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## TREASURY/IRS AND OMB USE ONLY DRAFT

| Form <b>1120-RIC</b>                                   |          |  | U.S. Income Tax Return for Regulated Investment Companies       |   |                   |   |            | OMB No. 1545-0123                        |                        |  |
|--|----------|--|---|---|-------------------|---|------------|--|------------------------|--|
|  |          |  |   |   |                   |   |            | 6  | ) <b>^^</b>            |  |
| Department of the Treasury<br>Internal Revenue Service |          |  |   | r beginning , 2025,   |                   | , , 2<br>nformation                       | 20         |  | <b>25</b>              |  |
| A Year of RIC status                                   |          |  | Name of fund  | Go to www.irs.gov/Form1120RIC for instructions and the latest information.  Name of fund  C |                   |   |            |  | ification number       |  |
|  | election | on   |   |   |                   |   |            |  |                        |  |
|  |          |  | <u> </u>  | Number and street (If a P.O. box, see instructions.)  |                   | Room or suite no.                         |            | <b>D</b> Total assets (see instructions) |                        |  |
|  |          | und was establishe<br>structions)  |   | T <sub>2</sub>  |                   |   |            |  |                        |  |
|  | (000     | ou a ou o u o u  | City or town  | State   | ZIP code          |   |            |  |                        |  |
| _  | Ob       | l. amaliaalala l   | (1) \( \subseteq \text{Final nations} \)                        | □ Name abanes (0) □ Ada   |                   | (4) \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ |            | \$                                       |                        |  |
|  |          | k applicable l   |   |   | dress change      | (4) Am                                    |            |  |                        |  |
|  |          |  | s a personal holding company (attac<br>nt Company Taxable Incom |   | in compliance     | with Regs. se                             | ec. 1.85   | 2-6 for this                             | s tax year             |  |
| ı aı   | 1        |  |   |   |                   |   |            | 1  |                        |  |
|  | 2        | Interest   |   |   |                   |   |            | 2  |                        |  |
|  | 3        |  |   |   |                   |   |            | 3  |                        |  |
| ē  | 4        | Net foreign currency gain or (loss) from section 988 transactions (attach statement) |   |   |                   |   |            | 4  |                        |  |
| Income   | 5        | -  | f net short-term capital gain over                              |   |                   |   |            |  |                        |  |
| <u>n</u>   |          |  | Schedule D (Form 1120))   |   |                   |   |            | 5  |                        |  |
|  | 6        |  | or (loss) from Form 4797, Part II, li                           |   |                   |   |            | 6  |                        |  |
|  | 7        | _  | ome (see instructions—attach stat                               |   |                   |   |            | 7  |                        |  |
|  | 8        |  | ome. Add lines 1 through 7                                      | •   |                   |   |            | 8  |                        |  |
|  | 9        |  | ation of officers (see instructions-                            |   |                   |   |            | 9  |                        |  |
|  | 10       | Salaries a   | nd wages (less employment credi                                 | ts)   |                   |   |            | 10                                       |                        |  |
|  | 11       | Rents .  |   |   |                   |   |            | 11                                       |                        |  |
|  | 12       | Taxes and  | d licenses  |   |                   |   |            | 12                                       |                        |  |
|  | 13       | Interest (s  | ee instructions)  |   |                   |   |            | 13                                       |                        |  |
| (S   | 14       | Depreciat  | ion (attach Form 4562)  |   |                   |   |            | 14                                       |                        |  |
| <b>Deductions</b> (see instructions)                   | 15       | Advertisin   | ng  |   |                   |   |            | 15                                       |                        |  |
| truc   | 16       | Registrati   | on fees   |   |                   |   |            | 16                                       |                        |  |
| inst   | 17       | Insurance  |   |   |                   |   |            | 17                                       |                        |  |
| (see   | 18       | Accountin  | ng and legal services   |   |                   |   |            | 18                                       |                        |  |
| us   | 19       | Managem  | ent and investment advisory fees                                |   |                   |   |            | 19                                       |                        |  |
| ţį   | 20       | Transfer a   | agency, shareholder servicing, and                              | d custodian fees and expenses   | s                 |   |            | 20                                       |                        |  |
| 을  | 21       | Reports to   | o shareholders  |   |                   |   |            | 21                                       |                        |  |
