

# INVOICE

[REDACTED]  
[REDACTED]  
[REDACTED]

Phone: [REDACTED]  
Email: [REDACTED]

Date: 03/27/2024

Client: [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

| Service Description | Amount |
|---------------------|--------|
|---------------------|--------|

March 27, 2024

████████████████████  
PO BOX ██████  
████████████████████

Please find enclosed a copy of your 2023 Federal Corporation income tax return for your records. Your federal return was electronically transmitted to the IRS on March 18, 2024; therefore, do not mail your federal Form 1120 to the IRS.

The amount you owe on your federal return is \$126. Make your payment using the Electronic Federal Tax Payment System (EFTPS).

**Estimated Tax Payments**

|           | <u>Due Date:</u>   | <u>Amount:</u> |
|-----------|--------------------|----------------|
| Voucher 1 | April 15, 2024     | \$32           |
| Voucher 2 | June 17, 2024      | \$31           |
| Voucher 3 | September 16, 2024 | \$32           |
| Voucher 4 | December 16, 2024  | \$31           |

If you have any questions about your tax return, please contact us. Thank you for letting us be of service to you.

Sincerely,

██████████  
██████████  
████████████████  
██████████

March 27, 2024

[REDACTED]

PO BOX [REDACTED]

[REDACTED]

Please find enclosed a copy of your 2023 Georgia Corporation Business Tax Return for your records. Your Georgia Corporation Business Tax Return was electronically transmitted to the Georgia Department of Revenue on March 18, 2024; therefore, do not mail Form 600 to Georgia.

The amount you owe on your Georgia return is \$35.00. Make your check or money order payable to: Georgia Department of Revenue. Include your FEI Number on the check.

If you have any questions about your tax return, please contact us. Thank you for letting us be of service to you.

Sincerely,

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

# 2023 Corporate Tax Return

**Prepared For:**

[REDACTED]  
PO BOX [REDACTED]  
[REDACTED]  
[REDACTED]

**Prepared By:**

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

# Estimated Tax for Corporations

OMB No. 1545-0123

For calendar year 2024, or tax year beginning \_\_\_\_\_, 2024, and ending \_\_\_\_\_

Go to [www.irs.gov/Form1120W](https://www.irs.gov/Form1120W) for instructions and the latest information.  
Keep for the corporation's records-Do not send to the Internal Revenue Service.

# 2024

## Estimated Tax Computation

|    |                                                                                                                                                                                                                                                                              |    |            |            |            |            |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------------|------------|------------|------------|
| 1  | Taxable income expected for the tax year . . . . .                                                                                                                                                                                                                           | 1  | 145,000.   |            |            |            |
| 2  | Multiply line 1 by 21% (0.21) . . . . .                                                                                                                                                                                                                                      | 2  |            | 30,450.    |            |            |
| 3  | Tax credits. See instructions. . . . .                                                                                                                                                                                                                                       | 3  |            |            |            |            |
| 4  | Subtract line 3 from line 2 . . . . .                                                                                                                                                                                                                                        | 4  |            | 30,450.    |            |            |
| 5  | Other taxes. See instructions. . . . .                                                                                                                                                                                                                                       | 5  |            |            |            |            |
| 6  | <b>Total tax.</b> Add lines 4 and 5 . . . . .                                                                                                                                                                                                                                | 6  |            | 30,450.    |            |            |
| 7  | Credit for federal tax paid on fuels and other refundable credits. See instructions . . . . .                                                                                                                                                                                | 7  |            |            |            |            |
| 8  | Subtract line 7 from line 6. <b>Note:</b> If the result is less than \$500, the corporation is not required to make estimated tax payments . . . . .                                                                                                                         | 8  |            | 30,450.    |            |            |
| 9a | Enter the tax shown on the corporation's 2023 tax return. See instructions. <b>Caution:</b> If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 8 on line 9b . . . . .                                             | 9a |            | 126.       |            |            |
| 9b | Enter the <b>smaller</b> of line 8 or line 9a. If the corporation is required to skip line 9a, enter the amount from line 8. . . . .                                                                                                                                         | 9b |            | 126.       |            |            |
| 10 | <b>Installment due dates.</b> See instructions . . . . . ▶                                                                                                                                                                                                                   | 10 | 04/15/2024 | 06/17/2024 | 09/16/2024 | 12/16/2024 |
| 11 | <b>Required installments.</b> Enter 25% of line 9b in columns (a) through (d). If the corporation uses the annualized income installment method, or adjusted seasonal installment method, or is a "large corporation," see the instructions for the amount to enter. . . . . | 11 | 32.        | 31.        | 32.        | 31.        |

Estimated Tax for Corporations

2024 Estimated Tax Payment Information

|                    |                    |
|--------------------|--------------------|
| Corporation's Name | Employer ID Number |
|                    |                    |

Application of 2023 Overpayment

You have a 2023 overpayment of 0.

Indicate how you would like your 2023 Overpayment Applied

- ☐ Refund All - DO NOT APPLY to 2024 Estimated Tax
- ☐ Apply to 1st Quarter Installment, refund any remainder
- ☒ Apply Overpayment up to the amount of your 2024 Estimated Tax
- ☐ Apply 0. towards next year's taxes.

Round payments to the nearest: ☐ \$10 ☐ \$25 ☐ \$50 ☐ \$100 ☒ Do Not Round

| Due Date   | Installment Amount<br>(Declaration of Est Tax) | Applied from 2023 | Payment<br>Amount |
|------------|------------------------------------------------|-------------------|-------------------|
| 04/15/2024 | 32.                                            | 0.                | 32.               |
| 06/17/2024 | 31.                                            | 0.                | 31.               |
| 09/16/2024 | 32.                                            | 0.                | 32.               |
| 12/16/2024 | 31.                                            | 0.                | 31.               |

Form **1120**  
Department of the Treasury  
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2023 or tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20\_\_\_\_

OMB No. 1545-0123

**2023**

Go to [www.irs.gov/Form1120](https://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

Number, street, and room or suite no. If a P.O. box, see instructions.

**PO BOX**

City or town, state or province, country and ZIP or foreign postal code

**B Employer identification number**

**C Date incorporated**

**D Total assets (see instructions)**

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

**1a** Gross receipts or sales

**1b**

**1c**

**2** Cost of goods sold (attach Form 1125-A)

**3** Gross profit. Subtract line 2 from line 1c

**4** Dividends and inclusions (Schedule C, line 23)

**5** Interest

**6** Gross rents

**7** Gross royalties

**8** Capital gain net income (attach Schedule D (Form 1120))

**9** Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)

**10** Other income (see instructions - attach statement)

**11 Total income.** Add lines 3 through 10.

**12** Compensation of officers (see instructions - attach Form 1125-E)

**13** Salaries and wages (less employment credits)

**14** Repairs and maintenance

**15** Bad debts

**16** Rents

**17** Taxes and licenses

**18** Interest (see instructions)

**19** Charitable contributions

**20** Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)

**21** Depletion

**22** Advertising

**23** Pension, profit-sharing, etc., plans

**24** Employee benefit programs

**25** Energy efficient commercial buildings deduction (attach Form 7205)

**26** Other deductions (attach statement)

**27 Total deductions.** Add lines 12 through 26

**28** Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11

**29a** Net operating loss deduction (see instructions)

**29b** Special deductions (Schedule C, line 24)

**29c** Add lines 29a and 29b

**30 Taxable income.** Subtract line 29c from line 28. See instructions.

**31** Total tax (Schedule J, Part I, line 11)

**32** Reserved for future use

**33** Total payments and credits (Schedule J, Part III, line 23)

**34** Estimated tax penalty. See instructions. Check if Form 2220 is attached. ☐

**35 Amount owed.** If line 33 is smaller than the total of lines 31 and 34, enter amount owed

**36 Overpayment.** If line 33 is larger than the total of lines 31 and 34, enter amount overpaid

**37** Enter amount from line 36 you want: **Credited to 2024 estimated tax** **Refunded**

**1a** Gross receipts or sales

**1b**

**1c**

**2**

**3**

**4**

**5**

**6** 168,390.

**7**

**8**

**9**

**10**

**11** 168,390.

**12** 7,029.

**13**

**14** 19,899.

**15**

**16** 16,000.

**17** 1,156.

**18**

**19**

**20** 6,430.

**21**

**22** 1,000.

**23**

**24**

**25**

**26** 116,276.

**27** 167,790.

**28** 600.

**29a**

**29b**

**29c**

**30** 600.

**31** 126.

**32**

**33**

**34**

**35** 126.

**36**

**37**

**Income**

**Deductions (See instructions for limitations on deductions.)**

**Tax, Refundable Credits, & 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 \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

May the IRS discuss this return with the preparer shown below?  
See instructions. ☐ Yes ☒ No

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

UVA

Form 1120 (2023)

