

Anywork Finance Incorporated00-0000003**FORM 1120 TEST SCENARIO 3**

FORMS REQUIRED: 1120, Sch G (F1120), Sch M-3 (F1120), Sch N (F1120), 926, 1118(4), Sch J (F1118), Sch K (F1118) (2), 5471 (2), Sch E (5471)(3), Sch H (F5471)(2), Sch J (F5471)(3), Sch I-1 (F5471), Sch M (F5471), Sch O (F5471), 5472, 8832, 8858(2), 8992, Sch A (8992), 8993

ATTACHMENTS:

ItemizedOtherDeductionsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentSchedule
ItemizedOtherInvestmentsSchedule
NonincludibleForeignEntitySchedule
OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule
OtherReductionOfTaxesSchedule
Category3FilerStatement
ItemizedOtherDeductionsSchedule2
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherCurrentLiabilitesSchedule
ItemizedOtherLiabilitiesSchedule
EarningsAndProfitsOtherAdjStmt

BINARY ATTACHMENTS: Organizational Chart for Form 5471 Sch O

HEADER INFO: Not on actual form

MultipleSoftwarePackagesUsed: No

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

Signature Option: PIN Number

Officer:
Name: Poppy Seed
Title: Chief Executive Officer
Officer SSN 000-00-1234
Taxpayer PIN: Self-select
Phone: 888-555-1212
Email Address:
poppyseed@IFI.com
Date signed: 02/15/2022

Preparer Name: Johnny Appleseed

Date Prepared: 02/15/2022
IRS PAYMENT: N/A
Prior Year Income Amt: \$417,113

Tax Year 2022

1120 MeF ATS Scenario 3

September 13, 2022

Name Control:

ANYW

Additional notes: Form 8832 has no information on page 3. Form 5471 (Sch J) has no information on page 3.
 Form 1118 with Separate Category GEN has no information on page 6, 7, 8, 9, 10, 11, 13, and 14
 Form 1118 with Separate Category 951A has no information on page 5- 14
 Form 1118 with Separate Category FB has no information on page 3- 14
 Form 1118 with Separate Category PAS has no information on page 3-14

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

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

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

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

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

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

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

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

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

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

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

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

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

Attachment 7, F1118, Sch G, Line F, Other Reduction of Taxes Schedule
OtherReductionOfTaxesSchedule

245A reduction	11,788,082
965(g) reduction	134,925
Total Other Reduction Amount	11,923,007

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

September 13, 2022

1120 MeF ATS Scenario 3

U.S. Corporation Income Tax Return

OMB No. 1545-0123

Form 1120 Department of the Treasury Internal Revenue Service

For calendar year 2021 or tax year beginning January 01, 2021, ending December 31, 2022

2021

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

A Check if:

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

TYPE OR PRINT

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

B Employer identification number: 00-0000003
C Date incorporated: 08-01-1985
D Total assets (see instructions): \$ 250,306,361

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

Table with 3 columns: Line number, Description, and Amount. Includes lines 1a-11 for Income.

Table with 3 columns: Line number, Description, and Amount. Includes lines 12-29c for Deductions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 30-37 for Tax, Refundable Credits, and Payments.

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: [Blank] Date: [Blank] Chief Executive Officer: [Blank] Title: [Blank]

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

Paid Preparer Use Only

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

Tax Year 2022
1120 MeF ATS Scenario 3

September 13, 2022

Form 1120 (2021)

Page **2**

Schedule C	Dividends, Inclusions, and Special Deductions (see instructions)	(a) Dividends and inclusions	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations		See instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Subtotal. Add lines 1 through 8. See instructions for limitations		See instructions	
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15	Reserved for future use			
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	43,668,620	100	43,668,620
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c	Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)	160,000		
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)	700,000		
18	Gross-up for foreign taxes deemed paid	215,000		
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20	Other dividends			
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993)			437,500
23	Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4	44,743,620		
24	Total special deductions. Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			44,106,120

Schedule J Tax Computation and Payment (see instructions)

Part I—Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions <input type="checkbox"/>		
2	Income tax. See instructions	2	297,594
3	Base erosion minimum tax amount (attach Form 8991)	3	
4	Add lines 2 and 3	4	297,594
5a	Foreign tax credit (attach Form 1118)	5a	129,594
b	Credit from Form 8834 (see instructions)	5b	
c	General business credit (attach Form 3800)	5c	
d	Credit for prior minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e	6	129,594
7	Subtract line 6 from line 4	7	168,000
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c	
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Interest/tax due under section 453A(c) and/or section 453(l)	9f	
g	Other (see instructions—attach statement)	9g	
10	Total. Add lines 9a through 9g	10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	11	168,000

Part II—Reserved For Future Use

12	Reserved for future use	12	
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Part III—Payments and Refundable Credits

13	2020 overpayment credited to 2021	13	1,678,103
14	2021 estimated tax payments	14	15,000,000
15	2021 refund applied for on Form 4466	15	()
16	Combine lines 13, 14, and 15	16	16,678,103
17	Tax deposited with Form 7004	17	
18	Withholding (see instructions)	18	
19	Total payments. Add lines 16, 17, and 18	19	16,678,103
20	Refundable credits from:		
a	Form 2439	20a	
b	Form 4136	20b	
c	Reserved for future use	20c	
d	Other (attach statement—see instructions)	20d	
21	Total credits. Add lines 20a through 20d	21	0
22	Reserved for future use	22	
23	Total payments and credits. Add lines 19 and 21. Enter here and on page 1, line 33	23	16,678,103

Schedule K Other Information (see instructions)

1 Check accounting method: a [] Cash b [x] Accrual c [] Other (specify)
2 See the instructions and enter the:
a Business activity code no. 522293
b Business activity International Finance
c Product or service International Finance
3 Is the corporation a subsidiary in an affiliated group or a parent-sub subsidiary controlled group? [x] Yes
4 At the end of the tax year:
a Did any foreign or domestic corporation, partnership... [x] Yes
b Did any individual or estate own directly 20% or more... [x] Yes
5 At the end of the tax year, did the corporation:
a Own directly 20% or more... [x] Yes

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

Table with 4 columns: (i) Name of Entity, (ii) Employer Identification Number (if any), (iii) Country of Organization, (iv) Maximum Percentage Owned in Profit, Loss, or Capital. Row b: Own directly an interest of 20% or more...

6 During this tax year, did the corporation pay dividends... [x] Yes
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power... [x] Yes
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount []
9 Enter the amount of tax-exempt interest received or accrued during the tax year \$
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer)
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here []
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) \$

Schedule K Other Information (continued from page 4)

Table with 2 columns: Question (13-26) and Yes/No checkboxes. Includes questions about receipts/assets, UTP filing, Form 1099, ownership changes, 351 transfers, Form 1042, cooperative basis, disallowed deductions, Form 8991, Form 8990, Form 8996, and foreign corporation ownership.

Percentage: By Vote By Value

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

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

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

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

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

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

SCHEDULE G (Form 1120)

Information on Certain Persons Owning the Corporation's Voting Stock

OMB No. 1545-0123

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

Attach to Form 1120. See instructions on page 2.

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

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

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

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

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

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

Attach to Form 1120 or 1120-C.

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

Name of corporation (common parent, if consolidated return)

Employer identification number

Anywork Finance Incorporated

00-0000003

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

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

- 1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
c Did the corporation prepare a non-tax-basis income statement for that period?
2a Enter the income statement period: Beginning MM/DD/YYYY Ending MM/DD/YYYY
b Has the corporation's income statement been restated for the income statement period on line 2a?
c Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?
3a Is any of the corporation's voting common stock publicly traded?
b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock
c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock

Table with 2 columns: Description and Amount. Rows include 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 (41,193,236), 5a Net income from nonincludible foreign entities, 6a Net income from nonincludible U.S. entities, 7a Net income (loss) of other includible foreign disregarded entities, 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities, 9 Adjustment to reconcile income statement period to tax year, 10a Intercompany dividend adjustments to reconcile to line 11, 10b Other statutory accounting adjustments to reconcile to line 11, 10c Other adjustments to reconcile to amount on line 11, 11 Net income (loss) per income statement of includible corporations (135,879).

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

Table with 3 columns: Description, Total Assets, Total Liabilities. Rows include a Included on Part I, line 4 (326,743,223 / 6,395,936), b Removed on Part I, line 5 (76,436,862 / 6,395,936), c Removed on Part I, line 6, d Included on Part I, line 7.

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

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

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Income (Loss) Items (Attach statements for lines 1 through 12)				
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions		43,668,620		43,668,620
4 Gross-up for foreign taxes deemed paid				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships				
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions				
13 Interest income (see instructions)				
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (see instructions)	()			()
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses				
f Worthless stock losses (attach statement)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach statement)	512,526	(512,526)		
26 Total income (loss) items. Combine lines 1 through 25	512,526	43,156,094		43,668,620
27 Total expense/deduction items (from Part III, line 39)	(256,260)	256,260		0
28 Other items with no differences	(120,387)			(120,387)
29a Mixed groups, see instructions. All others, combine lines 26 through 28	135,879	43,412,354		45,548,233
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c	135,879	43,412,354		45,548,233

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

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

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

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

SCHEDULE N (Form 1120)

Foreign Operations of U.S. Corporations

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

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

2022

Name Anywork Finance Incorporated

Employer identification number (EIN) 00-0000003

Foreign Operations Information

Table with 3 columns: Question, Yes, No. Contains questions 1a through 8 regarding foreign operations, including ownership of foreign entities, filing of Forms 8858, 8865, 5471, 3520, 8873, and Form 8938.

1120 MeF ATS Scenario 3
Return by a U.S. Transferor of Property to a Foreign Corporation

Form 926
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0026

Attachment
Sequence No. 128

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

Name of transferor: Anywork Finance, Incorporated
Identifying number (see instructions): 00-0000003

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

Table with 2 columns: Controlling shareholder, Identifying number

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

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

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

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

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

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

8 Foreign law characterization (see instructions): Corporation

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

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	09-30-2022		100,333		

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

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

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities	08-25-2022	IDD Stock	25,752	35,452	0
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

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

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

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

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

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

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

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

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

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

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

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

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

For calendar year 20 21, or other tax year beginning 20, and ending 20

Name of corporation

Anywork Finance Incorporated

Employer identification number

00-0000003

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

a Separate Category (Enter code—see instructions.)

