

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

Tree Fixr Upper, Inc.

00-0000010

FORMS REQUIRED: 1120S, Sch K-1 (1120S), Sch M-3 (1120S), Sch N (1120), 1125-A, 1125-E, 4562, 5471, Sch H (5471), Sch J (5471), Sch M (5471), Sch Q (5471), Sch R (5471), 8916-A

ATTACHMENTS:

ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionsSchedule2
CharitableContributionsSchedule
ItemizedOtherDeductionsSchedule3
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
NonincludibleForeignEntitySchedule
USDividendsNotEliminatedInTaxConsolidationSchedule
PartnershipInterestSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule
ItemizedOtherCostsSchedule

Additional information:

- The Employer Identification Number (EIN) is **00-0000010** for this scenario.
- 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: Yes or No

Originator: **EFIN:** Self-select
Type: ERO
Practitioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Signature Option: PIN

Officer: **Name:** Talbert Oaks
Title: President
Officer TIN: 000-00-3456
Taxpayer PIN: Self-Select
Phone: 301-555-1212
Email Address: talbertoaks@treefixr.com
Date Signed: 01/25/21

Preparer: **Name:** Johnny Appleseed
Date Prepared: 01/20/2021

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

Name Control: Form 1120S – Tree Fixr Upper, Inc. – TREE
Sch K-1 shareholder Rose B. Trim – TRIM

Total Prior Year Income Amt: \$39,989,850

IP Address: 112.112.112.112

Tree Fixr Upper, Inc.

Attachment 1, Form 1120S, Line 5: Other Income (*ItemizedOtherIncomeSchedule2*)

Miscellaneous Income	740,410
US Partnership Loss	(320,210)
Total	420,200

Attachment 2, Form 1120S, Line 19: Other Deductions (*ItemizedOtherDeductionsSchedule2*)

Description	Amount
Dues & Subscriptions	3,932,765
Communications	925,702
Employment Expenses	1,763,530
Utilities & Telephone	932,765
Travel	6,625,923
Professional Expenses	1,376,350
Workers Compensation	725,013
Supplies	914,685
Postage	212,652
Transportation	1,327,085
Life Insurance	464,916
Miscellaneous	938,643
Total	20,140,029

Attachment 3, Form 1120S, Schedule K, Line 12a: Contributions (*CharitableContributionsSchedule*)

Charitable Contributions	Cash Contribution (50%)
Amount	\$500,000
Business Name	Tree Fixr Upper, Inc.

Attachment 4, Form 1120S, Schedule K Line 12d: Other Deductions (*ItemizedOtherDeductionsSchedule3*)

Trade/Business Activity	484110
Description	Expenses under Section 212 for the production of income
Amount	\$320,210

**Tax Year 2021
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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
Prepays & Deposits	2,700,000	2,300,000

Attachment 6, Form 1120S, Schedule L Balance Sheets per Books, Line 9(b) & (d): Other investments at beginning and end of tax year (*ItemizedOtherInvestmentsSchedule*)

Description	Beginning Amount	Ending Amount
ABC LLC	125,000	125,000
TAX PAD'NERS	80,000	120,000
Life Insurance – Cash Surrender Value	975,400	355,484
TOTAL	1,180,400	600,484

Attachment 7, Form 1120S, Schedule L: Line 18(b) & (d): Other Current Liabilities (*ItemizedOtherCurrentLiabilitiesSchedule*)

Description	Beginning Amount	Ending Amount
Accrued Expenses	10,500,600	23,100,999

Attachment 8, Form 1120S, Schedule L, Line 21(d): Other Liabilities (*ItemizedOtherLiabilitiesSchedule*)

Description	Beginning Amount	Ending Amount
Deferred Compensation		1,700,900

Attachment 9, Form 1120S, Schedule M- 3, Part I, Line 5(b): Net loss from nonincludible foreign entities (*NonincludibleForeignEntitySchedule*)

