

WorkNailDay, Inc.

00-0000007

FORMS REQUIRED: 1120S, Sch D (1120S), Sch K-1 (1120S) (2), 1125-A, 1125-E, 4562, 4797, 8824, 8941, 8949

ATTACHMENTS:

ItemizedOtherDeductionsSchedule2
ItemizedOtherDeductionsSchedule3
ItemizedOtherCreditsSchedule
AdjustedGainLossSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherAssetsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedExpensesRecordedOnBooksSchedule2
AccumulatedAdjustmentsAccountOtherAdditionsSchedule
AccumulatedAdjustmentsAccountOtherReductionsSchedule
ItemizedOtherCostsSchedule

Additional information:

- The Employer Identification Number (EIN) for this scenario is **00-0000007**.
- The entry in Schedule K-1 (Form 1120S), Part I, Box C, "IRS Center where corporation filed return," should be "OSPC."

BINARY ATTACHMENT: None

HEADER INFO: Not on the actual return

Multiple Software Packages Used: No

Originator: **EFIN:** Use your EFIN
 Type: ERO
 Practitioner PIN: PIN entered by ERO
 PIN entered by: Enter a PIN

Signature Option: PIN

Officer: **Name:** Khiry U Farr
 Title: Chief Executive Officer
 Taxpayer PIN: Enter PIN
 Phone: 704-555-1212
 Email Address: khiryfarr@workNailDay.com
 DateSigned: 01/25/22
 Authorized Third Party: Yes

**Tax Year 2021
1120-S MeF ATS Scenario 6**

Preparer: **Name:** Johnny Appleseed
Email Address: johnnyappleseed@workNall.com
Date Prepared: 01/20/2022

Name Control: Form 1120S WorkNAIIDay, Inc. - WORK
 Sch K-1 Shareholder Carrie Ortiz – ORTI
 Sch K-1 Shareholder Bin Xempt – XEMP

IP Address: 112.112.112.112

WorkNAIIDay, Inc.

Attachment 1, F1120S, Line 19: Other deductions (*ItemizedOtherDeductionsSchedule2*)

Description	Amount
Dues and Subscriptions	899
Fuel	21,123
Insurance (Note: This amount has been reduced by the premium deduction.)	143,673
Accounting and Legal	123,384
License	1,766
Miscellaneous	3,074
Supplies, Computer	11,283
Supplies, Office	5,351
Postage	1,262
Plan Expense/Reproduction	5,770
Small Tools and Supplies	6,381
Telephone	23,545
Travel	10,583
Utilities	7,109
50% of Meals & Entertainment	2,124
TOTAL	367,327

Attachment 2, Form 1120S, Schedule K, Line 12d: Other deductions (*ItemizedOtherDeductionsSchedule3*)

Trade/Business Activity	321900
Description	Expenses under Section 212 for the production of income
Amount	\$502,369

Attachment 3, 1120S Schedule K, Line 13g (*ItemizedOtherCreditsSchedule*)

Trade/Business Activity	321900
Description	Form 8941Health Insurance Premiums Credit
Amount	\$51,014
Category	Other Credits

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Attachment 4, Form 1120S, Schedule K, Line 15b: Adjusted gain or loss (*AdjustedGainLossSchedule*)

Description	Amount
Explanation: Disposition of Incentive Stock Option	(14,733)

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

Description	Beginning Amount	Ending Amount
Notes Receivable		1,800
Escrow	9,900	4,900
Accrued Interest Receivable	8,351	45,791
Work in Progress	38,003	
TOTAL	56,254	52,491

Attachment 6, Form 1120S, Schedule L Balance Sheets per Books, Line 14(b): Other assets at beginning of tax year (*ItemizedOtherAssetsSchedule*)

Description	Beginning Amount	Ending Amount
Notes Receivable	41,754	

Attachment 7, Form 1120S, Schedule L Balance Sheets per Books, 18(b) & (d): Other current Liabilities at beginning and end of tax year (*ItemizedOtherCurrentLiabilitiesSchedule*)

Description	Beginning Amount	Ending Amount
Billings in Excess	19,400	
Union Benefits Payable		231
Accrued Pension Contribution	400	
Payroll Taxes Payable	2,316	760
Accrued Workers Compensation	(11,758)	10,388
Accrued Payroll	12,473	21,701
TOTAL	22,831	33,080

Attachment 8, Form 1120S, Schedule M-1, Line 3: Total expenses not deducted recorded on books this year (*ItemizedExpensesRecordedOnBooksSchedule2*)