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions)

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

	1. EIN or Reference ID Number (see instructions)*	2. Foreign Country or U.S. Possession (enter two-letter code—use a separate line for each) (see instructions)		3. Inclusions Under Sections 951(a)(1) and 951A (see instructions)		4. Dividends (see instructions)	5. Interest
		(a) Exclude Gross-Up	(b) Gross-Up (section 78)	(a) Exclude Gross-Up	(b) Gross-Up (section 78)		
A	00-00000045	UK	43,668,620				
B	00-00000046	NL					
C							
Totals (add lines A through C)			43,668,620				12. Total (add columns 3(a) through 9 and 11) 43,668,620

13. Allocable Deductions

	(a) Dividends Received Deduction (see instructions)	(b) Deduction Allowed Under Section 250(a)(1)(A)—Foreign Derived Intangible Income	(c) Deduction Allowed Under Section 250(a)(1)(B)—Global Intangible Low-Taxed Income	13. Allocable Deductions		(f) Expenses Allocable to Sales Income	(g) Expenses Allocable to Gross Income From Performance of Services
				Rental, Royalty, and Licensing Expenses	(e) Other Allocable Expenses		
A	43,668,620						
B							
C							
Totals	43,668,620						

	13. Allocable Deductions (continued)			15. Net Operating Loss Deduction	16. Total Deductions (add columns 13(k) through 15)	17. Total Income or (Loss) Before Adjustments (subtract column 16 from column 12)
	(h) Currency Loss (see instructions)	(i) Other Allocable Deductions (attach schedule) (see instructions)	(k) Total Allocable Deductions (add columns 13(a) through 13(h) and 13(j))			
A		120,387	43,789,007		43,789,007	-120,387
B						
C						
Totals		120,387	43,789,007		43,789,007	-120,387

*For section 863(b) income, NOLs, income from RICs, high-taxed income, section 951A, and reattribution of income by reason of disregarded payments, use a single line (see instructions). Also, for reporting branches that are QIBUs, use a separate line for each such branch.

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

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

1. Credit is Claimed for Taxes (check one):
 Paid Accrued

	Date Paid		(a) Dividends	(b) Distributions of Previously Taxed Earnings and Profits	(c) Branch Remittances	(d) Interest	(e) Rents, Royalties, and License Fees	(f) Other
	Date Paid	Date Accrued						
A								
B								
C								
Totals (add lines A through C)								

2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used) (continued)

	Other Foreign Taxes Paid or Accrued on:				(j) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(i))	3. Tax Deemed Paid (see instructions)
	(g) Sales	(h) Services Income	(i) Other	(f) Other		
A						11,788,082
B						175,000
C						
Totals						11,963,082

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

	1a	1b	2	3	4	5	6	7	8a	8b	8c	9	10	11	12	13	14	
1a Total foreign taxes paid or accrued (total from Part I, column 2(i))																		
b Foreign taxes paid or accrued by the corporation during prior tax years that were suspended due to the rules of section 909 and for which the related income is taken into account by the corporation during the current tax year (see instructions)																		
2 Total taxes deemed paid (total from Part I, column 3)			11,963,082															
3 Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G, Part I)			(11,923,007)															
4 Taxes reclassified under high-tax kickout																		
5 Enter the sum of any carryover of foreign taxes (from Schedule K, line 3, column (xiv), and from Schedule I, Part III, line 3) plus any carrybacks to the current tax year																		
6 Total foreign taxes (combine lines 1a through 5)																		40,075
7 Enter the amount from the applicable column of Schedule J, Part I, line 11 (see instructions). If Schedule J is not required to be completed, enter the result from the "Totals" line of column 17 of the applicable Schedule A																		0
8a Total taxable income from all sources (enter taxable income from the corporation's tax return)									1,417,113									
b Adjustments to line 8a (see instructions)																		
c Subtract line 8b from line 8a																		1,417,113
9 Divide line 7 by line 8c. Enter the resulting fraction as a decimal (see instructions). If line 7 is greater than line 8c, enter 1																		0
10 Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus any American Samoa economic development credit)																		297,594
11 Multiply line 9 by line 10																		0
12 Increase in limitation (section 960(c))																		0
13 Credit limitation (add lines 11 and 12) (see instructions)																		0
14 Separate foreign tax credit (enter the smaller of line 6 or line 13). Enter here and on the appropriate line of Part III																		0

Schedule B Foreign Tax Credit (Report all foreign tax amounts in U.S. dollars.) (continued)
Part III—Summary of Separate Credits (Enter amounts from Part II, line 14, for each applicable category of income. Do not include taxes paid to sanctioned countries.)

	1	2	3	4	5	6	7	8	9
1									
2									
3									
4									
5									
6									
7									
8									
9									

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

Use this schedule to report the tax deemed paid by the corporation with respect to section 951(a)(1) inclusions of earnings from foreign corporations under section 960(a). For each line in Schedule C, include the column 10 amount in column 3 of the line in Schedule B, Part I, that corresponds with the identifying number specified in column 1 of Schedule A and that also corresponds with the identifying number entered in column 1b of this Schedule C (see instructions).

1a. Name of Foreign Corporation	1b. EIN or Reference ID Number of the Foreign Corporation (see instructions)	1c. QBU Reference ID (if applicable)
Foreign Finance Corp	00-0000045	

2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code— see instructions)	4. Functional Currency of Foreign Corporation (enter code— see instructions)	5. Subpart F Income Group		(c) Unit
			(a) Reg. sec. 1.960-1(d)(2)(ii)(B)(2) (enter code)	(b) Reg. sec. 1.904-4(c)(3)(i)-(iv) (enter code)	
202112	UK	GBP			

6. Total Net Income in Subpart F Income Group (in functional currency of foreign corporation)	7. Total Current Year Taxes in Subpart F Income Group (in U.S. dollars)		8. Section 951(a)(1) Inclusion Attributable to Subpart F Income Group		9. Divide Column 8(a) by Column 6	10. Tax Deemed Paid (multiply column 7 by column 9)
	3,180,665	3,180,665	(a) Functional Currency	(b) U.S. Dollars		
161,917,394			600,093,170	43,688,620	3.70616865	11,788,082
Total (add amounts in column 10)						11,788,082

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

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

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

1a. Name of Foreign Corporation	1b. EIN or Reference ID Number of the Foreign Corporation (see instructions)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code—see instructions)	4. Functional Currency of Foreign Corporation (enter code)
5. Pro Rata Share of CFC's Tested Income From Applicable Form 8992 Schedule (see instructions)				9. Pro Rata Share of Tested Foreign Income Taxes Paid or Accrued by CFC (multiply column 7 by column 8)
6. CFC's Tested Income From Applicable Form 8992 Schedule (see instructions)				
7. Divide Column 5 by Column 6				
8. CFC's Tested Foreign Income Taxes From Schedule Q (Form 5471) (see instructions)				
◀ Total (add amounts in column 9)				

Part II—Foreign Income Tax Deemed Paid

1. Global Intangible Low-Taxed Income (section 951A inclusion)	2. Inclusion Percentage. Divide Part II, Column 1, by Part I, Column 5 Total	3. Multiply Part I, Column 9 Total, by Part II, Column 2 Percentage	4. Tax Deemed Paid (Multiply Part II, column 3, by 80% (0.80). Enter the result here and include on the line of Schedule B, Part I, column 3, that corresponds with the line with "951A" in column 2 of Schedule A.)

Schedule E Tax Deemed Paid With Respect to Previously Taxed Earnings and Profits (PTEP) by Domestic Corporation Filing the Return (Section 960(b)) (continued)

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

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

1a. Name of Distributing Foreign Corporation	1b. EIN or Reference ID Number of the Foreign Corporation (see instructions)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code—see instructions)
Foreign Sands	00-0000046	202112	CA
4a. Name of Recipient Foreign Corporation	4b. EIN or Reference ID Number of the Foreign Corporation (see instructions)	5. Tax Year End (Year/Month) (see instructions)	6. Country of Incorporation (enter country code—see instructions)
		202112	NL

7. Functional Currency of the Distributing Foreign Corporation	8. PTEP Group (enter code)	9. Annual PTEP Account (enter year)	10. Total Amount of PTEP in the PTEP Group Within an Annual PTEP Account	11. Total Amount of the PTEP Group Taxes With Respect to PTEP Group Within an Annual PTEP Account	12. PTEP Distributed	13. Divide Column 12 by Column 10	14. Foreign Income Taxes Properly Attributable to PTEP and Not Previously Deemed Paid (multiply column 11 by column 13)
EUR			3,500,000				175,000

Schedule E Tax Deemed Paid With Respect to Previously Taxed Earnings and Profits (PTEP) by Domestic Corporation Filing the Return (Section 960(b)) (continued)

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

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

1a. Name of Distributing Foreign Corporation	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code—see instructions)
Foreign Sands	202112	CA

4a. Name of Recipient Foreign Corporation	5. Tax Year End (Year/Month) (see instructions)	6. Country of Incorporation (enter country code—see instructions)
	202112	NL

7. Functional Currency of the Distributing Foreign Corporation	8. PTEP Group (enter code)	9. Annual PTEP Account (enter year)	10. Total Amount of PTEP in the PTEP Group Within an Annual PTEP Account	11. Total Amount of the PTEP Group Taxes With Respect to PTEP Group Within an Annual PTEP Account	12. PTEP Distributed	13. Divide Column 12 by Column 10	14. Foreign Income Taxes Properly Attributable to PTEP and Not Previously Deemed Paid (multiply column 11 by column 13)
EUR			3,500,000				175,000

DRAFT AS OF July 14, 2021

Schedule F Reserved
Schedule G Reductions of Taxes Paid, Accrued, or Deemed Paid
Part I—Reduction Amounts

	A	B	C	D	E	F	G	H	
A	Reduction of taxes under section 901(e)—Attach separate schedule								
B	Reduction of foreign oil and gas taxes—Enter amount from Schedule I, Part II, line 4								
C	Reduction of taxes due to international boycott provisions—Enter appropriate portion from Schedule C (Form 5713) (see instructions). Important: Enter only "specifically attributable taxes" here								
D	Reduction of taxes for section 6038(c) penalty—Attach separate schedule								
E	Taxes suspended under section 909								
F	Reduction for disallowed taxes under section 965(g)								
G	Reduction for disallowed taxes under section 245A								
H	Other reductions in taxes (attach schedule—see instructions)							11,923,007	
Total	(add lines A through H). Enter here and on Schedule B, Part II, line 3								11,923,007

Part II—Other Information

I Check this box if, during the tax year, the corporation paid or accrued any foreign tax that was disqualified for credit under section 901(m)

J Check this box if, during the tax year, the corporation paid or accrued any foreign tax that was disqualified for credit under section 901(j), (k), or (l)

For calendar year 20 21, or other tax year beginning

, 20, and ending

Name of corporation

Employer identification number

00-0000003

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

- a Separate Category (Enter code—see instructions.)
- b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)
- c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions)

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

	1. EIN or Reference ID Number (see instructions)*	2. Foreign Country or U.S. Possession (enter two-letter code—use a separate line for each) (see instructions)	3. Inclusions Under Sections 951(a)(1) and 951A (see instructions)		4. Dividends (see instructions)	5. Interest
			(a) Exclude Gross-Up	(b) Gross-Up (section 78)		
A	00-00000046	NL	700,000	175,000		
B						
C						
Totals (add lines A through C)		▶	700,00	175,000		
6. Gross Rents, Royalties, and License Fees	7. Sales	8. Gross Income From Performance of Services	9. Currency Gain	10. Currency Gain Code (see instructions)	11. Other (attach schedule)	12. Total (add columns 3(a) through 9 and 11)
A						875,000
B						
C						
Totals						875,000

13. Allocable Deductions

	(a) Dividends Received Deduction (see instructions)	(b) Deduction Allowed Under Section 250(a)(1)(A)—Foreign Derived Intangible Income	(c) Deduction Allowed Under Section 250(a)(1)(B)—Global Intangible Low-Taxed Income	13. Allocable Deductions		(f) Expenses Allocable to Sales Income	(g) Expenses Allocable to Gross Income From Performance of Services
				Rental, Royalty, and Licensing Expenses	(e) Other Allocable Expenses		
A			437,500				
B							
C							
Totals			437,500				
(h) Currency Loss	(i) Currency Loss Code (see instructions)	(j) Other Allocable Deductions (attach schedule) (see instructions)	(k) Total Allocable Deductions (add columns 13(a) through 13(h) and 13(i))	14. Apportioned Share of Deductions (enter amount from applicable line of Schedule H, Part I, column (b), and Schedule H, Part II, column (d))	15. Net Operating Loss Deduction	16. Total Deductions (add columns 13(k) through 15)	17. Total Income or (Loss) Before Adjustments (subtract column 16 from column 12)
A			437,500			437,500	437,500
B							
C							
Totals			437,500			437,500	437,500

*For section 863(b) income, NOLs, income from RICs, high-taxed income, section 951A, and reattribution of income by reason of disregarded payments, use a single line (see instructions). Also, for reporting branches that are QBUS, use a separate line for each such branch.

