Currency	(b) U.S. Dollars			

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

**Tax Year 2019
1120 MeF ATS Scenario 3**

September 25, 2019

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

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

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

Part I—Tax Deemed Paid by First-Tier Foreign Corporations

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

1a. Name of Second-Tier Foreign Corporation and Its Related First-Tier Foreign Corporation		1b. EIN (if any) of the Second-Tier Foreign Corporation	1c. Reference ID Number (see instructions)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code—see instructions)	4. Accumulated Profits for Tax Year Indicated (in functional currency—see instructions)	5. Opening Balance Post-1986 Foreign Income Taxes
6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated		7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))	8. Dividends Paid (in functional currency)		9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)	
(a) Taxes Paid	(b) Taxes Deemed Paid (see instructions)		(a) of Second-Tier Corporation	(b) of First-Tier Corporation			

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

1a. Name of Second-Tier Foreign Corporation and Its Related First-Tier Foreign Corporation	1b. EIN (if any) of the Second-Tier Foreign Corporation	1c. Reference ID Number (see instructions)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code—see instructions)	4. Accumulated Profits for Tax Year Indicated (in functional currency—attach schedule)
5. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated (in functional currency—see instructions)	6. Dividends Paid (in functional currency)		7. Divide Column 6(a) by Column 4	8. Tax Deemed Paid (see instructions)	
	(a) of Second-Tier Corporation	(b) of First-Tier Corporation		(a) Functional Currency of Second-Tier Corporation	(b) U.S. Dollars

Tax Year 2019
1120 MeF ATS Scenario 3

September 25, 2019

Schedule F-3 Tax Deemed Paid by Certain Third-, Fourth-, and Fifth-Tier Foreign Corporations Under Section 902(b) – Pre-2018 Taxable Years of Foreign Corporations

Use this schedule to report taxes deemed paid with respect to dividends from eligible post-1986 undistributed earnings of fourth-, fifth-, and sixth-tier controlled foreign corporations. **Report all amounts in U.S. dollars unless otherwise specified.**

IMPORTANT: Applicable to dividends from taxable years of foreign corporations beginning on or before December 31, 2017. If taxpayer does not have such a dividend, do not complete Schedule F-3 (see instructions).

Part I – Tax Deemed Paid by Third-Tier Foreign Corporations (In general, include the column 10 results in Schedule F-2, Part II, Section A, column 6(b). However, see instructions for Schedule F-1, Part I, column 6(b), for an exception.)

1a. Name of Fourth-Tier Foreign Corporation and Its Related Third-Tier Foreign Corporation	1b. EIN (if any) of the Fourth-Tier Foreign Corporation	1c. Reference ID Number (see instructions)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code—see instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes
6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated		7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))	8. Dividends Paid (in functional currency)		9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
(a) Taxes Paid	(b) Taxes Deemed Paid (from Part II, column 10)		(a) of Fourth-Tier CFC	(b) of Third-Tier CFC		

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

Part I—Reduction Amounts

A	Reduction of Taxes Under Section 901(e)—Attach separate schedule	
B	Reduction of Foreign Oil and Gas Taxes—Enter amount from Schedule I, Part II, line 4	
C	Reduction of Taxes Due to International Boycott Provisions—Enter appropriate portion of Schedule C (Form 5713), line 2b. Important: Enter only “specifically attributable taxes” here	
D	Reduction of Taxes for Section 6038(c) Penalty—Attach separate schedule	
E	Taxes suspended under section 909	
F	Other Reductions of Taxes 1. Enter code—see instructions ► <u>245A</u> 2. If more than one code is entered on line F1 or if code OTH is entered on line F1, attach schedule (see instructions).	11,788,082
Total (add lines A through F). Enter here and on Schedule B, Part II, line 3 ►		11,788,082

Part II—Other Information

G	Check this box if, during the tax year, the corporation paid or accrued any foreign tax that was disqualified for credit under section 901(m) ► <input type="checkbox"/>
H	Check this box if, during the tax year, the corporation paid or accrued any foreign tax that was disqualified for credit under section 901(j), (k), or (l) ► <input type="checkbox"/>

**Tax Year 2019
1120 MeF ATS Scenario 3**

September 25, 2019

Form 1118 (Rev. 12-2018)

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

Part I—Research and Experimental Deductions

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

Important: See Computer-Generated Schedule H in instructions.

Form **1118** (Rev. 12-2018)

Tax Year 2019
1120 MeF ATS Scenario 3

September 25, 2019

Form 1118 (Rev. 12-2018)

Page **14**

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

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

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

Section 904(b)(4) Adjustments

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

Important: See Computer-Generated Schedule H in instructions.