Name	EIN	Amount
ABC Enterprises	00-0000015	200

Attachment 10, Form 1120S, Schedule M- 3, Part II, Line 6: U.S Dividends not eliminated in tax consolidation (*USDividendsNotEliminatedInTaxConsolidatonSchedule*)

Name	EIN	Class of Stock	Percentage of class	Columns			
				a	b	c	d
Misc. Corp	00-0000009	Common	50%	2,480,000	0	0	2,480,000

Attachment 11, Form 1120S, Schedule M- 3, Part II, Line 7: Income (Loss) from U.S. Partnerships (*PartnershipInterestSchedule*)

Name	EIN	EOY Profit Sharing %	EOY Loss Sharing %	Columns			
				a	b	c	d
ABC LLC	00-9060012	60%	60%	(320,010)	0	(200)	(320,210)

Attachment 12, Form 1120S, Schedule M- 3, Part III, Line 31: Other expense/deduction items with differences (*OtherExpenseDeductionItemsWithDifferencesSchedule*)

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Description	Columns			
	a	b	c	d
	396,300	980,050	0	1,376,350

Attachment 13, Form 1125-A, Line 5: Other Costs (ItemizedOtherCostsSchedule)

Description	Amount
Allocation of Cost of Goods Sold	70,480
Cost of Service	1,599,205,984
Total	1,599,276,464

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 05/31/1999	Name Tree Fixr Upper, INC.	D Employer identification number 00-0000010
B Business activity code 541320	TYPE OF BUSINESS Any	E Date incorporated 11/19/1957
C Check if Sch. M-3 attached <input checked="" type="checkbox"/>	City or town, state or province, country, and ZIP code Anytown, O, 74002	F Total assets (see instructions) \$ 560,500,183

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: **1**

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	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 (see instructions for limitations)	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 (see instructions)	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 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	President	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 P6666666
	Firm's name ▶ Electroni Tax Filers, INC			Firm's EIN ▶ 00-0000011	
	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** Cash **b** Accrual
c Other (specify) ▶ _____
- 2** See the instructions and enter the:
a Business activity ▶ Architecture **b** Product or service ▶ Commercial Landscaping
- 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

Yes	No
	✓
	✓

(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

Yes	No
	✓

(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.

Yes	No
	✓

- (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.

Yes	No
	✓

- (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?

Yes	No
	✓

- 7** Check this box if the corporation issued publicly offered debt instruments with original issue discount
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** 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

Yes	No
	✓

- 10** Does the corporation satisfy one or more of the following? See instructions

Yes	No
	✓

- 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?

Yes	No
✓	

- 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.

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	(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		2,480,000
	b Qualified dividends 5b		
	6 Royalties 6		
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S)) 7		
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			
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 Type ▶ 12c		
d Other deductions (see instructions) Type ▶ 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 ▶ 13g		25,000
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		491,410
	d Distributions (attach statement if required) (see instructions) 16d		
	e Repayment of loans from shareholders 16e		
	f Foreign taxes paid or accrued 16f		

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)		
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	(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 16f (itemize):</p> <p>a Depreciation \$ _____</p> <p>b Travel and entertainment \$ _____</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>6 Deductions included on Schedule K, lines 1 through 12 and 16f, not claimed against book income this year (itemize):</p> <p>a Depreciation \$ _____</p> <p>7 Add lines 5 and 6 _____</p> <p>8 Income (loss) per books (Schedule K, line 18) Subtract line 7 from line 4 _____</p>
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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	8,922,686			
2 Ordinary income from page 1, line 21				
3 Other additions	4,980,000			
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				
8 Balance at end of tax year. Subtract line 7 from line 6	(4,925,221)			

Schedule K-1 (Form 1120-S)

2021

Department of the Treasury Internal Revenue Service

For calendar year 2021, or tax year

beginning 1 / 1 / 2021 ending 12 / 31 / 2021

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

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

Part I Information About the Corporation
A Corporation's employer identification number 00-000010
B Corporation's name, address, city, state, and ZIP code Tree FixrUpper, Inc. 39 AnyStreet Anytown, OK74002
C IRS Center where corporation reports return OSPC
D Corporation's total number of shares Beginning of tax year End of tax year

Table with 4 columns: Line number, Description, Amount, and Code. Includes rows for Ordinary business income (loss), Net rental real estate income (loss), Ordinary dividends, etc.

