

FORM 1120-F TY2022 TEST SCENARIO 9

FORMS REQUIRED: 1120-F, 1120-F Sch H, 1120-F Sch I, 1120-F Sch M1 and M2, 1120-F Sch M-3, 1120-F Sch P, 1120-F Sch S, 1120-F Sch V, 1120 Sch UTP, 1125-E, 5472, 1042-S, 8453-CORP, 8822-B

ATTACHMENTS:

AccountingMethodChangeFromPriorYearStatement
DeterminationMethodChangeFromPriorYearStatement
ItemizedOtherIncomeSchedule
ConnectedEarningsProfitsSchedule
USNetEquityEndOfCurrentYearSchedule
USNetEquityEndOfPriorYearSchedule
ItemizedOtherInvestmentsSchedule
OtherNonCurrentUSAssetsSchedule
MortgagesEtcPayableGreaterThan1YrThirdPartyLiabilitiesSchedule
Section1445and1446TaxStatement
HomeOfficeDeductibleExpenseComputationStatement
AdjustmentsForUSTaxPrinciplesInUSDollarsSchedule
PubliclyTradedStockSchedule
IdentifySetsOfBooksAndIncomeLossSchedule
OtherIncomeLossItemsWithDifferencesSchedule
VesselOrAircraftCharterInStatement
VesselOrAircraftCharterOutStatement

BINARY ATTACHMENTS: Scanned Form 8453-CORP (8453 Signature Document), Form 8822-B

HEADER INFO not on actual forms:

MultipleSoftwarePackagesUsed: No

Originator: **EFIN:** Use your EFIN
Type: ERO
Practioner PIN: N/A (using scanned Form 8453-I)
PIN Entered by: N/A

Signature Option: Binary Attachment 8453 Signature Document

Officer: **Name:** Samuel L Booker
Title: Chief Financial Officer
Taxpayer PIN: N/A (using scanned Form 8453-I)
Signing Officer SSN: 000-00-3164
Phone: 000-321-7654
Email Address: sam.brintz@rmni.com
Date Signed: 08/28/2023
Prior Year Income Amount: 20,000,000

Preparer: **Name:** John E. Suiter
Email Address: john.e.suiter@AAATax.com

Date Prepared: 08/20/2023
Name Control: RMNI

Attachment 1, Form 1120F, Item "H": Accounting method changes
(*AccountingMethodChangeFromPriorYearStatement*)

We changed our method of accounting from cash to accrual.

Attachment 2, Form 1120F, Item "I": Determination method changes
(*DeterminationMethodChangeFromPriorYearStatement*)

We changed our method of accounting from cash to accrual.

Attachment 3, Form 1120F Section II, line 10: Itemized other Income Schedule
(*ItemizedOtherIncomeSchedule*)

Corp Name: RMN Incorporated
EIN: 00-0000600
Income Type: Exchange Gain/Loss Realized
Amount: -300,000

Attachment 4, Form 1120F, Section III, Part 1, line 2: Connected Earnings and Profits
(*ConnectedEarningsProfitsSchedule*)

Corp Name: RMN Incorporated
EIN: 00-0000600
Adjustment to Corporations effectively connected taxable income: Depreciation
Temporary Difference
Positive Adjustment: 4,114,900

Attachment 5, Form 1120F, Section III, Part 1, Line 4a: U.S. Net Equity at End of
Current Year (*USNetEquityEndOfCurrentYearSchedule*)

Net Equity at the end of the year:
Property A: 260,000,000

Attachment 6, Form 1120-F, Section III, Part I, Line 4b: U.S. Net Equity at End of
Prior Year (*USNetEquityEndOfPriorYearSchedule*)

Net Equity at the end of the prior year:
Property A: 250,000,000

Attachment 7, Form 1120-F, Schedule L, Line 9 (b): Other Investments US
(*ItemizedOtherInvestmentsSchedule*)

Corp Name: RMN Incorporated
EIN: 00-0000600
Description: Loans to customers
Beginning Amount: 100,000,000
Ending Amount: 100,000,000

Attachment 8, Form 1120-F, Schedule L, Line 16b: Other Non Current Assets US
(*OtherNonCurrentUSAssetsSchedule*)

Corp Name: RMN Incorporated
EIN: 00-0000600
Description: Related Party
Beginning Amount: 10,000,000
Ending Amount: 10,000,000

Attachment 9, Form 1120-F, Schedule L, Line 22b: Third Party Liabilities
(*MortgagesEtcPayableGreaterThan1YrThirdPartyLiabilitiesSchedule*)

Corp Name: RMN Incorporated
EIN: 00-0000600
Description: Long term borrowing
Beginning Amount: 250,000,000
Ending Amount: 240,000,000

Attachment 10, Form 1120F, Schedule W line 3: Section 1445 and 1446 Tax
Statement (*Section1445and1446TaxStatement*)

Tax on ECI: 4,316,900
Refigured Taxable Income: 12,334,000
Refigured Tax on ECI: 4,316,900
Calculated Tax, Sections 1445 and 1446: 0

Attachment 11, Form 1120-F, Schedule H, Part II, line 16: Remaining home office
expense (*HomeOfficeDeductibleExpenseComputationStatement*)

Home Office Expense: 150,000

Attachment 12, Form 1120-F, Schedule H, Part IV, line 30: Adjustments For US Tax
Principles in US Dollars Schedule
(*AdjustmentsForUSTaxPrinciplesInUSDollarsSchedule*)

Item Description: Adjustment
Amount: -4,296,000

Attachment 13, Form 1120-F, Schedule M-3, Part I, line 3: Publicly Traded Stock
Schedule (*PubliclyTradedStockSchedule*)

Stock Exchange: London Exchange
Trading Symbol: RMNI

Attachment 14, Form 1120-F, Schedule M-3, Part 1, line 4: Identify Sets of Books and
Income Loss Schedule (*IdentifySetsOfBooksAndIncomeLossSchedule*)

Book used: Non-Consolidated Worldwide Books
Net Income/Loss: 12,230,000

Attachment 15, Form 1120-F, Schedule M-3, Part II, line 24: Other Income (Loss)
Items with Differences Schedule (*OtherIncomeLossItemsWithDifferencesSchedule*)

	<u>Per Income Statement</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Oth Perm Differences</u>	<u>Per Tax Return</u>
Exchange Gain/ Loss Realized	(333,500)	0	33,500	0	(300,000)

Attachment 16, Form 1120-F, Schedule V, line 3: Vessel Or Aircraft Chartered in
Statement (*VesselOrAircraftCharterInStmt*)

Name of Vessel: Jill
 Name of Lessor: Jill Bnimble
 Address of Lessor: 55 Any Street, Beanstock, TX 77287
 Term of lease: 60 months
 Method for calculating: Accounting method used

Name of Vessel: Jack
 Name of Lessor: Jack Bnimble
 Address of Lessor: 33 Any Street, Beanstock, TX 77287
 Term of lease: 90 months
 Method for calculating: Accounting method used

Attachment 17, Form 1120-F, Schedule V, line 4: Vessel Or Aircraft Chartered Out
Statement (*VesselOrAircraftCharterOutStmt*)

Name of Vessel: Jill
 Country of Registration: United States
 Name of each Lessee: Jack Bnimble
 Address of each Lessee: 33 Any Street, Beanstock, TX 77287
 Term of each lease: 60 months
 Days under use: 120
 Method Used: Actual Method
 Calculation Used: Accounting method used

Name of Vessel: Jack
 Country of Registration: United States
 Name of each Lessee: Jill Bnimble
 Address of each Lessee: 55 Any Street, Beanstock, TX 77287
 Term of each lease: 60 months
 Days under use: 150
 Method Used: Actual Method
 Calculation Used: Accounting method used

Additional Information (continued from page 1)