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**Schedule J
(Form 1118)**

**Adjustments to Separate Limitation Income (Loss) Categories for
Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances,
and Overall Foreign and Domestic Loss Account Balances**

OMB No. 1545-0123

(Rev. December 2018)

Department of the Treasury
Internal Revenue Service

For calendar year 20 19, or other tax year beginning _____, 20 _____, and ending _____, 20 _____

▶ **Attach to Form 1118.**

Name of corporation

Anywork Finance, Incorporated

Employer identification number

00-0000003

Part I Adjustments to Separate Limitation Income or (Losses) in Determining Numerators of Limitation Fractions (see instructions)

	(i) Section 951A income	(ii) Foreign branch income	(iii) Passive category income	(iv) General category income	(v) Other income*	(vi) U.S. income
1 Income or (loss) before adjustments				-120,387		
2 Allocation of separate limitation losses:						
a Section 951A income	()	()	()	()	()	
b Foreign branch income	()	()	()	()	()	
c Passive category income	()	()	()	()	()	
d General category income	()	()	()	()	()	
e Other income*	()	()	()	()	()	
3 Subtotal —Combine lines 1 through 2e.				-120,387		
4 Allocation of overall foreign losses						()
5 Allocation of domestic losses	()	()	()	()	()	
6 Subtotal —Combine lines 3 through 5.				-120,387		
7 Recapture of overall foreign losses	()	()	()	()	()	
8 Subtotal —Combine lines 6 and 7.				-120,387		
9 Recharacterization of separate limitation income:						
a Section 951A income	()					
b Foreign branch income		()				
c Passive category income			()			
d General category income				()		
e Other income*					()	
10 Recapture of overall domestic losses						()
11 Numerator of Limitation Fraction — Combine lines 8 through 10. Enter each result here and on Schedule B, Part II, line 7, of corresponding Form 1118.				-120,387		

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

For Paperwork Reduction Act Notice, see the Instructions for Form 1118.

Cat. No. 10309U

Schedule J (Form 1118) (Rev. 12-2018)

Part II Year-End Balances of Future Separate Limitation Income That Must Be Recharacterized (section 904(f)(5)(C))

	(i) Section 951A income	(ii) Foreign branch income	(iii) Passive category income	(iv) General category income	(v) Other income*	(vi) U.S. income
a Section 951A income						
b Foreign branch income						
c Passive category income						
d General category income						
e Other income*						

Part III Overall Foreign Loss Account Balances (section 904(f)(1)) Complete for each separate limitation income category.

1 Beginning balance						
2 Current year additions				-120,387		
3 Current year reductions (other than recapture)	()	()	()	()	()	
4 Current year recapture (from Part I, line 7)	()	()	()	()	()	
5 Ending balance —Combine lines 1 through 4.						

Part IV Overall Domestic Loss Account Balances (section 904(g)(1))

1 Beginning balance						
2 Current year additions						
3 Current year reductions (other than recapture)	()	()	()	()	()	
4 Subtotal —Combine lines 1 through 3.						
5 Current year recapture (from Part I, line 10)						
6 Ending balance —Subtract line 5 from line 4.						

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

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

(Rev. December 2018)

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

Department of the Treasury Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning Jan 1, 20 19, and ending Dec 31, 20 19

Attachment Sequence No. 121

Name of person filing this return: Anywork Finance, Incorporated. A Identifying number: 00-0000003. B Category of filer: 1, 2, 3, 4, 5. C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period: 100%.

Table with 4 columns: (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 Finance Corporation, 75 Any Street, Birmingham, England 126375. b(1) Employer identification number: 00-0000045. b(2) Reference ID number: ABC1234. c Country under whose laws incorporated: UK. d Date of incorporation: 01/01/1990. e Principal place of business: United Kingdom. f Principal business activity code number: 523900. g Principal business activity: Financial Investment. h Functional currency: British Pound.

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 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: Samuel Addams, 75 Any Street, Birmingham, England 126375. 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

Table with 3 columns: (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. Rows: Common, Preferred.

Schedule B Shareholders of Foreign Corporation

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

Table with 5 columns: (a) Name, address, and identifying number of shareholder; (b) Description of each class of stock held by shareholder; (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. Includes entries for Anywork Finance Incorporated with Common and Class B Preferred stock.

Part II Direct Shareholders of Foreign Corporation (see instructions)

Table with 4 columns: (a) Name, address, and identifying number of shareholder; (b) Description of each class of stock held by shareholder; (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.