Description	Amount
Officer Life Insurance Premiums	17,328
Travel and Entertainment	2,124
TOTAL	19,452

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

Description	Amount
Interest Income	71,147
Short-Term Cap Gain	78,649
Other Income (Loss)	10,000
TOTAL	159,796

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Attachment 10, Form 1120S, Schedule M-2, Line 5a: Total of itemized other reductions
(Accumulated Adjustments Account Other Reductions Schedule)

Description	Amount
Disallowed Entertainment Expense	2,124
Section 179 deduction	11,463
Officer Life Insurance Premiums	62,935
Other Deductions	502,369
TOTAL	584,756

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

Description	Amount
Union Benefits	91,068
Union Pension Expense	77,549
Temporary Utilities	17,118
Messenger	414
Miscellaneous Expense	4,423
Sub-Contracts	8,216,719
Permits	30,950
Workers Compensation	71,713
Purchases Discounts	(7,721)
Payroll Taxes	64,587
PM Assistant Program	54,345
Travel	6,291
TOTAL	8,627,996

U.S. Income Tax Return for an S Corporation

Form **1120-S**

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.

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

2021

For calendar year 2021 or tax year beginning _____, 2021, ending _____, 20

A S election effective date 03/08/1992	TYPE OR PRINT	Name WorkNAIIday, Inc.	D Employer identification number 00-0000007
B Business activity code number (see instructions) 321900		Number, street, and room or suite no. If a P.O. box, see instructions. 37 Any Street	E Date incorporated 03/08/1992
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code Anytown, NC 28041-0280	F Total assets (see instructions) \$ 3,605,885

G Is the corporation electing to be an S corporation beginning with this tax year? See instructions. Yes No

H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination

I Enter the number of shareholders who were shareholders during any part of the tax year

J Check if corporation: (1) Aggregated activities for section 465 at-risk purposes (2) Grouped activities for section 469 passive activity purposes

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	11,468,259		
	b Returns and allowances	1b			
	c Balance. Subtract line 1b from line 1a	1c		11,468,259	
	2 Cost of goods sold (attach Form 1125-A)	2		10,061,879	
	3 Gross profit. Subtract line 2 from line 1c	3		1,406,380	
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)	4		14,433	
5 Other income (loss) (see instructions—attach statement)	5				
6 Total income (loss). Add lines 3 through 5	6			1,420,813	
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E)	7		161,698	
	8 Salaries and wages (less employment credits)	8		196,941	
	9 Repairs and maintenance	9		17,760	
	10 Bad debts	10			
	11 Rents	11		160,574	
	12 Taxes and licenses	12		36,594	
	13 Interest (see instructions)	13		26,103	
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14		6,726	
	15 Depletion (Do not deduct oil and gas depletion.)	15			
	16 Advertising	16		8,257	
	17 Pension, profit-sharing, etc., plans	17		14,715	
	18 Employee benefit programs	18			
	19 Other deductions (attach statement)	19		367,327	
	20 Total deductions. Add lines 7 through 19	20			996,695
	21 Ordinary business income (loss). Subtract line 20 from line 6	21			424,118
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a			
	b Tax from Schedule D (Form 1120-S)	22b			
	c Add lines 22a and 22b (see instructions for additional taxes)	22c			
	23a 2021 estimated tax payments and 2020 overpayment credited to 2021	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 2022 estimated tax ▶ Refunded ▶	27				

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

Signature of officer	Date	Chief Executive Officer	Title	May the IRS discuss this return with the preparer shown below? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P55555555
	Firm's name ▶ Johnny Appleseed Accounting			Firm's EIN ▶ 00-0000001	
	Firm's address ▶ 100 Efile Drive, Anytown, TX 78621			Phone no. 512-555-1212	

Schedule B Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ _____	Yes	No
2	See the instructions and enter the: a Business activity ▶ <u>Manufacturing</u> b Product or service ▶ <u>Building Supplies</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 applicable) a Qualified Subchapter S Subsidiary Election Was Made

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

5a	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.		
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(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.		
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(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?		
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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.		
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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 ▶ \$ _____		
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9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
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10	Does the corporation satisfy one or more of the following? See instructions		
a	The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.		
c	The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990.		

11	Does the corporation satisfy both of the following conditions?		
a	The corporation's total receipts (see instructions) for the tax year were less than \$250,000.		
b	The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.		