		Yes	No			Yes	No
H	Did the corporation's method of accounting change from the preceding tax year? If "Yes," attach a statement with an explanation.	✓		V	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267 (c) for rules of attribution.) If "Yes," attach a statement showing the name and identifying number. (Do not include any information already entered in item T.) Enter percentage owned ▶ _____		✓
I	Did the corporation's method of determining income change from the preceding tax year? If "Yes," attach a statement with an explanation.	✓		W	(1) Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax? If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. Note: Failure to disclose a treaty-based return position may result in a \$10,000 penalty (see section 6712). (2) Is the corporation claiming treaty benefits pursuant to, or otherwise filing its return pursuant to, a Competent Authority determination or an Advance Pricing Agreement? If "Yes," attach a copy of the Competent Authority determination letter or Advance Pricing Agreement to your return.		✓
J	Did the corporation file a U.S. income tax return for the preceding tax year?	✓		X	During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.		✓
K	(1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? (2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition?	✓		Y	(1) Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner? If "Yes," attach Schedule P. See instructions. (2) During the tax year, did the corporation own, directly or indirectly, at least a 10% interest, in any foreign partnership? If "Yes," see instructions for required attachment.	✓	
L	Did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? If "Yes," enter the name of the foreign country: <u>Australia</u>	✓		Z	(1) Has the corporation engaged in any transactions the results of which are subject to the arm's-length standard under section 482 and its regulations? (2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions)	✓	
M	Did the corporation have any transactions with related parties? If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached ▶ <u>1</u>	✓		AA	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.	✓	
N	Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)	✓		BB	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?	✓	
O	Is the corporation a personal service corporation? (See instructions for definition.)	✓		CC	Is the corporation (including the home office or any branch) a qualified derivatives dealer (QDD)? (1) If "Yes," attach Schedule Q (Form 1120-F) (see instructions) (2) If "Yes," enter the QI-EIN ▶ _____		✓
P	Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ \$ _____			DD	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.		✓
Q	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.) If "Yes," attach a statement showing (1) name and EIN of such U.S. corporation; (2) percentage owned; and (3) taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.		✓	EE	During the tax year, did the corporation pay or accrue any interest or royalty for which a deduction is not allowed under section 267A (see instructions)? If "Yes," enter the total amount of the disallowed deductions . . . ▶ \$ _____		✓
R	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) ▶ <input type="checkbox"/>						
S	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 4.) ▶ \$ _____						
T	Is the corporation a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the parent corporation's: (1) EIN ▶ <u>00-0000042</u> (2) Name ▶ <u>SECO</u>	✓					
U	(1) Is the corporation a dealer under section 475? (2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?		✓				✓

Additional Information (continued from page 2)

		Yes	No			Yes	No			
FF	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)?			HH	During the tax year, did the corporation dispose of an interest in a partnership that directly or indirectly engaged in a trade or business within the United States?					
			✓				✓			
GG	Does the corporation satisfy one or more of the following (see instructions)?		✓	II	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		✓			
		(1) The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.					If "Yes," enter amount from Form 8996, line 15 ▶ \$ _____			
			(2) 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.							
			(3) The corporation is a tax shelter and the corporation has business interest expense.							
If "Yes," to any, complete and attach Form 8990.										

SECTION I—Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Report all gross transportation income subject to 4% tax on line 9. Report other column (a) income items only if not properly withheld and reported on Form 1042-S. The rate of tax on these **gross** income items is 30% or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item W on page 2.** If multiple treaty rates apply to a type of income (for example, subsidiary and portfolio dividends or dividends received by disregarded entities), attach a statement showing the amounts, tax rates, and withholding for each.

Name of treaty country, if any ▶

	(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
1	Interest	20,000	10	20,000	4,000
2a	Dividends (excluding payments received by QDDs in their equity derivatives dealer capacity)	6,665	15	1,000	2,000
2b	Dividend equivalents (excluding payments received by QDDs in their equity derivatives dealer capacity)				
3	Rents	50,000	20	10,000	20,000
4	Royalties	40,000	5	2,000	4,000
5	Annuities				
6	Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting statement)				
7	Gains from sale or exchange of patents, copyrights, etc.				
8	Fiduciary distributions (attach supporting statement)				
9	Gross transportation income (see instructions)	250,000	4	10,000	
10	Other items of income				
11	Total. Enter here and on line 1, page 1 ▶			25,000	
12	Total. Enter here and include on line 5i, page 1 ▶				30,000

13 Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? Yes No
If "Yes," attach a statement that provides the information requested above with respect to each such item of income.

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States
(see instructions)

Important: Fill in all applicable lines and schedules. If you need more space, see **Assembling the Return** in the instructions.

Income	1a	Gross receipts or sales	25,534,000	b	Less returns and allowances	7,500	c	Bal ▶	1c	25,526,500
	2	Cost of goods sold (attach Form 1125-A)							2	
	3	Gross profit (subtract line 2 from line 1c)							3	25,526,500
	4	Dividends (Schedule C, line 13)							4	13,500
	5	Interest							5	
	6	Gross rents							6	
	7	Gross royalties							7	
	8	Capital gain net income (attach Schedule D (Form 1120))							8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)							9	
	10	Other income (see instructions—attach statement)							10	(300,000)
	11	Total income. Add lines 3 through 10							11	25,240,000
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E)							12	250,000
	13	Salaries and wages (less employment credits)							13	
	14	Repairs and maintenance							14	
	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)							15	
	16	Rents							16	
	17	Taxes and licenses							17	
	18	Interest expense from Schedule I, line 25 (see instructions)							18	12,500,000
	19	Charitable contributions							19	
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)							20	
	21	Depletion							21	
	22	Advertising							22	
	23	Pension, profit-sharing, etc., plans							23	
	24	Employee benefit programs							24	
	25	Reserved for future use							25	
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)							26	150,000
	27	Other deductions (attach statement)							27	
	28	Total deductions. Add lines 12 through 27							28	12,900,000
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)							29	12,340,000
	30	Less:								
	a Net operating loss deduction (see instructions)			30a						
	b Special deductions (Schedule C, line 14)			30b	6,000					
	c Add lines 30a and 30b							30c	6,000	
31	Taxable income or (loss). Subtract line 30c from line 29							31	12,334,000	

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States

(continued)

Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends	(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)	9,231	65	6,000
3 Dividends on certain debt-financed stock of domestic and foreign corporations (section 246A)		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		50	
7 Dividends from 20%-or-more-owned foreign corporations		65	
8 Subtotal. Add lines 1 through 7. See instructions for limitation		see instructions	
9 Dividends from foreign corporations not included on line 3, 6, or 7			
10 IC-DISC and former DISC dividends not included on line 1, 2, or 3 (section 246(d))	4,769		
11 Other dividends			
12 Deduction for dividends paid on certain preferred stock of public utilities .			
13 Total dividends. Add column (a), lines 8 through 11. Enter here and on line 4, page 4	13,500		
14 Total special deductions. Add column (c), lines 8 and 12. Enter here and on line 30b, page 4 ▶			6,000

Schedule J Tax Computation (see instructions)

1 Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) . . . ▶	<input type="checkbox"/>		
2 Income tax		2	4,316,900
3 Base erosion minimum tax amount (attach Form 8991)		3	0
4 Add lines 2 and 3		4	4,316,900
5a Foreign tax credit (attach Form 1118)	5a		
b General business credit (attach Form 3800)	5b		
c Credit for prior year minimum tax (attach Form 8827)	5c		
d Bond credits from Form 8912	5d		
6 Total credits. Add lines 5a through 5d		6	
7 Subtract line 6 from line 4		7	4,316,900
8 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (attach statement)		8	
9 Total tax. Add lines 7 and 8. Enter here and on line 2, page 1		9	4,316,900

SECTION III—Branch Profits Tax and Tax on Excess Interest

Part I—Branch Profits Tax (see instructions)

1 Enter the amount from Section II, line 29	1	12,340,000
2 Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required statement showing the nature and amount of adjustments.) (See instructions.)	2	4,114,900
3 Effectively connected earnings and profits. Combine line 1 and line 2	3	16,454,900
4a Enter U.S. net equity at the end of the current tax year. (Attach required statement.)	4a	260,000,000
b Enter U.S. net equity at the end of the prior tax year. (Attach required statement.)	4b	250,000,000
c Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c	10,000,000
d Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d	
e Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e	
5 Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5	6,454,900
6 Branch profits tax. Multiply line 5 by 30% (0.30) (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	6	1,936,470

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-F))

7a Enter the interest from Section II, line 18	7a	12,500,000
b Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24g (i.e., if line 24g is negative, enter as a positive number; if line 24g is positive, enter as a negative number)	7b	
c Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7c	12,500,000
8 Branch Interest (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box <input type="checkbox"/>	8	12,500,000
9a Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a	0
b If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0-	9b	
c Subtract line 9b from line 9a	9c	
10 Tax on excess interest. Multiply line 9c by 30% (0.30) (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	10	

Part III—Additional Information

	Yes	No
11 Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a A complete termination of all U.S. trades or businesses?		✓
b The tax-free liquidation or reorganization of a foreign corporation?		✓
c The tax-free incorporation of a U.S. trade or business?		✓
If 11a or 11b applies and the transferee is a domestic corporation, attach Form 8848. If 11c applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).		