			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	28,862,341	35,294,101
	6a	Gross rents	6a	14,988,962	22,169,741
	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	43,851,303	57,463,842	
Deductions	11	Compensation not deducted elsewhere	11		
	12a	Rents	12a	2,588,175	3,828,095
	b	Royalties and license fees	12b		
	13	Interest	13	36,977	54,692
	14	Depreciation not deducted elsewhere	14		
	15	Depletion	15		
	16	Taxes (exclude income tax expense (benefit))	16	121	179
	17	Other deductions (attach statement—exclude income tax expense (benefit))	17	556,318	822,834
18	Total deductions (add lines 11 through 17)	18	3,181,591	4,705,800	
Net 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	40,669,712	52,758,042
	20	Unusual or infrequently occurring items	20	(12,818,965)	(11,564,806)
	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	27,850,747	41,193,236	
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.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	8,557,500	3,281,502
2a	Trade notes and accounts receivable	855,858	15,006,554
b	Less allowance for bad debts	()	()
3	Derivatives		
4	Inventories		
5	Other current assets (attach statement)	255,108	243,012
6	Loans to shareholders and other related persons	26,569,964	
7	Investment in subsidiaries (attach statement)		
8	Other investments (attach statement)	57,437	36,820,277
9a	Buildings and other depreciable assets		
b	Less accumulated depreciation	()	()
10a	Depletable assets		
b	Less accumulated depletion	()	()
11	Land (net of any amortization)		
12	Intangible assets:		
a	Goodwill		
b	Organization costs		
c	Patents, trademarks, and other intangible assets	11,727,492	21,085,517
d	Less accumulated amortization for lines 12a, 12b, and 12c	()	()
13	Other assets (attach statement)		
14	Total assets	48,023,359	76,436,862
Liabilities and Shareholders' Equity			
15	Accounts payable		68,312
16	Other current liabilities (attach statement)	4,001,670	5,080,202
17	Derivatives		
18	Loans from shareholders and other related persons		
19	Other liabilities (attach statement)	2,016,428	1,247,422
20	Capital stock:		
a	Preferred stock	57,545,333	76,727,110
b	Common stock	750,000	1,000,000
21	Paid-in or capital surplus (attach reconciliation)		
22	Retained earnings		
23	Less cost of treasury stock	(16,290,072)	(7,686,184)
24	Total liabilities and shareholders equity	48,023,359	76,436,862

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.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 During the tax year, did the foreign corporation own an interest in any trust?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as 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).	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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 foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? If "Yes," complete line 5b.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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) ▶

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 43,668,620
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 See instructions for reporting amounts on lines 1 through 4 on your income tax return.	4
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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| • Did any such income become unblocked during the tax year (see section 964(b))? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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

September 25, 2019

SCHEDULE E (Form 5471)

(December 2018) Department of the Treasury Internal Revenue Service

Tax Year 2019 1120 MeF ATS Scenario 3 Income, War Profits, and Excess Profits Taxes Paid or Accrued

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

Anywork Finance, Incorporated

Name of foreign corporation

Foreign Finance Corporation

EIN (if any)

00-0000045

Identifying number

00-0000003

Reference ID number (see instructions)

ABC1234

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 Taxes for Which a Foreign Tax Credit Is Allowed

Table with 5 columns: (a) Name of Payor Entity, (b) EIN or Reference ID Number of Payor Entity, (c) Country or U.S. Possession to Which Tax Is Paid, (d) Foreign Tax Year of Foreign Corporation to Which Tax Relates, (e) U.S. Tax Year of Foreign Corporation to Which Tax Relates. Row 1: Rolling Stones Enterprises, UK, 2019/01/01, 2019/12/31.

Table with 5 columns: (f) Income Subject to Tax in the Foreign Jurisdiction, (g) Currency in Which Tax Is Payable, (h) Conversion Rate to U.S. Dollars, (i) In U.S. Dollars, (j) In Functional Currency of Foreign Corporation. Row 1: 7,969,922 British Pound, 0.6761, 11,788,082, 7,969,922.

8 Total (combine lines 1 through 7 of column (i)). Report amount on Schedule E-1, line 4

11,788,082

9 Total (combine lines 1 through 7 of column (j)). See instructions for Schedule H, line 2g

7,969,922

Part II Election

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

Yes No If "Yes," state date of election

Part III Taxes for Which a Foreign Tax Credit Is Disallowed (Enter in functional currency of foreign corporation.)

Table with 8 columns: (a) Name of Payor Entity, (b) EIN or Reference ID Number of Payor Entity, (c) Section 901(j), (d) Section 901(k) and (l), (e) Section 901(m), (f) U.S. Taxes, (g) Other, (h) Total.