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

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

1. Credit is Claimed for Taxes (check one):
 Paid Accrued

	Date Paid		(a) Dividends	(b) Distributions of Previously Taxed Earnings and Profits	(c) Branch Remittances	(d) Interest	(e) Rents, Royalties, and License Fees	(f) Other
	Date Paid	Date Accrued						
A								
B								
C								
Totals (add lines A through C) ▶								

2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used) (continued)

	Other Foreign Taxes Paid or Accrued on:				(j) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(i))	3. Tax Deemed Paid (see instructions)
	(g) Sales	(h) Services Income	(i) Other	(f) Other		
A						140,000
B						
C						
Totals						

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

	1a	1b	2	3	4	5	6	7	8a	8b	8c	9	10	11	12	13	14
1a Total foreign taxes paid or accrued (total from Part I, column 2(i))																	
b Foreign taxes paid or accrued by the corporation during prior tax years that were suspended due to the rules of section 909 and for which the related income is taken into account by the corporation during the current tax year (see instructions)																	
2 Total taxes deemed paid (total from Part I, column 3)			140,000														
3 Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G, Part I)																	
4 Taxes reclassified under high-tax kickout																	
5 Enter the sum of any carryover of foreign taxes (from Schedule K, line 3, column (xiv), and from Schedule I, Part III, line 3) plus any carrybacks to the current tax year																	
6 Total foreign taxes (combine lines 1a through 5)																	140,000
7 Enter the amount from the applicable column of Schedule J, Part I, line 11 (see instructions). If Schedule J is not required to be completed, enter the result from the "Totals" line of column 17 of the applicable Schedule A																	366,084
8a Total taxable income from all sources (enter taxable income from the corporation's tax return)									1,417,113								
b Adjustments to line 8a (see instructions)																	
c Subtract line 8b from line 8a																	1,417,113
9 Divide line 7 by line 8c. Enter the resulting fraction as a decimal (see instructions). If line 7 is greater than line 8c, enter 1																	0.2583330846
10 Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus any American Samoa economic development credit)																	297,594
11 Multiply line 9 by line 10																	76,878
12 Increase in limitation (section 960(c))																	0
13 Credit limitation (add lines 11 and 12) (see instructions)																	76,878
14 Separate foreign tax credit (enter the smaller of line 6 or line 13). Enter here and on the appropriate line of Part III																	76,878

Schedule B Foreign Tax Credit (Report all foreign tax amounts in U.S. dollars.) (continued)	Part III—Summary of Separate Credits (Enter amounts from Part II, line 14, for each applicable category of income. Do not include taxes paid to sanctioned countries.)	1	2	3	4	5	6	7	8	9	
Credit for taxes on section 951A category income											
Credit for taxes on foreign branch category income											
Credit for taxes on passive category income											
Credit for taxes on general category income											
Credit for taxes on section 901(f) category income (combine all such credits on this line)											
Credit for taxes on income re-sourced by treaty (combine all such credits on this line)											
Total (add lines 1 through 6)										129,594	
Reduction in credit for international boycott operations (see instructions)											
Total foreign tax credit (subtract line 8 from line 7). Enter here and on the appropriate line of the corporation's tax return										129,594	
Schedule C Tax Deemed Paid With Respect to Section 951(a)(1) Inclusions by Domestic Corporation Filing Return (Section 960(a))											
Use this schedule to report the tax deemed paid by the corporation with respect to section 951(a)(1) inclusions of earnings from foreign corporations under section 960(a). For each line in Schedule C, include the column 10 amount in column 3 of the line in Schedule B, Part I, that corresponds with the identifying number specified in column 1 of Schedule A and that also corresponds with the identifying number entered in column 1b of this Schedule C (see instructions).											
1a. Name of Foreign Corporation	1b. EIN or Reference ID Number of the Foreign Corporation (see instructions)	1c. QBU Reference ID (if applicable)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code—see instructions)	4. Functional Currency of Foreign Corporation (enter code—see instructions)	5. Subpart F Income Group	6. Total Net Income in Subpart F Income Group (in functional currency of foreign corporation)	7. Total Current Year Taxes in Subpart F Income Group (in U.S. dollars)	8. Section 951(a)(1) Inclusion Attributable to Subpart F Income Group (a) Functional Currency (b) U.S. Dollars	9. Divide Column 8(a) by Column 6	10. Tax Deemed Paid (multiply column 7 by column 9)
Total (add amounts in column 10)											

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

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

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

1a. Name of Foreign Corporation	1b. EIN or Reference ID Number of the Foreign Corporation (see instructions)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code—see instructions)	4. Functional Currency of Foreign Corporation (enter code)
Foreign Sands	00-0000046	202112	NL	EUR
DO NOT FILE				
5. Pro Rata Share of CFC's Tested Income From Applicable Form 8992 Schedule (see instructions)	6. CFC's Tested Income From Applicable Form 8992 Schedule (see instructions)	7. Divide Column 5 by Column 6	8. CFC's Tested Foreign Income Taxes From Schedule Q (Form 5471) (see instructions)	9. Pro Rata Share of Tested Foreign Income Taxes Paid or Accrued by CFC (multiply column 7 by column 8)
800,000	200,000	4	50,000	200,000
◀ Total (add amounts in column 9)				

Part II—Foreign Income Tax Deemed Paid

1. Global Intangible Low-Taxed Income (section 951A inclusion)	2. Inclusion Percentage. Divide Part II, Column 1, by Part I, Column 5 Total	3. Multiply Part I, Column 9 Total, by Part II, Column 2 Percentage	4. Tax Deemed Paid (Multiply Part II, column 3, by 80% (0.80). Enter the result here and include on the line of Schedule B, Part I, column 3, that corresponds with the line with "951A" in column 2 of Schedule A.)
700,000	.875	175,000	140,000

For calendar year 20 21, or other tax year beginning

20, and ending

Name of corporation

Anywork Finance Incorporated

Employer identification number

00-0000003

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

a Separate Category (Enter code—see instructions.)

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions)

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

	1. EIN or Reference ID Number (see instructions)*	2. Foreign Country or U.S. Possession (enter two-letter code—use a separate line for each) (see instructions)	3. Inclusions Under Sections 951(a)(1) and 951A (see instructions)		4. Dividends (see instructions)	5. Interest
			(a) Exclude Gross-Up	(b) Gross-Up (section 78)		
A	00-0000018	NL				
B						
C						
Totals (add lines A through C)						
	6. Gross Rents, Royalties, and License Fees	7. Sales	8. Gross Income From Performance of Services	9. Currency Gain	10. Currency Gain Code (see instructions)	11. Other (attach schedule)
A		200,000	100,000			300,000
B						
C						
Totals						
		200,000	100,000			300,000

13. Allocable Deductions

	(a) Dividends Received Deduction (see instructions)	(b) Deduction Allowed Under Section 250(a)(1)(A)—Foreign Derived Intangible Income	(c) Deduction Allowed Under Section 250(a)(1)(B)—Global Intangible Low-Taxed Income	13. Allocable Deductions		(f) Expenses Allocable to Sales Income	(g) Expenses Allocable to Gross Income From Performance of Services
				Rental, Royalty, and Licensing Expenses	(e) Other Allocable Expenses		
A						150,000	50,000
B							
C							
Totals							
						150,000	50,000

13. Allocable Deductions (continued)

	(h) Currency Loss	(i) Currency Loss Code (see instructions)	(j) Other Allocable Deductions (attach schedule) (see instructions)	(k) Total Allocable Deductions (add columns 13(a) through 13(h) and 13(i))	14. Apportioned Share of Deductions (enter amount from applicable line of Schedule H, Part I, column (b), and Schedule H, Part II, column (d))	15. Net Operating Loss Deduction	16. Total Deductions (add columns 13(k) through 15)	17. Total Income or (Loss) Before Adjustments (subtract column 16 from column 12)
B							200,000	100,000
C								
Totals								
							200,000	100,000

*For section 863(b) income, NOLs, income from RICs, high-taxed income, section 951A, and reattribution of income by reason of disregarded payments, use a single line (see instructions). Also, for reporting branches that are QBUS, use a separate line for each such branch.