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Schedule B	Other Information (see instructions) <i>(continued)</i>	Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction ▶ \$		✓
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		✓
14a	Did the corporation make any payments in 2021 that would require it to file Form(s) 1099?		✓
b	If "Yes," did the corporation file or will it file required Form(s) 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 15 ▶ \$		✓

Schedule K	Shareholders' Pro Rata Share Items	Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	424,118
	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	71,147
	5 Dividends: a Ordinary dividends 5a		
	b Qualified dividends 5b		
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7	78,649
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))		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	10,000	
Deductions	11 Section 179 deduction (attach Form 4562)	11	62,935
	12a Charitable contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures Type ▶	12c	
d Other deductions (see instructions) Type ▶	12d	502,369	
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions) Type ▶	13d	
	e Other rental credits (see instructions) Type ▶	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type ▶	13g	51,014
International Transactions	14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance ▶ <input type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	19,452
	d Distributions (attach statement if required) (see instructions)	16d	174,200
	e Repayment of loans from shareholders	16e	
	f Foreign taxes paid or accrued	16f	

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Tax Year 2021
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Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount
Other Information	17a Investment income	17a 71,147
	b Investment expenses	17b
	c Dividend distributions paid from accumulated earnings and profits	17c
	d Other items and amounts (attach statement)	
Reconciliation	18 Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 16f	18 18,610

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		435,384		1,311,478
2a	Trade notes and accounts receivable	3,304,878		946,715	
b	Less allowance for bad debts	()	3,304,878	()	946,715
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)		56,254		52,491
7	Loans to shareholders				
8	Mortgage and real estate loans		800,000		1,235,158
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets	424,249		397,401	
b	Less accumulated depreciation	(374,043)	50,206	(337,358)	60,043
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)		41,754		
15	Total assets		4,688,476		3,605,885
Liabilities and Shareholders' Equity					
16	Accounts payable		2,837,445		1,435,888
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)		22,831		33,080
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		25,000		25,000
21	Other liabilities (attach statement)				
22	Capital stock		10,000		10,000
23	Additional paid-in capital				
24	Retained earnings		1,793,200		2,101,917
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock		()		()
27	Total liabilities and shareholders' equity		4,688,476		3,605,885

Form **1120-S** (2021)

**Tax Year 2021
1120-S MeF ATS Scenario 6**

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

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

1	Net income (loss) per books	(10,842)	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) -----		a	Tax-exempt interest \$ -----	
		10,000	6	Deductions included on Schedule K, lines 1 through 12 and 16f, not charged against book income this year (itemize):	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 16f (itemize):		a	Depreciation \$ -----	
a	Depreciation \$ -----		7	Add lines 5 and 6	
b	Travel and entertainment \$ 2,124	19,452	8	Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	18,610
4	Add lines 1 through 3	18,610			

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year	1,775,833			
2 Ordinary income from page 1, line 21	424,118			
3 Other additions	159,796			
4 Loss from page 1, line 21	()			
5 Other reductions	(584,756)			()
6 Combine lines 1 through 5	1,774,991			
7 Distributions	174,200			
8 Balance at end of tax year. Subtract line 7 from line 6	1,600,791			

**SCHEDULE D
(Form 1120-S)**

Capital Gains and Losses and Built-in Gains

OMB No. 1545-0123

▶ Attach to Form 1120-S.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
▶ Go to www.irs.gov/Form1120S for instructions and the latest information.

2020

Department of the Treasury
Internal Revenue Service

Name: WorkNAIIDay, Inc. Employer identification number: 00-0000007

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off the cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	1,030,000	951,351	0	78,649
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37				4
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				5
6 Tax on short-term capital gain included on line 23 below				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1120-S, Schedule K, line 7 or 10				7 78,649

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off the cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37				11
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				12
13 Capital gain distributions (see instructions)				13
14 Tax on long-term capital gain included on line 23 below				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1120-S, Schedule K, line 8a or 10				15

Tax Year 2021
1120-S MeF ATS Scenario 6

Part III Built-in Gains Tax (See instructions **before** completing this part.)