3 In functional currency (combine lines 1 and 2)

4 In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions))

Tax Year 2019
1120 MeF ATS Scenario 3

September 25, 2019

Schedule E (Form 5471) (12-2018)

Page **2**

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation

IMPORTANT: Enter amounts in U.S. dollars unless otherwise noted (see instructions).		Taxes related to:			
		(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) (in functional currency)	(d) Hovering Deficit and Suspended Taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1)				
b	Beginning balance adjustments (attach statement)				
c	Adjusted beginning balance (combine lines 1a and 1b)				
2	Adjustment for redetermination of prior year U.S. tax liability				
3a	Taxes unsuspending under anti-splitter rules				
b	Taxes suspended under anti-splitter rules				
4	Taxes reported on Schedule E, Part I, line 8, column (i)	11,788,082			
5a	Taxes carried over in nonrecognition transactions				
b	Taxes reclassified as related to hovering deficit after nonrecognition transaction				
6	Other adjustments (attach statement)				
7	Taxes paid or accrued on accumulated E&P (combine lines 1c through 6)				
8	Taxes deemed paid with respect to inclusions under section 951(a)(1) (see instructions)	11,788,082			
9	Taxes deemed paid with respect to inclusions under section 951A (see instructions)				
10	Taxes deemed paid with respect to actual distributions				
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
12	Other (attach statement)				
13	Taxes related to hovering deficit offset of undistributed post-transaction E&P				
14	Balance at beginning of next year (combine lines 7 through 13)	0			

(e) Taxes related to 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))	(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									
b									
c									
2									
3a									
b									
4									
5a									
b									
6									
7									
8									
9									
10									
11									
12									
13									
14									

▶ Attach to Form 5471.

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

Name of person filing Form 5471		Identifying number
Anywork Finance, Incorporated		00-0000003
Name of foreign corporation	EIN (if any)	Reference ID number (see instructions)
Foreign Finance Corporation	00-0000045	ABC1234
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.

1 Current year net income or (loss) per foreign books of account				1	27,850,747
2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):					
	Net Additions	Net Subtractions			
a Capital gains or losses	2a				
b Depreciation and amortization	2b				
c Depletion	2c				
d Investment or incentive allowance	2d	355,647			
e Charges to statutory reserves	2e				
f Inventory adjustments	2f				
g Income taxes (see Schedule E, Part I, line 9, column (j))	2g		113,140		
h Foreign currency gains or losses	2h				
i Other (attach statement)	2i	1,946,284	515,184		
3 Total net additions	3	2,301,931			
4 Total net subtractions	4		628,324		
5a Current earnings and profits (line 1 plus line 3 minus line 4)				5a	29,524,354
b DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)				5b	
c Combine lines 5a and 5b				5c	29,524,354
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	43,668,620
	Enter exchange rate used for line 5d ▶		0.6761		

September 25, 2019
SCHEDULE J
(Form 5471)

(Rev. December 2019)
 Department of the Treasury
 Internal Revenue Service

Tax Year 2019
1120 MeF ATS Scenario 3

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 <u>Anywork Finance, Incorporated</u>		Identifying number 00-0000003
Name of foreign corporation <u>Foreign Finance Corporation</u>	EIN (if any) 00-0000045	Reference ID number (see instructions) ABC1234
a Separate Category (Enter code—see instructions.) b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions.)		GEN

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)(i), (e)(ii), (e)(iv), and (e)(x) through (e)(xii) (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) Section 965(a) Inclusion (section 959(c)(1)(A))	(ii) Section 965(b)(4)(A) (section 959(c)(1)(A))
1a	Balance at beginning of year (as reported on prior year Schedule J)			69,100,775			
b	Beginning balance adjustments (attach statement)						
c	Adjusted beginning balance (combine lines 1a and 1b)			69,100,775			
2a	Reduction for taxes unsuspended under anti-splitter rules						
b	Disallowed deduction for taxes suspended under anti-splitter rules						
3	Current year E&P (or deficit in E&P)	29,524,354					
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a	E&P carried over in nonrecognition transaction						
b	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)			69,100,775			
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P	29,524,354					
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 post-transaction E&P (see instructions)						
14	Balance at beginning of next year (combine lines 7 through 13)	29,524,354		69,100,775			

Part I Accumulated E&P of Controlled Foreign Corporation (continued)								
(e) Previously Taxed E&P (see instructions)								
	(iii) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(iv) Section 951A Inclusion (section 959(c)(1)(A))	(v) Section 245A(e)(2) Inclusion (section 959(c)(1)(A))	(vi) Section 959(e) (section 959(c)(1)(A))	(vii) Section 964(e)(4) Inclusion (section 959(c)(1)(A))	(viii) Section 951(a)(1)(A) Inclusion (section 959(c)(1)(A))	(ix) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	(x) Section 965(a) Inclusion (section 959(c)(2))
1a								
b								
c								
2a								
b								
3								
4								
5a								
b								
6								
7								
8				29,524,354				
9								
10								
11								
12								
13								
14				29,524,354				
(e) Previously Taxed E&P (see instructions)								(f)
	(xi) Section 965(b)(4)(A) (section 959(c)(2))	(xii) Section 951A Inclusion (section 959(c)(2))	(xiii) Section 245A(e)(2) Inclusion (section 959(c)(2))	(xiv) Section 959(e) (section 959(c)(2))	(xv) Section 964(e)(4) Inclusion (section 959(c)(2))	(xvi) Section 951(a)(1)(A) Inclusion (section 959(c)(2))	Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(xvi))	
1a							69,100,775	
b								
c								
2a							69,100,775	
b								
3								
4								
5a								
b								
6								
7								
8								
9								
10								
11								
12								
13								
14							69,100,775	