Note: Check if completing on U.S. basis or Worldwide basis

Schedule L Balance Sheets per Books

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		10,000,000		10,000,000
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)				
6a Interbranch current assets*				
b Other current non-U.S. assets*				
c Other current U.S. assets*				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9a Other loans and investments—non-U.S. assets*				
b Other loans and investments—U.S. assets*		100,000,000		100,000,000
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 Assets held in trust		380,000,000		380,000,000
15 Other non-current interbranch assets*				
16a Other non-current non-U.S. assets*				
b Other non-current U.S. assets*		10,000,000		10,000,000
17 Total assets		500,000,000		500,000,000
Liabilities				
18 Accounts payable				
19 Mortgages, notes, bonds payable in less than 1 year:				
a Interbranch liabilities*				
b Third-party liabilities*				
20 Other current liabilities*				
21 Loans from shareholders				
22 Mortgages, notes, bonds payable in 1 year or more:				
a Interbranch liabilities*				
b Third-party liabilities*		250,000,000		250,000,000
23 Liabilities held in trust				
24a Other interbranch liabilities*				
b Other third-party liabilities*				
Equity				
25 Capital stock: a Preferred stock				
b Common stock	50,000,000	50,000,000	50,000,000	50,000,000
26 Additional paid-in capital		200,000,000		201,796,900
27 Retained earnings—Appropriated*				
28 Retained earnings—Unappropriated				8,203,000
29 Adjustments to shareholders' equity*				
30 Less cost of treasury stock	()		()	
31 Total liabilities and shareholders' equity		500,000,000		500,000,000

* Attach statement—see instructions.

Schedule W Overpayment Resulting From Tax Deducted and Withheld Under Chapters 3 and 4

1 Total Chapter 3 and 4 payments. Enter the amount from page 1, line 5i		1	30,000
2 Enter the tax amount from page 1, line 1	2		25,000
3 Enter the portion of the tax amount shown on page 1, line 2, pertaining to income associated with amounts deducted and withheld under sections 1445 and 1446 (see instructions for general guidelines)	3		0
4 Total Chapter 3 and 4 tax. Combine lines 2 and 3		4	25,000
5 Tentative overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Subtract line 4 from line 1		5	5,000
6 Enter the amount from page 1, line 8a		6	151,630
7 Overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b		7	5,000

Form **1120-F** (2021)

**SCHEDULE H
(Form 1120-F)**

Department of the Treasury
Internal Revenue Service

Form 1120-F TY2022 Test Scenario 9
**Deductions Allocated to Effectively Connected
Income Under Regulations Section 1.861-8**

▶ Attach to Form 1120-F.
▶ Go to www.irs.gov/Form1120F for instructions and the latest information.

OMB No. 1545-0123

2021

Name of corporation

RMN Incorporated

Employer identification number

00-0000600

Part I Home Office Deductible Expenses Definitely Related Solely to ECI or Non-ECI

Note: Enter all amounts on lines 1a through 13 in only U.S. dollars or in only functional currency. If U.S. dollars, check box . Otherwise, specify currency ▶

1a	Total expenses on the books of the home office	1a	26,000,000		
b	Check the applicable box below to indicate the accounting convention used to compute the amount on line 1a: <input checked="" type="checkbox"/> U.S. GAAP <input type="checkbox"/> Home Country GAAP <input type="checkbox"/> IFRS <input type="checkbox"/> Other (specify) ▶ _____				
2	Adjustments for U.S. tax principles (attach statement – see instructions)	2			
3	Total deductible expenses on the books of the home office. Combine lines 1a and 2	3		26,000,000	
4	Interest expense included on line 3	4	25,000,000		
5	Bad debt expense included on line 3	5			
6	Total of interest expense and bad debt expense. Add lines 4 and 5	6		25,500,000	
7	Remaining deductible expenses to be allocated and apportioned between ECI and non-ECI. Subtract line 6 from line 3	7		500,000	
8	Deductible expenses definitely related solely to non-ECI from subsidiaries	8			
9	Deductible expenses definitely related solely to other non-ECI booked in the home country	9	200,000		
10	Deductible expenses definitely related solely to other non-ECI booked in other countries (including the United States)	10			
11	Deductible expenses definitely related solely to ECI	11			
12	Total deductible expenses definitely related solely to ECI or non-ECI. Add lines 8 through 11	12		200,000	

Part II Home Office Deductible Expenses Allocated and Apportioned to ECI

Note: Enter the amounts on lines 15 through 20 in U.S. dollars.

13	Remaining deductible expenses on the books of the home office not definitely related solely to ECI or non-ECI. Subtract line 12 from line 7	13		300,000	
14	Average exchange rate used to convert amounts to U.S. dollars (see instructions)	14			
15	Enter the amount from line 13. If line 13 is stated in functional currency, divide line 13 by line 14	15		300,000	
16	Remaining home office deductible expenses on line 15 allocated and apportioned under Regulations section 1.861-8 to ECI (attach computation)	16		150,000	
17	Enter the amount from line 11. If line 11 is stated in functional currency, divide line 11 by line 14	17			
18	Total home office deductible expenses allocated and apportioned to ECI. Add lines 16 and 17	18		150,000	
19	Total deductible expenses from other non-U.S. locations allocated and apportioned to ECI	19			
20	Total deductible expenses allocated and apportioned to ECI. Add lines 18 and 19 and enter the amount here and on Form 1120-F, Section II, line 26	20		150,000	

Part III Allocation and Apportionment Methods and Financial Records Used to Complete Parts I and II

Note: Enter the amounts in Part III, lines 21a, 21b, 22a, and 22b in U.S. dollars.

- If one or more methods used are different than in prior year, check box
- If any amount on line 20 is recorded as an interbranch amount on books and records used to prepare Form 1120-F, Schedule L, include the amount on Part IV, line 35 and check this box

21	Gross income ratio:				
a	Gross ECI	21a	25,260,000		
b	Worldwide gross income	21b	50,520,000		
c	Divide line 21a by line 21b	21c		50 %	
22	Asset ratio:				
a	Average U.S. assets from Schedule I, line 5, column (d)	22a	500,000,000		
b	Worldwide assets (if applicable, from Schedule I, line 6b)	22b	1,000,000,000		
c	Divide line 22a by line 22b	22c		50 %	
23	Number of personnel ratio:				
a	Personnel of U.S. trade or business	23a	1		
b	Worldwide personnel	23b	3		
c	Divide line 23a by line 23b	23c		33 %	
24	Did the corporation use any ratio-based methods (other than those indicated on lines 21 through 23 above) in Parts I and II? If "Yes," attach statement (see instructions)			Yes	No
					✓
25	Did the corporation use any other methods (e.g., time-spent analysis or estimates) in Parts I and II? If "Yes," attach statement (see instructions)				✓

Part III Allocation and Apportionment Methods and Financial Records Used to Complete Parts I and II (continued)

Note: Indicate whether the corporation used any of the following financial and other records in Parts I and II to identify deductible expenses allocated and apportioned to ECI.

	Yes	No
26a Published or other non-public audited financial statements	✓	
b Non-audited financial statements		✓
27 Home office management or other departmental cost accounting reports		✓
28 Other (e.g., home country regulatory reports or written, contemporaneous functional analyses) (attach statement)		✓

Part IV Allocation and Apportionment of Expenses on Books and Records Used to Prepare Form 1120-F, Schedule L
Note: Enter all amounts in Part IV in U.S. dollars.

29 Total expenses per books and records used to prepare Form 1120-F, Schedule L	29	17,296,000		
30 Adjustments for U.S. tax principles (attach statement – see instructions)	30	(4,296,000)		
31 Total deductible expenses. Combine lines 29 and 30			31	13,000,000
32a Third-party interest expense included on line 31	32a	12,500,000		
b Interbranch interest expense included on line 31	32b			
33 Bad debt expense included on line 31	33			
34 Other third-party deductible expenses not allocated or apportioned to ECI and non-ECI under Regulations section 1.861-8 included on line 31 (attach statement).	34			
35 Interbranch expenses per books and records included on line 31 and not included on line 32b (attach statement)	35			
36 Add lines 32a through 35			36	12,500,000
37 Deductible expenses on books and records allocated and apportioned to ECI or non-ECI under Regulations section 1.861-8. Subtract line 36 from line 31			37	500,000

		(a) ECI Amounts	(b) Non-ECI Amounts	(c) Total: Add columns (a) and (b)
Reconciliation of allocation and apportionment of deductible expenses to ECI and non-ECI on books and records under Regulations section 1.861-8 (from line 37)				
38a Derivative transaction deductible expenses definitely related to ECI or non-ECI under Regulations section 1.861-8 (from line 37)	38a			
b Other deductible expenses definitely related to ECI or non-ECI (from line 37)	38b	250,000		250,000
39 Total deductible expenses definitely related to ECI or non-ECI. Add lines 38a and 38b	39	250,000		250,000
40 Other deductible expenses on books and records not definitely related to ECI or non-ECI that are allocated and apportioned to ECI and non-ECI (from line 37)	40			
41 Total deductible expenses on books and records allocated and apportioned to ECI and non-ECI. Add lines 39 and 40. Column (c) must equal line 37	41	250,000		250,000

Note: Line 41, column (a) is the total of the deductions reported on Form 1120-F, Section II, lines 12, 13, 14, 16, 17, 19 through 24, and 27.