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

**Schedule J Tax Computation and Payment** (see instructions)**Part I - Tax Computation**

|           |                                                                                                      |           |              |
|-----------|------------------------------------------------------------------------------------------------------|-----------|--------------|
| <b>1</b>  | Income tax. See instructions . . . . .                                                               | <b>1</b>  | <b>126 .</b> |
| <b>2</b>  | Base erosion minimum tax amount (attach Form 8991) . . . . .                                         | <b>2</b>  |              |
| <b>3</b>  | Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626) . . . . .      | <b>3</b>  |              |
| <b>4</b>  | Add lines 1, 2, and 3 . . . . .                                                                      | <b>4</b>  | <b>126 .</b> |
| <b>5a</b> | Foreign tax credit (attach Form 1118) . . . . .                                                      | <b>5a</b> |              |
| <b>b</b>  | Credit from Form 8834 (see instructions) . . . . .                                                   | <b>5b</b> |              |
| <b>c</b>  | General business credit (see instructions - attach Form 3800) . . . . .                              | <b>5c</b> |              |
| <b>d</b>  | Credit for prior year minimum tax (attach Form 8827) . . . . .                                       | <b>5d</b> |              |
| <b>e</b>  | Bond credits from Form 8912 . . . . .                                                                | <b>5e</b> |              |
| <b>6</b>  | <b>Total credits.</b> Add lines 5a through 5e . . . . .                                              | <b>6</b>  |              |
| <b>7</b>  | Subtract line 6 from line 4 . . . . .                                                                | <b>7</b>  | <b>126 .</b> |
| <b>8</b>  | Personal holding company tax (attach Schedule PH (Form 1120)) . . . . .                              | <b>8</b>  |              |
| <b>9a</b> | Recapture of investment credit (attach Form 4255) . . . . .                                          | <b>9a</b> |              |
| <b>b</b>  | Recapture of low-income housing credit (attach Form 8611) . . . . .                                  | <b>9b</b> |              |
| <b>c</b>  | Interest due under the look-back method - completed long-term contracts (attach Form 8697) . . . . . | <b>9c</b> |              |
| <b>d</b>  | Interest due under the look-back method - income forecast method (attach Form 8866) . . . . .        | <b>9d</b> |              |
| <b>e</b>  | Alternative tax on qualifying shipping activities (attach Form 8902) . . . . .                       | <b>9e</b> |              |
| <b>f</b>  | Interest/tax due under section 453A(c) . . . . .                                                     | <b>9f</b> |              |
| <b>g</b>  | Interest/tax due under section 453(l) . . . . .                                                      | <b>9g</b> |              |
| <b>z</b>  | Other (see instructions - attach statement) . . . . .                                                | <b>9z</b> |              |
| <b>10</b> | <b>Total.</b> Add lines 9a through 9z . . . . .                                                      | <b>10</b> |              |
| <b>11</b> | <b>Total tax.</b> Add lines 7, 8, and 10. Enter here and on page 1, line 31 . . . . .                | <b>11</b> | <b>126 .</b> |

**Part II - Payments and Refundable Credits**

|           |                                                                                                          |            |     |
|-----------|----------------------------------------------------------------------------------------------------------|------------|-----|
| <b>12</b> | Reserved for future use . . . . .                                                                        | <b>12</b>  |     |
| <b>13</b> | Preceding year's overpayment credited to the current year . . . . .                                      | <b>13</b>  |     |
| <b>14</b> | Current year's estimated tax payments . . . . .                                                          | <b>14</b>  |     |
| <b>15</b> | Current year's refund applied for on Form 4466 . . . . .                                                 | <b>15</b>  | ( ) |
| <b>16</b> | Combine lines 13, 14, and 15 . . . . .                                                                   | <b>16</b>  |     |
| <b>17</b> | Tax deposited with Form 7004 . . . . .                                                                   | <b>17</b>  |     |
| <b>18</b> | Withholding (see instructions) . . . . .                                                                 | <b>18</b>  |     |
| <b>19</b> | <b>Total payments.</b> Add lines 16, 17, and 18 . . . . .                                                | <b>19</b>  |     |
| <b>20</b> | Refundable credits from:                                                                                 |            |     |
| <b>a</b>  | Form 2439 . . . . .                                                                                      | <b>20a</b> |     |
| <b>b</b>  | Form 4136 . . . . .                                                                                      | <b>20b</b> |     |
| <b>c</b>  | Reserved for future use . . . . .                                                                        | <b>20c</b> |     |
| <b>z</b>  | Other (attach statement - see instructions) . . . . .                                                    | <b>20z</b> |     |
| <b>21</b> | <b>Total credits.</b> Add lines 20a through 20z . . . . .                                                | <b>21</b>  |     |
| <b>22</b> | Elective payment election amount from Form 3800 . . . . .                                                | <b>22</b>  |     |
| <b>23</b> | <b>Total payments and credits.</b> Add lines 19, 21, and 22. Enter here and on page 1, line 33 . . . . . | <b>23</b>  |     |

**Schedule K** Other Information (see instructions)

|                                                                                                                                                                                                                                                                                                                                                                                                |                                              |                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------|
| <b>1</b> Check accounting method: <b>a</b> <input checked="" type="checkbox"/> Cash <b>b</b> <input type="checkbox"/> Accrual <b>c</b> <input type="checkbox"/> Other (specify) _____                                                                                                                                                                                                          | <b>Yes</b>                                   | <b>No</b>                      |
| <b>2</b> See the instructions and enter the:                                                                                                                                                                                                                                                                                                                                                   |                                              |                                |
| <b>a</b> Business activity code no. _____                                                                                                                                                                                                                                                                                                                                                      |                                              |                                |
| <b>b</b> Business activity <b>HOUSING</b>                                                                                                                                                                                                                                                                                                                                                      |                                              |                                |
| <b>c</b> Product or service <b>HOUSING</b>                                                                                                                                                                                                                                                                                                                                                     |                                              |                                |
| <b>3</b> Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . . .                                                                                                                                                                                                                                                                             |                                              | <b>X</b>                       |
| If "Yes," enter name and EIN of the parent corporation _____                                                                                                                                                                                                                                                                                                                                   |                                              |                                |
| <b>4</b> At the end of the tax year:                                                                                                                                                                                                                                                                                                                                                           |                                              |                                |
| <b>a</b> Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G) . . . . . |                                              | <b>X</b>                       |
| <b>b</b> Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G) . . . . .                                                                                                           | <b>X</b>                                     |                                |
| <b>5</b> At the end of the tax year, did the corporation:                                                                                                                                                                                                                                                                                                                                      |                                              |                                |
| <b>a</b> Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on <b>Form 851</b> , Affiliations Schedule? For rules of constructive ownership, see instructions. . . . .                                                                               |                                              | <b>X</b>                       |
| If "Yes," complete (i) through (iv) below.                                                                                                                                                                                                                                                                                                                                                     |                                              |                                |
| (i) Name of Corporation                                                                                                                                                                                                                                                                                                                                                                        | (ii) Employer Identification Number (if any) | (iii) Country of Incorporation |
|                                                                                                                                                                                                                                                                                                                                                                                                |                                              |                                |
|                                                                                                                                                                                                                                                                                                                                                                                                |                                              |                                |
|                                                                                                                                                                                                                                                                                                                                                                                                |                                              |                                |
|                                                                                                                                                                                                                                                                                                                                                                                                |                                              |                                |
| <b>b</b> Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions . . . . .                                                                                   |                                              | <b>X</b>                       |
| If "Yes," complete (i) through (iv) below.                                                                                                                                                                                                                                                                                                                                                     |                                              |                                |
| (i) Name of Entity                                                                                                                                                                                                                                                                                                                                                                             | (ii) Employer Identification Number (if any) | (iii) Country of Organization  |
|                                                                                                                                                                                                                                                                                                                                                                                                |                                              |                                |
|                                                                                                                                                                                                                                                                                                                                                                                                |                                              |                                |
|                                                                                                                                                                                                                                                                                                                                                                                                |                                              |                                |
|                                                                                                                                                                                                                                                                                                                                                                                                |                                              |                                |
| <b>6</b> During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316. . . . .                                                                                                                                           |                                              | <b>X</b>                       |
| If "Yes," file <b>Form 5452</b> , Corporate Report of Nondividend Distributions. See the instructions for Form 5452.                                                                                                                                                                                                                                                                           |                                              |                                |
| If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.                                                                                                                                                                                                                                                                                  |                                              |                                |
| <b>7</b> At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? . . . . .                                                                                                        |                                              | <b>X</b>                       |
| For rules of attribution, see section 318. If "Yes," enter:                                                                                                                                                                                                                                                                                                                                    |                                              |                                |
| <b>(a)</b> Percentage owned _____ and <b>(b)</b> Owner's country _____                                                                                                                                                                                                                                                                                                                         |                                              |                                |
| <b>(c)</b> The corporation may have to file <b>Form 5472</b> , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached <b>0</b>                                                                                                                                                       |                                              |                                |
| <b>8</b> Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . . <input type="checkbox"/>                                                                                                                                                                                                                                            |                                              |                                |
| If checked, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.                                                                                                                                                                                                                                                   |                                              |                                |
| <b>9</b> Enter the amount of tax-exempt interest received or accrued during the tax year    \$ _____                                                                                                                                                                                                                                                                                           |                                              |                                |
| <b>10</b> Enter the number of shareholders at the end of the tax year (if 100 or fewer) <b>1</b>                                                                                                                                                                                                                                                                                               |                                              |                                |
| <b>11</b> If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions). . . . . <input type="checkbox"/>                                                                                                                                                                                                                       |                                              |                                |
| If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.                                                                                                                                                                                                                          |                                              |                                |
| <b>12</b> 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)