Tax Year 2019

September 25, 2019

1120 MeF ATS Scenario 3

**SCHEDULE M
(Form 5471)**

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

OMB No. 1545-0123

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

▶ **Attach to Form 5471.**

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

Name of person filing Form 5471 <u>Anywork Finance, Incorporated</u>		Identifying number <u>00-0000003</u>
Name of foreign corporation <u>Foreign Finance, Incorporated</u>	EIN (if any) <u>00-0000045</u>	Reference ID number (see instructions) <u>ABC1234</u>

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

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ British Pound .6761

(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 Hybrid dividends received (see instructions)					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income)					
11 Interest received					
12 Premiums received for insurance or reinsurance					
13 Add lines 1 through 12					
14 Purchases of stock in trade (inventory)					
15 Purchases of tangible property other than stock in trade					
16 Purchases of property rights (patents, trademarks, etc.)					
17 Platform contribution transaction payments paid					
18 Cost sharing transaction payments paid					
19 Compensation paid for technical, managerial, engineering, construction, or like services					
20 Commissions paid					
21 Rents, royalties, and license fees paid					
22 Hybrid dividends paid (see instructions)					
23 Dividends paid (exclude hybrid dividends paid)					
24 Interest paid					
25 Premiums paid for insurance or reinsurance					
26 Add lines 14 through 25					
27 Accounts Payable					
28 Amounts borrowed (enter the maximum loan balance during the year)—see instructions					
29 Accounts Receivable					
30 Amounts loaned (enter the maximum loan balance during the year)—see instructions	<u>46,001,741</u>				

Tax Year 2019

September 25, 2019

1120 MeF ATS Scenario 3

**SCHEDULE O
(Form 5471)**

Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock

OMB No. 1545-0704

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

Information about Schedule O (Form 5471) and its instructions is at www.irs.gov/form5471
▶ Attach to Form 5471.

Name of person filing Form 5471 <u>Anywork Finance, Incorporated</u>		Identifying number <u>00-0000003</u>
Name of foreign corporation <u>Foreign Finance Corporation</u>	EIN (if any) <u>00-0000045</u>	Reference ID number (see instructions) <u>ABC1234</u>

Important: Complete a *separate* Schedule O for each foreign corporation for which information must be reported.

Part I To Be Completed by U.S. Officers and Directors

(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder	(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition
<u>Anywork Finance, Incorporated</u>	<u>35 Any St., Anytown, NY10006</u>	<u>00-0000003</u>	<u>01/10/1990</u>	

Part II To Be Completed by U.S. Shareholders

Note: If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person.

Section A—General Shareholder Information

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate:			(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	
<u>Anywork Finance, Incorporated</u>	<u>1120</u>	<u>09/15/2019</u>	<u>Ogden</u>	

Section B—U.S. Persons Who Are Officers or Directors of the Foreign Corporation

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appropriate box(es)	
			Officer	Director

Section C—Acquisition of Stock

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively
<u>Anywork Finance, Incorporated</u>	<u>Common</u>	<u>12/31/2019</u>	<u>Purchase</u>	<u>250</u>		
<u>Anywork Finance, Incorporated</u>	<u>Preferred</u>	<u>12/31/2019</u>	<u>Purchase</u>	<u>64,570</u>		

(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired
9,000,000	Mary Doe, 812 Maple Street, Somewhere, MD 20901

Section D—Disposition of Stock

(a) Name of shareholder disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method of disposition	(e) Number of shares disposed of		
				(1) Directly	(2) Indirectly	(3) Constructively

(f) Amount received	(g) Name and address of person to whom disposition of stock was made

Section E—Organization or Reorganization of Foreign Corporation

(a) Name and address of transferor	(b) Identifying number (if any)	(c) Date of transfer

(d) Assets transferred to foreign corporation			(e) Description of assets transferred by, or notes or securities issued by, foreign corporation
(1) Description of assets	(2) Fair market value	(3) Adjusted basis (if transferor was U.S. person)	