**SCHEDULE I
(Form 1120-F)**

**Interest Expense Allocation Under Regulations
Section 1.882-5**

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-F.

2021

▶ Go to www.irs.gov/Form1120F for instructions and the latest information.

Name of corporation

Employer identification number

RMN Incorporated

00-0000600

- A** Check here if the corporation is a foreign bank as defined in Regulations section 1.882-5(c)(4)
- B** This Schedule I is being completed with respect to (*check one*):
- Adjusted U.S. booked liabilities method under Regs. sec. 1.882-5(d). **Complete lines 1 through 15 and 21 through 25.**
- Separate currency pools method under Regs. sec. 1.882-5(e). **Complete lines 1 through 9 and 16a through 25.**

Step 1 Average U.S. Assets for the Tax Year: Regulations Section 1.882-5(b)

	(a) Set(s) of Books That Give Rise to U.S. Booked Liabilities (see instructions)	(b) Partnership Interests	(c) Set(s) of Books Other Than Those Described in Columns (a) and (b)	(d) Totals (add columns (a) through (c))
1 Specify the method used to determine the value of the corporation's U.S. assets on lines 2 through 5 below (<i>check one</i>):				
<input type="checkbox"/> Adjusted basis method: Regs. sec. 1.882-5(b)(2)(i)				
<input type="checkbox"/> Fair market value method: Regs. sec. 1.882-5(b)(2)(ii)				
2 Total assets per books	1,000,000,000			
3a Total interbranch assets				
b Total non-ECI assets under section 864(c)(4)(D)	500,000,000			
c Total other non-ECI assets (attach statement-see instructions)				
d Adjustments for amounts from partnerships and certain disregarded entities included on line 2, column (a)	10,000,000			
e Adjustments for assets that give rise to direct interest expense allocations under Regs. sec. 1.882-5(a)(1)(ii)				
f Other adjustments to average assets included on line 2 (for example, mark-to-market differences)				
4 Combine lines 3a through 3f	510,000,000			
5 Total value of U.S. assets for the tax year	490,000,000	10,000,000		500,000,000
Column (a): Subtract line 4 from line 2.				
Column (b): See instructions for amount to enter.				
Column (c): See instructions for amount to enter.				

Step 2 U.S.-Connected Liabilities for the Tax Year: Regulations Section 1.882-5(c)

6 Specify the method used to determine the amounts in Step 2 (<i>check one</i>):				
<input checked="" type="checkbox"/> Actual ratio under Regs. sec. 1.882-5(c)(2). Complete lines 6a through 6c below.				
<input type="checkbox"/> Fixed ratio under Regs. sec. 1.882-5(c)(4). Complete line 6d below.				
a Average worldwide liabilities	6a	500,000,000		
b Average worldwide assets	6b	1,000,000,000		
c Divide line 6a by line 6b	6c	50 %		
d Fixed ratio under Regs. sec. 1.882-5(c)(4). If the corporation is a foreign bank as defined in Regs. sec. 1.882-5(c)(4), enter 95% on line 6d. If the corporation is not a foreign bank or an insurance company, enter 50% on line 6d	6d	%		
e Enter the ratio from line 6c or 6d, as applicable			6e	50 %
7a U.S.-connected liabilities before Regs. sec. 1.884-1(e)(3) election(s). Multiply line 5, column (d) by line 6e			7a	250,000,000
b U.S. liability reduction under Regs. sec. 1.884-1(e)(3) election			7b	
c U.S.-Connected Liabilities. Subtract line 7b from line 7a			7c	250,000,000

Step 3 Interest Expense Paid or Accrued on Average U.S. Booked Liabilities: Regulations Section 1.882-5(d)

	(a) Set(s) of Books That Give Rise to U.S. Booked Liabilities (see instructions)	(b) Partnership Interests	(c) Totals (add columns (a) and (b))
8 Total average amount of U.S. booked liabilities as defined in Regs. sec. 1.882-5(d)(2) (see instructions)	245,000,000	5,000,000	250,000,000
Column (a): Do not include amounts that give rise to directly allocable interest under Regs. sec. 1.882-5(a)(1)(ii) or from partnerships includible in column (b).			
Column (b): Enter the portion of the total from Schedule P, line 11, that constitutes U.S. booked liabilities.			
9 Total interest paid or accrued during the tax year on line 8 amount	12,250,000	250,000	12,500,000
Column (a): Do not include amounts that give rise to directly allocable interest under Regs. sec. 1.882-5(a)(1)(ii) or from partnerships includible in column (b).			
Column (b): Enter the total from Schedule P, line 8.			

Step 3 (cont.) Adjusted U.S. Booked Liabilities Method: Regulations Section 1.882-5(d)

If line 7c is greater than line 8, column (c), complete lines 10 through 13 below and skip lines 14a and 14b.

If line 7c is less than or equal to line 8, column (c), skip lines 10 through 13 and complete lines 14a and 14b.

10	If the corporation is a foreign bank which is making a current-year election to use a published rate as provided under Regs. sec. 1.882-5(d)(5)(ii)(B), check the box on this line, skip lines 10a through 10c, and enter the rate on line 10d <input type="checkbox"/>				
a	Total interest paid or accrued during the tax year on U.S. dollar liabilities that are not U.S. booked liabilities included on line 8	10a			
b	Average U.S. dollar denominated liabilities that are not U.S. booked liabilities included on line 8	10b			
c	Divide line 10a by line 10b	10c		%	
d	Enter the published rate, if elected under Regs. sec. 1.882-5(d)(5)(ii)(B)	10d		%	
e	Enter the rate from line 10c or, if elected, the published rate on line 10d. See instructions if amount on line 10c is zero	10e			%
11	Excess U.S.-connected liabilities. Subtract line 8, column (c), from line 7c	11			
12	Excess interest. Multiply line 10e by line 11	12			
13	Add line 9, column (c), and line 12	13			
14a	Scaling ratio. Divide line 7c by line 8, column (c)	14a			100 %
b	Multiply line 9, column (c) by line 14a. See instructions for hedging amounts	14b			12,500,000
15	Interest expense allocable to ECI under the adjusted U.S. booked liabilities method. Enter the result from line 13 or line 14b here and on line 21	15			12,500,000

Step 3 (cont.) Separate Currency Pools Method: Regulations Section 1.882-5(e)

	(a) U.S. Dollar Denominated	(b) Home Country Currency. Specify:	(c) Other Currency. Specify:	(d) Other Currency. Specify:
16a	U.S. assets. Enter the corporation's U.S. assets, using the methodology in Regs. sec. 1.882-5(e)(1)(i). If more columns are needed, attach statement (see instructions)			
b	Check here if a less than 3% currency election was made <input type="checkbox"/>			
17a	Enter the percentage from line 6e	%	%	%
b	U.S.-connected liabilities. Multiply line 16a by line 17a, or, if a liability reduction election is made, see instructions			
18a	Enter the total interest expense paid or accrued for the tax year with respect to the foreign corporation's worldwide liabilities denominated in that foreign currency (enter in functional currency)			
b	Enter the corporation's average worldwide liabilities (whether interest bearing or not) denominated in that foreign currency (enter in functional currency)			
c	Borrowing rate: Divide line 18a by line 18b	%	%	%
19	Interest expense allocation by separate currency pool. Multiply line 17b by line 18c			
20	Interest expense allocable to ECI under the separate currency pools method. Total the amounts on line 19, columns (a) through (d), and amounts from attached statement, if any, and enter the result here and on line 21			
				20

SUMMARY—Interest Expense Allocation and Deduction under Regulations Section 1.882-5

21	Amount from line 15 or line 20, as applicable	21	12,500,000		
22	Enter the corporation’s interest expense directly allocable under Regs. sec. 1.882-5(a)(1)(ii). (Include total from Schedule P, line 7.)	22			
23	Interest expense allocable to ECI under Regs. sec. 1.882-5. Add lines 21 and 22 ▶			23	12,500,000
24a	Amount of line 23 that is permanently disallowed as a deduction under the Internal Revenue Code or under an income tax treaty (attach statement—see instructions)	24a	()		
b	Amount of line 23 that is deferred as a deduction in the current tax year by a provision of the Internal Revenue Code other than section 163(j) but may be allowed as a deduction in a subsequent tax year (attach statement—see instructions)	24b	()		
c	Amount of line 23 that is disallowed business interest expense under section 163(j) (attach Form 8990)	24c	()		
d	Amount of line 23 that is required to be capitalized under certain provisions of the Internal Revenue Code (attach statement—see instructions)	24d	()		
e	Amount of interest expense that was deferred in a previous year by a provision of the Internal Revenue Code other than section 163(j) and allowed as a deduction in the current tax year (attach statement—see instructions)	24e	()		
f	Amount of business interest expense that was disallowed in a previous year under section 163(j) but allowed as a deduction in the current year	24f	()		
g	Combine lines 24a through 24f			24g	
25	Total interest expense deduction under Regs. sec. 1.882-5. Combine lines 23 and 24g and enter here and on Form 1120-F, Section II, line 18. The amount entered on line 25 may not exceed the total interest expense paid or accrued by the foreign corporation ▶			25	12,500,000

**SCHEDULES M-1 and M-2
(Form 1120-F)**

Department of the Treasury
Internal Revenue Service

Form 1120-F TY2022 Test Scenario 9
**Reconciliation of Income (Loss) and Analysis of
Unappropriated Retained Earnings per Books**

▶ Go to www.irs.gov/Form1120F for the latest information.
▶ Attach to Form 1120-F.

