

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0123

Form **1120S**

Department of the Treasury
Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
Information about Form 1120S and its separate instructions is at www.irs.gov/form1120s.

2016

For calendar year 2016 or tax year beginning _____, 2016, ending _____, 20

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

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

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

Income	1a	Gross receipts or sales	1a	1,900,670,400
	b	Returns and allowances	1b	
	c	Balance. Subtract line 1b from line 1a	1c	1,900,670,400
	2	Cost of goods sold (attach Form 1125-A)	2	1,860,100,750
	3	Gross profit. Subtract line 2 from line 1c	3	40,569,650
	4	Net gain (loss) from Form 4797, line 17 (attach Form 4797)	4	
5	Other income (loss) (see instructions—attach statement)	5	420,200	
6	Total income (loss). Add lines 3 through 5	6	40,989,850	
Deductions <small>(see instructions for limitations)</small>	7	Compensation of officers (see instructions—attach Form 1125-E)	7	8,500,400
	8	Salaries and wages (less employment credits)	8	6,372,055
	9	Repairs and maintenance	9	500,101
	10	Bad debts	10	
	11	Rents	11	6,650,188
	12	Taxes and licenses	12	13,980,990
	13	Interest	13	120,100
	14	Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14	26,234
	15	Depletion (Do not deduct oil and gas depletion.)	15	
	16	Advertising	16	890,700
	17	Pension, profit-sharing, etc., plans	17	1,300,000
	18	Employee benefit programs	18	
	19	Other deductions (attach statement)	19	20,140,029
	20	Total deductions. Add lines 7 through 19	20	58,480,797
	21	Ordinary business income (loss). Subtract line 20 from line 6	21	(17,490,947)
Tax and Payments	22a	Excess net passive income or LIFO recapture tax (see instructions)	22a	
	b	Tax from Schedule D (Form 1120S)	22b	
	c	Add lines 22a and 22b (see instructions for additional taxes)	22c	
	23a	2016 estimated tax payments and 2015 overpayment credited to 2016	23a	
	b	Tax deposited with Form 7004	23b	
	c	Credit for federal tax paid on fuels (attach Form 4136)	23c	
	d	Add lines 23a through 23c	23d	
	24	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	24	
	25	Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed	25	
	26	Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid	26	
27	Enter amount from line 26 Credited to 2017 estimated tax Refunded	27		

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

Sign Here

Signature of officer	Date	President Title
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May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN P66666666
Firm's name Tax Filers, Inc.	Firm's EIN 00-0000011			
Firm's address 100 Efile Drive Anytown, TX 78621	Phone no. 512-555-1212			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11510H

Form **1120S** (2016)

Schedule B Other Information (see instructions)

- | | Yes | No |
|---|-----|----|
| 1 Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual
c <input type="checkbox"/> Other (specify) ▶ _____ | | |
| 2 See the instructions and enter the:
a Business activity ▶ <u>Architecture</u> b Product or service ▶ <u>Commercial Landscaping</u> | | |
| 3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation | | ✓ |
| 4 At the end of the tax year, did the corporation:
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below | | ✓ |

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

- | | Yes | No |
|--|-----|----|
| b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below | | ✓ |

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

- | | | |
|---|--|---|
| 5 a At the end of the tax year, did the corporation have any outstanding shares of restricted stock?
If "Yes," complete lines (i) and (ii) below.
(i) Total shares of restricted stock ▶ _____
(ii) Total shares of non-restricted stock ▶ _____ | | ✓ |
| b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments?
If "Yes," complete lines (i) and (ii) below.
(i) Total shares of stock outstanding at the end of the tax year ▶ _____
(ii) Total shares of stock outstanding if all instruments were executed ▶ _____ | | ✓ |
| 6 Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction? | | ✓ |
| 7 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/>
If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments. | | |
| 8 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$ _____ | | |
| 9 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ _____ | | |
| 10 Does the corporation satisfy both of the following conditions?
a The corporation's total receipts (see instructions) for the tax year were less than \$250,000
b The corporation's total assets at the end of the tax year were less than \$250,000
If "Yes," the corporation is not required to complete Schedules L and M-1. | | ✓ |
| 11 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?
If "Yes," enter the amount of principal reduction \$ _____ | | ✓ |
| 12 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions | | ✓ |
| 13 a Did the corporation make any payments in 2016 that would require it to file Form(s) 1099? | | ✓ |
| b If "Yes," did the corporation file or will it file required Forms 1099? | | |