16	Excess of recognized built-in gains over recognized built-in losses (attach computation statement)	16	
17	Taxable income (attach computation statement)	17	
18	Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B	18	
19	Section 1374(b)(2) deduction	19	
20	Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23	20	
21	Enter 21% (0.21) of line 20	21	
22	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	22	
23	Tax. Subtract line 22 from line 21 (if zero or less, enter -0-). Enter here and on Form 1120-S, page 1, line 22b	23	

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

2021

Department of the Treasury
Internal Revenue Service

For calendar year 2021, or tax year

beginning / / 2021 ending / /

Shareholder's Share of Income, Deductions, Credits, etc. ▶ See separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
00-000007

B Corporation's name, address, city, state, and ZIP code
WorkNAIIDay, Inc.
37 Any Street
Anytown, NC 28041-0280

C IRS Center where corporation filed return
OSPC

D Corporation's total number of shares
Beginning of tax year _____
End of tax year _____

Part II Information About the Shareholder

E Shareholder's identifying number
000-00-0006

F Shareholder's name, address, city, state, and ZIP code
Carrie Ortiz
55 Any Street
Anytown, WI 53201

G Current year allocation percentage 50 %

H Shareholder's number of shares
Beginning of tax year _____
End of tax year _____

I Loans from shareholder
Beginning of tax year \$ _____
End of tax year \$ _____

For IRS Use Only

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

1	Ordinary business income (loss) 212,059	13 P	Credits 25,507
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income 35,574		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked <input type="checkbox"/>
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss) 39,325		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16 C	Items affecting shareholder basis 9,726
10 A	Other income (loss) 5,000	D	87,100
		17 A	Other information 35,574
11	Section 179 deduction 31,468		
12 S	Other deductions 251,185		
18	<input type="checkbox"/> More than one activity for at-risk purposes*		
19	<input type="checkbox"/> More than one activity for passive activity purposes*		

* See attached statement for additional information.

Schedule K-1 (Form 1120-S)

2021

Department of the Treasury Internal Revenue Service

For calendar year 2021, or tax year

beginning / / 2021 ending / /

Shareholder's Share of Income, Deductions, Credits, etc. See separate instructions.

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

Table with 4 columns: Line number, Description, Code, and Amount. Includes rows for Ordinary business income (loss), Net rental real estate income (loss), Other net rental income (loss), Interest income, Ordinary dividends, Qualified dividends, Royalties, Net short-term capital gain (loss), Net long-term capital gain (loss), Collectibles (28%) gain (loss), Unrecaptured section 1250 gain, Net section 1231 gain (loss), Other income (loss), Section 179 deduction, Other deductions, and Other information.

Part I Information About the Corporation

Form section for Part I containing fields for Corporation's employer identification number, Corporation's name, address, city, state, and ZIP code, IRS Center where corporation filed return, and Corporation's total number of shares.

Part II Information About the Shareholder

Form section for Part II containing fields for Shareholder's identifying number, Shareholder's name, address, city, state, and ZIP code, Current year allocation percentage, Shareholder's number of shares, and Loans from shareholder.

For IRS Use Only section with a vertical label on the left side.

18 More than one activity for at-risk purposes*
19 More than one activity for passive activity purposes*

* See attached statement for additional information.

Tax Year 2021
1120-S MeF ATS Scenario 6
Cost of Goods Sold

Form **1125-A**

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

OMB No. 1545-0123

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

Name <i>WorkNAIIday, Inc</i>		Employer identification number <i>00-0000007</i>	
1	Inventory at beginning of year	1	
2	Purchases	2	<i>890,846</i>
3	Cost of labor	3	<i>543,037</i>
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	<i>8,627,996</i>
6	Total. Add lines 1 through 5	6	<i>10,061,879</i>
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	<i>10,061,879</i>
9a Check all methods used for valuing closing inventory:			
(i) <input checked="" type="checkbox"/> Cost			
(ii) <input type="checkbox"/> Lower of cost or market			
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶			
b Check if there was a writedown of subnormal goods ▶ <input type="checkbox"/>			
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ <input type="checkbox"/>			
d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO 9d			
e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

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

What's New

Small business taxpayers. For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

General Instructions

Purpose of Form

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

Who Must File

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

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are nonincidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.

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 for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(i).

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

1120-S MeF ATS Scenario 6
Depreciation and Amortization
 (Including Information on Listed Property)

Form **4562**

Department of the Treasury
 Internal Revenue Service (99)

▶ Attach to your tax return.

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

Name(s) shown on return WorkNAIIDay, Inc	Business or activity to which this form relates Manufacturing	Identifying number 00-0000007
---------------------------------------------	------------------------------------------------------------------	----------------------------------

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	62,935
2	Total cost of section 179 property placed in service (see instructions)	2	62,935
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,590,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	Compressor	62,935	62,935
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	62,935
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	62,935
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	62,935
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	62,935
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12 ▶	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	5,761
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a Class life		5,791	3 yrs.	HY	S/L	965
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	6,726
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No				24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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:									
2011 Ford Pickup	10/15/11	100 %	0	0	5	200 DB-HY			
		%							
		%							
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.