OMB No. 1545-0123

2021

Name of corporation
RMN Incorporated

Employer identification number
00-0000600

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		a	Tax-exempt interest \$ _____
3	Excess of capital losses over capital gains		b	Other (itemize): _____
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	Other (itemize): _____
c	Travel and entertainment \$ _____		9	Add lines 7 and 8
d	Other (itemize): _____		10	Income—line 6 less line 9
6	Add lines 1 through 5			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books

1	Balance at beginning of year		5	Distributions: a Cash
2	Net income (loss) per books	8,203,100		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	8,203,100	8	Balance at end of year (line 4 less line 7)
				8,203,100

Who Must File

Generally, any foreign corporation that is required to complete Form 1120-F, Section II must complete Schedules M-1 and M-2 (Form 1120-F). However, the following rules apply.

Do not complete Schedules M-1, M-2, and M-3 if total assets at the end of the tax year (Schedule L, line 17, column (d)) are less than \$25,000.

Complete Schedule M-3 in lieu of Schedule M-1 if total assets at the end of the tax year that are reportable on Schedule L are \$10 million or more.

A corporation filing Form 1120-F that is not required to file Schedule M-3 may voluntarily file Schedule M-3 instead of Schedule M-1. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

Foreign corporations that **(a)** are required to file a Schedule M-3 (Form 1120-F) and have less than \$50 million in total assets at the end of the tax year, or **(b)** are not required to file a Schedule M-3 (Form 1120-F) and voluntarily file a Schedule M-3 (Form 1120-F) must either **(1)** complete Schedule M-3 (Form 1120-F) entirely, or **(2)** complete Schedule M-3 (Form 1120-F) through Part I and complete Schedule M-1 instead of

completing Parts II and III of Schedule M-3 (Form 1120-F). If the foreign corporation chooses **(2)**, then Schedule M-1, line 1 must equal Schedule M-3 (Form 1120-F), Part I, line 11. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

Note: If Schedule M-3 is completed in lieu of Schedule M-1, the corporation is still required to complete Schedule M-2.

Specific Instructions

Schedule M-1

Line 1. Net income (loss) per books.

The foreign corporation must report on line 1 of Schedule M-1 the net income (loss) per the set(s) of books taken into account on Schedule L.

Line 5c. Travel and entertainment expenses. Include any of the following.

- Entertainment expenses not deductible under section 274(a).
- Meal expenses not deductible under section 274(n).
- Expenses for the use of an entertainment facility.
- The part of business gifts over \$25.
- Expenses of an individual over \$2,000 that are allocable to conventions on cruise ships.

- Employee achievement awards of non-tangible property or of tangible property if the value is over \$400 (\$1,600 if part of a qualified plan).

- The part of luxury water travel expenses not deductible under section 274(m).

- Expenses for travel as a form of education.

- Other nondeductible travel and entertainment expenses.

Line 7a. Tax-exempt interest. Report any tax-exempt interest received or accrued, including any exempt-interest dividends received as a shareholder in a mutual fund or other regulated investment company. Also report this same amount in item P at the top of page 2 of Form 1120-F.

Schedule M-2

Line 1. Beginning balance of unappropriated retained earnings.

Enter the beginning balance of unappropriated retained earnings per the set(s) of books taken into account on Schedule L.

Note: For additional information for Schedule M-2 reporting, see the Instructions for Schedule M-3 (Form 1120-F).

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

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

OMB No. 1545-0123

2021

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-F.

▶ Go to www.irs.gov/Form1120F for instructions and the latest information.

Name of corporation

Employer identification number

RMN Incorporated

00-0000600

- A** Has the corporation reported taxable income on Form 1120-F, page 4, using a treaty provision to attribute business profits to a U.S. permanent establishment under rules other than section 864(c)? Yes No
- B** Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)? Yes No
- C** Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)? Yes No
- D** Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L? Yes No

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

- 1** Is the corporation a foreign bank as defined in Regulations section 1.882-5(c)(4)?
 - Yes.** Complete the remainder of Part I as follows:
If D is "Yes," use the income statement described in D to complete lines 2 through 5 and 7 through 11.
If D is "No," use the income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L to complete lines 2 through 5 and 7 through 11.
 - No.** Complete the remainder of Part I as follows:
If B is "Yes," use the income statement described in B to complete lines 2 through 11.
If B is "No" and C is "Yes," use the income statement described in C to complete lines 2 through 11.
If B and C are "No" and D is "Yes," use the income statement described in D to complete lines 2 through 11.
If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through 11.
- 2a** Enter the income statement period: Beginning 01/01/2023 Ending 12/31/2023
- b** Has the corporation's income statement been restated for the income statement period entered on line 2a?
 - 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 5 income statement periods immediately preceding the period on line 2a?
 - Yes.** Attach an explanation and the amount of each item restated.
 - No.**
- 3** Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?
 - Yes.** List exchange(s) and symbol ▶ London Exchange RMNI
 - No.**

4 Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1	12,230,000
5a Net income from includible disregarded foreign entities not included on line 4 (attach statement)	()
b Net loss from includible disregarded foreign entities not included on line 4 (attach statement)	()
c Net income from includible disregarded U.S. entities not included on line 4 (attach statement)	()
d Net loss from includible disregarded U.S. entities not included on line 4 (attach statement)	()
6 Net income (loss) from foreign locations not included on line 4 (attach statement)	()
7a Net income of non-includible entities (attach statement)	()
b Net loss of non-includible entities (attach statement)	()
8 Adjustments to intercompany transactions (attach statement)	()
9 Adjustments to reconcile income statement period to tax year (attach statement)	()
10 Other adjustments to reconcile to amount on line 11 (attach statement)	()
11 Adjusted financial net income (loss) of non-consolidated foreign corporation. Combine lines 4 through 10	12,230,000

Note. Part I, line 11, must equal Part II, line 28, column (a) or Schedule M-1, line 1 (see instructions).

Name of corporation RMN Incorporated	Employer identification number 00-0000600
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Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)

	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
1 Gross receipts	25,534,000	(7,500)			25,526,500
2 Cost of goods sold (attach statement)					
3a Dividends from foreign entities					
b Dividends from U.S. entities	13,500				13,500
c Substitute dividend payments received					
4a Interest income excluding interest equivalents	20,000		(20,000)		
b Substitute interest payments received					
c Interest equivalents not included on line 4b					
5 Gross rental income					
6 Gross royalty income					
7 Fee and commission income	4,312,900		(4,312,900)		
8 Income (loss) from equity method corporations					
9 Net income (loss) from U.S. partnerships					
10 Net income (loss) from certain foreign partnerships (see instructions)					
11 Net income (loss) from other pass- through entities (attach statement)					
12 Items relating to reportable transactions (attach statement)					
13 Hedging transactions					
14a Mark-to-market income (loss) under section 475(a)					
b Mark-to-market income (loss) subject to section 475(d)(3)(B)					
c Mark-to-market income (loss) under section 475(e)					
d Mark-to-market income (loss) under section 475(f)					
15 Gain (loss) from certain section 988 transactions					
16a Interest income from global securities dealing					
b Dividends from global securities dealing					
c Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b					
17 Sales versus lease (for sellers and/or lessors)					
18 Section 481(a) adjustments					
19 Unearned/deferred revenue					
20 Original issue discount, imputed interest, and phantom income					
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities					
b Gross capital gains from Schedule D, excluding amounts from pass-through entities					

Name of corporation RMN Incorporated	Employer identification number 00-0000600
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Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions) (continued from page 2)

	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
21c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses					
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses					
e Abandonment losses					
f Worthless stock losses (attach statement)					
g Other gain/loss on disposition of assets other than inventory					
22 Capital loss limitation and carryforward used					
23 Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities					
24 Other income (loss) items with differences (attach statement)	(333,500)		33,500		(300,000)
25 Total income (loss) items. Combine lines 1 through 24	29,546,900	(7,500)	(4,299,400)		25,240,000
26 Total expense/deduction items (from Part III, line 33)	(17,316,900)		16,816,900	12,400,000	(12,900,000)
27 Other items with no differences					
28 Reconciliation totals. Combine lines 25 through 27	12,230,000	(7,500)	12,517,500	12,400,000	12,340,000

Note. Line 28, column (a), must equal Part I, line 11, and column (e) must equal Form 1120-F, page 4, line 29.

Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)

	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
1 U.S. current income tax expense	4,316,900		(4,316,900)		
2 U.S. deferred income tax expense					
3 Non-U.S. current income tax expense (other than foreign withholding taxes)					
4 Non-U.S. deferred income tax expense					
5 Non-U.S. withholding taxes					
6 Compensation with section 162(m) limitation					
7 Salaries and other base compensation	500,000		(250,000)		250,000
8 Stock option expense					
9 Other equity-based compensation					
10 Meals and entertainment					
11 Fines and penalties					
12 Judgments, damages, awards, and similar costs					

Name of corporation RMN Incorporated	Employer identification number 00-0000600
--	--

Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions) *(continued from page 3)*

	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
13 Pension and profit-sharing					
14 Other post-retirement benefits					
15 Deferred compensation					
16 Charitable contributions					
17 Section 162(r)–FDIC premiums paid by certain large financial institutions (see instructions)					
18 Current year acquisition or reorganization investment banking fees, legal and accounting fees					
19 Current year acquisition/reorganization other costs					
20 Amortization/impairment of goodwill					
21 Amortization of acquisition, reorganization, and start-up costs					
22 Other amortization or impairment write-offs					
23 Depreciation					
24 Bad debt expense					
25 Purchase versus lease (for purchasers and/or lessees)					
26a Interest expense per books	12,500,000		(12,500,000)		
b Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)				12,500,000	12,500,000
c Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24g)			()		
d Substitute interest payments					
e Interest equivalents (for example, guarantee fees) not included on line 26d					
27 Substitute dividend payments					
28 Fee and commission expense					
29 Rental expense					
30 Royalty expense					
31 Expenses allocable to effectively connected income under Regulations section 1.861-8 from home office or other books that do not give rise to U.S. booked liabilities (from Schedule H (Form 1120-F), line 20)				150,000	150,000
32 Other expense/deduction items with differences (attach statement)					
33 Total expense/deduction items. Combine lines 1 through 32. Enter here and on Part II, line 26	17,316,900		(16,816,900)	12,400,000	12,900,000

**SCHEDULE P
(Form 1120-F)**

List of Foreign Partner Interests in Partnerships

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-F.

2021

▶ Go to www.irs.gov/Form1120F for instructions and the latest information.

Name of corporation (foreign partner)

Employer identification number (EIN)

RMN Incorporated

00-0000600

Part I List of Foreign Partner Interests in Partnerships

(a) Name of partnership	(b) Address	(c) EIN	(d) For each partnership interest, is the foreign corporation's distributive share ECI, or treated as ECI, in whole or in part, with a U.S. trade or business determined under section 875 (see instructions)?
A ABC Financial Services	123 Wall St., NY, NY 10005	00-1234567	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B			<input type="checkbox"/> Yes <input type="checkbox"/> No
C			<input type="checkbox"/> Yes <input type="checkbox"/> No
D			<input type="checkbox"/> Yes <input type="checkbox"/> No

Note: If the corporation has more than 4 partnership interests, continue on a separate page. See instructions.

Part II Summary of Foreign Partner Income and Expenses From Schedule K-3 (Form 1065)

Schedules K-3

	A	B	C	D	Total
1 Total gross income. Enter the amount from Schedule K-3, Part X, Section 1, line 21, column (a)	500,000				
2 Gross ECI—Partnership determination. Enter the sum of Schedule K-3, Part X, Section 1, line 21, column (c) plus column (d)	500,000				
3 Gross ECI—Partner determination. Enter all applicable amounts from Schedule K-3, Part X, Section 1, column (b) (see instructions)	500,000				
4 Total deductions and losses. Enter the amount from Schedule K-3, Part X, Section 2, line 24, column (a)	250,000				
5 Total deductions and losses deductible against gross ECI—Partnership determination. Enter the sum of Schedule K-3, Part X, Section 2, line 24, column (c) plus column (d)	250,000				
6 Total deductions and losses deductible against gross ECI—Partner determination. Enter all applicable amounts from Schedule K-3, Part X, Section 2, column (b) (see instructions)	250,000				
7 Interest expense directly allocable under Regulations section 1.882-5(a)(1)(ii)(B). (Note: Include the line 7 total on Schedule I, line 22.)					
8 Interest expense on U.S. booked liabilities as described under Regulations section 1.882-5(d)(2)(vii). Enter the amount from Schedule K-3, Part X, Section 2, line 7, column (b). Include the line 8 total on Schedule I, line 9, column (b)	250,000				

Part III Foreign Partner's Average Outside Basis Under Regulations sections 1.882-5(b) and 1.884-1(d)(3)

		Schedules K-3				
		A	B	C	D	Total
9	Section 705 outside basis	10,000,000				10,000,000
10a	Partner's liabilities included in outside basis under section 752 that give rise to directly allocable interest expense under Regulations section 1.882-5(a)(1)(ii)(B)	5,000,000				5,000,000
b	All other liabilities included in partner's outside basis under section 752					
c	Add lines 10a and 10b	5,000,000				5,000,000
d	Subtract line 10c from line 9	5,000,000				5,000,000
11	Partner's liabilities under Regulations section 1.884-1(d)(3)(vi). (Note: Enter the portion of the line 11 total on Schedule I, line 8, column (b) that represents U.S. booked liabilities under Regulations section 1.882-5(d).)	5,000,000				5,000,000
12	Partner's outside basis under Regulations section 1.884-1(d)(3)(vi). Add lines 10d and 11	10,000,000				10,000,000
13	Partner's outside basis allocable to ECI under Regulations sections 1.884-1(d)(3)(i) and 1.882-5. (Note: The line 13 total should generally be entered on Schedule I, line 5, column (b). However, see the instructions for Schedule I, line 5, column (b) before entering an amount on that line.)	10,000,000				10,000,000
14	Check either the "income" box or the "asset" box to indicate the allocation method used on line 13 (see instructions)	<input type="checkbox"/> Income <input checked="" type="checkbox"/> Asset	<input type="checkbox"/> Income <input type="checkbox"/> Asset	<input type="checkbox"/> Income <input type="checkbox"/> Asset	<input type="checkbox"/> Income <input type="checkbox"/> Asset	

SCHEDULE S (Form 1120-F)

Form 1120-F TY2022 Test Scenario 9
Exclusion of Income From the International Operation of Ships or Aircraft Under Section 883

OMB No. 1545-0123

2021

Department of the Treasury Internal Revenue Service

Attach to Form 1120-F.

Go to www.irs.gov/Form1120F for instructions and the latest information.

Name of corporation

Employer identification number

RMN Incorporated

00-0000600

Part I Qualified Foreign Corporation

1a Enter the name of the qualified foreign country in which the foreign corporation was organized Australia

- b Check one (and only one) of the following boxes to indicate the type of equivalent exemption granted by the foreign country listed on line 1a above.
[] Domestic law
[] Exchange of notes
[] Income tax convention

c Enter the applicable authority of the equivalent exemption type indicated on line 1b (see instructions)

2 Enter the gross income in each of the following categories of qualified income for which the exemption is being claimed. Note: If an amount is not readily determinable, enter a reasonable estimate. If an estimate is used on any of the lines below, check here []

Table with 2 columns: Description of income category (a-h) and Amount. Row 2c shows 250,000.

Stock ownership test of Regulations section 1.883-1(c)(2):

3 Check one (and only one) of the following boxes to indicate the test under which the stock ownership test of Regulations section 1.883-1(c)(2) was satisfied.

- [] The publicly-traded test of Regulations section 1.883-2(a). Complete Part II.
[] The CFC stock ownership test of Regulations section 1.883-3(a). Complete Part III.
[] The qualified shareholder stock ownership test of Regulations section 1.883-4(a). Complete Part IV.

4 Check the box if any of the shares of the foreign corporation's stock or the stock of any direct, indirect, or constructive shareholder are issued in bearer form.