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

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount	
Other Information	17a Investment income	17a	4,980,000
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (attach statement)		
Recon-ciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	(13,331,497)

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

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

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

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

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

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

Department of the Treasury
Internal Revenue Service

2016

For calendar year 2016, or tax
year beginning _____, 2016
ending _____, 20____

**Shareholder's Share of Income, Deductions,
Credits, etc.**

▶ See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
00-000009

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

C IRS Center where corporation filed return
OSPC

Part II Information About the Shareholder

D Shareholder's identifying number
000-00-0014

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

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

For IRS Use Only

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

* See attached statement for additional information.

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

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

OMB No. 1545-0123

2016

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120S.

▶ Information about Sch. M-3 (Form 1120S) and its separate instructions is at www.irs.gov/form1120s.

Name of corporation

Tree Fixr Upper, Inc.

Employer identification number

00-0000009

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

- 1 a** Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? (See instructions if multiple non-tax-basis income statements are prepared.)
 Yes. Skip line 1b and complete lines 2 through 11 with respect to that income statement.
 No. Go to line 1b.
- b** Did the corporation prepare a non-tax-basis income statement for that period?
 Yes. Complete lines 2 through 11 with respect to that income statement.
 No. Skip lines 2 through 3b and enter the corporation's net income (loss) per its books and records on line 4a.
- 2** Enter the income statement period: Beginning 01 / 01 / 2016 Ending 12 / 31 / 2016
- 3 a** Has the corporation's income statement been restated for the income statement period on line 2?
 Yes. (If "Yes," attach an explanation and the amount of each item restated.)
 No.
- b** Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2?
 Yes. (If "Yes," attach an explanation and the amount of each item restated.)
 No.

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

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

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

Name of corporation

Tree Fixr Upper, Inc.

Employer identification number

00-0000009

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

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

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

Name of corporation

Tree Fixr Upper, Inc

Employer identification number

00-0000009

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

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

**SCHEDULE N
(Form 1120)**

Foreign Operations of U.S. Corporations

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S.
▶ Information about Schedule N (Form 1120) and its instructions is available at www.irs.gov/form1120.

2016

Name
Tree Fixr Upper, Inc.

Employer identification number (EIN)
00-0000009

Foreign Operations Information

	Yes	No
1a During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? If "Yes," you are generally required to attach Form 8858 , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		✓
b Enter the number of Forms 8858 attached to the tax return ▶ _____		
2 Enter the number of Forms 8865 , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return ▶ _____		
3 Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)? If "Yes," see instructions for required statement.		✓
4a Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.) If "Yes," attach Form 5471 , Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.	✓	
b Enter the number of Forms 5471 attached to the tax return ▶ _____ 1		
5 During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the corporation may have to file Form 3520 , Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		✓
6a At any time during the 2016 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114 , Report of Foreign Bank and Financial Accounts (FBAR).		✓
b If "Yes," enter the name of the foreign country ▶ _____		
7a Is the corporation claiming the extraterritorial income exclusion? If "Yes," attach a separate Form 8873 , Extraterritorial Income Exclusion, for each transaction or group of transactions.		✓
b Enter the number of Forms 8873 attached to the tax return ▶ _____		
c Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of all Forms 8873 attached to the tax return ▶ \$ _____		
8 Was the corporation a specified domestic entity required to file Form 8938 for the tax year (see the Instructions for Form 8938)?		✓

Form **1125-A**

Cost of Goods Sold

OMB No. 1545-0123

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

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

Name Tree Fixr Upper, Inc		Employer identification number 00-000009	
1	Inventory at beginning of year	1	92,101,022
2	Purchases	2	1,024,169
3	Cost of labor	3	258,879,395
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	1,599,276,464
6	Total. Add lines 1 through 5	6	1,951,281,050
7	Inventory at end of year	7	91,180,300
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	1,860,100,750

9a Check all methods used for valuing closing inventory:

(i) Cost

(ii) Lower of cost or market

(iii) Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods

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

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d**

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions Yes No

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

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

General Instructions

Purpose of Form

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

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

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the instructions for lines 2 and 7.