Part II Information About the Shareholder
E Shareholder's identifying number 000-00-0014
F Shareholder's name, address, city, state, and ZIP code Rose B. Trim 57 AnyStreet Anytown, PA1720
G Current year allocation percentage 100 %
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

Table with 4 columns: Line number, Description, Amount, and Code. Includes rows for Net section 1231 gain (loss), Other income (loss), Section 179 deduction, etc.

For IRS Use Only

18 More than one activity for at-risk purposes*
19 More than one activity for passive activity purposes*
* See attached statement for additional information.

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

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

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

▶ Attach to Form 1120-S.

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

OMB No. 1545-0123

Name of corporation
Tree FixrUpper, Inc.

Employer identification number
00-0000010

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

- 1a** 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 1 / 1 / 2020 Ending 12 / 31 / 2020
- 3a** 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.

4a 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 type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Tax-basis (4) <input type="checkbox"/> Other (specify) _____		
5a 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
6a Net income from nonincludible U.S. entities (attach statement)	6a	()
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	
7a Net income (loss) of other 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

Employer identification number

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

	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Income (Loss) per Return
Income (Loss) Items (attach statements for lines 1 through 10)				
1				
2				
3				
4				
5				
6	480,000			2,000,000
7	(320,000)		(200)	(20,200)
8				
9				
10				
11	2,500,000			2,500,000
12				
13				
14				
15	(1,860,100,750)			(1,860,100,750)
16				
17				
18				
19				
20				
21a				
b				
c				
d				
e				
f				
g				
22				
23	(1,855,440,760)		(200)	(1,855,440,960)
24	(5,889,300)	980,050	491,410	(4,417,840)
25	1,846,527,303			1,846,527,303
26	(14,802,757)	980,050	491,410	(13,331,497)

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

Name of corporation

Employer identification number

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 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 awards and restricted stock				
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	2,100,000	1,960,100		629,900
14 Charitable contribution of cash and tangible property				
15 Charitable contribution of intangible property	500,000			500,000
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)**

Department of the Treasury
Internal Revenue Service

Foreign Operations of U.S. Corporations

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

OMB No. 1545-0123

2021

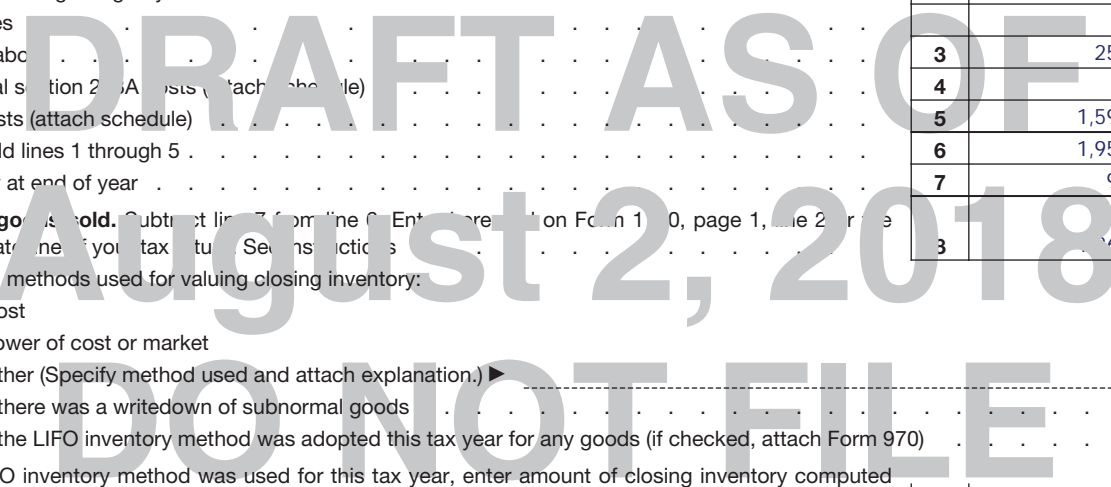
Name
Tree FixrUpper, Inc.