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Yes      | No       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>13</b> Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year <b>and</b> its total assets at the end of the tax year less than \$250,000? . . . . .                                                                                                                                                                                                                                                                       | <b>X</b> |          |
| If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year . \$ _____                                                                                                                                                                                                                              |          |          |
| <b>14</b> Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions. . . . .                                                                                                                                                                                                                                                                                                                                    |          | <b>X</b> |
| If "Yes," complete and attach Schedule UTP.                                                                                                                                                                                                                                                                                                                                                                                                                            |          |          |
| <b>15a</b> Did the corporation make any payments that would require it to file Form(s) 1099? . . . . .                                                                                                                                                                                                                                                                                                                                                                 | <b>X</b> |          |
| <b>b</b> If "Yes," did or will the corporation file required Form(s) 1099? . . . . .                                                                                                                                                                                                                                                                                                                                                                                   | <b>X</b> |          |
| <b>16</b> During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock? . . . . .                                                                                                                                                                                                                                                                                                          |          | <b>X</b> |
| <b>17</b> During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction? . . . . .                                                                                                                                                                                                                                         |          | <b>X</b> |
| <b>18</b> Did this corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million? . . . . .                                                                                                                                                                                                                                                                        |          | <b>X</b> |
| <b>19</b> During this corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code? . . . . .                                                                                                                                                                                                                  |          | <b>X</b> |
| <b>20</b> Is the corporation operating on a cooperative basis? . . . . .                                                                                                                                                                                                                                                                                                                                                                                               |          | <b>X</b> |
| <b>21</b> During this tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions . . . . .                                                                                                                                                                                                                                                                                        |          | <b>X</b> |
| If "Yes," enter the total amount of the disallowed deductions \$ _____                                                                                                                                                                                                                                                                                                                                                                                                 |          |          |
| <b>22</b> Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3).) If "Yes," complete and attach Form 8991.                                                                                                                                                                                                                                                                           |          | <b>X</b> |
| <b>23</b> Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during this tax year? See instructions . . . . .                                                                                                                                                                                                                                                                         |          | <b>X</b> |
| <b>24</b> Does the corporation satisfy one or more of the following? If "Yes," complete and attach Form 8990. See instructions . . . . .                                                                                                                                                                                                                                                                                                                               |          | <b>X</b> |
| <b>a</b> The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.                                                                                                                                                                                                                                                                                                                                           |          |          |
| <b>b</b> The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$29 million and the corporation has business interest expense.                                                                                                                                                                                                                                  |          |          |
| <b>c</b> The corporation is a tax shelter and the corporation has business interest expense.                                                                                                                                                                                                                                                                                                                                                                           |          |          |
| <b>25</b> Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? . . . . .                                                                                                                                                                                                                                                                                                                                                                 |          | <b>X</b> |
| If "Yes," enter amount from Form 8996, line 15 . . . . . \$ _____                                                                                                                                                                                                                                                                                                                                                                                                      |          |          |
| <b>26</b> Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions . . . . . |          | <b>X</b> |
| Percentage: By Vote . . . . . By Value . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                       |          |          |
| <b>27</b> At any time during this tax year, did the corporation (a) receive a digital asset (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions . . . . .                                                                                                                                                                         |          | <b>X</b> |
| <b>28</b> Is the corporation a member of a controlled group? . . . . .                                                                                                                                                                                                                                                                                                                                                                                                 |          | <b>X</b> |
| If "Yes," attach Schedule O (Form 1120). See instructions.                                                                                                                                                                                                                                                                                                                                                                                                             |          |          |
| <b>29</b> Corporate Alternative Minimum Tax:                                                                                                                                                                                                                                                                                                                                                                                                                           |          |          |
| <b>a</b> Was the corporation an applicable corporation under section 59(k)(1) in any prior tax year? . . . . .                                                                                                                                                                                                                                                                                                                                                         |          | <b>X</b> |
| If "Yes," go to question 29b. If "No," skip to question 29c.                                                                                                                                                                                                                                                                                                                                                                                                           |          |          |
| <b>b</b> Is the corporation an applicable corporation under section 59(k)(1) in the current tax year because the corporation was an applicable corporation in the prior tax year? . . . . .                                                                                                                                                                                                                                                                            |          |          |
| If "Yes," complete and attach Form 4626. If "No," continue to question 29c.                                                                                                                                                                                                                                                                                                                                                                                            |          |          |
| <b>c</b> Does the corporation meet the requirements of the safe harbor method as provided under section 59(k)(3)(A) for the current tax year? See instructions . . . . .                                                                                                                                                                                                                                                                                               | <b>X</b> |          |
| If "No," complete and attach Form 4626. If "Yes," the corporation is not required to file Form 4626.                                                                                                                                                                                                                                                                                                                                                                   |          |          |
| <b>30</b> Is the corporation required to file Form 7208 relating to the excise tax on repurchase of corporate stock (see instructions):                                                                                                                                                                                                                                                                                                                                |          |          |
| <b>a</b> Under the rules for stock repurchased by a covered corporation (or stock acquired by its specified affiliate)? . . . . .                                                                                                                                                                                                                                                                                                                                      |          | <b>X</b> |
| <b>b</b> Under the applicable foreign corporation rules? . . . . .                                                                                                                                                                                                                                                                                                                                                                                                     |          | <b>X</b> |
| <b>c</b> Under the covered surrogate foreign corporation rules? . . . . .                                                                                                                                                                                                                                                                                                                                                                                              |          | <b>X</b> |
| If "Yes" to either (a), (b), or (c), complete Form 7208, Excise Tax on Repurchase of Corporate Stock. See the Instructions for Form 7208.                                                                                                                                                                                                                                                                                                                              |          |          |
| <b>31</b> Is this a consolidated return with gross receipts or sales of \$1 billion or more and a subchapter K basis adjustment, as described in the instructions, of \$10 million or more? . . . . .                                                                                                                                                                                                                                                                  |          | <b>X</b> |
| If "Yes," attach a statement. See instructions.                                                                                                                                                                                                                                                                                                                                                                                                                        |          |          |

| Schedule L Balance Sheets per Books         |                                                                  | Beginning of tax year |     | End of tax year |       |
|---------------------------------------------|------------------------------------------------------------------|-----------------------|-----|-----------------|-------|
| Assets                                      |                                                                  | (a)                   | (b) | (c)             | (d)   |
| 1                                           | Cash . . . . .                                                   |                       |     |                 | 600 . |
| 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) . . . . .                |                       |     |                 |       |
| 7                                           | Loans to shareholders . . . . .                                  |                       |     |                 |       |
| 8                                           | Mortgage and real estate loans . . . . .                         |                       |     |                 |       |
| 9                                           | Other investments (attach statement) . . . . .                   |                       |     |                 |       |
| 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 . . . . .                                           |                       |     |                 | 600 . |
| <b>Liabilities and Shareholders' Equity</b> |                                                                  |                       |     |                 |       |
| 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 . . . . .                                         |                       |     |                 |       |
| 23                                          | Additional paid-in capital . . . . .                             |                       |     |                 |       |
| 24                                          | Retained earnings-Appropriated (attach statement) . . . . .      |                       |     |                 |       |
| 25                                          | Retained earnings-Unappropriated . . . . .                       |                       |     |                 | 600 . |
| 26                                          | Adjustments to shareholders' equity (attach statement) . . . . . |                       |     |                 |       |
| 27                                          | Less cost of treasury stock . . . . .                            | ( )                   |     | ( )             |       |
| 28                                          | Total liabilities and shareholders' equity . . . . .             |                       |     |                 | 600 . |

**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 . . . . .                                       | 600 . | 7  | Income recorded on books this year not included on this return (itemize):      |       |
| 2 | Federal income tax per books . . . . .                                      |       |    | Tax-exempt interest \$ _____                                                   |       |
| 3 | Excess of capital losses over capital gains . . . . .                       |       |    | _____                                                                          |       |
| 4 | Income subject to tax not recorded on books this year (itemize): _____      |       |    | _____                                                                          |       |
| 5 | Expenses recorded on books this year not deducted on this return (itemize): |       | 8  | Deductions on this return not charged against book income this year (itemize): |       |
| a | Depreciation . . . . . \$ _____                                             |       | a  | Depreciation . . . . . \$ _____                                                |       |
| b | Charitable contributions . . . . . \$ _____                                 |       | b  | Charitable contributions \$ _____                                              |       |
| c | Travel and entertainment . . . . . \$ _____                                 |       |    | _____                                                                          |       |
| 6 | Add lines 1 through 5 . . . . .                                             | 600 . | 9  | Add lines 7 and 8 . . . . .                                                    |       |
|   |                                                                             |       | 10 | Income (page 1, line 28)-line 6 less line 9                                    | 600 . |

**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 . . . . . | 600 . |   | b Stock . . . . .                           |       |
| 3 | Other increases (itemize): _____      |       |   | c Property . . . . .                        |       |
|   | _____                                 |       | 6 | Other decreases (itemize): _____            |       |
|   | _____                                 |       | 7 | Add lines 5 and 6 . . . . .                 |       |
| 4 | Add lines 1, 2, and 3 . . . . .       | 600 . | 8 | Balance at end of year (line 4 less line 7) | 600 . |

**SCHEDULE G  
(Form 1120)**

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

**Information on Certain Persons Owning the  
Corporation's Voting Stock**

▶ **Attach to Form 1120.**  
▶ **See instructions.**

OMB No.1545-0123

|      |                                      |
|------|--------------------------------------|
| Name | Employer identification number (EIN) |
|      |                                      |

**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).

| (i) Name of Entity | (ii) Employer Identification Number (if any) | (iii) Type of Entity | (iv) Country of Organization | (v) Percentage Owned in Voting Stock |
|--------------------|----------------------------------------------|----------------------|------------------------------|--------------------------------------|
|                    |                                              |                      |                              |                                      |
|                    |                                              |                      |                              |                                      |
|                    |                                              |                      |                              |                                      |
|                    |                                              |                      |                              |                                      |
|                    |                                              |                      |                              |                                      |
|                    |                                              |                      |                              |                                      |
|                    |                                              |                      |                              |                                      |
|                    |                                              |                      |                              |                                      |
|                    |                                              |                      |                              |                                      |
|                    |                                              |                      |                              |                                      |
|                    |                                              |                      |                              |                                      |

**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).

| (i) Name of Individual or Estate | (ii) Identifying Number (if any) | (iii) Country of Citizenship (see instructions) | (iv) Percentage Owned in Voting Stock |
|----------------------------------|----------------------------------|-------------------------------------------------|---------------------------------------|
|                                  |                                  | United States                                   | 100.00                                |
|                                  |                                  |                                                 |                                       |
|                                  |                                  |                                                 |                                       |
|                                  |                                  |                                                 |                                       |
|                                  |                                  |                                                 |                                       |
|                                  |                                  |                                                 |                                       |
|                                  |                                  |                                                 |                                       |
|                                  |                                  |                                                 |                                       |
|                                  |                                  |                                                 |                                       |
|                                  |                                  |                                                 |                                       |
|                                  |                                  |                                                 |                                       |

## Compensation of Officers

**Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.**

OMB No. 1545-0123

Information about Form 1125-E and its separate instructions is at [www.irs.gov/form1125e](http://www.irs.gov/form1125e).