5 If the box on line 4 is checked:

- a Check the box on this line 5a if none of the bearer shares (other than bearer shares maintained in a dematerialized or immobilized book-entry system) were relied on to satisfy any of the stock ownership tests described in Regulations section 1.883-1(c)(2).
b Check the box on this line 5b if any of the bearer shares were maintained in a dematerialized or immobilized book-entry system and were relied on to satisfy any of the stock ownership tests described in Regulations section 1.883-1(c)(2).

Part II Stock Ownership Test for Publicly-Traded Corporations

6 Enter the name of the country in which the stock is primarily traded

7 Enter the name of the securities market(s) on which the stock is listed

8 Enter a description of each class of stock relied on to meet the "regularly traded test" of Regulations section 1.883-2(d) (see instructions for description requirements)

9 Do one or more 5% shareholders (see instructions for definition) own in the aggregate 50% or more of the vote and value of the outstanding shares of any class of stock for more than half the number of days during the tax year? Yes [] No []

If "Yes," complete line 10.

If "No," skip line 10.

- 10** For each class of stock relied on to meet the “regularly traded test” of Regulations section 1.883-2(d), indicate:
- a (i)** The number of days during the tax year of the corporation in which the class of stock was closely held, without regard to the exception in Regulations section 1.883-2(d)(3)(ii) ▶ _____
 - (ii)** The total percentage of the vote and value of the class of stock that was owned by 5% shareholders during such days ▶ _____%
 - b** For all qualified shareholders on which the corporation intends to rely to satisfy the closely-held exception test of Regulations section 1.883-2(d)(3)(ii), and who own stock in the closely-held block (directly, indirectly, or by applying the attribution rules of Regulations section 1.883-4(c)), enter:
 - (i)** The total number of qualified shareholders, as defined in Regulations section 1.883-4(b)(1) ▶ _____
 - (ii)** The total percentage of the value of the shares of the class of stock in the closely-held block of stock owned, directly or indirectly, by such qualified shareholders by country of residence (see instructions):

Country code (see instructions)	Percentage
_____	_____
_____	_____
_____	_____
_____	_____

- (iii)** The number of days during the tax year of the corporation that such qualified shareholders owned, directly or indirectly, their shares in the closely-held block of stock ▶ _____

Part III Stock Ownership Test for Controlled Foreign Corporations (CFC)

- 11a** Enter the percentage of the value of all outstanding shares of the CFC that is owned by all “qualified U.S. persons” identified in the qualified ownership statements required under Regulations section 1.883-3(c)(2), applying the attribution of ownership rules of Regulations section 1.883-3(b)(4) ▶ _____ 50 %
- b** Enter the percentage of the value of all outstanding shares of the CFC that is owned by the “qualified U.S. persons” referred to on line 11a above as bearer shares maintained in a dematerialized or immobilized book-entry system ▶ _____%
- 12** Enter the period during which such qualified U.S. persons held such stock (see instructions) ▶ _____
January 1, 2023 through December 31, 2023
- 13** Enter the period during which the foreign corporation was a CFC (see instructions) ▶ _____
January 1, 2023 through December 31, 2023
- 14** Is the CFC directly held by qualified U.S. persons? **Yes** **No**

Part IV Qualified Shareholder Stock Ownership Test

- 15** Check the box if more than 50% of the value of the outstanding shares of the corporation is owned (or treated as owned by reason of Regulations section 1.883-4(c)) by qualified shareholders for each category of income for which the exemption is claimed
- 16** With respect to all qualified shareholders relied on to satisfy the 50% ownership test of Regulations section 1.883-4(a):
 - a** Enter the total number of such qualified shareholders as defined in Regulations section 1.883-4(b)(1) ▶ _____
 - b** Enter the total percentage of the value of the outstanding shares owned, applying the attribution rules of Regulations section 1.883-4(c), by such qualified shareholders by country of residence or organization, whichever is applicable.

Country code (see instructions)	Percentage
_____	_____
_____	_____
_____	_____
_____	_____
Total	_____

- c** Enter the percentage of the value of the outstanding shares that is owned by the qualified shareholders as bearer shares maintained in a dematerialized or immobilized book-entry system ▶ _____%
- d** Enter the number of days during the tax year of the foreign corporation that such stock was held by qualified shareholders ▶ _____

**SCHEDULE V
(Form 1120-F)**

List of Vessels or Aircraft, Operators, and Owners

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1120-F.**

2021

▶ **Go to www.irs.gov/Form1120F for instructions and the latest information.**

Name of corporation <u>RMN Incorporated</u>	Employer identification number <u>00-0000600</u>
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Provide the information requested on lines 1 through 9 for each vessel or aircraft with respect to which the corporation is subject to a 4% rate of tax under section 887. If you check "Yes" on line 3 or line 4 for a vessel or aircraft chartered in or chartered out, see instructions to determine whether you must attach a statement to Schedule V with additional information.

	A	B	C	D
1 Name of vessel or type of aircraft	<u>Jill</u>	<u>Jack</u>		
2 Vessel or aircraft ID number				
3 Was the vessel or aircraft chartered in?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
4 Was the vessel or aircraft chartered out?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
5 Name of registered owner	<u>Nam</u>	<u>Benimble</u>		
6 EIN or SSN of registered owner	<u>00-0000800</u>	<u>00-0000200</u>		
7 Name of operator	<u>Nam Corp</u>	<u>Jack B Quick</u>		
8 EIN or SSN of operator	<u>00-0000900</u>	<u>00-0000300</u>		
9 U.S. source gross transportation income. See instructions for details regarding a statement that must be attached to Schedule V describing the method used to determine your U.S. source gross transportation income	<u>250,000</u>			
10 Total U.S. source gross transportation income. Add the amounts on line 9, columns A through D (and the amounts on line 9 of any attached continuation statements)			10	<u>250,000</u>
11 Amount of line 10 that is exempt by treaty (attach Form 8833).			11	
12 Subtract line 11 from line 10. Enter the result here and on Form 1120-F, Section I, line 9, column (b)			12	<u>250,000</u>

SCHEDULE UTP (Form 1120)

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

Uncertain Tax Position Statement

File with Form 1120, 1120-F, 1120-L, or 1120-PC.

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

OMB No. 1545-0123

Name of entity as shown on page 1 of tax return

EIN of entity

RMN Incorporated

00-0000600

This Part I, Schedule UTP (Form 1120) is page 1 of 1 Part I pages.

Part I Uncertain Tax Positions for the Current Tax Year. See instructions for how to complete columns (a) through (g). Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP. See instructions. []

Table with 7 main columns: (a) UTP No., (b) Primary IRC Sections/Subsections, (c) Timing Codes, (d) Pass-Through Entity EIN, (e) Major Tax Position, (f) Ranking of Tax Position, (g) Reserved for Future Use. Includes a row with '482' and a checked box in column (c).

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 foreign person or U.S. person?

8a Name and address of related party

Viva Financial, Rue de la Rue, 100, Paris, France 01234

8b(1) U.S. identifying number, if any APPLD FOR	8b(2) Reference ID number (see instructions) 43210987654321	8b(3) FTIN, if any (see instructions)
---	---	--

8c Principal business activity ▶ Financial **8d** Principal business activity code ▶ 523900

8e Relationship—Check boxes that apply: Related to reporting corporation Related to 25% foreign shareholder 25% foreign shareholder

8f Principal country(ies) where business is conducted France	8g Country(ies) under whose laws the related party files an income tax return as a resident France
--	--

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. ▶

9 Sales of stock in trade (inventory)	9
10 Sales of tangible property other than stock in trade	10
11 Platform contribution transaction payments received	11
12 Cost sharing transaction payments received	12
13a Rents received (for other than intangible property rights)	13a
b Royalties received (for other than intangible property rights)	13b
14 Sales, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	14
15 Consideration received for technical, managerial, engineering, construction, scientific, or like services	15
16 Commissions received	16 2,000,000
17 Amounts borrowed (see instructions) a Beginning balance _____ b Ending balance or monthly average ▶	17b
18 Interest received	18
19 Premiums received for insurance or reinsurance	19
20 Loan guarantee fees received	20
21 Other amounts received (see instructions)	21
22 Total. Combine amounts on lines 9 through 21	22 2,000,000
23 Purchases of stock in trade (inventory)	23
24 Purchases of tangible property other than stock in trade	24
25 Platform contribution transaction payments paid	25
26 Cost sharing transaction payments paid	26
27a Rents paid (for other than intangible property rights)	27a
b Royalties paid (for other than intangible property rights)	27b
28 Purchases, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	28
29 Consideration paid for technical, managerial, engineering, construction, scientific, or like services	29
30 Commissions paid	30
31 Amounts loaned (see instructions) a Beginning balance _____ b Ending balance or monthly average ▶	31b
32 Interest paid	32
33 Premiums paid for insurance or reinsurance	33
34 Loan guarantee fees paid	34
35 Other amounts paid (see instructions)	35
36 Total. Combine amounts on lines 23 through 35	36

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.