Employer identification number (EIN)
00-0000010

Foreign Operations Information

	Yes	No
<p>1a During the tax year, did the corporation own (directly or indirectly) a foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 or did the corporation own (directly or indirectly) any foreign branch (see instructions)?</p> <p>If "Yes," you are generally required to attach Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs) for each FDE and for each FB (see instructions).</p>		✓
<p>b Enter the number of Forms 8858 attached to the corporation's tax return ▶</p>		
<p>2 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's tax return ▶</p>		
<p>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)?</p> <p>If "Yes," see instructions for required statement.</p>		✓
<p>4a Reserved for future use</p>		
<p>b Enter the number of Forms 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, attached to the corporation's tax return ▶ <u>1</u></p>		
<p>5 During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?</p> <p>If "Yes," the corporation may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.</p>		✓
<p>6a At any time during the 2021 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?</p>		✓
<p>b See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country ▶</p>		
<p>7a Is the corporation claiming the extraterritorial income exclusion?</p> <p>If "Yes," attach a separate Form 8873, Extraterritorial Income Exclusion, for each transaction or group of transactions.</p>		✓
<p>b Enter the number of Forms 8873 attached to the tax return ▶</p>		
<p>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 ▶ \$</p>		
<p>8 Was the corporation a specified domestic entity required to file Form 8938 for the tax year (see the Instructions for Form 8938)?</p>		✓

Name Tree FixrUpper, Inc.		Employer identification number 00-0000010	
1	Inventory at beginning of year	1	92,101,022
2	Purchases		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 the result on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions.	8	1,60,100,750
9a	Check all methods used for valuing closing inventory: (i) <input type="checkbox"/> Cost (ii) <input checked="" 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), can adopt or change its accounting method to account for inventories in the same manner as nonincidental material and supplies.
- 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 non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)) (or the method of accounting used in its books and records prepared in accordance with its accounting procedures, if applicable financial statements are not used). See section 471(c)(1).

If you account for inventories in the same manner as nonincidental materials and supplies, 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).

Under this accounting method, 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.

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 adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

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 preceding tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See section 471(c).

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.

A small business taxpayer 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.

Depreciation and Amortization
(Including Information on Listed Property)

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 Tree FixrUpper, Inc.	Business or activity to which this form relates Commercial Landscapers	Identifying number 00-0000010
--------------------------------------------------------	----------------------------------------------------------------------------------	-----------------------------------------

Part I Election To Expense Certain Property Under Section 179

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

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 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	26,234
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	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

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

20a Class life						
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	26,234
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:									
		%							
		%							
		%							
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 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

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

(Rev. December 2021)

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

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning 01/01, 20 21, and ending 12/31, 20 21

Attachment
Sequence No. **121**

Name of person filing this return
Tree FixrUpper, Inc

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

City or town, state, and ZIP code
Anytown, OK74002

Filer's tax year beginning 01/01, 20 21, and ending 12/31, 20 21

A Identifying number
00-0000010

B Category of filer (See instructions. Check applicable box(es).):
1a 1b 1c 2 3 4 5a 5b 5c

C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period 100 %

D Check box if this is a final Form 5471 for the foreign corporation

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

F Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40

G If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions)

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

(1) Name	(2) Address	(3) Identifying number	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 AnyStreet
Anytown, CA90062

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 code 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:

(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)

c Name and address of foreign corporation's statutory or resident agent in country of incorporation
William W.Stain
55 AnyForeignStreet
Quebec, CA333446

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
<u>Common</u>	<u>200</u>	<u>200</u>

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

		Functional Currency	U.S. Dollars
Income	1a Gross receipts from sales	1a	
	b Return and allowance	1b	
	c Subtract line 1b from line 1a	1c	
	2 Cost of goods sold	2	
	3 Gross profit (subtract line 2 from line 1c)	3	
	4 Dividends	4	
	5 Interest	5	700
	6a Gross rents	6a	
	b Gross royalties and license fees	6b	
	7 Net gain or (loss) on sale of capital assets	7	
8a Foreign currency transaction gain or loss—unrealized		8a	
	b Foreign currency transaction gain or loss—realized	8b	
9 Other income (attach statement)	9		
10 Total income (add lines 3 through 9)	10		700
Deductions	11 Compensation not deducted elsewhere	11	
	12a Rents	12a	
	b Royalties and license fees	12b	
	13 Interest	13	900
	14 Depreciation not deducted elsewhere	14	
	15 Depletion	15	
	16 Taxes (exclude income tax expense (benefit))	16	
	17 Other deductions (attach statement—exclude income tax expense (benefit))	17	
18 Total deductions (add lines 11 through 17)	18		900
Net Income	19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19	(200)
	20 Unusual or infrequently occurring items	20	
	21a Income tax expense (benefit)—current	21a	
	b Income tax expense (benefit)—deferred	21b	
22 Current year net income or (loss) per books (combine lines 19 through 21b)	22		(200)
Other Comprehensive Income	23a Foreign currency translation adjustments	23a	
	b Other	23b	
	c Income tax expense (benefit) related to other comprehensive income	23c	
	24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c)	24	

Schedule F Balance Sheet

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

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1	
2a	Trade notes and accounts receivable	2a	
b	Less allowance for bad debts	2b	()
3	Derivatives	3	
4	Inventories	4	
5	Other current assets (attach statement)	5	
6	Loans to shareholders and other related persons	6	
7	Investment in subsidiaries (attach statement)	7	
8	Other investments (attach statement)	8	
9a	Buildings and other depreciable assets	9a	31,800 54,800
b	Less accumulated depreciation	9b	(2,000) (4,000)
10a	Depletable assets	10a	
b	Less accumulated depletion	10b	() ()
11	Land (net of accumulated amortization)	11	
12	Intangible assets:		
a	Goodwill	12a	
b	Organization costs	12b	
c	Patents, trademarks, and other intangible assets	12c	
d	Less accumulated amortization for lines 12a, 12b, and 12c	12d	() ()
13	Other assets (attach statement)	13	
14	Total assets	14	29,800 50,800
Liabilities and Shareholders' Equity			
15	Accounts payable	15	
16	Other current liabilities (attach statement)	16	
17	Derivatives	17	
18	Loans from shareholders and other related persons	18	269,000 270,000
19	Other liabilities (attach statement)	19	
20	Capital stock:		
a	Preferred stock	20a	
b	Common stock	20b	800 800
21	Paid-in or capital surplus (attach reconciliation)	21	
22	Retained earnings	22	
23	Less cost of treasury stock	23	(240,000) (220,000)
24	Total liabilities and shareholders' equity	24	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? If "Yes," see the instructions for required statement.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 During the tax year, did the foreign corporation own an interest in any trust?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? If "Yes," complete lines 4b and 4c.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Enter the total amount of the base erosion payments ▶ \$ _____		
c Enter the total amount of the base erosion tax benefit ▶ \$ _____		
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? If "Yes," complete line 5b.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Enter the total amount of the disallowed deductions (see instructions) ▶ \$ _____		

Schedule G Other Information (continued)