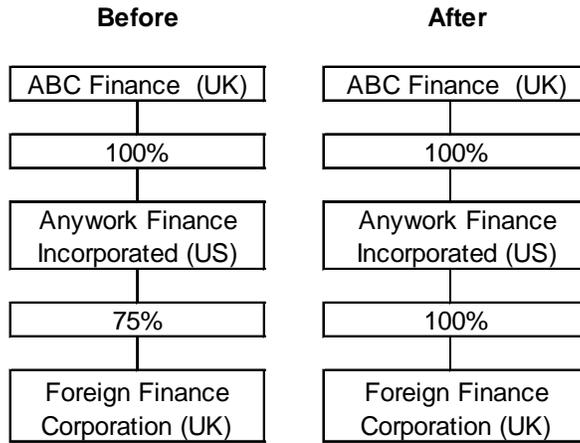
Section F—Additional Information

(a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits).

(b) List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock ►

(c) If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see instructions for an example).

Anywork Finance Incorporated 00-0000003
F5471, Schedule O, Section F (C)
Additional Information, Organizational Chart



Tax Year 2019

September 25, 2019

1120 MeF ATS Scenario 3

Form **5472**

Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Under Sections 6038A and 6038C of the Internal Revenue Code)

(Rev. December 2018)

OMB No. 1545-0123

► Go to www.irs.gov/Form5472 for instructions and the latest information.

Department of the Treasury Internal Revenue Service For tax year of the reporting corporation beginning 01/01, 2019, and ending 12/31, 2019

Note: Enter all information in English and money items in U.S. dollars.

Part I Reporting Corporation (see instructions). All reporting corporations must complete Part I.

1a Name of reporting corporation <u>Anywork Finance Incorporated</u> Number, street, and room or suite no. (if a P.O. box, see instructions) <u>35 Any Street</u> City or town, state, and ZIP code (if a foreign address, see instructions) <u>Anytown, NY 10006</u>		1b Employer identification number <u>00-000003</u>
1d Principal business activity ► <u>International Finance</u>		1e Principal business activity code ► <u>522293</u>
1f Total value of gross payments made or received reported on this Form 5472. See instructions. \$ <u>5,000</u>	1g Total number of Forms 5472 filed for the tax year <u>1</u>	1h Total value of gross payments made or received reported on all Forms 5472. See instructions. \$ <u>5,000</u>
1i Check here if this is a consolidated filing of Form 5472 ► <input type="checkbox"/>	1j Check here if this is the initial year for which the U.S. reporting corporation is filing a Form 5472 . . . ► <input type="checkbox"/>	1k Country of incorporation <u>US</u>
1l Country(ies) under whose laws the reporting corporation files an income tax return as a resident <u>US</u>	1m Principal country(ies) where business is conducted <u>US</u>	
2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation ► <input checked="" type="checkbox"/>		
3 Check here if the reporting corporation is a foreign-owned domestic disregarded entity (foreign-owned U.S. DE) treated as a corporation for purposes of section 6038A. See instructions ► <input type="checkbox"/>		

Part II 25% Foreign Shareholder (see instructions)

Check here if any direct (or ultimate indirect) 25% foreign shareholder listed in Part II is a surrogate foreign corporation under section 7874(a)(2)(B). ►

1a Name and address of direct 25% foreign shareholder <u>ABC Finance Corporation, 13 Somewhere, Birmingham, England 126375</u>		
1b(1) U.S. identifying number, if any <u>00-0000021</u>	1b(2) Reference ID number (see instructions)	1b(3) Foreign taxpayer identification number (FTIN), if any (see instructions)
1c Principal country(ies) where business is conducted <u>UK</u>	1d Country of citizenship, organization, or incorporation <u>UK</u>	1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident <u>UK</u>
2a Name and address of direct 25% foreign shareholder		
2b(1) U.S. identifying number, if any	2b(2) Reference ID number (see instructions)	2b(3) FTIN, if any (see instructions)
2c Principal country(ies) where business is conducted	2d Country of citizenship, organization, or incorporation	2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident
3a Name and address of ultimate indirect 25% foreign shareholder		
3b(1) U.S. identifying number, if any	3b(2) Reference ID number (see instructions)	3b(3) FTIN, if any (see instructions)
3c Principal country(ies) where business is conducted	3d Country of citizenship, organization, or incorporation	3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident
4a Name and address of ultimate indirect 25% foreign shareholder		
4b(1) U.S. identifying number, if any	4b(2) Reference ID number (see instructions)	4b(3) FTIN, if any (see instructions)
4c Principal country(ies) where business is conducted	4d Country of citizenship, organization, or incorporation	4e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident

Part III Related Party (see instructions). All reporting corporations must complete this question and the rest of Part III.

Check applicable box: Is the related party a [X] foreign person or [] U.S. person?