Name \_\_\_\_\_

Employer identification number

**Note:** Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

[illegible]

|          |                                                                                                                                           |          |               |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------|
| <b>2</b> | Total compensation of officers . . . . .                                                                                                  | <b>2</b> | <b>7,029.</b> |
| <b>3</b> | Compensation of officers claimed on Form 1125-A or elsewhere on return . . . . .                                                          | <b>3</b> |               |
| <b>4</b> | Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return . . . . . | <b>4</b> | <b>7,029.</b> |

**For Paperwork Reduction Act Notice, see separate instructions.**

Form **1125-E** (Rev. 10-2016)

UYA

|                         |                                                 |                    |
|-------------------------|-------------------------------------------------|--------------------|
| Name(s) shown on return | Business or activity to which this form relates | Identifying number |
|                         |                                                 |                    |

**Part I**

**Election To Expense Certain Property Under Section 179**  
**Note:** If you have any listed property, complete Part V before you complete Part I.

|    |                                                                                                                                         |                              |                  |
|----|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------|
| 1  | Maximum amount (see instructions)                                                                                                       | 1                            |                  |
| 2  | Total cost of section 179 property placed in service (see instructions)                                                                 | 2                            |                  |
| 3  | Threshold cost of section 179 property before reduction in limitation (see instructions)                                                | 3                            |                  |
| 4  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-                                                        | 4                            | 0.               |
| 5  | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5                            | 0.               |
| 6  | (a) Description of property                                                                                                             | (b) Cost (business use only) | (c) Elected cost |
|    |                                                                                                                                         |                              |                  |
| 7  | Listed property. Enter the amount from line 29                                                                                          | 7                            |                  |
| 8  | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7                                                    | 8                            |                  |
| 9  | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8                                                                       | 9                            |                  |
| 10 | Carryover of disallowed deduction from line 13 of your 2022 Form 4562                                                                   | 10                           |                  |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions                       | 11                           |                  |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11                                                    | 12                           |                  |
| 13 | Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12                                                             | 13                           |                  |

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

**Part II**

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

|    |                                                                                                                                            |    |      |
|----|--------------------------------------------------------------------------------------------------------------------------------------------|----|------|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions | 14 |      |
| 15 | Property subject to section 168(f)(1) election                                                                                             | 15 |      |
| 16 | Other depreciation (including ACRS)                                                                                                        | 16 | 670. |

**Part III**

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

|                  |                                                                                                                                                            |    |  |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| <b>Section A</b> |                                                                                                                                                            |    |  |
| 17               | MACRS deductions for assets placed in service in tax years beginning before 2023                                                                           | 17 |  |
| 18               | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> |    |  |

**Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System**

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

**Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System**

|                |  |  |         |    |     |  |
|----------------|--|--|---------|----|-----|--|
| 20a Class life |  |  |         |    | S/L |  |
| b 12-year      |  |  | 12 yrs. |    | S/L |  |
| c 30-year      |  |  | 30 yrs. | MM | S/L |  |
| d 40-year      |  |  | 40 yrs. | MM | S/L |  |

**Part IV**

**Summary (See instructions.)**

|    |                                                                                                                                                                                                                   |    |        |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|
| 21 | Listed property. Enter amount from line 28                                                                                                                                                                        | 21 | 5,760. |
| 22 | <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | 6,430. |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs                                                                           | 23 |        |

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

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

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

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

| (a)<br>Type of property (list vehicles first)                                                                                                                                               | (b)<br>Date placed in service | (c)<br>Business/ investment use percentage | (d)<br>Cost or other basis | (e)<br>Basis for depreciation (business/investment use only) | (f)<br>Recovery period | (g)<br>Method/ Convention | (h)<br>Depreciation deduction | (i)<br>Elected section 179 cost |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------|----------------------------|--------------------------------------------------------------|------------------------|---------------------------|-------------------------------|---------------------------------|
| <b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions . . . . . |                               |                                            |                            |                                                              |                        |                           | <b>25</b>                     |                                 |
| <b>26</b> Property used more than 50% in a qualified business use:                                                                                                                          |                               |                                            |                            |                                                              |                        |                           |                               |                                 |
|                                                                                                                                                                                             | 01/01/201                     | 100.0%                                     | 55,759.                    | 55,759.                                                      | 5                      | 200 DHY                   | 5,760.                        |                                 |
|                                                                                                                                                                                             |                               | %                                          |                            |                                                              |                        |                           |                               |                                 |
|                                                                                                                                                                                             |                               | %                                          |                            |                                                              |                        |                           |                               |                                 |
| <b>27</b> Property used 50% or less in a qualified business use:                                                                                                                            |                               |                                            |                            |                                                              |                        |                           |                               |                                 |
|                                                                                                                                                                                             |                               | %                                          |                            |                                                              |                        | S/L -                     |                               |                                 |
|                                                                                                                                                                                             |                               | %                                          |                            |                                                              |                        | S/L -                     |                               |                                 |
|                                                                                                                                                                                             |                               | %                                          |                            |                                                              |                        | S/L -                     |                               |                                 |
| <b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .                                                                                       |                               |                                            |                            |                                                              |                        |                           | <b>28</b> 5,760.              |                                 |
| <b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .                                                                                                    |                               |                                            |                            |                                                              |                        |                           | <b>29</b>                     |                                 |

**Section B—Information on Use of Vehicles**

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

|                                                                                                                    | TRUCK (a)<br>Vehicle 1 |    | (b)<br>Vehicle 2 |    | (c)<br>Vehicle 3 |    | (d)<br>Vehicle 4 |    | (e)<br>Vehicle 5 |    | (f)<br>Vehicle 6 |    |
|--------------------------------------------------------------------------------------------------------------------|------------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|
| <b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) . . . . . | 9884                   |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>31</b> Total commuting miles driven during the year . . . . .                                                   |                        |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>32</b> Total other personal (noncommuting) miles driven . . . . .                                               |                        |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .                                    | 9884                   |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .                              | Yes                    | No | Yes              | No | Yes              | No | Yes              | No | Yes              | No | Yes              | No |
|                                                                                                                    | X                      |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .                      | X                      |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>36</b> Is another vehicle available for personal use?                                                           | X                      |    |                  |    |                  |    |                  |    |                  |    |                  |    |

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

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

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

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

**Part VI Amortization**

| (a)<br>Description of costs                                                                           | (b)<br>Date amortization begins | (c)<br>Amortizable amount | (d)<br>Code section | (e)<br>Amortization period or percentage | (f)<br>Amortization for this year |
|-------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------|---------------------|------------------------------------------|-----------------------------------|
| <b>42</b> Amortization of costs that begins during your 2023 tax year (see instructions):             |                                 |                           |                     |                                          |                                   |
|                                                                                                       |                                 |                           |                     |                                          |                                   |
| <b>43</b> Amortization of costs that began before your 2023 tax year . . . . .                        |                                 |                           |                     | <b>43</b>                                |                                   |
| <b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . . |                                 |                           |                     | <b>44</b>                                |                                   |

2023

Other Deductions Worksheet, Supporting Details for Form 1120, line 26

| Name(s) shown on return |                                                                  | Employer identifying number |          |
|-------------------------|------------------------------------------------------------------|-----------------------------|----------|
|                         |                                                                  |                             |          |
| 1.                      | Accounting fees                                                  | 1                           | 3,500.   |
| 2.                      | Bank fees                                                        | 2                           | 560.     |
| 3.                      | Contracted services and independent contractor exp.              | 3                           | 15,000.  |
| 4.                      | Insurance                                                        | 4                           | 3,114.   |
| 5.                      | Janitorial                                                       | 5                           | 11,058.  |
| 6.                      | Legal and professional fees                                      | 6                           | 500.     |
| 7.                      | Postage                                                          | 7                           | 125.     |
| 8.                      | Professional dues and subscriptions                              | 8                           | 175.     |
| 9.                      | Supplies                                                         | 9                           | 39,989.  |
| 10.                     | Telephone                                                        | 10                          | 999.     |
| 11.                     | Travel and non-entertainment meals expense not subject to limits | 11                          | 8,598.   |
| 12.                     | Utilities                                                        | 12                          | 14,815.  |
| 13.                     | Vehicle expense                                                  | 13                          | 17,843.  |
| 14.                     |                                                                  | 14                          |          |
| 15.                     |                                                                  | 15                          |          |
| 16.                     |                                                                  | 16                          |          |
| 17.                     |                                                                  | 17                          |          |
| 18.                     |                                                                  | 18                          |          |
| 19.                     |                                                                  | 19                          |          |
| 20.                     |                                                                  | 20                          |          |
| 21.                     |                                                                  | 21                          |          |
| 22.                     |                                                                  | 22                          |          |
| 23.                     |                                                                  | 23                          |          |
| 24.                     |                                                                  | 24                          |          |
| 25.                     |                                                                  | 25                          |          |
| 26.                     |                                                                  | 26                          |          |
| 27.                     |                                                                  | 27                          |          |
| 28.                     |                                                                  | 28                          |          |
| 29.                     |                                                                  | 29                          |          |
| 30.                     |                                                                  | 30                          |          |
| 31.                     |                                                                  | 31                          |          |
| 32.                     |                                                                  | 32                          |          |
| 33.                     |                                                                  | 33                          |          |
| 34.                     |                                                                  | 34                          |          |
| 35.                     |                                                                  | 35                          |          |
| 36.                     |                                                                  | 36                          |          |
| 37.                     |                                                                  | 37                          |          |
| 38.                     |                                                                  | 38                          |          |
| 39.                     |                                                                  | 39                          |          |
| 40.                     |                                                                  | 40                          |          |
| 41.                     |                                                                  | 41                          |          |
| 42.                     |                                                                  | 42                          |          |
| 43.                     |                                                                  | 43                          |          |
| 44.                     |                                                                  | 44                          |          |
| 45.                     |                                                                  | 45                          |          |
| 46.                     |                                                                  | 46                          |          |
| 47.                     |                                                                  | 47                          |          |
| 48.                     |                                                                  | 48                          |          |
| 49.                     |                                                                  | 49                          |          |
| 50.                     |                                                                  | 50                          |          |
| 51.                     |                                                                  | 51                          |          |
| 52.                     |                                                                  | 52                          |          |
| 53.                     |                                                                  | 53                          |          |
| 54.                     |                                                                  | 54                          |          |
| Total Other Deductions  |                                                                  |                             | 116,276. |

Form **8879-CORP**

(December 2022)

Department of the Treasury  
Internal Revenue Service**E-file Authorization for Corporations**

For calendar year 2023, or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_.

**Use for efile authorizations for Form 1120, 1120-F or 1120S.****Do not send to the IRS. Keep for your records.****Go to [www.irs.gov/Form8879CORP](http://www.irs.gov/Form8879CORP) for the latest information.**

OMB No. 1545-0123

Name of corporation \_\_\_\_\_

Employer identification number \_\_\_\_\_

**Part I Information** (Whole dollars only)

|                                                                    |          |                 |
|--------------------------------------------------------------------|----------|-----------------|
| <b>1</b> Total income (Form 1120, line 11) . . . . .               | <b>1</b> | <b>168,390.</b> |
| <b>2</b> Total income (Form 1120-F, Section II, line 11) . . . . . | <b>2</b> | <b>0.</b>       |
| <b>3</b> Total income (loss) (Form 1120-S, line 6) . . . . .       | <b>3</b> | <b>0.</b>       |

**Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.**

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS **(a)** an acknowledgment of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

☒ I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_ as my signature \_\_\_\_\_  
ERO firm name do not enter all zeros  
on the corporation's electronically filed income tax return.

☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's electronically filed income tax return.

Officer's signature \_\_\_\_\_ Date \_\_\_\_\_ Title **CEO****Part III Certification and Authentication****ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN. \_\_\_\_\_

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature \_\_\_\_\_ Date \_\_\_\_\_

**ERO Must Retain This Form - See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see instructions.

Form **8879-CORP** (12-2022)

UYA

# Dos and Don'ts Checklist for the Corporate/Partnership (PV- Corp) Payment Voucher

Payments can be made electronically on the Georgia Tax Center (GTC) [gtc.dor.ga.gov/](https://gtc.dor.ga.gov/) .

## Do:

- Use a payment voucher with a valid scanline.
- Complete this voucher if you owe taxes.
- Complete the voucher in its entirety.
- Remember **payments of \$10,000 or more must be made electronically.**
- Remember if the due date falls on a weekend or holiday, the tax shall be due on the next day that is not a weekend or holiday.
- Write your Federal Employer Identification Number (FEIN) on your check or money order.
- Make your check or money order payable to: Georgia Department of Revenue
- Mail your voucher and payment to the address on the voucher if your return was **filed electronically.**
- Mail your return, payment voucher and payment to the address that appears on the return if filing a **paper return.**

## Do not:

- Mail this entire page.
- Staple payment and voucher together.
- Print on both sides of the paper.
- Handwrite any information.

Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

----- Cut along dotted line -----

**PV CORP** (Rev. 06/27/23)  
Corporate and Partnership  
Payment Voucher  
**2023**



**MAIL TO:**  
Processing Center  
Georgia Department of Revenue  
PO Box 740317  
Atlanta, GA 30374-0317

☐ Paper Return ☒ Electronically Filed

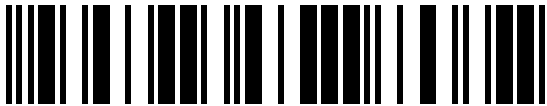
TYPE OF RETURN: ☒ 03-Corporate ☐ 35-Partnership

|                                                                |                                |                                   |                                |                           |
|----------------------------------------------------------------|--------------------------------|-----------------------------------|--------------------------------|---------------------------|
| FEI Number<br><b>9</b>                                         | Income Tax Year<br><b>2023</b> | Beginning Date<br><b>01-01-23</b> | Ending Date<br><b>12-31-23</b> | Vendor Code<br><b>037</b> |
| Name (Type or print plainly the exact Company Name)<br><b></b> |                                |                                   | E-mail Address<br><b></b>      |                           |
| Business Address<br><b></b>                                    |                                | City<br><b></b>                   | State<br><b></b>               | Zip Code<br><b></b>       |
| Title<br><b></b>                                               | Telephone<br><b></b>           | Signature<br><b></b>              |                                | Date<br><b></b>           |

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.

Amount Paid \$ **35.00**

03085206786900412312321003000000000003700000035000



2401403715

**Georgia Form 600** (Rev. 09/25/23) **Page 1**

Corporation Tax Return (Approved software version)

Georgia Department of Revenue

**2023** Income Tax ReturnBeginning 01/01/2023Ending 12/31/2023**2024** Net Worth Tax ReturnBeginning 01/01/2024Ending 12/31/2024**X**

Original Return

Address Change

Cease Filing Consolidated

UET Annualization

Initial Net Worth

Name Change

Consolidated GA Parent  
Return

Exception attached

Amended Return

Final (attach explanation)

GA Consolidated Subsidiary

IT-552 attached

Amended due to  
IRS Audit

PL 86-272

Consolidated Parent FEIN

Extension attached

N/A

A. Federal Employer ID Number

B. Name (Corporate title) Please give former name if applicable.

C. GA Withholding Tax Account Number

D. Business Address (Number and Street)

**PO BOX**

E. GA Sales Tax Registration Number

F. City or Town

G. State

H. Zip Code

I. Foreign Country Name

J. NAICS Code

K. Date of Incorporation

L. State of Incorporation

M. Date admitted into GA

N. Type of Business

07/21/2020**GA**07/21/2020**HOUSING**

O. Location of Records for Audit: City

State

Country

P. Corporation's Telephone Number

Q. Latest taxable year adjusted by IRS

R. And when reported to Georgia

S. Corporation Representative's Telephone Number

T. Corporation Representative's Name

U. Corporation Representative's Email Address

**COMPUTATION OF GEORGIA TAXABLE INCOME AND TAX**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 1**

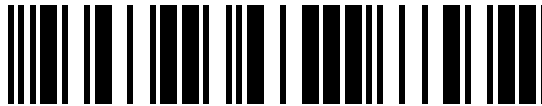
|                                                                                                           |    |       |
|-----------------------------------------------------------------------------------------------------------|----|-------|
| 1. Federal Taxable Income (Copy of Federal return and supporting schedules must be attached) . . . . .    | 1. | 600 . |
| 2. Additions to Federal Income (from Schedule 4) . . . . .                                                | 2. |       |
| 3. Total (add Lines 1 and 2) . . . . .                                                                    | 3. | 600 . |
| 4. Subtractions from Federal Income (from Schedule 5) . . . . .                                           | 4. |       |
| 5. Balance (Line 3 less Line 4) . . . . .                                                                 | 5. | 600 . |
| 6. Georgia Net Operating loss deduction (from Schedule 9; See IT-611 instructions for 80% limitation). 6. | 6. |       |
| 7. Georgia Taxable Income (Line 5 less Line 6 or Schedule 7, Line 9) . . . . .                            | 7. | 600 . |
| 8. Passive Loss/Capital loss deduction (attach Schedule); See IT-611 instructions . . . . .               | 8. |       |
| 9. Income Tax (Line 7 less Line 8) x 5.75% . . . . .                                                      | 9. | 35 .  |

**COMPUTATION OF NET WORTH TAX**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 2**

|                                                                                    |    |          |
|------------------------------------------------------------------------------------|----|----------|
| 1. Total Capital stock issued . . . . .                                            | 1. |          |
| 2. Paid in or Capital surplus . . . . .                                            | 2. |          |
| 3. Total Retained earnings . . . . .                                               | 3. | 600 .    |
| 4. Net Worth (Total of Lines 1, 2, and 3) . . . . .                                | 4. | 600 .    |
| 5. Ratio (GA. and Dom. For. Corp.-100%) (Foreign Corp. - Line 4, Sch. 8) . . . . . | 5. | 1.000000 |
| 6. Net Worth Taxable by Georgia (Line 4 x Line 5) . . . . .                        | 6. | 600 .    |
| 7. Net Worth Tax (from table in instructions) . . . . .                            | 7. |          |



2401403725

(Corporation) Name

FEIN

## COMPUTATION OF TAX DUE OR OVERPAYMENT

(ROUND TO NEAREST DOLLAR)

## SCHEDULE 3

A. Income Tax

B. Net Worth Tax

C. Total

|                                                                          |        |     |     |
|--------------------------------------------------------------------------|--------|-----|-----|
| 1. Total Tax (Schedule 1, Line 9, and Schedule 2, Line 7)                | 35     | 1.  | 35. |
| 2. Credits and payments of estimated tax                                 |        | 2.  |     |
| 3. Schedule 10* Credits (must be filed electronically)                   |        | 3.  |     |
| 4. Withholding Credits (G2-A, G2-LP, and/or G2-RP)                       |        | 4.  |     |
| 5. Schedule 10B Refundable tax credits (must be filed electronically)    |        | 5.  |     |
| 6. Balance of tax due (Line 1, less Lines 2, 3, 4, and 5)                |        | 6.  | 35. |
| 7. Amount of overpayment (Lines 2, 3, 4, and 5 less Line 1)              |        | 7.  |     |
| 8. Interest due (See Instructions)                                       |        | 8.  |     |
| 9. Form 600 UET (Estimated tax penalty)                                  |        | 9.  |     |
| 10. Other penalty due (See Instructions)                                 |        | 10. |     |
| 11. Amount Due (See Instructions)                                        |        | 11. | 35. |
| 12. Amount to be credited to 2024 estimated tax (Line 7 less Lines 8-10) | Refund | 12. |     |

\*NOTE: Any tax credits from Schedule 10 may be applied against income tax liability only, not net worth tax liability.

**SEE PAGE 3 SIGNATURE SECTION FOR DIRECT DEPOSIT OPTIONS**

## ADDITIONS TO FEDERAL TAXABLE INCOME

(ROUND TO NEAREST DOLLAR)

## SCHEDULE 4

|                                                                                            |    |
|--------------------------------------------------------------------------------------------|----|
| 1. State and municipal bond interest (other than Georgia or political subdivision thereof) | 1. |
| 2. Net income or net profits taxes imposed by taxing jurisdictions other than Georgia      | 2. |
| 3. Expense attributable to tax exempt income                                               | 3. |
| 4. Net operating loss deducted on Federal return                                           | 4. |
| 5. Reserved                                                                                | 5. |
| 6. Intangible expenses and related interest cost                                           | 6. |
| 7. Captive REIT expenses and costs                                                         | 7. |
| 8. Other Additions (Attach Schedule)                                                       | 8. |
| 9. TOTAL - Enter also on Line 2, Schedule 1                                                | 9. |

## SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

(ROUND TO NEAREST DOLLAR)

## SCHEDULE 5

|                                                                                                       |    |
|-------------------------------------------------------------------------------------------------------|----|
| 1. Interest on obligations of United States (must be reduced by direct and indirect interest expense) | 1. |
| 2. Exception to intangible expenses and related interest cost (Attach IT-Addback)                     | 2. |
| 3. Exception to captive REIT expenses and costs (Attach IT-REIT)                                      | 3. |
| 4. Other Subtractions (Must Attach Schedule)                                                          | 4. |
| 5. TOTAL - Enter also on Line 4, Schedule 1                                                           | 5. |