	Yes	No
6a Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? If "Yes," complete lines 6b, 6c, and 6d.		✓
b Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction-eligible income (FDDEI) (see instructions) ▶ \$ _____		
c Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
d Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
7 During the tax year, was the foreign corporation a participant in any cost-sharing arrangement? If the answer to question 7 is "Yes," complete a separate Schedule G for each cost-sharing arrangement in which the foreign corporation was a participant during the tax year.		✓
8 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-10)?		✓
9a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(b) intangible income inclusion for the tax year? If "Yes," go to line 9b.		✓
b Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year ▶ _____		
10 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? If "Yes," see instructions and attach statement.		✓
11 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		✓
12 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		✓
13 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?		✓
14 Did you answer "Yes" to any of the questions in the instructions for line 14? If "Yes," enter the corresponding code(s) from the instructions and attach statement ▶ _____		✓
15 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? If "Yes," enter the amount ▶ \$ _____		✓
16 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? If "Yes," enter the amount ▶ \$ _____		✓
17a Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?		✓
b If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)?		
18 Does the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the safe-haven range of Regulations section 1.482-2(a)(2)(iii)(B)(1) (100% to 130% of the AFR for the relevant term)?		✓
19a Did the reporting corporation make at least one distribution or acquisition (as defined by Regulations section 1.385-3) during the period including the tax year and the preceding three tax years, or, during the period beginning 36 months before the date of the respective distribution or acquisition and ending 36 months afterward, did the reporting corporation issue or refinance indebtedness owed to a related party?		✓
b If the answer to question 19a is "Yes," provide the following. (1) The amount of such distribution(s) and acquisition(s) ▶ \$ _____ (2) The amount of such related party indebtedness ▶ \$ _____		

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

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

Name of U.S. shareholder ▶	Identifying number ▶
1a Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions)	
b Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions)	1b
c Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6)	1c
d Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6)	1d
e Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A)	1e
f Section 954(d) Subpart F Foreign Sales Company Sales Income (enter result from Worksheet A)	1f
g Section 954(e) Subpart F Foreign Company Services Income (enter result from Worksheet A)	1g
h Other subpart F income (enter result from Worksheet A)	1h
2 Earnings invested in U.S. property (enter the result from Worksheet B)	2
3 Reserved for tax use	3
4 Factoring income See instructions for reporting amounts on lines 2, 3, and 4 on your income tax return.	4
5a Section 245A eligible dividends (see instructions)	5a
b Extraordinary disposition amounts (see instructions)	5b
c Extraordinary reduction amounts (see instructions)	5c
d Section 245A(e) dividends (see instructions)	5d
e Dividends not reported on line 5a, 5b, 5c, or 5d	5e
6 Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6

	Yes	No
7a Was any income of the foreign corporation blocked?		✓
b Did any such income become unblocked during the tax year (see section 964(b))?		✓
If the answer to either question is "Yes," attach an explanation.		
8a Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)?		✓
b If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
9 Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) \$ _____		

**SCHEDULE H
(Form 5471)**

(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Current Earnings and Profits

▶ Attach to Form 5471.

OMB No. 1545-0123

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

Name of person filing Form 5471 Tree FixrUpper, Inc.		Identifying number 00-0000010
Name of foreign corporation Foreign Corporation	EIN (if any) APPLD 500	Reference ID number (see instructions) AFC123456789

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

		Net Additions	Net Subtractions		
1	Current year net income or (loss) per foreign books of account			1	(200)
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):				
a	Capital gains or losses	2a			
b	Depreciation and amortization	2b			
c	Depletion	2c			
d	Investment or incentive allowance	2d			
e	Charges to statutory reserves	2e			
f	Inventory adjustments	2f			
g	Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i))	2g			
h	Foreign currency gains or losses	2h			
i	Other (attach statement)	2i			
3	Total net additions	3			
4	Total net subtractions	4			
5a	Current earnings and profits (line 1 plus line 3 minus line 4)			5a	(200)
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)			5b	
c	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines			5c	(200)
	(i) General category (enter amount on applicable Schedule J, Part I, line 3, column (a))	5c(i)	(200)		
	(ii) Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a))	5c(ii)			
	(iii) Section 901(j) category:				
	(A) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(A)			
	(B) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(B)			
	(C) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(C)			
	(D) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(D)			
d	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions))			5d	(200)
e	Enter exchange rate used for line 5d ▶ _____				