For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

Qualifying taxpayer. A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 31, 1998, has average annual gross receipts of \$1 million or less for the 3 prior tax years, and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.

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

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

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property by a corporation for use in its trade or business or in an activity engaged in for profit.

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

Form 4562

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2016
Attachment Sequence No. 179

Department of the Treasury
Internal Revenue Service (99)

Attach to your tax return.
Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Table with 3 columns: Name(s) shown on return (Tree Fixr Upper, Inc.), Business or activity to which this form relates (Commercial Landscapers), and Identifying number (00-0000009).

Part I Election To Expense Certain Property Under Section 179

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

Table with 5 columns for lines 1-13. Line 13 contains the value 13.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

Table with 2 columns for lines 14-16.

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

Table with 2 columns for lines 17-18. Line 17 contains the value 26,234.

Section B - Assets Placed in Service During 2016 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction.

Section C - Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) 12-year, (c) 40-year, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction.

Part IV Summary (See instructions.)

Table with 2 columns for lines 21-23. Line 23 contains the value 23.

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%			S/L-			
		%			S/L-			
		%			S/L-			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							29	

Section B—Information on Use of Vehicles

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

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

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2016 tax year (see instructions):					
43 Amortization of costs that began before your 2016 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Form **5471**

(Rev. December 2015)

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

OMB No. 1545-0704

Department of the Treasury
Internal Revenue Service

▶ **For more information about Form 5471, see www.irs.gov/form5471**

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

Attachment
Sequence No. **121**

Name of person filing this return Tree Fixr Upper, Inc.	A Identifying number 00-0000009
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) 39 An Street	B Category of filer (See instructions. Check applicable box(es)): 1 (repealed) 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input checked="" type="checkbox"/> 5 <input checked="" type="checkbox"/>
City or town, state, and ZIP code An town, OK 74002	C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period 100 %

Filer's tax year beginning 01/01, 20 16, and ending 12/31, 20 16

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

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

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

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

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

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

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

Schedule A Stock of the Foreign Corporation

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

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

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

Schedule F Balance Sheet

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

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

Schedule G Other Information

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

Schedule H Current Earnings and Profits (see instructions)

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

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

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

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

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

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

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

**SCHEDULE J
(Form 5471)**

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

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

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

▶ Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471 Tree Fixr Upper, Inc.		Identifying number				
		EIN (if any) APPLD FOR	Reference ID number (see instructions) AFC123456789			
Name of foreign corporation Foreign Corporation		(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)	(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))	
Important: Enter amounts in functional currency.				(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	
				(iii) Subpart F Income		
1	Balance at beginning of year	(28,000)				28,000
2a	Current year E&P					
b	Current year deficit in E&P		200			
3	Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	(28,200)				
4	Amounts included under section 951(a) or reclassified under section 959(c) in current year					
5a	Actual distributions or reclassifications of previously taxed E&P					
b	Actual distributions of nonpreviously taxed E&P					
6a	Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)					
b	Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	(28,200)				
7	Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	(28,200)				(28,200)

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

Cat. No. 21111K

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

**SCHEDULE M
(Form 5471)**

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service

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

▶ Information about Schedule M (Form 5471) and its instruction is at www.irs.gov/form5471.

▶ Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471: Tree Fixr Upper, Inc. Identifying number: 00-0000009

Name of foreign corporation: Foreign Corporation EIN (if any): APPLD FOR Reference ID number (see instructions): AFC123456789

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

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

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

Form **8916-A**

Supplemental Attachment to Schedule M-3

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
▶ Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

2016

Name of common parent
Tree Fixr Upper, Inc.

Employer identification number
00-0000009

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 48657X

Form **8916-A** (2016)

Part II Interest Income

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

Part III Interest Expense

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