| Š  | 22       | Other dec  | luctions (see instructions-attach                               | statement)  |                   |   |            | 22                                       |                        |  |
| _  | 23       | Total ded  | luctions. Add lines 9 through 22.                               |   |                   |   |            | 23                                       |                        |  |
|  | 24       | Taxable ir   | ncome before dividends paid and                                 | section 851 deductions. Subtr   | ract line 23 fro  | om line 8 .                               |            | 24                                       |                        |  |
|  | 25       | Less: a  | Deduction for dividends paid (S                                 | •   |                   | 1   |            |  |                        |  |
|  |          | b  | Deductions for tax imposed u                                    |   | ''                |   |            |  |                        |  |
|  |          |  | (Schedule J, lines 1c and 1d) .                                 |   |                   |   |            | 25c                                      |                        |  |
| _  | 26       |  | nt company taxable income. Su                                   | btract line 25c from line 24.   |                   | <u> </u>                                  |            | 26                                       |                        |  |
| Pai  |          |  | Payments (see instructions)                                     |   |                   |   |            | 67                                       |                        |  |
| <b>"</b>   | 27       |  | , ,   |   | 1                 |   |            | 27                                       |                        |  |
| žnts   | 28a      | _  |   | /ear's overpayment credited to the current year   |                   |   |            |  |                        |  |
| щe   | l b      |  | r's estimated tax payments                                      |   |                   |   |            | \  |                        |  |
| ay   |          |  | r's refund applied for on Form 4466                             |   |                   |   |            | 4  |                        |  |
| Ιþί  | 6        |  | ted with Form 7004  |   |                   | _   |            |  |                        |  |
| a  | f        |  |   | '   |                   |   |            | -  |                        |  |
| Tax and Payments                                       |          |  |   |   |                   |   |            |  |                        |  |
| •  | z        |  | yment election amount from Form 3800                            |   |                   |   |            |  |                        |  |
|  | 1        | Under penalties of   | of perjury, I declare that I have examined this                 | s return, including accompanying sched  | dules and stateme | ents, and to the b                        | est of m   | ny knowledge                             | and belief, it is true |  |
| Siç  |          | correct, and com   | plete. Declaration of preparer (other than ta                   | xpayer) is based on all information of w  | hich preparer has | any knowledge.                            | Г          |  | discuss this return    |  |
| Here   |          |  | ·   |   |                   |   |            | with the prep                            | parer shown below?     |  |
| . 10   |          | Signature of o   | officer   | Date Title  |                   |   | — <u>[</u> | See instruction                          | ons. Yes No            |  |
| D-   |          |  | r's name  | Preparer's signature  |                   | Date                                      | Cha        | eck if                                   | PTIN                   |  |
| Pa   |          |  |   |   |                   |   |            | -employed                                |                        |  |
|  | epa      | ∣ Firm's n   | ame   | 1   |                   |   | Firm       | Firm's EIN                               |                        |  |
| Use Onl  |          | nly Firm's a   |   |   |                   |   |            | ne no                                    |                        |  |

Form 1120-RIC (2025) Page 2 Part I—Tax and Payments (see instructions) (continued) Total payments and credits. Combine lines 28a through 28z . . . . . . . . . . . . . . . . . . 29 29 **Payments** 30 Estimated tax penalty (see instructions). Check if Form 2220 is attached . . . . . . . . 30 31 Amount owed. If line 29 is smaller than the total of lines 27 and 30, enter amount owed . . . . . 31 32 Overpayment. If line 29 is larger than the total of lines 27 and 30, enter amount overpaid . . . . . . 32 33 33b and Routing number **d** Type: Checking Savings Tax Account number Part II—Tax on Undistributed Net Capital Gain Not Designated Under Section 852(b)(3)(D) Net capital gain from Schedule D (Form 1120), line 17 (attach Schedule D (Form 1120)) . . . . . . . . . 1 1 2 2 3 3 Capital gains tax. Multiply line 3 by 21% (0.21). Enter tax here and on Schedule J, line 1b 4 Deduction for Dividends Paid (Do not include exempt-interest dividends or capital gain dividends reported on Form 2438, line 9b. See instructions.) Dividends paid (other than dividends paid after the end of the tax year). Do not include (a) Ordinary (b) Capital gain dividends dividends dividends deemed paid in the preceding tax year under section 852(b)(7) or 855(a), or 1 Dividends paid in the 12-month period following the close of the tax year that the fund elects to treat as paid during the tax year under section 855(a) . . . . . . . . . . . . 