1a Name and address of related party

ABC Finance 13 Somewhere, Birmingham, England 126375

Table with 3 columns: 1b(1) U.S. identifying number, 1b(2) Reference ID number, 1b(3) FTIN, if any.

1c Principal business activity: International Finance 1d Principal business activity code: 522293

1e Relationship: [] Related to reporting corporation, [] Related to 25% foreign shareholder, [X] 25% foreign shareholder

1f Principal country(ies) where business is conducted: UK 1g Country(ies) under whose laws the related party files an income tax return as a resident: UK

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party (see instructions)

Caution: Part IV must be completed if the "foreign person" box is checked in the heading for Part III.

If estimates are used, check here. []

Table with 26 rows for monetary transactions (Sales, Purchases, Rents, etc.) and columns for amounts received and paid.

Part V Reportable Transactions of a Reporting Corporation That is a Foreign-Owned U.S. DE (see instructions)

Describe on an attached separate sheet any other transaction as defined by Regulations section 1.482-1(i)(7), such as amounts paid or received in connection with the formation, dissolution, acquisition, and disposition of the entity, including contributions to and distributions from the entity, and check here. []

Part VI Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party (see instructions)

Describe these transactions on an attached separate sheet and check here. []

Part VII Additional Information. All reporting corporations must complete Part VII.

- 1 Does the reporting corporation import goods from a foreign related party?
2a If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?
b If "Yes," attach a statement explaining the reason or reasons for such difference.
c If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472?
3 During the tax year, was the foreign parent corporation a participant in any cost-sharing arrangement?
4 During the course of the tax year, did the foreign parent corporation become a participant in any cost-sharing arrangement?
5a During the tax year, did the reporting corporation pay or accrue any interest or royalty, to the related party, for which the deduction is not allowed under section 267A? See instructions
b If "Yes," enter the total amount of the disallowed deductions
6a Does the reporting corporation claim a foreign-derived intangible income (FDII) deduction (under section 250) with respect to amounts listed in Part IV?
b If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) of property to the foreign related party that the reporting corporation included in its computation of foreign-derived deduction eligible income (FDDEI). See instructions
c If "Yes," enter the amount of gross income derived from a license of property to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions.
d If "Yes," enter the amount of gross income derived from services provided to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions

Part VIII Base Erosion Payments and Base Erosion Tax Benefits Under Section 59A (see instructions)

- 1 Amounts defined as base erosion payments under section 59A(d)
2 Amount of base erosion tax benefits under section 59A(c)(2)
3 Amount of total qualified derivative payments as described in section 59A(h) made by the reporting corporation
4 Reserved for future use

Entity Classification Election

Department of the Treasury
Internal Revenue Service

Information about Form 8832 and its instructions is at www.irs.gov/form8832.

Name of eligible entity making election: DEF International Finance
Employer identification number: 00-000017
Number, street, and room or suite no.: 1000 Helmstraat
City or town, state, and ZIP code: Maastricht, Limburg, Netherlands 6211TA

- Check if: Address change, Late classification relief sought under Revenue Procedure 2009-41, Relief for a late change of entity classification election sought under Revenue Procedure 2010-32

Part I Election Information

- 1 Type of election (see instructions):
a Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.
b Change in current classification. Go to line 2a.
2a Has the eligible entity previously filed an entity election that had an effective date within the last 60 months?
2b Was the eligible entity's prior election an initial classification election by a newly formed entity that was effective on the date of formation?
3 Does the eligible entity have more than one owner?
4 If the eligible entity has only one owner, provide the following information:
a Name of owner: Anywork Finance Incorporated
b Identifying number of owner: 00-000003
5 If the eligible entity is owned by one or more affiliated corporations that file a consolidated return, provide the name and employer identification number of the parent corporation:
a Name of parent corporation
b Employer identification number

Part I Election Information (Continued)

6 Type of entity (see instructions):

- a A domestic eligible entity electing to be classified as an association taxable as a corporation.
b A domestic eligible entity electing to be classified as a partnership.
c A domestic eligible entity with a single owner electing to be disregarded as a separate entity.
d A foreign eligible entity electing to be classified as an association taxable as a corporation.
e A foreign eligible entity electing to be classified as a partnership.
f [X] A foreign eligible entity with a single owner electing to be disregarded as a separate entity.

7 If the eligible entity is created or organized in a foreign jurisdiction, provide the foreign country of organization Netherlands

8 Election is to be effective beginning (month, day, year) (see instructions) 12/31/2019

9 Name and title of contact person whom the IRS may call for more information Sam Brown, Tax Administrator
10 Contact person's telephone number 515-555-5550

Consent Statement and Signature(s) (see instructions)

Under penalties of perjury, I (we) declare that I (we) consent to the election of the above-named entity to be classified as indicated above, and that I (we) have examined this election and consent statement, and to the best of my (our) knowledge and belief, this election and consent statement are true, correct, and complete. If I am an officer, manager, or member signing for the entity, I further declare under penalties of perjury that I am authorized to make the election on its behalf.