## APPORTIONMENT OF INCOME

## SCHEDULE 6

A. WITHIN GEORGIA

B. EVERYWHERE

C. DO NOT ROUND  
COL (A) / COL (B)  
COMPUTE TO SIX DECIMALS

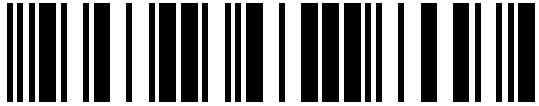
|                                                |    |          |
|------------------------------------------------|----|----------|
| 1. Gross receipts from business                | 1. |          |
| 2. Georgia Ratio (Divide Column A by Column B) | 2. | 1.000000 |

## COMPUTATION OF GEORGIA NET INCOME

(ROUND TO NEAREST DOLLAR)

## SCHEDULE 7

|                                                                                              |             |      |
|----------------------------------------------------------------------------------------------|-------------|------|
| 1. Net business income (Schedule 1, Line 5)                                                  | 1.          | 600. |
| 2. Income allocated everywhere (Must Attach Schedule)                                        | 2.          |      |
| 3. Business income subject to apportionment (Line 1 less Line 2)                             | 3.          | 600. |
| 4. Georgia Ratio (Schedule 6, Column C)                                                      | 4. 1.000000 |      |
| 5. Net business income apportioned to Georgia (Line 3 x Line 4)                              | 5.          | 600. |
| 6. Net income allocated to Georgia (Attach Schedule)                                         | 6.          |      |
| 7. Total of Lines 5 and 6                                                                    | 7.          | 600. |
| 8. Less: Net operating loss apportioned to GA (from Schedule 9, see IT-611 80% instructions) | 8.          |      |
| 9. Georgia taxable income (Enter also on Schedule 1, Line 7)                                 | 9.          | 600. |



2401403735

(Corporation) Name \_\_\_\_\_

FEIN \_\_\_\_\_

**COMPUTATION OF GEORGIA NET WORTH RATIO**

(TO BE USED BY FOREIGN CORPS ONLY)

**SCHEDULE 8**

|                                                                                      | A. WITHIN GEORGIA | B. TOTAL EVERYWHERE | C. GA Ratio (A/B)<br>DO NOT ROUND<br>COMPUTE TO SIX DECIMALS |
|--------------------------------------------------------------------------------------|-------------------|---------------------|--------------------------------------------------------------|
| 1. Total value of property owned (Total assets from Federal balance sheet) . . . . . | 1.                |                     |                                                              |
| 2. Gross receipts from business . . . . .                                            | 2.                |                     |                                                              |
| 3. <b>Totals</b> (Line 1 plus Line 2) . . . . .                                      | 3.                |                     |                                                              |
| 4. Georgia Ratio (Divide Line 3A by 3B) . . . . .                                    | 4.                |                     |                                                              |

**A copy of the Federal Return and supporting Schedules must be attached if filing by paper. No extension of time for filing will be allowed unless a copy of the request for a Federal extension or Form IT-303 is attached to this return.**

**Make check payable to:** Georgia Department of Revenue**Mail to:** Georgia Department of Revenue, Processing Center, PO Box 740397, Atlanta, Georgia 30374-0397**DIRECT DEPOSIT OPTIONS****A. Direct Deposit (For U.S. Accounts Only)** See booklet for further instructions . **If Direct Deposit is not selected, a paper check will be issued.**

Type: Checking

Savings

Routing  
NumberAccount  
Number

**Declaration:** I/We declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

By providing my e-mail address I am authorizing the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

Taxpayer's E-mail Address: \_\_\_\_\_

**Check the box to authorize the Georgia Department of Revenue to discuss the contents of this tax return with the named preparer.**

SIGNATURE OF OFFICER

**CEO**

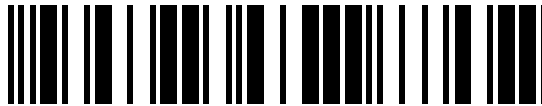
TITLE

DATE

SIGNATURE OF INDIVIDUAL OR FIRM PREPARING THE RETURN

FIRM PREPARING THE RETURN

IDENTIFICATION OR SOCIAL SECURITY NUMBER



2401403745

(Corporation) Name

FEIN

GA NOL Carry Forward Worksheet

(ROUND TO NEAREST DOLLAR)

SCHEDULE 9

**Current Year NOL Type:**

(Only select one type of loss)

Normal NOL

Farm Loss

Insurance Loss

| A         | B           | C           | D            | E       | F             |
|-----------|-------------|-------------|--------------|---------|---------------|
| Loss Year | Loss Amount | Income Year | NOL Utilized | Balance | Remaining NOL |
| 1.        |             |             |              |         |               |
| 2.        |             |             |              |         |               |
| 3.        |             |             |              |         |               |
| 4.        |             |             |              |         |               |
| 5.        |             |             |              |         |               |
| 6.        |             |             |              |         |               |
| 7.        |             |             |              |         |               |
| 8.        |             |             |              |         |               |
| 9.        |             |             |              |         |               |
| 10.       |             |             |              |         |               |
| 11.       |             |             |              |         |               |
| 12.       |             |             |              |         |               |
| 13.       |             |             |              |         |               |
| 14.       |             |             |              |         |               |
| 15.       |             |             |              |         |               |
| 16.       |             |             |              |         |               |
| 17.       |             |             |              |         |               |
| 18.       |             |             |              |         |               |
| 19.       |             |             |              |         |               |
| 20.       |             |             |              |         |               |

1. NOL Carry Forward Available to Current Year . . . . .
2. Current Year Income/(Loss) (Schedule 1, Line 5 or Schedule 7, Line 7) . . . . .
3. NOL from Taxable Years Beginning before 1/1/2018 Applied to Current Year . . . . .
4. NOL from Taxable Years Beginning on or after 1/1/2018 Applied to Current Year . . . . .  
(Cannot exceed 80% of Line 2, see instructions for more information)
5. Total NOL applied . . . . .  
(Add Lines 3 and 4, Enter on Schedule 1, Line 6 or Schedule 7, Line 8)\*
6. NOL Carry Forward Available to Next Year . . . . .  
(Line 1 less Line 5 plus any loss amount on Line 2)

600.

**INSTRUCTIONS**

\* Cannot Exceed the Current Year Income Reported on Line 2.

**Column A:** List the loss year(s).**Column B:** List the loss amount for the tax year listed in Column A.**Columns C & D:** List the years in which the losses were utilized and the amount utilized each year.**Column E:** List the balance of the NOL after each year has been applied. (Column B less Column D).**Column F:** List the remaining NOL applicable to each loss year.

Total the remaining NOL (Col. F) and enter in the space at the bottom of the worksheet for "NOL Carry Forward Available to Current Year". Then insert "Current Year Income/(Loss)" in the space provided and compute the remainder of the schedule. Create photocopies as needed. See example worksheet in 611 instructions.



2413503712

Form **4562**

(Rev. 06/15/23)

**GEORGIA****Georgia Depreciation and Amortization**  
(Including Information on Listed Property)**Note:** Georgia does not allow any additional depreciation benefits provided by I.R.C. Section 168(k), 1400L, 1400N(d)(1), and certain other provisions.

▶ See separate instructions.

▶ Attach to your return.

**2023**

Name(s) shown on return

Business or activity to which this form relates

Identification number

**HOUSING****Part I Election To Expense Certain Tangible Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

|                             |                                                                                                                                                       |                              |                  |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------|
| 1                           | Maximum amount. See IRS instructions for a higher limit for certain businesses . . . . .                                                              | 1                            | \$1,160,000      |
| 2                           | Total cost of IRC Section 179 property placed in service (see IRS instructions) . . . . .                                                             | 2                            |                  |
| 3                           | Threshold cost of IRC Section 179 property before reduction in limitation . . . . .                                                                   | 3                            | \$ 2,890,000     |
| 4                           | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .                                                            | 4                            | 0 .              |
| 5                           | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see IRS instructions . . . . . | 5                            | 1,160,000 .      |
| 6                           |                                                                                                                                                       |                              |                  |
| (a) Description of property |                                                                                                                                                       | (b) Cost (business use only) | (c) Elected cost |
| 7                           |                                                                                                                                                       | 7                            |                  |
| 8                           | Total elected cost of IRC Section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .                                                    | 8                            |                  |
| 9                           | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 . . . . .                                                                           | 9                            |                  |
| 10                          | Carryover of disallowed deduction from line 13 of your 2022 Form 4562 . . . . .                                                                       | 10                           |                  |
| 11                          | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 . . . . .                                             | 11                           |                  |
| 12                          | IRC Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .                                                   | 12                           |                  |
| 13                          | Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12 . . . ▶                                                                   | 13                           |                  |

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation ( Do not include listed property.)**

|    |                                                                                                                                                       |    |                                  |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------------------------------|
| 14 | Special depreciation allowance for qualified property (see instructions) (other than listed property) placed in service during the tax year . . . . . | 14 | Not allowed for Georgia purposes |
| 15 | Property subject to IRC Section 168(f)(1) election . . . . .                                                                                          | 15 |                                  |
| 16 | Other depreciation (including ACRS) . . . . .                                                                                                         | 16 | 670 .                            |

**Part III MACRS Depreciation ( Do not include listed property.)****Section A**

|    |                                                                                                                                                                                                  |    |  |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2023 . . . . .                                                                                                       | 17 |  |
| 18 | If you are electing under IRC Section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . <input type="checkbox"/> |    |  |

**Section B -- Assets Placed in Service During 2023 Tax Year Using the General Depreciation System**

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

**Part IV Section C -- Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System**

|                |  |  |        |    |     |  |
|----------------|--|--|--------|----|-----|--|
| 20a Class life |  |  |        |    | S/L |  |
| b 12-year      |  |  | 12 yrs |    | S/L |  |
| c 30-year      |  |  | 30 yrs | MM | S/L |  |
| d 40-year      |  |  | 40 yrs | MM | S/L |  |