2 Dividends declared in October, November, or December and deemed paid on December 3 Consent dividends (section 565) (attach Forms 972 and 973) . . . . . . . . . . . . . . 4 5 5 6 Foreign tax paid deduction (section 853(b)(1)(B)), if applicable . . . . . . . . . . . . . . . . . 6 7 Credits from tax credit bonds distributed to shareholders (see instructions) . . . . 7 Deduction for dividends paid: Ordinary dividends. Add lines 1 through 7 of column (a). Enter here and on Part I, line 25a Capital gain dividends. Add column (b), lines 1 through 5. Also enter on Part II, line 2 . 8b Schedule B Information Required With Respect to Income From Tax-Exempt Obligations No Did the fund qualify under section 852(b)(5) or 852(g) to pay exempt-interest dividends for 2025? Yes If "Yes," complete lines 2 through 5. 2 Amount of interest excludable from gross income under section 103(a) . . . . 3 Amounts disallowed as deductions under sections 265 and 171(a)(2) 3 4 Net income from tax-exempt obligations. Subtract line 3 from line 2 . . . 4 5 Schedule J Tax Computation (see instructions) Tax on investment company taxable income . . . . . 1a b Tax on undistributed net capital gain (from Part II, line 4) . . . . 1b С Tax imposed under section 851(d)(2) . . . . . . . . . . . . . . . . 1c Tax imposed under section 851(i) 1d d Section 1291 tax from Form 8621 1e Additional tax under section 197(f) . . . . . . . . . . . . 1f f Amount from Form 4255, Part I, line 3, column (q) . . . . . g Z 1z 2 **Income tax.** Add lines 1a through 1z 2 . Foreign tax credit (attach Form 1118) . . . . . . . . . 3a 3a Credit from Form 8834 (see instructions) . . . . . . . . . . . . . . 3b General business credit (attach Form 3800) . Зс С Other credits (attach statement—see instructions) . . . . .

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TREASURY/IRS AND OMB USE ONLY DRAFT

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## TREASURY/IRS AND OMB USE ONLY DRAFT

|     | 20-RIC (2025)  |                           |                     | Page                                  |  |  |
|-----|--|---------------------------|---------------------|---------------------------------------|--|--|
| Sch | edule J Tax Computation (see instructions) (continued)   |                           |                     |                                       |  |  |
| 6a  | Personal holding company tax (attach Schedule PH (Form 1120))  | 6a                        |                     |                                       |  |  |
| b   | Interest on deferred tax liability for installment obligations under section 453A(c) .   | 6b                        | _                   |                                       |  |  |
| С   | Interest on deferred tax liability for installment obligations under section 453(I)(3) . 6c  |                           |                     |                                       |  |  |
| d   | Amount from Form 4255, Part I, line 3, column (r)  | 6d                        | _                   |                                       |  |  |
| Z   | Other (see instructions—attach statement)  | 6z                        |                     |                                       |  |  |
| 7   | <b>Total.</b> Combine lines 6a through 6z  |                           | 7                   |                                       |  |  |
| 8a  | Total tax before deferred taxes. Add lines 5 and 7   | 8a                        | _                   |                                       |  |  |
| b   | Deferred tax on the RIC's share of undistributed earnings of a qualified electing fund   | 8b                        |                     |                                       |  |  |
| 9   | Total tax. Subtract line 8b from line 8a. Enter here and on line 27  |                           | 9                   |                                       |  |  |
|     | edule K Other Information (see instructions)   |                           |                     | \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ |  |  |
| 1   |  | ecify):                   |                     | Yes No                                |  |  |
| 2   | at the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation?  |                           |                     |                                       |  |  |
|     | (For rules of attribution, see section 267(c).)  | a award and (a) tayabl    | o incomo or (loca)  |                                       |  |  |
|     | If "Yes," attach a statement showing (a) name and identification number, (b) percentage before a net operating loss (NOL) and special deductions of such corporation for the tax   |                           |                     |                                       |  |  |
| •   |  | -                         |                     |                                       |  |  |
| 3   | Is the RIC a subsidiary in a parent-subsidiary controlled group?   |                           |                     |                                       |  |  |
|     | in res, enter the employer identification flumber and the flame of the parent corpora  | ation.                    |                     | -                                     |  |  |
| 4   | At the end of the tax year, did any individual, partnership, corporation, estate, or   | trust own directly or in  | ndirectly 50% or    |                                       |  |  |
| 7   | more of the RIC's voting stock? (For rules of attribution, see section 267(c).)  |                           |                     |                                       |  |  |
|     | If "Yes," attach a statement showing name and identification number. (Do not inclu   |                           |                     |                                       |  |  |