**SCHEDULE J
(Form 5471)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 5471.

OMB No. 1545-0123

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

Name of person filing Form 5471 <u>Tree FixrUpper, Inc.</u>		Identifying number <u>00-0000010</u>
Name of foreign corporation <u>Foreign Corporation</u>	EIN (if any) <u>APPLD FOR</u>	Reference ID number (see instructions) <u>AFC123456789</u>
a Separate Category (Enter code—see instructions.) b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)		GEN

Part I Accumulated E&P of Controlled Foreign Corporation

Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).

Important: Enter amounts in functional currency.		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Unlimited Earnings (post-1986 and pre-2017 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Unproductive Suspense Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
1a	Balance at beginning of year (as reported on prior year Schedule J)	(28,000)					
b	Beginning balance adjustments (attach statement)						
c	Adjusted beginning balance (combine lines 1a and 1b)	(28,000)					
2a	Reduction for taxes unsuspended under anti-splitter rules						
b	Disallowed deduction for taxes under anti-splitter rules						
3	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H)	(200)					
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a	E&P carried over in nonrecognition transaction						
b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction						
6	Other adjustments (attach statement)						
7	Total current and accumulated E&P (combine lines 1c through 6)	(28,200)					
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						
9	Actual distributions						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement)						
13	Hovering deficit offset of undistributed post-transaction E&P (see instructions)						
14	Balance at beginning of next year (combine lines 7 through 13)	(28,200)					

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Part I Accumulated E&P of Controlled Foreign Corporation *(continued)*

		(e) Previously Taxed E&P (see instructions)				
		(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1a						
b						
c						
2a						
b						
3						
4						
5a						
b						
6						
7						
8						
9						
10						
11						
12						
13						
14						
		(viii) Section 951A PTEP	(e) Previously Taxed E&P (see instructions)	(ix) Section 245A(d) PTEP	(vi) Section 965(a) PTEP	(f) Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
1a						(28,000)
b						
c						(28,000)
2a						
b						
3						(200)
4						
5a						
b						
6						
7						(28,000)
8						
9						
10						
11						
12						
13						
14						(28,000)

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Part II Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))

Important: Enter amounts in functional currency.

1 Balance at beginning of year ▶	1	
2 Additions (amounts subject to future recapture) ▶	2	
3 Subtractions (amounts recaptured in current year) ▶	3	
4 Balance at end of year (combine lines 1 through 3) ▶	4	

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**SCHEDULE Q
(Form 5471)**

(December 2020)
Department of the Treasury
Internal Revenue Service

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Computer-Generated Schedule Q
▶ **Go to www.irs.gov/Form5471 for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471

Tree FixrUpper, Inc.

Identifying number

00-0000010

Name of foreign corporation

Foreign Corporation

EIN (if any)

PLC FOR

Reference ID number (see instructions)

AFC123456789

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

- A** Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes) ▶ GEN
- B** If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions) ▶ _____

Complete a separate Schedule Q for U.S. source income and foreign source income.

- C** Indicate whether this Schedule Q is being completed for: U.S. source income or Foreign source income

Complete a separate Schedule Q for FOGEI or FORI income.