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

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

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

2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used) (continued)		3. Tax Deemed Paid (see instructions)	
Other Foreign Taxes Paid or Accrued on:		(j) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(i))	
(g) Sales	(h) Services Income	(i) Other	
A	13,333	6,667	20,000
B			
C			
Totals			

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

1a	Total foreign taxes paid or accrued (total from Part I, column 2(j))	1a	20,000
b	Foreign taxes paid or accrued by the corporation during prior tax years that were suspended due to the rules of section 909 and for which the related income is taken into account by the corporation during the current tax year (see instructions)	1b	
2	Total taxes deemed paid (total from Part I, column 3)	2	
3	Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G, Part I)	3	()
4	Taxes reclassified under high-tax kickout	4	
5	Enter the sum of any carryover of foreign taxes (from Schedule K, line 3, column (xiv), and from Schedule I, Part III, line 3) plus any carrybacks to the current tax year	5	
6	Total foreign taxes (combine lines 1a through 5)	6	20,000
7	Enter the amount from the applicable column of Schedule J, Part I, line 11 (see instructions). If Schedule J is not required to be completed, enter the result from the "Totals" line of column 17 of the applicable Schedule A	7	83,676
8a	Total taxable income from all sources (enter taxable income from the corporation's tax return)	8a	1,417,113
b	Adjustments to line 8a (see instructions)	8b	
c	Subtract line 8b from line 8a	8c	1,417,113
9	Divide line 7 by line 8c. Enter the resulting fraction as a decimal (see instructions). If line 7 is greater than line 8c, enter 1	9	0.059046809
10	Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus any American Samoa economic development credit)	10	297,594
11	Multiply line 9 by line 10	11	17,572
12	Increase in limitation (section 960(c))	12	0
13	Credit limitation (add lines 11 and 12) (see instructions)	13	17,572
14	Separate foreign tax credit (enter the smaller of line 6 or line 13). Enter here and on the appropriate line of Part III	14	17,572

For calendar year 20 21, or other tax year beginning

20, and ending

Name of corporation

Anywork Finance Incorporated

Employer identification number

00-0000003

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

- a Separate Category (Enter code—see instructions.)
- b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)
- c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions)

PAS

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

	1. EIN or Reference ID Number (see instructions)*	2. Foreign Country or U.S. Possession (enter two-letter code—use a separate line for each) (see instructions)	3. Inclusions Under Sections 951(a)(1) and 951A (see instructions)		4. Dividends (see instructions)	5. Interest
			(a) Exclude Gross-Up	(b) Gross-Up (section 78)		
A	00-00000046	NL	160,000	40,000		
B						
C						
Totals (add lines A through C)		▶	160,000	40,000		
6. Gross Rents, Royalties, and License Fees	7. Sales	8. Gross Income From Performance of Services	9. Currency Gain	10. Currency Gain Code (see instructions)	11. Other (attach schedule)	12. Total (add columns 3(a) through 9 and 11)
A						200,000
B						
C						
Totals						200,000

13. Allocable Deductions

	(a) Dividends Received Deduction (see instructions)	(b) Deduction Allowed Under Section 250(a)(1)(A)—Foreign Derived Intangible Income	(c) Deduction Allowed Under Section 250(a)(1)(B)—Global Intangible Low-Taxed Income	13. Allocable Deductions		(f) Expenses Allocable to Sales Income	(g) Expenses Allocable to Gross Income From Performance of Services
				Rental, Royalty, and Licensing Expenses	(e) Other Allocable Expenses		
A							
B							
C							
Totals							
	13. Allocable Deductions (continued)		(k) Total Allocable Deductions (add columns 13(a) through 13(h) and 13(i))	14. Apportioned Share of Deductions (enter amount from applicable line of Schedule H, Part I, column (b), and Schedule H, Part II, column (d))	15. Net Operating Loss Deduction	16. Total Deductions (add columns 13(k) through 15)	17. Total Income or (Loss) Before Adjustments (subtract column 16 from column 12)
	(h) Currency Loss	(i) Currency Loss Code (see instructions)					
A							200,000
B							
C							
Totals							200,000

*For section 863(b) income, NOLs, income from RICs, high-taxed income, section 951A, and reattribution of income by reason of disregarded payments, use a single line (see instructions). Also, for reporting branches that are QBUS, use a separate line for each such branch.

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

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

1. Credit is Claimed for Taxes (check one):
 Paid Accrued

	Date Paid		(a) Dividends	(b) Distributions of Previously Taxed Earnings and Profits	(c) Branch Remittances	(d) Interest	(e) Rents, Royalties, and License Fees	(f) Other
	Date Paid	Date Accrued						
A								
B								
C								
Totals (add lines A through C)								

2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used) (continued)

	Other Foreign Taxes Paid or Accrued on:				(j) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(i))	3. Tax Deemed Paid (see instructions)
	(g) Sales	(h) Services Income	(i) Other	(f) Other		
A						40,000
B						
C						
Totals						

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

	1a	1b	2	3	4	5	6	7	8a	8b	8c	9	10	11	12	13	14
1a Total foreign taxes paid or accrued (total from Part I, column 2(j))	40,000																
b Foreign taxes paid or accrued by the corporation during prior tax years that were suspended due to the rules of section 909 and for which the related income is taken into account by the corporation during the current tax year (see instructions)																	
2 Total taxes deemed paid (total from Part I, column 3)																	
3 Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G, Part I)																	
4 Taxes reclassified under high-tax kickout																	
5 Enter the sum of any carryover of foreign taxes (from Schedule K, line 3, column (xiv), and from Schedule I, Part III, line 3) plus any carrybacks to the current tax year																	
6 Total foreign taxes (combine lines 1a through 5)																	
7 Enter the amount from the applicable column of Schedule J, Part I, line 11 (see instructions). If Schedule J is not required to be completed, enter the result from the "Totals" line of column 17 of the applicable Schedule A																	
8a Total taxable income from all sources (enter taxable income from the corporation's tax return)									1,417,113								
b Adjustments to line 8a (see instructions)																	
c Subtract line 8b from line 8a																	
9 Divide line 7 by line 8c. Enter the resulting fraction as a decimal (see instructions). If line 7 is greater than line 8c, enter 1																	
10 Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus any American Samoa economic development credit)																	
11 Multiply line 9 by line 10																	
12 Increase in limitation (section 960(c))																	
13 Credit limitation (add lines 11 and 12) (see instructions)																	
14 Separate foreign tax credit (enter the smaller of line 6 or line 13). Enter here and on the appropriate line of Part III																	

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

Name of corporation
 Anywork Finance Incorporated

Employer identification number
 00 0000003

Use a separate Schedule K (Form 1118) for each category of income (see instructions).
 ▶ See separate instructions.
 ▶ Attach to Form 1118.
 ▶ Go to www.irs.gov/Form1118 for instructions and the latest information.

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)

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

Foreign Tax Carryover Reconciliation	(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule K (see instructions))							
2 Adjustments to line 1 (enter description—see instructions):							
a Carryback adjustment (see instructions)							
b Adjustments for section 905(c) redeterminations (see instructions)							
c							
d							
e							
f							
g							
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)							
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6 Foreign tax carryover generated in current tax year							
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.	-0-						

Foreign Tax Carryover Reconciliation (continued)	(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (viii) through (xiii))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule K (see instructions))							
2 Adjustments to line 1 (enter description—see instructions):							
a Carryback adjustment (see instructions)							
b Adjustments for section 905(c) redeterminations (see instructions)							
c							
d							
e							
f							
g							
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Include the column (xiv) total on the current year Form 1118, Schedule B, Part II, line 5.							
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6 Foreign tax carryover generated in current tax year						2,428	2,428
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.						2,428	2,428

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

▶ See separate instructions.
 ▶ Attach to Form 1118.
 ▶ Go to www.irs.gov/Form1118 for instructions and the latest information.

Department of the Treasury
 Internal Revenue Service

Name of corporation: Anywork Finance Incorporated

Employer identification number: 00-0000003

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

a Separate Category (enter code—see instructions) PAS

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

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

	(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule K (see instructions))							
2 Adjustments to line 1 (enter description—see instructions):							
a Carryback adjustment (see instructions)							
b Adjustments for section 905(c) redeterminations (see instructions)							
c							
d							
e							
f							
g							
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)							
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6 Foreign tax carryover generated in current tax year							
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.	-0-						

Foreign Tax Carryover Reconciliation (continued)	(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (viii) through (xiii))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule K (see instructions))							
2 Adjustments to line 1 (enter description—see instructions):							
a Carryback adjustment (see instructions)							
b Adjustments for section 905(c) redeterminations (see instructions)							
c							
d							
e							
f							
g							
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Include the column (xiv) total on the current year Form 1118, Schedule B, Part II, line 5.							
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6 Foreign tax carryover generated in current tax year						4,856	4,856
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.						4,856	4,856

Schedule J
(Form 1118)

September 13, 2022

1120 MeF ATS Scenario 3
Adjustments to Separate Limitation Income (Loss) Categories for
Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances,
and Overall Foreign and Domestic Loss Account Balances

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0123

▶ Attach to Form 1118.

Name of corporation
Anywork Finance, Incorporated
Employer identification number
00-0000003

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

	(i) Section 951A income	(ii) Foreign branch income	(iii) Passive category income	(iv) General category income	(v) Other income* (identify ▶)	(vi) U.S. income
1 Income or (loss) before adjustments	437,500	100,000	200,000	-120,387		
2 Allocation of separate limitation losses:						
a Section 951A income	()	()	()	()	()	()
b Foreign branch income	()	()	()	()	()	()
c Passive category income	()	()	()	()	()	()
d General category income	(71,416)	(16,324)	(32,647)	(120,387)	()	()
e Other income* (identify ▶)	()	()	()	()	()	()
3 Subtotal —Combine lines 1 through 2e.	366,084	83,676	167,353			()
4 Allocation of overall foreign losses						
5 Allocation of domestic losses	()	()	()	()	()	()
6 Subtotal —Combine lines 3 through 5.	366,084	83,676	167,353			()
7 Recapture of overall foreign losses	()	()	()	()	()	()
8 Subtotal —Combine lines 6 and 7.	366,084	83,676	167,353			()
9 Recharacterization of separate limitation income:						
a Section 951A income	()					
b Foreign branch income	()					
c Passive category income	()					
d General category income	()					
e Other income* (identify ▶)	()				()	()
10 Recapture of overall domestic losses						
11 Numerator of Limitation Fraction — Combine lines 8 through 10. Enter each result here and on Schedule B, Part II, line 7, of corresponding Form 1118.	366,084	83,676	167,353	0		()

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

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

Cat. No. 10309U

Schedule J (Form 1118) (Rev. 12-2020)

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

	(f) Section 951A income	(ii) Foreign branch income	(iii) Passive category income	(iv) General category income	(v) Other income* (Identify _____)	(vi) U.S. income
a Section 951A income						
b Foreign branch income						
c Passive category income						
d General category income	71,416	16,324	32,647			
e Other income* (Identify _____)						

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

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

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

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

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

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

(Rev. December 2022)

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

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning Jan 01, 20 22, and ending Dec 31, 20 22

Attachment
Sequence No. **121**

Name of person filing this return <u>Anywork Finance Incorporated</u>	A Identifying number <u>00-0000003</u>
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) <u>35 Any Street</u>	B Category of filer (See instructions. Check applicable box(es).): 1a <input type="checkbox"/> 1b <input type="checkbox"/> 1c <input type="checkbox"/> 2 <input checked="" type="checkbox"/> 3 <input checked="" type="checkbox"/> 4 <input checked="" type="checkbox"/> 5a <input type="checkbox"/> 5b <input type="checkbox"/> 5c <input type="checkbox"/>
City or town, state, and ZIP code	C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period <u>100 %</u>

Filer's tax year beginning January 01, 20 22, and ending December 31, 20 22

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	(4) Check applicable box(es)		
			Shareholder	Officer	Director

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

1a Name and address of foreign corporation <u>Foreign Finance Corporation</u> <u>75 Any Street</u> <u>Birmingham, England 126375</u>		b(1) Employer identification number, if any <u>00-0000045</u>
		b(2) Reference ID number (see instructions) <u>ABC1234</u>
		c Country under whose laws incorporated <u>UK</u>
d Date of incorporation <u>01/01/1990</u>	e Principal place of business <u>UK</u>	f Principal business activity code number <u>523900</u>
		g Principal business activity <u>Financial Investment</u>
		h Functional currency code <u>GBP</u>