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**Summary (See IRS instructions)**

|    |                                                                                                                                                                      |    |        |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|
| 21 | Listed property. Enter amount from line 28 . . . . .                                                                                                                 | 21 | 5,760. |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21<br>Enter here and on the appropriate lines of your return . . . . . | 22 | 6,430. |
| 23 | For assets shown above and placed in service during the current year, enter the<br>portion of the basis attributable to IRC Section 263A costs . . . . .             | 23 |        |

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

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

**Section A -- Depreciation and Other Information ( Caution: See IRS instructions for limits for passenger automobiles.)**

|                                                                                                                                              |                                                                                                                                                                             |                                                     |                               |                                                                    |                                                                                                            |                           |                                     |                                    |  |
|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|-------------------------------|--------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|---------------------------|-------------------------------------|------------------------------------|--|
| 24a Do you have evidence to support the business/investment use claimed? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |                                                                                                                                                                             |                                                     |                               |                                                                    | 24b If "Yes", is the evidence written? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |                           |                                     |                                    |  |
| (a)<br>Type of property (list<br>vehicles first)                                                                                             | (b)<br>Date placed in<br>service                                                                                                                                            | (c)<br>Business/<br>investment<br>use<br>percentage | (d)<br>Cost or other<br>basis | (e)<br>Basis for depreciation<br>(business/investment<br>use only) | (f)<br>Recovery<br>period                                                                                  | (g) Method/<br>Convention | (h)<br>Depreciation<br>deduction    | (i) Elected<br>section 179<br>cost |  |
| 25                                                                                                                                           | Special depreciation allowance for qualified listed property placed in service during the<br>tax year and used more than 50% in a qualified business use (see instructions) |                                                     |                               |                                                                    |                                                                                                            | 25                        | Not Allowed for<br>Georgia Purposes |                                    |  |

## 26 Property used more than 50% in a qualified business use:

|       |            |        |         |         |      |     |        |  |
|-------|------------|--------|---------|---------|------|-----|--------|--|
| TRUCK | 01/01/2010 | 100.0% | 55,759. | 55,759. | 5200 | DHY | 5,760. |  |
|       |            | %      |         |         |      |     |        |  |
|       |            | %      |         |         |      |     |        |  |

## 27 Property used 50% or less in a qualified business use:

|  |  |   |  |  |  |      |  |  |
|--|--|---|--|--|--|------|--|--|
|  |  | % |  |  |  | S/L- |  |  |
|  |  | % |  |  |  | S/L- |  |  |
|  |  | % |  |  |  | S/L- |  |  |

|    |                                                                                     |    |        |
|----|-------------------------------------------------------------------------------------|----|--------|
| 28 | Add amounts in column (h), lines 25 through 27. Enter here and on line 21 . . . . . | 28 | 5,760. |
| 29 | Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .      | 29 |        |

**Section B -- Information on Use of Vehicles**

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

|    |                                                                                                           |           |    |           |    |           |    |           |    |           |    |           |    |
|----|-----------------------------------------------------------------------------------------------------------|-----------|----|-----------|----|-----------|----|-----------|----|-----------|----|-----------|----|
| 30 | Total business/investment miles driven during the year ( <b>do not</b> include commuting miles) . . . . . | TRU (a)   |    | (b)       |    | (c)       |    | (d)       |    | (e)       |    | (f)       |    |
|    |                                                                                                           | Vehicle 1 |    | Vehicle 2 |    | Vehicle 3 |    | Vehicle 4 |    | Vehicle 5 |    | Vehicle 6 |    |
|    |                                                                                                           | 9884      |    |           |    |           |    |           |    |           |    |           |    |
| 31 | Total commuting miles driven during the year                                                              |           |    |           |    |           |    |           |    |           |    |           |    |
| 32 | Total other personal (noncommuting) miles driven . . . . .                                                |           |    |           |    |           |    |           |    |           |    |           |    |
| 33 | Total miles driven during the year.<br>Add lines 30 through 32 . . . . .                                  | 9884      |    |           |    |           |    |           |    |           |    |           |    |
|    |                                                                                                           | Yes       | No | Yes       | No | Yes       | No | Yes       | No | Yes       | No | Yes       | No |
| 34 | Was the vehicle available for personal use during off-duty hours? . . . . .                               | X         |    |           |    |           |    |           |    |           |    |           |    |
| 35 | Was the vehicle used primarily by a more than 5% owner or related person? . . . .                         | X         |    |           |    |           |    |           |    |           |    |           |    |
| 36 | Is another vehicle available for personal use? . . . . .                                                  | X         |    |           |    |           |    |           |    |           |    |           |    |



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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons.

|                                                                                                                                                                                                                                     | Yes | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .                                                                                        |     |    |
| 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See IRS instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . . |     |    |
| 39 Do you treat all use of vehicles by employees as personal use? . . . . .                                                                                                                                                         |     |    |
| 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .                                                   |     |    |
| 41 Do you meet the requirements concerning qualified automobile demonstration use? . . . . .                                                                                                                                        |     |    |
| <b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.                                                                                                                  |     |    |

**Part VI Amortization**

| (a)<br>Description of costs                                                            | (b)<br>Date amortization begins | (c)<br>Amortizable amount | (d)<br>Code section | (e)<br>Amortization period or percentage | (f) Amortization for this year |
|----------------------------------------------------------------------------------------|---------------------------------|---------------------------|---------------------|------------------------------------------|--------------------------------|
| 42 Amortization of costs that begins during your 2023 tax year (See IRS instructions): |                                 |                           |                     |                                          |                                |
|                                                                                        |                                 |                           |                     |                                          |                                |
|                                                                                        |                                 |                           |                     |                                          |                                |
| 43 Amortization of costs that began before your 2023 tax year . . . . .                |                                 |                           |                     |                                          | 43                             |
| 44 Total. Add amounts in column (f) . . . . .                                          |                                 |                           |                     |                                          | 44                             |

| Schedule L Balance Sheets per Books         |                                                                  | Beginning of tax year |     | End of tax year |       |
|---------------------------------------------|------------------------------------------------------------------|-----------------------|-----|-----------------|-------|
|                                             |                                                                  | (a)                   | (b) | (c)             | (d)   |
| <b>Assets</b>                               |                                                                  |                       |     |                 |       |
| 1                                           | Cash . . . . .                                                   |                       |     |                 | 600 . |
| 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) . . . . .                |                       |     |                 |       |
| 7                                           | Loans to shareholders . . . . .                                  |                       |     |                 |       |
| 8                                           | Mortgage and real estate loans . . . . .                         |                       |     |                 |       |
| 9                                           | Other investments (attach statement) . . . . .                   |                       |     |                 |       |
| 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 . . . . .                                           |                       |     |                 | 600 . |
| <b>Liabilities and Shareholders' Equity</b> |                                                                  |                       |     |                 |       |
| 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 . . . . .                                         |                       |     |                 |       |
| 23                                          | Additional paid-in capital . . . . .                             |                       |     |                 |       |
| 24                                          | Retained earnings-Appropriated (attach statement) . . . . .      |                       |     |                 |       |
| 25                                          | Retained earnings-Unappropriated . . . . .                       |                       |     |                 | 600 . |
| 26                                          | Adjustments to shareholders' equity (attach statement) . . . . . |                       |     |                 |       |
| 27                                          | Less cost of treasury stock . . . . .                            | ( )                   |     | ( )             |       |
| 28                                          | Total liabilities and shareholders' equity . . . . .             |                       |     |                 | 600 . |

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

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

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

|                         |                                                                   |                    |
|-------------------------|-------------------------------------------------------------------|--------------------|
| Name(s) shown on return | Business or activity to which this form relates<br><b>HOUSING</b> | Identifying number |
|-------------------------|-------------------------------------------------------------------|--------------------|

**Part I Election To Expense Certain Property Under Section 179**  
**Note:** If you have any listed property, complete Part V before you complete Part I.

|    |                                                                                                                                         |                              |                  |
|----|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------|
| 1  | Maximum amount (see instructions)                                                                                                       | 1                            |                  |
| 2  | Total cost of section 179 property placed in service (see instructions)                                                                 | 2                            |                  |
| 3  | Threshold cost of section 179 property before reduction in limitation (see instructions)                                                | 3                            |                  |
| 4  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-                                                        | 4                            | 0.               |
| 5  | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5                            | 0.               |
| 6  | (a) Description of property                                                                                                             | (b) Cost (business use only) | (c) Elected cost |
| 7  | Listed property. Enter the amount from line 29                                                                                          | 7                            |                  |
| 8  | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7                                                    | 8                            |                  |
| 9  | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8                                                                       | 9                            |                  |
| 10 | Carryover of disallowed deduction from line 13 of your 2022 Form 4562                                                                   | 10                           |                  |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions                       | 11                           |                  |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11                                                    | 12                           |                  |
| 13 | Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12                                                             | 13                           |                  |

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

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

|    |                                                                                                                                            |    |      |
|----|--------------------------------------------------------------------------------------------------------------------------------------------|----|------|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions | 14 |      |
| 15 | Property subject to section 168(f)(1) election                                                                                             | 15 |      |
| 16 | Other depreciation (including ACRS)                                                                                                        | 16 | 670. |

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

|                  |                                                                                                                                                            |    |  |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| <b>Section A</b> |                                                                                                                                                            |    |  |
| 17               | MACRS deductions for assets placed in service in tax years beginning before 2023                                                                           | 17 |  |
| 18               | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> |    |  |

**Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System**

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

**Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System**

|                |  |  |         |    |     |  |
|----------------|--|--|---------|----|-----|--|
| 20a Class life |  |  |         |    | S/L |  |
| b 12-year      |  |  | 12 yrs. |    | S/L |  |
| c 30-year      |  |  | 30 yrs. | MM | S/L |  |
| d 40-year      |  |  | 40 yrs. | MM | S/L |  |

**Part IV Summary (See instructions.)**

|    |                                                                                                                                                                                                                   |    |        |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|
| 21 | Listed property. Enter amount from line 28                                                                                                                                                                        | 21 | 5,760. |
| 22 | <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | 6,430. |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs                                                                           | 23 |        |

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

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

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

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

| (a)<br>Type of property (list vehicles first)                                                                                                                                               | (b)<br>Date placed in service | (c)<br>Business/ investment use percentage | (d)<br>Cost or other basis | (e)<br>Basis for depreciation (business/investment use only) | (f)<br>Recovery period | (g)<br>Method/ Convention | (h)<br>Depreciation deduction | (i)<br>Elected section 179 cost |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------|----------------------------|--------------------------------------------------------------|------------------------|---------------------------|-------------------------------|---------------------------------|
| <b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions . . . . . |                               |                                            |                            |                                                              |                        |                           | <b>25</b>                     |                                 |