Table with 3 columns: Signature(s), Date, Title. Multiple empty rows for signatures.

Tax Year 2019

September 25, 2019

1120 MeF ATS Scenario 3

Form 8858

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

OMB No. 1545-1910

(Rev. December 2018)

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

Department of the Treasury Internal Revenue Service

Information furnished for the FDE's or FB's annual accounting period (see instructions) beginning 01/01, 2019, and ending 12/31, 2019

Attachment Sequence No. 140

Name of person filing this return

Filer's identifying number

Anywork Finance Incorporated

00-0000003

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

35 Any Street

City or town, state, and ZIP code

Anytown, NY 10006

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.

Check here [] FDE of a U.S. person [] FDE of a controlled foreign corporation (CFC) [] FDE of a controlled foreign partnership [x] FB of a U.S. person [] FB of a CFC [] FB of a controlled foreign partnership

Check here [x] Initial 8858 [] Final 8858

1a Name and address of FDE or FB

DEF International Finance 1000 Helmstraat Maastricht, Limburg/ Netherlands 6211TA

b(1) U.S. identifying number, if any

00-0000017

b(2) Reference ID number (see instructions)

c For FDE, country(ies) under whose laws organized and entity type under local tax law

d Date(s) of organization

e Effective date as FDE

Netherlands Foreign Entity

12/30/2019

12/31/2019

f If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number

g Country in which principal business activity is conducted

h Principal business activity

i Functional currency

2 Provide the following information for the FDE's or FB's accounting period stated above.

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

b Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different

3 For the tax owner of the FDE or FB (if different from the filer), provide the following (see instructions):

a Name and address

ABCDEF Finance Corporation 14 Somewhere Birmingham, England 126375

b Annual accounting period covered by the return (see instructions)

c(1) U.S. identifying number, if any

00-0000022

c(2) Reference ID number (see instructions)

d Country under whose laws organized

e Functional currency

4 For the direct owner of the FDE or FB (if different from the tax owner), provide the following (see instructions):

a Name and address

b Country under whose laws organized

c U.S. identifying number, if any

d Functional currency

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

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 or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use DASTM.

If you are using the average exchange rate (determined under section 989(b)), check the following box

	Functional Currency	U.S. Dollar
1 Gross receipts or sales (net of returns and allowances)	1	
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	
4 Dividends	4	
5 Interest	5	
6 Gross rents, royalties, and license fees	6	
7 Gross income from performance of services	7	
8 Foreign currency gain (loss)	8	
9 Other income	9	
10 Total income (add lines 3 through 9)	10	
11 Total deductions (exclude income tax expense)	11	
12 Income tax expense	12	
13 Other adjustments	13	
14 Net income (loss) per books	14	

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1 Remittances from the FDE or FB	1	
2 Section 987 gain (loss) recognized by recipient	2	
3 Section 987 gain (loss) deferred under Regulations section 1.987-12T (attach statement)	3	
4 Were all remittances from the FDE or FB treated as made to the direct owner?		Yes No ✓
5 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting		✓

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1 Cash and other current assets	1		
2 Other assets	2		
3 Total assets	3		
Liabilities and Owner's Equity			
4 Liabilities	4		
5 Owner's equity	5		
6 Total liabilities and owner's equity	6		

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		✓
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		✓
3 Answer the following question only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		✓
5 During the tax year, did the FDE or FB 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?		✓

Schedule G Other Information (continued)

Table with 3 columns: Question, Yes, No. Contains questions 6a through 13a regarding base erosion payments, dual consolidated losses, and recapture.

Schedule H Current Earnings and Profits or Taxable Income (see instructions)

Important: Enter the amounts on lines 1 through 6 in functional currency.

1	Current year net income (loss) per foreign books of account	1	
2	Total net additions	2	
3	Total net subtractions	3	
4	Current earnings and profits (or taxable income—see instructions) (line 1 plus line 2 minus line 3)	4	
5	DASTM gain (loss) (if applicable)	5	
6	Combine lines 4 and 5.	6	
7	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions))	7	
8	Enter exchange rate used for line 7 ▶		

Schedule I Transferred Loss Amount (see instructions)

Important: See instructions for who has to complete this section.

	Yes	No
1 Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		✓
2 Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3 Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4 Enter the transferred loss amount included in gross income as required under section 91. See instructions		

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes			Foreign Tax Credit Separate Categories			
	(b) Foreign Currency	(c) Conversion Rate	(d) U.S. Dollar	(e) Foreign Branch	(f) Passive	(g) General	(h) Other
Totals							