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 <u>Samuel Addams</u> <u>75 Any Street</u> <u>Birmingham, England 126375</u>	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
Common	750	1,000
Preferred	193,710	258,280

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 or sales	1a	
	b Returns and allowances	1b	
	c Subtract line 1b from line 1a	1c	
	2 Cost of goods sold	2	
	3 Gross profit (subtract line 2 from line 1c)	3	
	4 Dividends	4	
	5 Interest	5	28,862,341 42,689,456
	6a Gross rents	6a	14,988,962 22,169,741
	b Gross royalties and license fees	6b	
	7 Net gain or (loss) on sale of capital assets	7	
8a Foreign currency transaction gain or loss—unrealized	8a		
b Foreign currency transaction gain or loss—realized	8b		
9 Other income (attach statement)	9		
10 Total income (add lines 3 through 9)	10	43,851,303 64,859,197	
Deductions	11 Compensation not deducted elsewhere	11	
	12a Rents	12a	2,588,175 3,828,095
	b Royalties and license fees	12b	
	13 Interest	13	36,977 54,692
	14 Depreciation not deducted elsewhere	14	
	15 Depletion	15	
	16 Taxes (exclude income tax expense (benefit))	16	121 179
	17 Other deductions (attach statement—exclude income tax expense (benefit))	17	556,318 822,834
18 Total deductions (add lines 11 through 17)	18	3,181,591 4,705,800	
Net Income	19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19	40,669,712 60,153,397
	20 Unusual or infrequently occurring items	20	(12,818,965) (18,960,161)
	21a Income tax expense (benefit)—current	21a	
	b Income tax expense (benefit)—deferred	21b	
22 Current year net income or (loss) per books (combine lines 19 through 21b)	22	27,850,747 41,193,236	
Other Comprehensive Income	23a Foreign currency translation adjustments	23a	
	b Other	23b	
	c Income tax expense (benefit) related to other comprehensive income	23c	
	24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c)	24	

Schedule F Balance Sheet

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

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

Schedule G Other Information

		Yes	No
1	During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see the instructions for required statement.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2	During the tax year, did the foreign corporation own an interest in any trust?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3	During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from 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 benefits	\$ _____	
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)

Table with columns 'Yes' and 'No' containing questions 6a through 19a regarding foreign corporation information, including FDII deduction, gross receipts, cost sharing, stock purchases, and interest expense.

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:

Table with columns: Name of U.S. shareholder, Identifying number. Rows include 1a-1h, 2-4, 5a-5e, and 6. Row 1a contains the value 43,668,620.

Questions 7a-9 regarding blocked income, ED accounts, and hybrid deduction accounts. Includes Yes/No columns and dollar amount fields.

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

(Rev. December 2022)

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

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning Jan 1, 20 22, and ending Dec 31, 20 22

Attachment
Sequence No. **121**

Name of person filing this return
Anywork Finance Incorporated

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

City or town, state, and ZIP code
Anytown, NY 10006

Filer's tax year beginning January 01, 20 22, and ending December 31, 20 22

A Identifying number
00-0000003

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	(4) Check applicable box(es)		
			Shareholder	Officer	Director

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

1a Name and address of foreign corporation
Foreign Sands
80 Any Street
Birmingham, England 126375

b(1) Employer identification number, if any
00-0000046

b(2) Reference ID number (see instructions)
ABC8989

c Country under whose laws incorporated
NL

d Date of incorporation 01/01/1990

e Principal place of business NL

f Principal business activity code number 523900

g Principal business activity Financial Investment

h Functional currency code EUR

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
George Washington
80 Any Street
Amsterdam, Netherlands

d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
Common	20,000	40,000
Preferred	200,000	400,000

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 or sales	10,000,000	10,000,000
	b Returns and allowances		
	c Subtract line 1b from line 1a		
	2 Cost of goods sold	8,000,000	8,000,000
	3 Gross profit (subtract line 2 from line 1c)	2,000,000	2,000,000
	4 Dividends		
	5 Interest		
	6a Gross rents		
	b Gross royalties and license fees	400,000	400,000
	7 Net gain or (loss) on sale of capital assets		
8a Foreign currency transaction gain or loss—unrealized			
b Foreign currency transaction gain or loss—realized			
9 Other income (attach statement)			
10 Total income (add lines 3 through 9)	2,400,000	2,400,000	
Deductions	11 Compensation not deducted elsewhere		
	12a Rents		
	b Royalties and license fees	200,000	200,000
	13 Interest		
	14 Depreciation not deducted elsewhere	1,000,000	1,000,000
	15 Depletion		
	16 Taxes (exclude income tax expense (benefit))		
	17 Other deductions (attach statement—exclude income tax expense (benefit))		
18 Total deductions (add lines 11 through 17)	1,200,000	1,200,000	
Net Net Income	19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	1,200,000	1,200,000
	20 Unusual or infrequently occurring items		
	21a Income tax expense (benefit)—current	240,000	240,000
	b Income tax expense (benefit)—deferred		
	22 Current year net income or (loss) per books (combine lines 19 through 21b)	960,000	960,000
Other Comprehensive Income	23a Foreign currency translation adjustments		
	b Other		
	c Income tax expense (benefit) related to other comprehensive income		
	24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c)		

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.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
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	1,000,000	1,000,000
b Less accumulated depreciation	9b	()	()
10a Depletable assets	10a		
b Less accumulated depletion	10b	()	()
11 Land (net of any 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	1,000,000	1,000,000
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		
19 Other liabilities (attach statement)	19		
20 Capital stock:			
a Preferred stock	20a		
b Common stock	20b		
21 Paid-in or capital surplus (attach reconciliation)	21		
22 Retained earnings	22	1,000,000	1,000,000
23 Less cost of treasury stock	23	()	()
24 Total liabilities and shareholders' equity	24	1,000,000	1,000,000

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.		✓	
2 During the tax year, did the foreign corporation own an interest in any trust?		✓	
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).		✓	
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.		✓	
b Enter the total amount of the base erosion payments \$ _____			
c Enter the total amount of the base erosion tax benefits \$ _____			
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.		✓	
b Enter the total amount of the disallowed deductions (see instructions) \$ _____			

Schedule G Other Information (continued)

Table with columns 'Yes' and 'No' containing questions 6a through 19a regarding foreign corporation information, including FDII deduction, gross receipts, cost sharing, stock purchases, and interest expense.

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:

Table with columns: Name of U.S. shareholder, Identifying number. Rows include items 1a through 6 with descriptions of income types and amounts.

Table with columns: Question (7a-9), Yes, No. Contains questions about blocked income, ED accounts, and hybrid deduction accounts.

SCHEDULE E (Form 5471) Income, War Profits, and Excess Profits Taxes Paid or Accrued

(Rev. December 2021)

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form5471 for instructions and the latest information. Attach to Form 5471.

OMB No. 1545-0123

Name of person filing Form 5471: Anywork Finance Incorporated. Identifying number: 00-0000003. Reference ID number: ABC1234.

Foreign Finance Corporation. Separate Category (Enter code—see instructions). If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions).

Part I Taxes for Which a Foreign Tax Credit Is Allowed Section 1 — Taxes Paid or Accrued Directly by Foreign Corporation

Table with 6 columns: (a) Name of Payor Entity, (b) EIN or Reference ID Number, (c) Country or U.S. Possession, (d) Foreign Tax Year, (e) U.S. Tax Year, (f) In Functional Currency, (g) Income Subject to Tax, (h) If taxes are paid on U.S. source income, (i) Local Currency, (j) Tax Paid or Accrued, (k) Conversion Rate, (l) In U.S. Dollars, (m) In Functional Currency.

Section 2 — Taxes Deemed Paid by Foreign Corporation

Table with 6 columns: (a) Name of Lower-Tier Distributing Foreign Corporation, (b) EIN or Reference ID Number, (c) Country or U.S. Possession, (d) PTEP Group, (e) Annual PTEP Account, (f) PTEP Distributed, (g) Total Amount of PTEP, (h) Total Amount of PTEP Group Taxes, (i) Foreign Income Taxes Properly Attributable.

Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6.

Tax Year 2022
1120 MeF ATS Scenario 3

September 13, 2022

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

Name of foreign corporation: Foreign Finance Corporation
EIN (if any): 00-0000045
Reference ID number (see instructions): ABC1234

- a Separate Category (Enter code—see instructions.)
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions).
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions).

Part II Election

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?
Yes No If "Yes," state date of election

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

Table with 6 columns: (a) Name of Payor Entity, (b) EIN or Reference ID Number of Payor Entity, (c) Section 901(i), (d) Section 901(k) and (l), (e) Section 901(m), (f) U.S. Taxes, (g) Suspended Taxes, (h) Other, (i) Total

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

IMPORTANT: Enter amounts in U.S. dollars.

Table with 4 columns: (a) Subpart F Income, (b) Tested Income, (c) Residual Income, (d) Suspended Taxes. Rows include: 1a Balance at beginning of year, b Beginning balance adjustments, c Adjusted beginning balance, 2 Adjustment for foreign tax redetermination, 3a Taxes suspended under anti-splitter rules, b Taxes suspended under anti-splitter rules, 4 Taxes reported on Schedule E, Part I, Section 1, line 5, column (i), 5 Taxes carried over in nonrecognition transactions, 6 Taxes reported on Schedule E, Part I, Section 2, line 5, column (i), 7 Other adjustments, 8 Taxes paid or accrued on current income/E&P or accumulated E&P, 9 Taxes deemed paid with respect to inclusions, 10 Taxes deemed paid with respect to actual distributions, 11 Taxes on amounts reclassified to section 959(c)(1) E&P, 12 Other, 13 Balance of taxes paid or accrued, 14 Reserved for future use, 15 Reduction for other taxes not deemed paid, 16 Balance of taxes paid or accrued at the beginning of the next year.

Name of foreign corporation: Foreign Finance Corporation
 EIN (if any): 00-0000045
 Reference ID number (see instructions): ABC1234

a Separate Category (Enter code—see instructions.)
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions).
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions).

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

(e) Taxes related to previously taxed E&P (see instructions)										
	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(e) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
1a										
b										
c										
2										
3a										
b										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										

INTERNAL USE ONLY
DRAFT AS OF
June 20, 2021

SCHEDULE E (Form 5471) Income, War Profits, and Excess Profits Taxes Paid or Accrued

(Rev. December 2021)

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form5471 for instructions and the latest information. Attach to Form 5471.

OMB No. 1545-0123

Name of person filing Form 5471: Anywork Finance Incorporated
Name of foreign corporation: Foreign Sands
Identifying number: 00-0000003
Reference ID number: ABC9898

Separate Category (Enter code—see instructions.)
If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions).
If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions).

Part I Taxes for Which a Foreign Tax Credit Is Allowed
Section 1 — Taxes Paid or Accrued Directly by Foreign Corporation

Table with 6 columns: (a) Name of Payor Entity, (b) EIN or Reference ID Number, (c) Country or U.S. Possession, (d) Conversion Rate, (e) Tax Paid or Accrued, (f) Local Currency, (g) Income Subject to Tax, (h) If taxes are paid on U.S. source income, (i) Total amount on Schedule E-1, line 4, (j) Total amount on Schedule E-1, line 6.