**26** Property used more than 50% in a qualified business use:

|              |                   |               |                |                |          |                |               |  |
|--------------|-------------------|---------------|----------------|----------------|----------|----------------|---------------|--|
| <b>TRUCK</b> | <b>01/01/2010</b> | <b>100.0%</b> | <b>55,759.</b> | <b>55,759.</b> | <b>5</b> | <b>200 DHY</b> | <b>5,760.</b> |  |
|              |                   | %             |                |                |          |                |               |  |
|              |                   | %             |                |                |          |                |               |  |

**27** Property used 50% or less in a qualified business use:

|  |  |   |  |  |  |       |  |  |
|--|--|---|--|--|--|-------|--|--|
|  |  | % |  |  |  | S/L - |  |  |
|  |  | % |  |  |  | S/L - |  |  |
|  |  | % |  |  |  | S/L - |  |  |

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . . **28** **5,760.**

**29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . . **29**

**Section B—Information on Use of Vehicles**

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

|                                                                                                                    | <b>TRUCK (a)</b><br>Vehicle 1 |           | <b>(b)</b><br>Vehicle 2 |           | <b>(c)</b><br>Vehicle 3 |           | <b>(d)</b><br>Vehicle 4 |           | <b>(e)</b><br>Vehicle 5 |           | <b>(f)</b><br>Vehicle 6 |           |
|--------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|
| <b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) . . . . . | <b>9884</b>                   |           |                         |           |                         |           |                         |           |                         |           |                         |           |
| <b>31</b> Total commuting miles driven during the year . . . . .                                                   |                               |           |                         |           |                         |           |                         |           |                         |           |                         |           |
| <b>32</b> Total other personal (noncommuting) miles driven . . . . .                                               |                               |           |                         |           |                         |           |                         |           |                         |           |                         |           |
| <b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .                                    | <b>9884</b>                   |           |                         |           |                         |           |                         |           |                         |           |                         |           |
| <b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .                              | <b>Yes</b>                    | <b>No</b> | <b>Yes</b>              | <b>No</b> | <b>Yes</b>              | <b>No</b> | <b>Yes</b>              | <b>No</b> | <b>Yes</b>              | <b>No</b> | <b>Yes</b>              | <b>No</b> |
|                                                                                                                    | <b>X</b>                      |           |                         |           |                         |           |                         |           |                         |           |                         |           |
| <b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .                      | <b>X</b>                      |           |                         |           |                         |           |                         |           |                         |           |                         |           |
| <b>36</b> Is another vehicle available for personal use? . . . . .                                                 | <b>X</b>                      |           |                         |           |                         |           |                         |           |                         |           |                         |           |

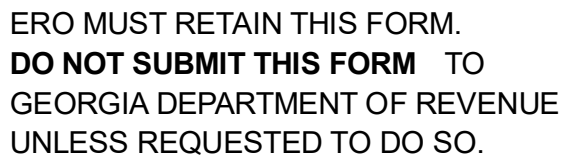
**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

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

|                                                                                                                                                                                                                                            | <b>Yes</b> | <b>No</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|
| <b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .                                                                                        |            |           |
| <b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . . |            |           |
| <b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .                                                                                                                                                         |            |           |
| <b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .                                                   |            |           |
| <b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? See instructions . . . . .                                                                                                                       |            |           |
| <b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.                                                                                                                          |            |           |

**Part VI Amortization**

| (a)<br>Description of costs                                                                           | (b)<br>Date amortization begins | (c)<br>Amortizable amount | (d)<br>Code section | (e)<br>Amortization period or percentage | (f)<br>Amortization for this year |
|-------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------|---------------------|------------------------------------------|-----------------------------------|
| <b>42</b> Amortization of costs that begins during your 2023 tax year (see instructions):             |                                 |                           |                     |                                          |                                   |
|                                                                                                       |                                 |                           |                     |                                          |                                   |
| <b>43</b> Amortization of costs that began before your 2023 tax year . . . . .                        |                                 |                           |                     | <b>43</b>                                |                                   |
| <b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . . |                                 |                           |                     | <b>44</b>                                |                                   |



**GA-8453C**  
**2023**

|                                                     |                                            |                                                   |
|-----------------------------------------------------|--------------------------------------------|---------------------------------------------------|
| <input type="checkbox"/> Cease Filing               | <input type="checkbox"/> Amended Return    | <input type="checkbox"/> Final Return             |
| <input type="checkbox"/> Consolidated               | <input type="checkbox"/> Address Change    | <input type="checkbox"/> Amended Due to IRS Audit |
| <input type="checkbox"/> GA Consolidated Subsidiary | <input type="checkbox"/> Name Change       |                                                   |
| <input type="checkbox"/> Consolidated Parent FEIN   | <input type="checkbox"/> IT-552 Attached   | <input type="checkbox"/> PL 86-272                |
| <hr/>                                               | <input type="checkbox"/> Initial Net Worth | <input type="checkbox"/> UET Annualization        |
| <input type="checkbox"/> Consolidated GA Parent     | <input type="checkbox"/> Extension         | <input type="checkbox"/> Exception                |
| <input checked="" type="checkbox"/> Original Return |                                            |                                                   |

|                                                                                          |  |                                                                                         |  |                                                                                                                                    |  |                                                                  |  |                                                                                            |  |
|------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------------------------|--|--------------------------------------------------------------------------------------------|--|
| <b>2023 Income Tax Return</b><br>Beginning <b>01/01/2023</b><br>Ending <b>12/31/2023</b> |  | <b>2024 Net Worth Return</b><br>Beginning <b>01/01/2024</b><br>Ending <b>12/31/2024</b> |  | Consolidated Parent FEIN<br><input type="checkbox"/> Consolidated GA Parent<br><input checked="" type="checkbox"/> Original Return |  | Name Change<br>IT-552 Attached<br>Initial Net Worth<br>Extension |  | <input type="checkbox"/> PL 86-272<br><input type="checkbox"/> UET Annualization Exception |  |
| Federal Employer ID Number                                                               |  | Name (Corporate title)                                                                  |  |                                                                                                                                    |  | Date admitted into GA                                            |  |                                                                                            |  |
|                                                                                          |  |                                                                                         |  |                                                                                                                                    |  | <b>07/21/2020</b>                                                |  |                                                                                            |  |
| Location of Records (City & State)                                                       |  | Business Address                                                                        |  |                                                                                                                                    |  | Incorporated under laws of what state                            |  |                                                                                            |  |
|                                                                                          |  |                                                                                         |  |                                                                                                                                    |  |                                                                  |  |                                                                                            |  |
| Corporation's Telephone Number                                                           |  | City or Town                                                                            |  | State                                                                                                                              |  | Zip Code                                                         |  | NAICS Code                                                                                 |  |
| (                                                                                        |  |                                                                                         |  |                                                                                                                                    |  |                                                                  |  |                                                                                            |  |

## TAX RETURN INFORMATION

|                                                                                                                           |    |      |
|---------------------------------------------------------------------------------------------------------------------------|----|------|
| 1. Federal taxable income (Form 600, Sch 1, Line 1)                                                                       | 1. | 600. |
| 2. Georgia taxable income (Form 600, Sch 1, Line 7)                                                                       | 2. | 600. |
| 3. Net Worth (Form 600, Sch 2, Line 4)                                                                                    | 3. | 600. |
| 4. Net Worth Taxable by Georgia (Form 600, Sch 2, Line 6)                                                                 | 4. | 600. |
| 5. Tax Amounts (Form 600, Sch 3, Line 1) Income <span style="border: 1px solid black; padding: 2px;">35.</span> Net Worth |    |      |
| 6. Amount due with return (Form 600, Sch 3, Line 11)                                                                      | 6. | 35.  |
| 7. Refund (Form 600, Sch 3, Line 12) Credited to 2024 <span style="border: 1px solid black; padding: 2px;"></span> Refund |    |      |

## DECLARATION OF CORPORATE OFFICER

Under penalties of perjury, I declare that the information I have provided to the corporation's Electronic Return Originator (ERO) and/or Online Service Provider and/or Transmitter and the amounts shown in Part I agree with the amounts shown on the corresponding lines of the electronic portion of the corporation's 2023 Georgia Corporate Income Tax Return. I declare that I have examined the corporation's tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, the corporation's return is true, correct and complete. I consent that the electronic portion of the corporation's return may be sent by my ERO/Online Service Provider/Transmitter.

**TITLE**

EMAIL

**PART III      DECLARATION OF ELECTRONIC RETURNS ORIGINATOR AND PAID PREPARER**

I DECLARE THAT I HAVE REVIEWED THE ABOVE CORPORATION'S RETURN AND THAT THE ENTRIES ON THE GA-8453C ARE COMPLETE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

|                      |                              |                                                                        |
|----------------------|------------------------------|------------------------------------------------------------------------|
| ERO's<br>Use<br>Only | ERO's Signature _____        | Date _____                                                             |
|                      | Firm's Name _____            | Check also if paid preparer <input checked="checked" type="checkbox"/> |
|                      | Address _____                |                                                                        |
|                      | City, State & Zip Code _____ |                                                                        |

IF PREPARED BY A PERSON OTHER THAN THE TAXPAYER, THIS DECLARATION IS BASED ON ALL THE INFORMATION OF WHICH THE PREPARER HAS ANY KNOWLEDGE.

|                                         |                                         |                        |
|-----------------------------------------|-----------------------------------------|------------------------|
| <b>Paid<br/>Preparer's<br/>Use Only</b> | <b>Paid Preparer's Signature</b> _____  | <b>Date</b> _____      |
|                                         | <b>Firm's Name</b> _____                | <b>FEIN/PTIN</b> _____ |
|                                         | <b>Address</b> _____                    | <b>SSN/TIN</b> _____   |
|                                         | <b>City, State &amp; Zip Code</b> _____ |                        |

GA-8453C (REV. 09/25/23)

**KEEP A COPY WITH YOUR RECORDS**