30 Total business/investment miles driven during the year (don't include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
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?	Yes		No		Yes		No		Yes		No	
35 Was the vehicle used primarily by a more than 5% owner or related person?	Yes		No		Yes		No		Yes		No	
36 Is another vehicle available for personal use?	Yes		No		Yes		No		Yes		No	

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.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
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 2021 tax year (see instructions):					
43 Amortization of costs that began before your 2021 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

1120-S MeF ATS Scenario 6
Sales of Business Property

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

2021

Attachment Sequence No. 27

Form 4797

Department of the Treasury Internal Revenue Service

Attach to your tax return.

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

Table with 2 columns: Name(s) shown on return (WorkNAIDay, Inc) and Identifying number (00-0000007)

- 1a Enter the gross proceeds from sales or exchanges reported to you for 2021 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions
1b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets.
1c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets

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

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed or allowable since acquisition, (f) Cost or other basis, plus improvements and expense of sale, (g) Gain or (loss). Row 1: 2011 Ford F250, 09/01/2011, 10/31/2021, 0, 31,247, 31,247, 0

- 3 Gain, if any, from Form 4684, line 39
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824.
6 Gain, if any, from line 32, from other than casualty or theft
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

- 8 Nonrecaptured net section 1231 losses from prior years. See instructions
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions.

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed or allowable since acquisition, (f) Cost or other basis, plus improvements and expense of sale, (g) Gain or (loss)

- 11 Loss, if any, from line 7
12 Gain, if any, from line 7 or amount from line 8, if applicable
13 Gain, if any, from line 31
14 Net gain or (loss) from Form 4684, lines 31 and 38a
15 Ordinary gain from installment sales from Form 6252, line 25 or 36
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824
17 Combine lines 10 through 16.

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
A 2011 Chevrolet Tahoe	03/07/2011	03/10/2021		
B 2009 Dodge 3500	07/03/2009	07/10/2021		
C 2007 Chevrolet Silverado	10/10/2006	10/07/2021		
D				
These columns relate to the properties on lines 19A through 19D. ▶	Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1a before completing.)	20	5,000	7,760	1,800
21 Cost or other basis plus expense of sale	21	19,930	19,467	24,619
22 Depreciation (or depletion) allowed or allowable	22	19,930	19,467	24,492
23 Adjusted basis. Subtract line 22 from line 21.	23	0	0	127
24 Total gain. Subtract line 23 from line 20	24	5,000	7,760	1,673
25 If section 1245 property:				
a Depreciation allowed or allowable from line 22	25a	19,930	19,467	24,492
b Enter the smaller of line 24 or 25a.	25b	5,000	7,760	1,673
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a Additional depreciation after 1975. See instructions	26a			
b Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions.	26b			
c Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c			
d Additional depreciation after 1969 and before 1976.	26d			
e Enter the smaller of line 26c or 26d	26e			
f Section 291 amount (corporations only)	26f			
g Add lines 26b, 26e, and 26f	26g			
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.				
a Soil, water, and land clearing expenses	27a			
b Line 27a multiplied by applicable percentage. See instructions	27b			
c Enter the smaller of line 24 or 27b	27c			
28 If section 1254 property:				
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a			
b Enter the smaller of line 24 or 28a.	28b			
29 If section 1255 property:				
a Applicable percentage of payments excluded from income under section 126. See instructions	29a			
b Enter the smaller of line 24 or 29a. See instructions	29b			

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

30 Total gains for all properties. Add property columns A through D, line 24	30	14,433
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	14,433
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

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

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

1120-S MeF ATS Scenario 6
Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

Form 8824

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8824 for instructions and the latest information.

2021
Attachment Sequence No. 109

Name(s) shown on tax return
WorkNAIIDay, Inc.

Identifying number
00-0000007

Part I Information on the Like-Kind Exchange

Note: Generally, only real property should be described on lines 1 and 2. However, you may describe personal property transferred prior to January 1, 2018, as part of an exchange subject to the like-kind exchange transition rule described in the instructions, and/or real property on lines 1 and 2, if you are filing this form to report the disposition of property exchanged in a previously reported related party like-kind exchange.