Section 2 — Taxes Deemed Paid by Foreign Corporation

Table with 6 columns: (a) Name of Lower-Tier Distributing Foreign Corporation, (b) EIN or Reference ID Number, (c) Country or U.S. Possession, (d) Conversion Rate, (e) PTEP Group, (f) PTEP Distributed, (g) Total Amount of PTEP in the PTEP Group, (h) Total Amount of the PTEP Group Taxes, (i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid.

Tax Year 2022
1120 MeF ATS Scenario 3

September 13, 2022

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

Name of foreign corporation: Foreign Sands
EIN (if any): 00-0000046
Reference ID number (see instructions): ABC9989

- 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).
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions).

Part II Election

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

Yes No If "Yes," state date of election

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

Table with 6 columns: (a) Name of Payor Entity, (b) EIN or Reference ID Number of Payor Entity, (c) Section 901(i), (d) Section 901(k) and (l), (e) Section 901(m), (f) U.S. Taxes, (g) Suspended Taxes, (h) Other, (i) Total

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

IMPORTANT: Enter amounts in U.S. dollars.

Table with 4 columns: (a) Subpart F Income, (b) Tested Income, (c) Residual Income, (d) Suspended Taxes. Rows include: 1a Balance at beginning of year, b Beginning balance adjustments, c Adjusted beginning balance, 2 Adjustment for foreign tax redetermination, 3a Taxes suspended under anti-splitter rules, b Taxes suspended under anti-splitter rules, 4 Taxes reported on Schedule E, Part I, Section 1, line 5, column (i), 5 Taxes carried over in nonrecognition transactions, 6 Taxes reported on Schedule E, Part I, Section 2, line 5, column (i), 7 Other adjustments, 8 Taxes paid or accrued on current income/E&P or accumulated E&P, 9 Taxes deemed paid with respect to inclusions, 10 Taxes deemed paid with respect to actual distributions, 11 Taxes on amounts reclassified to section 959(c)(1) E&P, 12 Other, 13 Balance of taxes paid or accrued, 14 Reserved for future use, 15 Reduction for other taxes not deemed paid, 16 Balance of taxes paid or accrued at the beginning of the next year.

Tax Year 2022
1120 MeF ATS Scenario 3

September 13, 2022

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

Name of foreign corporation: Foreign Sands
 EIN (if any): 00-0000046
 Reference ID number (see instructions): ABC9989

- 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).
- c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions).

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

(e) Taxes related to previously taxed E&P (see instructions)										
	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(e) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
1a	150,000	25,000								
b										
c										
2										
3a										
b										
4										
5										
6										
7										
8										
9										
10	150,000	25,000								
11										
12	0	0								
13										
14										
15										
16										

INTERNAL USE ONLY
DRAFT AS OF
June 20, 2021

SCHEDULE E (Form 5471) Income, War Profits, and Excess Profits Taxes Paid or Accrued

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

OMB No. 1545-0123 Attach to Form 5471. Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471: Anywork Finance Incorporated
Name of foreign corporation: Foreign Sands
Identifying number: 00-0000003
Reference ID number: ABC8989

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).
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions).

Part I Taxes for Which a Foreign Tax Credit Is Allowed
Section 1 — Taxes Paid or Accrued Directly by Foreign Corporation

Table with 6 columns: (a) Name of Payor Entity, (b) EIN or Reference ID Number, (c) Country or U.S. Possession, (d) Foreign Tax Year, (e) U.S. Tax Year, (f) In Functional Currency, (g) Income Subject to Tax, (h) If taxes are paid on U.S. source income, (i) Local Currency, (j) Tax Paid or Accrued, (k) Conversion Rate, (l) In U.S. Dollars, (m) In Functional Currency.

Section 2 — Taxes Deemed Paid by Foreign Corporation

Table with 6 columns: (a) Name of Lower-Tier Distributing Foreign Corporation, (b) EIN or Reference ID Number, (c) Country or U.S. Possession, (d) PTEP Group, (e) Annual PTEP Account, (f) PTEP Distributed, (g) Total Amount of PTEP, (h) Total Amount of PTEP Group Taxes, (i) Foreign Income Taxes Properly Attributable.

5 Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6.
6 Total (combine lines 1 through 4 of column (m)). Also report amount on Schedule E-1, line 6.

For Paperwork Reduction Act Notice, see instructions.

Tax Year 2022
1120 MeF ATS Scenario 3

September 13, 2022

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

Name of foreign corporation: Foreign Sands
EIN (if any): 00-0000046
Reference ID number (see instructions): ABC9989

- 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).
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions).

Part II Election

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

Yes No If "Yes," state date of election

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

Table with 6 columns: (a) Name of Payor Entity, (b) EIN or Reference ID Number of Payor Entity, (c) Section 901(i), (d) Section 901(k) and (l), (e) Section 901(m), (f) U.S. Taxes, (g) Suspended Taxes, (h) Other, (i) Total

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

IMPORTANT: Enter amounts in U.S. dollars.

Table with 4 columns: (a) Subpart F Income, (b) Tested Income, (c) Residual Income, (d) Suspended Taxes. Rows include: 1a Balance at beginning of year, b Beginning balance adjustments, c Adjusted beginning balance, 2 Adjustment for foreign tax redetermination, 3a Taxes suspended under anti-splitter rules, b Taxes suspended under anti-splitter rules, 4 Taxes reported on Schedule E, Part I, Section 1, line 5, column (i), 5 Taxes carried over in nonrecognition transactions, 6 Taxes reported on Schedule E, Part I, Section 2, line 5, column (i), 7 Other adjustments, 8 Taxes paid or accrued on current income/E&P or accumulated E&P, 9 Taxes deemed paid with respect to inclusions, 10 Taxes deemed paid with respect to actual distributions, 11 Taxes on amounts reclassified to section 959(c)(1) E&P, 12 Other, 13 Balance of taxes paid or accrued, 14 Reserved for future use, 15 Reduction for other taxes not deemed paid, 16 Balance of taxes paid or accrued at the beginning of the next year.

Tax Year 2022
1120 MeF ATS Scenario 3

September 13, 2022

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

Name of foreign corporation Foreign Sands	EIN (if any) 00-0000046	Reference ID number (see instructions) ABC989
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- 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).
- c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions).

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

(e) Taxes related to previously taxed E&P (see instructions)										
	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(e) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
1a										
b										
c										
2										
3a										
b										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										

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June 20, 2021

September 13, 2022

1120 MeF ATS Scenario 3
Current Earnings and Profits

SCHEDULE H
(Form 5471)

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

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

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

1	Current year net income or (loss) per foreign books of account		1	27,850,747
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions	
a	Capital gains or losses	2a		
b	Depreciation and amortization	2b		
c	Depletion	2c		
d	Investment or incentive allowance	2d	355,647	
e	Charges to statutory reserves	2e		
f	Inventory adjustments	2f		
g	Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i))	2g		113,140
h	Foreign currency gains or losses	2h		
i	Other (attach statement)	2i	1,946,284	515,184
3	Total net additions	3	2,301,931	
4	Total net subtractions	4		628,324
5a	Current earnings and profits (line 1 plus line 3 minus line 4)		5a	29,524,354
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)		5b	
c	Combine lines 5a and 5b 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	29,524,354
	(i) General category (enter amount on applicable Schedule J, Part I, line 3, column (a))	5c(i)		29,524,354
	(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	43,668,620
e	Enter exchange rate used for line 5d ▶ _____			0.6761

Tax Year 2022
1120 MeF ATS Scenario 3
Current Earnings and Profits

September 13, 2022

SCHEDULE H
(Form 5471)

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

▶ 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>Anywork Finance Incorporated</u>		Identifying number <u>00-000003</u>
Name of foreign corporation <u>Foreign Sands</u>	EIN (if any) <u>00-000046</u>	Reference ID number (see instructions)

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

1	Current year net income or (loss) per foreign books of account			1	960,000
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions		
a	Capital gains or losses	2a			
b	Depreciation and amortization	2b			
c	Depletion	2c			
d	Investment or incentive allowance	2d			
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	960,000
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	960,000
	(i) General category (enter amount on applicable Schedule J, Part I, line 3, column (a))	5c(i)	800,000		
	(ii) Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a))	5c(ii)	160,000		
	(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	960,000
e	Enter exchange rate used for line 5d ▶		1.000000		

**SCHEDULE I-1
(Form 5471)**

Information for Global Intangible Low-Taxed Income

(Rev. December 2021)

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 5471.**

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

Name of person filing Form 5471 <u>Anywork Finance Incorporated</u>		Identifying number <u>00-0000003</u>
Name of foreign corporation <u>Foreign Sands</u>	EIN (if any) <u>00-0000046</u>	Reference ID number (see instructions) <u>ABC8989</u>
Separate Category (Enter code—see instructions.)		GEN

	Functional Currency	Conversion Rate	U.S. Dollars
1 Gross income (see instructions if cost of goods sold exceed gross receipts)	<u>2,000,000</u>		
2 Exclusions (see instructions if cost of goods sold exceed gross receipts)			
a Effectively connected income	2a		
b Subpart F income	2b		
c High-tax exception income per section 954(b)(4)	2c		
d Related party dividends	2d		
e Foreign oil and gas extraction income	2e		
3 Total exclusions (combine lines 2a through 2e)	<u>0</u>		
4 Gross income less total exclusions (line 1 minus line 3) (see instructions)	<u>2,000,000</u>		
5 Deductions properly allocable to amount on line 4	<u>1,200,000</u>		
6 Tested income (loss) (line 4 minus line 5) (see instructions)	<u>800,000</u>	<u>1.0</u>	<u>800,000</u>
7 Tested foreign income taxes	<u>200,000</u>	<u>1.0</u>	<u>200,000</u>
8 Qualified business asset investment (QBAI)	<u>100,000</u>	<u>1.0</u>	<u>100,000</u>
9a Interest expense included on line 5	9a		
b Qualified interest expense	9b		
c Tested loss QBAI amount	9c		
d Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0-	9d		
10a Interest income included in line 4	10a		
b Qualified interest income	10b		
c Tested interest income (line 10a minus line 10b). If zero or less, enter -0-	10c		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 71400M

Schedule I-1 (Form 5471) (Rev. 12-2021)

SCHEDULE J (Form 5471)

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

(Rev. December 2020)

Department of the Treasury Internal Revenue Service

Name of person filing Form 5471

Anywork Finance Incorporated

Name of foreign corporation

Foreign Finance Corporation

- 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)

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.

Table with 14 rows and 7 columns: (a) Post-2017 E&P Not Previously Taxed, (b) Post-1986 Undistributed Earnings, (c) Pre-1987 E&P Not Previously Taxed, (d) Hovering Deficit and Deduction for Suspended Taxes, (e) Previously Taxed E&P, (f) Reclassified section 965(a) PTEP, (g) Reclassified section 965(b) PTEP.