37 Does the reporting corporation import goods from a foreign related party?
38a 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 37 and 38a 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?
39 During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement (CSA)?
40a During the tax year, did the reporting corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions.
b If "Yes," enter the total amount of the disallowed deductions
41a 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
42 Did the reporting corporation have any loan to or from the related party, to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the safe-haven range of Regulations section 1.482-2(a)(2)(iii)(B)(1) (100% to 130% of the AFR for the relevant term)?
43a Did the reporting corporation make at least one distribution or acquisition (as defined by Regulations section 1.385-3) during the tax year or, during the period beginning 36 months before the date of the respective acquisition or distribution and ending 36 months afterward, did the reporting corporation issue or refinance indebtedness owed to a related party?
b If the answer to question 43a is "Yes," provide the following.
(1) The amount of such distribution(s) and acquisition(s)
(2) The amount of such related party indebtedness

Part VIII Cost Sharing Arrangement (CSA)

Note: Complete a separate Part VIII for each CSA in which the reporting corporation was a participant during the tax year. Report all amounts in U.S. dollars. (See instructions.)

44 Provide a brief description of the CSA with respect to which this Part VIII is being completed.
45 During the course of the tax year, did the reporting corporation become a participant in the CSA?
46 Was the CSA in effect before January 5, 2009?
47 What was the reporting corporation's share of reasonably anticipated benefits for the CSA?
48a Enter the total amount of stock-based compensation deductions claimed by the reporting corporation
b Enter the total amount of deductions for the tax year for stock-based compensation that was granted during the term of the CSA and, at date of grant, is directly identified with, or reasonably allocable to, the intangible development activity under the CSA
c Was there any stock-based compensation granted during the term of the CSA to individuals who performed functions in business activities that generate cost shared intangibles that was not treated as directly identified with, or reasonably allocable to, the intangible development activity?
49a Enter the total amount of intangible development costs for the CSA
b Enter the amount of intangible development costs allocable to the reporting corporation based on the reporting corporation's reasonably anticipated benefits share

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

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

Form 1120-F TY2022 Test Scenario 9
E-file Declaration for Corporations

File electronically with Form 1120, 1120-F, or 1120-S. Do not file paper copies.

Go to www.irs.gov/Form8453CORP for the latest information.

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

Name of corporation

RMN Incorporated

Employer identification number

00-0000600

Part I Information (Whole dollars only)

1	Total income (Form 1120, line 11)	1	
2	Total income (Form 1120-F, Section II, line 11)	2	25,240,000
3	Total income (loss) (Form 1120-S, line 6)	3	

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

- A** I consent that the corporation's refund be directly deposited as designated on the **Form 8050**, Direct Deposit of Corporate Tax Refund, or Form 8302, Electronic Deposit of Tax Refund of \$1 Million or More, that will be electronically transmitted with the corporation's federal income tax return.
- B** I do not want direct deposit of the corporation's refund **or** the corporation is not receiving a refund.
- C** I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

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

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

Sign Here

Signature of officer	Date	Chief Financial Officer
----------------------	------	-------------------------

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

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

ERO's Use Only	ERO's signature	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN P000000007
	Firm's name (or yours if self-employed), address, and ZIP code AAA Tax Service 4000 3rd Avenue, Suite 100, Portland, OR 97201				EIN 00-0000300
					Phone no. 000-123--4567

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

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

Foreign Person's U.S. Source Income Subject to Withholding

2022

Go to www.irs.gov/Form1042S for instructions and the latest information.

Copy B
for Recipient

000000011111 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code 03	2 Gross income 20,000	3 Chapter indicator. Enter "3" or "4" 3	3a Exemption code	4a Exemption code 00	13e Recipient's U.S. TIN, if any 00-0000600	13f Ch. 3 status code 15	13g Ch. 4 status code 18
5 Withholding allowance		3b Tax rate . 20	4b Tax rate 00 .		13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code
6 Net income				13k Recipient's account number			
7a Federal tax withheld 4,000				13l Recipient's date of birth (YYYYMMDD)			
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>							
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>							
8 Tax withheld by other agents				14a Primary Withholding Agent's Name (if applicable)			
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>	
10 Total withholding credit (combine boxes 7a, 8, and 9)				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15d Intermediary or flow-through entity's name			
12a Withholding agent's EIN 00-0000006	12b Ch. 3 status code 15	12c Ch. 4 status code 02		15e Intermediary or flow-through entity's GIIN			
12d Withholding agent's name Greatland Industries				15f Country code		15g Foreign tax identification number, if any	
12e Withholding agent's Global Intermediary Identification Number (GIIN) ABC123.ZZZZZ.ME.840				15h Address (number and street)			
12f Country code	12g Foreign tax identification number, if any				15i City or town, state or province, country, ZIP or foreign postal code		
12h Address (number and street) 1234 Marsh Lane				16a Payer's name		16b Payer's TIN	
12i City or town, state or province, country, ZIP or foreign postal code Duluth, GA 30096				16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code
13a Recipient's name RMN Incorporated		13b Recipient's country code AS		17a State income tax withheld		17b Payer's state tax no.	17c Name of state
13c Address (number and street) 1234 Main Street							
13d City or town, state or province, country, ZIP or foreign postal code Sydney, Victoria, Australia 30000							

(keep for your records)

Foreign Person's U.S. Source Income Subject to Withholding

2022

Go to www.irs.gov/Form1042S for instructions and the latest information.

Copy B
for Recipient

0000003333 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code 12	2 Gross income 40,000	3 Chapter indicator. Enter "3" or "4" 3	3a Exemption code	4a Exemption code 00	13e Recipient's U.S. TIN, if any 00-0000600	13f Ch. 3 status code 15	13g Ch. 4 status code 38
5 Withholding allowance		3b Tax rate . 10	4b Tax rate 00 .		13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code
6 Net income				13k Recipient's account number			
7a Federal tax withheld 4,000				13l Recipient's date of birth (YYYYMMDD)			
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>							
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>							
8 Tax withheld by other agents				14a Primary Withholding Agent's Name (if applicable)			
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>	
10 Total withholding credit (combine boxes 7a, 8, and 9)				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15d Intermediary or flow-through entity's name			
12a Withholding agent's EIN 00-0000012	12b Ch. 3 status code 15	12c Ch. 4 status code 02		15e Intermediary or flow-through entity's GIIN			
12d Withholding agent's name Green Leaf Inc				15f Country code		15g Foreign tax identification number, if any	
12e Withholding agent's Global Intermediary Identification Number (GIIN) GHI789.ZZZZZ.ME.840				15h Address (number and street)			
12f Country code	12g Foreign tax identification number, if any				15i City or town, state or province, country, ZIP or foreign postal code		
12h Address (number and street) 555 Oak Avenue				16a Payer's name		16b Payer's TIN	
12i City or town, state or province, country, ZIP or foreign postal code Madison, TN 37115				16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code
13a Recipient's name RMN Incorporated		13b Recipient's country code		17a State income tax withheld		17b Payer's state tax no.	17c Name of state
13c Address (number and street) 1234 Main Street							
13d City or town, state or province, country, ZIP or foreign postal code Sydney, Victoria, Australia 30000							

(keep for your records)

Change of Address or Responsible Party — Business

▶ Please type or print.
 ▶ See instructions on back. ▶ Do not attach this form to your return.
 ▶ Go to www.irs.gov/Form8822B for the latest information.

Before you begin: If you are also changing your home address, use Form 8822 to report that change.

If you are a tax-exempt organization (see instructions), check here

Check **all** boxes this change affects.

- 1 Employment, excise, income, and other business returns (Forms 720, 940, 941, 990, 1041, 1065, 1120, etc.)
- 2 Employee plan returns (Forms 5500, 5500-EZ, etc.)
- 3 Business location

4a Business name Goldfish Inc	4b Employer identification number 00-000008
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5 Old mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
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6 New mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
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7 New business location (no., street, room or suite no., city or town, state, and ZIP code). If a foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
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8 New responsible party's name
Add Dory Fishburn

9 New responsible party's SSN, ITIN, or EIN. (CAUTION: YOU MUST REFER TO THE INSTRUCTIONS FOR FORM SS-4 TO SEE WHO MAY USE AN EIN.)
abc-33-123

10 Signature. Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

Daytime telephone number of person to contact (optional) ▶ _____

Sign Here

Signature of owner, officer, or representative	Date
Title	

Where To File

Send this form to the address shown here that applies to you.

IF your old business address was in . . .	THEN use this address . . .
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service Kansas City, MO 64999
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, any place outside the United States	Internal Revenue Service Ogden, UT 84201-0023