1 Description of like-kind property given up:

2017 Ford F250

2 Description of like-kind property received:

2019 Ford F250

3 Date like-kind property given up was originally acquired (month, day, year)

3 M09/30/2018/Y

4 Date you actually transferred your property to the other party (month, day, year)

4 M10/31/2021/Y

5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement

5 M10/12/2021/Y

6 Date you actually received the like-kind property from other party (month, day, year). See instructions

6 M10/31/2021/Y

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III

Yes No

Note: Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions on line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.

Part II Related Party Exchange Information

8 Name of related party

Relationship to you

Related party's identifying number

Address (no., street, and apt., room, or suite no.; city or town; state; and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange?

Yes No

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received?

Yes No

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is not the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 unless one of the exceptions on line 11 applies.

11 If one of the exceptions below applies to the disposition, check the applicable box.

a The disposition was after the death of either of the related parties.

b The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation. See instructions.

Name(s) shown on tax return. Do not enter name and social security number if shown on other side.

Your social security number

WorkNAIIDay, Inc

00-000007

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred **and** received **(a)** more than one group of like-kind properties, or **(b)** cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.

Note: Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12 Fair market value (FMV) of other property given up. See instructions	12		
13 Adjusted basis of other property given up	13		
14 Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale		14	
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.			
15 Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions		15	
16 FMV of like-kind property you received		16	40,000
17 Add lines 15 and 16		17	40,000
18 Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15. See instructions		18	
19 Realized gain or (loss). Subtract line 18 from line 17		19	40,000
20 Enter the smaller of line 15 or line 19, but not less than zero		20	0
21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions		21	0
22 Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions		22	0
23 Recognized gain. Add lines 21 and 22		23	0
24 Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions		24	40,000
25 Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23. See instructions		25	0

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used **only** by officers or employees of the executive branch of the federal government or judicial officers of the federal government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26 Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)			-
27 Description of divested property ▶ _____			
28 Description of replacement property ▶ _____			
29 Date divested property was sold (month, day, year)		29	MM/DD/YYYY
30 Sales price of divested property. See instructions	30		
31 Basis of divested property	31		
32 Realized gain. Subtract line 31 from line 30		32	
33 Cost of replacement property purchased within 60 days after date of sale	33		
34 Subtract line 33 from line 30. If zero or less, enter -0-		34	
35 Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions		35	
36 Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions		36	
37 Deferred gain. Subtract the sum of lines 35 and 36 from line 32		37	
38 Basis of replacement property. Subtract line 37 from line 33		38	

Credit for Small Employer Health Insurance Premiums

Form **8941**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8941 for instructions and the latest information.

2021
Attachment
Sequence No. **65**

Name(s) shown on return

Identifying number

WorkNAIDay, Inc.

00-0000007

- A** Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? See instructions.
 - Yes.** Enter Marketplace Identifier (if any) ▶ 01-FFE
 - No.** Stop. Do not file Form 8941. See instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity.
- B** Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above ▶
- C** Does a tax return you (or any predecessor) filed for a tax year beginning after 2013 and before 2020 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount? See instructions.
 - Yes.** Stop. Do not file Form 8941. See instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity. Also see instructions for information about the credit period limitation.
 - No.** Go to line 1.

Caution: See the instructions and complete Worksheets 1 through 7 as needed.

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))	1	16
2	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	13
3	Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of \$1,000. If you entered \$56,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	27,000
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	4	127,534
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c))	5	200,705
6	Enter the smaller of line 4 or line 5	6	127,534
7	Multiply line 6 by the applicable percentage: <ul style="list-style-type: none"> • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50) 	7	63,767
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8	51,014
9	If line 3 is \$27,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	9	51,014
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4. See instructions	10	0
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	127,534
12	Enter the smaller of line 9 or line 11	12	51,014
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a))	13	16
14	Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	14	13
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	0
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4h	16	51,014
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h	18	
19	Enter the amount you paid in 2021 for taxes considered payroll taxes for purposes of this credit. See instructions	19	
20	Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, Part III, line 6f	20	

Form **8949**

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

► Go to www.irs.gov/Form8949 for instructions and the latest information.
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

2021
Attachment
Sequence No. **12A**

Name(s) shown on return
WorkNAIDay, Inc

Social security number or taxpayer identification number
00-0000007

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)	
						(f) Code(s) from instructions	(g) Amount of adjustment		
	110 shares Americus	04/01/2021	07/15/2021	1,030,000	951,351		0	78,649	
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►				1,030,000	951,351		0	78,649

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.