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

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

		(e) Previously Taxed E&P (see instructions)				(f) Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
		(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	
1a						
b						
c						
2a						
b						
3						
4						
5a						
b						
6						
7						
8						
9						
10						
11						
12						
13						
14						
		(e) Previously Taxed E&P (see instructions)				(f) Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
		(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP		
1a						69,100,775
b						
c						69,100,775
2a						
b						29,524,354
3						
4						
5a						
b						98,625,129
6						
7						
8					29,524,354	
9						
10						
11						
12						
13						
14					29,524,354	98,625,129

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August 24, 2020

DO NOT FILE

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

Important: Enter amounts in functional currency.

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

Schedule J (Form 5471) (Rev. 12-2020)

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August 24, 2020
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**SCHEDULE J
(Form 5471)**

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

(Rev. December 2020)

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 5471.

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

Name of person filing Form 5471 Anywork Finance Incorporated	Identifying number 00-0000003
Name of foreign corporation Foreign Sands	Reference ID number (see instructions) ABC989
EIN (if any) 00-00000046	GEN

- 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).

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).

	(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	(f) Reclassified section 965(a) PTEP	(g) Reclassified section 965(b) PTEP
1a Balance at beginning of year (as reported on prior year Schedule J)							
b Beginning balance adjustments (attach statement)							
c Adjusted beginning balance (combine lines 1a and 1b)							
2a Reduction for taxes suspended under anti-splitter rules							
b Disallowed deduction for taxes suspended under anti-splitter rules							
3 Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H)	800,000					3,000,000	
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)	800,000					3,000,000	
8 Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P	-700,000						
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)	100,000					0	

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

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2020)

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

		(e) Previously Taxed E&P (see instructions)				(vii) Section 965(b) PTEP
		(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP		
	(iii) General section 959(c)(1) PTEP					
1a					500,000	
b						
c						
2a					500,000	
b						
3						
4						
5a						
b						
6					500,000	
7						
8						
9					-500,000	
10						
11						
12						
13						
14					0	
		(e) Previously Taxed E&P (see instructions)				(f) Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
		(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP			
	(viii) Section 951A PTEP					
1a					3,500,000	
b						
c					3,500,000	
2a						
b						
3					800,000	
4						
5a						
b						
6						
7					4,300,000	
8		700,000				
9					-3,500,000	
10						
11						
12						
13						
14		700,000			800,000	

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August 24, 2020

DO NOT FILE

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

Important: Enter amounts in functional currency.

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

Schedule J (Form 5471) (Rev. 12-2020)

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August 24, 2020
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SCHEDULE J (Form 5471)

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

(Rev. December 2020)

Department of the Treasury Internal Revenue Service

Name of person filing Form 5471

Anywork Finance Incorporated

Name of foreign corporation

Foreign Sands

OMB No. 1545-0123

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

Attach to Form 5471.

Identifying number 00-0000003 Reference ID number ABC989 (see instructions)

EIN (if any) 00-00000046

Separate Category (Enter code—see instructions.) If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions).

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.

Table with 14 rows and 7 columns: (a) Post-2017 E&P Not Previously Taxed, (b) Post-1986 Undistributed Earnings, (c) Pre-1987 E&P Not Previously Taxed, (d) Hovering Deficit and Deduction for Suspended Taxes, (e) Previously Taxed E&P, (f) Reclassified section 965(a) PTEP, (g) Reclassified section 965(b) PTEP.

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

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

		(e) Previously Taxed E&P (see instructions)				(f) Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
		(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	
1a						
b						
c						
2a						
b						
3						
4						
5a						
b						
6						
7						
8						
9						
10						
11						
12						
13						
14						
		(e) Previously Taxed E&P (see instructions)				(f) Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
		(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP		
1a						
b						
c						
2a						
b						
3						160,000
4						
5a						
b						
6						
7						160,000
8					160,000	
9						
10						
11						
12						
13						
14					160,000	160,000

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August 24, 2020

DO NOT FILE

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

Important: Enter amounts in functional currency.

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

Schedule J (Form 5471) (Rev. 12-2020)

DRAFT AS OF
August 24, 2020
DO NOT FILE

September 13, 2022

1120 MeF ATS Scenario 3

SCHEDULE M (Form 5471)

Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons

OMB No. 1545-0123

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

Attach to Form 5471.

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

Table with identifying information: Name of person filing Form 5471 (Anywork Finance Incorporated), Name of foreign corporation (Foreign Finance, Incorporated), EIN (if any) (00-000045), Identifying number (00-000003), Reference ID number (ABC1234).

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

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

Main transaction table with columns: (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, (f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation. Rows include sales, purchases, compensation, and dividends.

INTERNAL USE ONLY DRAFT AS OF May 6, 2021

September 13, 2022

1120 MeF ATS Scenario 3

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

Page 2

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						
33 Accounts Receivable						
34 Amounts loaned (enter the maximum loan balance during the year)—see instructions	46,001,741					

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

INTERNAL USE ONLY
DRAFT AS OF
May 6, 2021

**SCHEDULE O
(Form 5471)**

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

OMB No. 1545-0704

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

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

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

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

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

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

Part II To Be Completed by U.S. Shareholders

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

Section A—General Shareholder Information

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

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

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

Section C—Acquisition of Stock

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

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

Section D—Disposition of Stock

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

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

Section E—Organization or Reorganization of Foreign Corporation

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

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

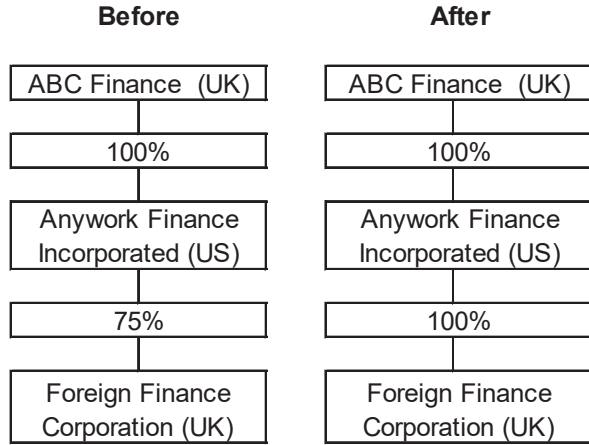
Section F—Additional Information

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

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

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

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



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

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

Department of the Treasury
Internal Revenue Service

For tax year of the reporting corporation beginning 01/01, 2021, and ending 12/31, 2021

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

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

1a Name of reporting corporation <u>Anywork Finance Incorporated</u> Number, street, and room or suite no. (If a P.O. box, see instructions.) <u>35 Any Street</u> City or town, state, and ZIP code (If a foreign address, see instructions.) <u>Anytown, NY 10006</u>		1b Employer identification number <u>00-000003</u>	
1d Principal business activity ▶ <u>International Finance</u>		1e Principal business activity code ▶ <u>52293</u>	
1f Total value of gross payments made or received reported on this Form 5472. See instructions. \$ <u>5,000</u>	1g Total number of Forms 5472 filed for the tax year <u>1</u>	1h Total value of gross payments made or received reported on all Forms 5472. See instructions. \$ <u>5,000</u>	
1i Check here if this is a consolidated filing of Form 5472 . . . ▶ <input type="checkbox"/>	1j Check here if this is the initial year for which the U.S. reporting corporation is filing a Form 5472 . . . ▶ <input type="checkbox"/>	1k Total numbers of Part VIII attached to Form 5472 <u>1</u>	1l Country of incorporation <u>US</u>
1m Date of incorporation	1n Country(ies) under whose laws the reporting corporation files an income tax return as a resident <u>US</u>	1o Principal country(ies) where business is conducted <u>US</u>	
2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation ▶ <input checked="" type="checkbox"/>			
3 Check here if the reporting corporation is a foreign-owned domestic disregarded entity (foreign-owned U.S. DE) treated as a corporation for purposes of section 6038A. See instructions ▶ <input type="checkbox"/>			

Part II 25% Foreign Shareholder (see instructions)

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

4a Name and address of direct 25% foreign shareholder <u>ABC Finance Corporation , 13 Somewhere, Birmingham, UK 126375</u>		
4b(1) U.S. identifying number, if any <u>00-000021</u>	4b(2) Reference ID number (see instructions)	4b(3) Foreign taxpayer identification number (FTIN), if any (see instructions)
4c Principal country(ies) where business is conducted <u>UK</u>	4d Country of citizenship, organization, or incorporation <u>UK</u>	4e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident <u>UK</u>
5a Name and address of direct 25% foreign shareholder		
5b(1) U.S. identifying number, if any	5b(2) Reference ID number (see instructions)	5b(3) FTIN, if any (see instructions)
5c Principal country(ies) where business is conducted	5d Country of citizenship, organization, or incorporation	5e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident
6a Name and address of ultimate indirect 25% foreign shareholder		
6b(1) U.S. identifying number, if any	6b(2) Reference ID number (see instructions)	6b(3) FTIN, if any (see instructions)
6c Principal country(ies) where business is conducted	6d Country of citizenship, organization, or incorporation	6e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident
7a Name and address of ultimate indirect 25% foreign shareholder		
7b(1) U.S. identifying number, if any	7b(2) Reference ID number (see instructions)	7b(3) FTIN, if any (see instructions)
7c Principal country(ies) where business is conducted	7d Country of citizenship, organization, or incorporation	7e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident

Part III Related Party (see instructions). All reporting corporations must complete this question and the rest of Part III. Check applicable box: Is the related party a [X] foreign person or [] U.S. person?

8a Name and address of related party: ABC Finance 13 Somewhere, Birmingham, UK 126375
8b(1) U.S. identifying number, if any: 00-000021
8b(2) Reference ID number (see instructions)
8b(3) FTIN, if any (see instructions)
8c Principal business activity: International Finance
8d Principal business activity code: 522293
8e Relationship: [] Related to reporting corporation [] Related to 25% foreign shareholder [X] 25% foreign shareholder
8f Principal country(ies) where business is conducted: UK
8g Country(ies) under whose laws the related party files an income tax return as a resident: UK

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party (see instructions) Caution: Part IV must be completed if the "foreign person" box is checked in the heading for Part III. If estimates are used, check here. []

Table with 36 rows for monetary transactions. Rows 9-22 (Sales and Receipts) and 23-36 (Purchases and Payments) are listed. Row 31b shows a value of 5,000 for ending balance or monthly average.