- D** If this Schedule Q is being completed for FOGEI or FORI income, check this box ▶

<i>Enter amounts in functional currency of the foreign corporation (unless otherwise noted).</i>	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
a Dividends, Interest, Rents, Royalties, & Annuities (Total)							
(1) Unit name ▶ _____							
(2) Unit name ▶ _____							
b Net Gain From Certain Property Transactions (Total)							
(1) Unit name ▶ _____							
(2) Unit name ▶ _____							
c Net Gain From Commodities Transactions (Total)							
(1) Unit name ▶ _____							
(2) Unit name ▶ _____							
d Net Foreign Currency Gain (Total)							
(1) Unit name ▶ _____							
(2) Unit name ▶ _____							
e Income Equivalent to Interest (Total)							
(1) Unit name ▶ _____							
(2) Unit name ▶ _____							
f Foreign Base Company Sales Income (Total)							
(1) Unit name ▶ _____							
(2) Unit name ▶ _____							

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 73414U

Schedule Q (Form 5471) (12-2020)

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
a									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
b									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
c									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
d									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
e									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
f									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		

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

Enter amounts in functional currency of the foreign corporation (unless otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
g Foreign Base Company Services Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
h Full Inclusion Foreign Base Company Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
i Insurance Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
j International Boycott Income							
k Bribes, Kickbacks, and Other Payments							
l Section 901(j) income							
2 Recaptured Subpart F Income							
3 Tested Income Group (Total)		2,943,791					2,849,497
(1) Unit name ▶ John 1	UK	2,943,791					2,849,497
(2) Unit name ▶							
4 Residual Income Group (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
5 Total		2,943,791					2,849,497

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

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
g									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
h									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
i									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
j									
k									
l									
2									
3									
(1)					94,294				
(2)					94,294		<input type="checkbox"/>		
4									
(1)									
(2)							<input type="checkbox"/>		
5					94,294				

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

**SCHEDULE M
(Form 5471)**

(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 5471.

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

OMB No. 1545-0123

Name of person filing Form 5471 Tree FixrUpper, Inc.		Identifying number 00-000010
Name of foreign corporation Foreign Corporation	EIN (if any) APPLICABLE	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 U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.)					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Hybrid dividends received (see instructions)					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income)					
11 Interest received					
12 Premiums received for insurance or reinsurance					
13 Loan guarantee fees received					
14 Other amounts received (attach statement)					
15 Add lines 1 through 14					
16 Purchases of stock in trade (inventory)					
17 Purchases of tangible property other than stock in trade					
18 Purchases of property rights (patents, trademarks, etc.)					
19 Platform contribution transaction payments paid					
20 Cost sharing transaction payments paid					
21 Compensation paid for technical, managerial, engineering, construction, or like services					
22 Commissions paid					
23 Rents, royalties, and license fees paid					
24 Hybrid dividends paid (see instructions)					
25 Dividends paid (exclude hybrid dividends paid)					
26 Interest paid					
27 Premiums paid for insurance or reinsurance					
28 Loan guarantee fees paid					
29 Other amounts paid (attach statement)					
30 Add lines 16 through 29					

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Name of person filing Form 5471					Identifying number
(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
31 Accounts Payable					
32 Amounts borrowed (enter the maximum loan balance during the year—see instructions)	270,000				
33 Accounts Receivable					
34 Amounts loaned (enter the maximum loan balance during the year)—see instructions					

Schedule M (Form 5471) (Rev. 12-2021)

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 June 17, 2021
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**SCHEDULE R
(Form 5471)**

(December 2020)
Department of the Treasury
Internal Revenue Service

Distributions From a Foreign Corporation

▶ Attach to Form 5471.

OMB No. 1545-0123

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

Name of person filing Form 5471: Tree FixrUpper, Inc. Identifying number: 00-0000010

Name of foreign corporation: Foreign Corporation EIN (if any): APPLICABLE FOR Reference ID number (see instructions): AFC12345678

	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1	NON TAXABLE CASH DIVIDEND UNDER IRC 959	06/03/2020	516	516
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

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August 11, 2020
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Department of the Treasury
Internal Revenue Service

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120-S.

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

Name of common parent
Tree FixrUpper, Inc.

Employer identification number
00-0000010

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	(259,903,564)			(259,903,564)
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	(1,859,214,922)			(1,859,214,922)

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