Part V Reportable Transactions of a Reporting Corporation That Is a Foreign-Owned U.S. DE (see instructions) Describe on an attached separate sheet any other transaction as defined by Regulations section 1.482-1(i)(7), such as amounts paid or received in connection with the formation, dissolution, acquisition, and disposition of the entity, including contributions to and distributions from the entity, and check here. []

Part VI Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party (see instructions) Describe these transactions on an attached separate sheet and check here. []

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

- 37 Does the reporting corporation import goods from a foreign related party?
38a If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?
b If "Yes," attach a statement explaining the reason or reasons for such difference.
c If the answers to questions 37 and 38a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472?
39 During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement (CSA)?
40a During the tax year, did the reporting corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A?
41a Does the reporting corporation claim a foreign-derived intangible income (FDII) deduction (under section 250) with respect to amounts listed in Part IV?
42 Did the reporting corporation have any loan to or from the foreign related party, to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the safe-haven range of Regulations section 1.482-2(a)(2)(iii)(B)(1) (100% to 130% of the AFR for the relevant term)?
43a Did the reporting corporation make at least one distribution or acquisition (as defined by Regulations section 1.385-3) during the period including the tax year and the preceding 3 tax years, or, during the period beginning 36 months before the date of the respective acquisition or distribution and ending 36 months afterward, did the reporting corporation issue or refinance indebtedness owed to a related party?

Part VIII Cost Sharing Arrangement (CSA)

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

- 44 Provide a brief description of the CSA with respect to which this Part VIII is being completed.
None
45 During the course of the tax year, did the reporting corporation become a participant in the CSA?
46 Was the CSA in effect before January 5, 2009?
47 What was the foreign participant's share of reasonably anticipated benefits for the CSA?
48a Enter the total amount of stock-based compensation deductions claimed by the reporting corporation.
b Enter the total amount of deductions for stock-based compensation that was granted during the term of the CSA and, at date of grant, is directly identified with, or reasonably allocable to, the intangible development activity under the CSA.
c Was there any stock-based compensation granted during the term of the CSA to individuals who performed functions in business activities that generate cost shared intangibles that was not treated as directly identified with, or reasonably allocable to, the intangible development activity?
49a Enter the total amount of intangible development costs for the CSA.
b Enter the amount of intangible development costs allocable to the foreign participant based on the foreign participant's reasonably anticipated benefits share.

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

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

Entity Classification Election

Department of the Treasury
Internal Revenue Service

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

Type or Print	Name of eligible entity making election <u>DEF International Finance</u>	Employer identification number <u>00-000017</u>
	Number, street, and room or suite no. If a P.O. box, see instructions. <u>1000 Helmstraat</u>	
	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. Follow the country's practice for entering the postal code. <u>Maastricht, Limburg, Netherlands 6211TA</u>	

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

Part I Election Information

1 Type of election (see instructions):

- a** Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.
- b** Change in current classification. Go to line 2a.

2a Has the eligible entity previously filed an entity election that had an effective date within the last 60 months?

- Yes.** Go to line 2b.
- No.** Skip line 2b and go to line 3.

2b Was the eligible entity's prior election an initial classification election by a newly formed entity that was effective on the date of formation?

- Yes.** Go to line 3.
- No.** Stop here. You generally are not currently eligible to make the election (see instructions).

3 Does the eligible entity have more than one owner?

- Yes.** You can elect to be classified as a partnership or an association taxable as a corporation. Skip line 4 and go to line 5.
- No.** You can elect to be classified as an association taxable as a corporation or to be disregarded as a separate entity. Go to line 4.

4 If the eligible entity has only one owner, provide the following information:

- a** Name of owner ► Anywork Finance Incorporated
- b** Identifying number of owner ► 00-0000003

5 If the eligible entity is owned by one or more affiliated corporations that file a consolidated return, provide the name and employer identification number of the parent corporation:

- a** Name of parent corporation ► _____
- b** Employer identification number ► _____

Tax Year 2022

September 13, 2022

1120 MeF ATS Scenario 3

Form **8858**

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

OMB No. 1545-1910

(Rev. September 2021)

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

Department of the Treasury
Internal Revenue Service

Information furnished for the FDE's or FB's annual accounting period (see instructions) beginning 01/01, 20 21, and ending 12/31, 20 21

Attachment Sequence No. **140**

Name of person filing this return

Filer's identifying number

Anywork Finance Incorporated

00-0000003

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

35 Any Street

City or town, state, and ZIP code

Anytown, NY 10006

Filer's tax year beginning, 20, and ending, 20

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

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

Check here Initial Form 8858 Final Form 8858

1a Name and address of FDE or FB

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

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

00-0000017

b(2) Reference ID number (see instructions)

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

d Date(s) of organization

e Effective date as FDE

Netherlands Foreign Entity

12/30/2021

12/31/2021

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

g Country in which principal business activity is conducted

h Principal business activity

i Functional currency

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

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

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

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

a Name and address

ABCDEF Finance Corporation
14 Somewhere
Birmingham, England 126375

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

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

00-0000022

c(2) Reference ID number (see instructions)

d Country under whose laws organized

e Functional currency

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

a Name and address

b Country under whose laws organized

c U.S. identifying number, if any

d Functional currency

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

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box

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

Schedule C-1 Section 987 Gain or Loss Information

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

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

Schedule F Balance Sheet

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

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

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		✓
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		✓
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		✓
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		✓

Schedule G Other Information (continued)

Table with columns 'Yes' and 'No'. Rows include questions 6, 7a, 7b, 7c, 8a, 8b, 8c, 9, 10a, 10b, 11a, 11b, 11c, 12a, 12b, 12c, 12d, 12e, 12f, 12g, 12h, 12i, 12j, 12k, 12l, 12m, 12n, 12o, 12p, 12q, 12r, 12s, 12t, 12u, 12v, 12w, 12x, 12y, 12z, 13a, 13b.

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

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

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

Schedule I Transferred Loss Amount (see instructions)

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

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

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Tax Year 2022

September 13, 2022

1120 MeF ATS Scenario 3

Form **8858**

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

OMB No. 1545-1910

(Rev. September 2021)

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

Department of the Treasury
Internal Revenue Service

Information furnished for the FDE's or FB's annual accounting period (see instructions) beginning 01/01, 20 21, and ending 12/31, 20 21

Attachment Sequence No. **140**

Name of person filing this return

Filer's identifying number

Anywork Finance Incorporated

00-0000003

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

35 Any Street

City or town, state, and ZIP code

Anytown, NY 10006

Filer's tax year beginning

20

, and ending

20

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

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

Check here Initial Form 8858 Final Form 8858

1a Name and address of FDE or FB

GHI International Finance
2000 Helmstraat
Maastricht, Limburg/Netherlands 6211TA

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

00-0000018

b(2) Reference ID number (see instructions)

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

d Date(s) of organization

e Effective date as FDE

Netherlands Foreign Entity

12/30/2021

12/31/2021

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

g Country in which principal business activity is conducted

h Principal business activity

i Functional currency

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

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

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

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

a Name and address

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

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

c(2) Reference ID number (see instructions)

d Country under whose laws organized

e Functional currency

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

a Name and address

b Country under whose laws organized

c U.S. identifying number, if any

d Functional currency

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

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box

	Functional Currency	U.S. Dollars
1 Gross receipts or sales (net of returns and allowances)	1,000,000	1,000,000
2 Cost of goods sold	800,000	800,000
3 Gross profit (subtract line 2 from line 1)	200,000	200,000
4 Dividends		
5 Interest		
6 Gross rents, royalties, and license fees		
7 Gross income from performance of services	100,000	100,000
8 Foreign currency gain (loss)		
9 Other income		
10 Total income (add lines 3 through 9)	300,000	300,000
11 Total deductions (exclude income tax expense)	200,000	200,000
12 Income tax expense	20,000	20,000
13 Other adjustments		
14 Net income (loss) per books	80,000	80,000

Schedule C-1 Section 987 Gain or Loss Information

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

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

Schedule F Balance Sheet

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

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

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		✓
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		✓
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		✓
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		✓

Schedule G Other Information (continued)

Table with columns 'Yes' and 'No'. Rows include questions 6, 7a, 7b, 7c, 8a, 8b, 8c, 9, 10a, 10b, 11a, 11b, 11c, 12a, 12b, 12c, 12d, 12e, 12f, 12g, 12h, 12i, 12j, 12k, 12l, 12m, 12n, 12o, 12p, 12q, 12r, 12s, 12t, 12u, 12v, 12w, 12x, 12y, 12z, 13a, 13b.

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

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

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

Schedule I Transferred Loss Amount (see instructions)

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

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

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
NL					20,000			
Totals								

U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)

Go to www.irs.gov/Form8992 for instructions and the latest information.

Name of person filing this return <u>Anywork Finance Incorporated</u>	A Identifying number 00-0000003
Name of U.S. shareholder	B Identifying number

Part I Net Controlled Foreign Corporation (CFC) Tested Income

1 Sum of Pro Rata Share of Net Tested Income If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (e). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (c), that pertains to the U.S. shareholder.	1	800,000
2 Sum of Pro Rata Share of Net Tested Loss If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (f). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (f), that pertains to the U.S. shareholder.	2	()
3 Net CFC Tested Income. Combine lines 1 and 2. If zero or less, stop here	3	800,000

Part II Calculation of Global Intangible Low-Taxed Income (GILTI)

1 Net CFC Tested Income. Enter amount from Part I, line 3	1	800,000
2 Deemed Tangible Income Return (DTIR) If the U.S. shareholder is not a member of a U.S. consolidated group, multiply the total from Schedule A (Form 8992), line 1, column (g), by 10% (0.10). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (i), that pertains to the U.S. shareholder.	2	100,000
3a Sum of Pro Rata Share of Tested Interest Expense If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (j). If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3a blank.	3a	
b Sum of Pro Rata Share of Tested Interest Income If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (i). If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3b blank.	3b	
c Specified Interest Expense If the U.S. shareholder is not a member of a U.S. consolidated group, subtract line 3b from line 3a. If zero or less, enter -0-. If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (m), that pertains to the U.S. shareholder.	3c	0
4 Net DTIR. Subtract line 3c from line 2. If zero or less, enter -0-	4	100,000
5 GILTI. Subtract line 4 from line 1. If zero or less, enter -0-	5	700,00

Section 250 Deduction for Foreign-Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI)

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

Go to www.irs.gov/Form8993 for instructions and the latest information.

Attachment Sequence No. 993

Name of person filing this return

Anywork Finance Incorporated

Identifying number

00-0000003

Part I Determining Deduction Eligible Income (DEI) and Deemed Intangible Income (DII) (see instructions)

Table with 8 rows and 4 columns. Rows include Gross income, Exclusions (2a-2f), Total exclusions, Gross DEI, Deductions, DEI, Deemed tangible income return (7a-7b), and DII.

Part II Determining Foreign-Derived Deduction Eligible Income (FDDEI) (see instructions)

Table with 19 rows and 5 columns. Columns are (A) Foreign-derived income from all sales of general property, (B) Foreign-derived income from all sales of intangible property, (C) Foreign-derived income from all services, and (D) Total (add columns (A) through (C)). Rows include Gross receipts, COGS, Gross FDDEI, and FDDEI.

Part III Determining FDII and/or GILTI Deduction (see instructions)

Table with 10 rows and 2 columns. Rows include Foreign-derived ratio, FDII, GILTI inclusion, Total FDII and GILTI, Taxable income, Excess FDII and GILTI, FDII reduction, GILTI reduction, FDII deduction, and GILTI deduction.