|     | above.) Enter percentage owned:  | ido dily illionnation dil | sady officious in C |                                       |  |  |
| 5   | At any time during the tax year, did one foreign person own, directly or indirectly, at le   | east 25% of:              |                     |                                       |  |  |
| а   | The total voting power of all classes of stock of the fund entitled to vote, <b>or</b>   |                           |                     |                                       |  |  |
| b   |  |                           |                     |                                       |  |  |
|     | If "Yes," enter: (1) Percentage owned: (2) Owner's country:  |                           |                     |                                       |  |  |
|     | The fund may have to file Form 5472. Enter number of Forms 5472 attached:  |                           |                     |                                       |  |  |
| 6   | During this tax year, did the fund pay dividends (other than stock dividends and distri  |                           | r stock) in excess  | ;                                     |  |  |
|     | of the fund's current and accumulated earnings and profits? See sections 301 and 31  | 16                        |                     |                                       |  |  |
|     | If "Yes," file Form 5452.  |                           |                     |                                       |  |  |
| 7   | Check this box if the fund issued publicly offered debt instruments with original issue  | discount                  | $\square$           |                                       |  |  |
|     | If checked, the fund may have to file Form 8281.   |                           |                     |                                       |  |  |
| 8   | Enter the amount of tax-exempt interest received or accrued during the tax year  | \$                        |                     |                                       |  |  |
| 9   | If this return is being filed for a series fund (as defined in section 851(g)(2)), enter:  |                           |                     |                                       |  |  |
| а   | The name of the RIC in which the fund is a series:   |                           |                     | .                                     |  |  |
| b   | The date the RIC was incorporated or organized:  |                           |                     |                                       |  |  |
| 10a | <b>Section 853 election.</b> Check this box if the fund meets the requirements of section 853 through the deduction or credit for foreign taxes it paid to its shareholders. See instruct  | ` '                       | •                   |                                       |  |  |
| b   | Section 852(g) election. Check this box if the fund meets the requirements of section 852(g) and elects the application of section 853 without regard to the requirement of section 853(a)(1). See instructions for details and requirements |                           |                     |                                       |  |  |
| 11  | Section 853A election. Check this box if the fund elects under section 853A to pass through credits from tax credit bonds to its shareholders. See instructions  |                           |                     |                                       |  |  |
| 12  | Section 852(b)(8) election. Check this box if, for purposes of computing taxable income, the fund elects under section $852(b)(8)$ to defer all or part of its post-October capital loss or late-year ordinary loss for this tax year        |                           |                     |                                       |  |  |
|     | If the election is made, enter the amounts deferred:   |                           |                     |                                       |  |  |
| а   | Post-October capital loss: <b>b</b> Late-year ordinal  | ry loss:                  |                     |                                       |  |  |
| 13  | Did the RIC have an election under section 163(j) for any real property trade or but   | siness or any farming b   | ousiness in effect  | :                                     |  |  |
|     | during the tax year? See instructions  |                           |                     |                                       |  |  |
| 14  | Does the RIC satisfy one or more of the following? See instructions. If "Yes," complete  | te and attach Form 899    | 0                   | $\perp$                               |  |  |
| а   | The RIC owns a pass-through entity with current or prior year carryover excess business interest expense.  |                           |                     |                                       |  |  |
| b   | The RIC's aggregate average annual gross receipts (determined under section 44   | ,                         | rs preceding the    |                                       |  |  |
|     | current tax year are more than \$31 million and the RIC has business interest expense  | ).                        |                     |                                       |  |  |
| С   | The RIC is a tax shelter and the RIC has business interest expense.  |                           |                     |                                       |  |  |
| d   | The RIC paid section 163(j) interest dividends for the tax year.   |                           |                     |                                       |  |  |
| 15  | Does the RIC intend to self-certify as a Qualified Opportunity Fund?   |                           |                     |                                       |  |  |
|     | If "Yes," complete and attach Form 8996. Enter the amount (if any) from Form 8996,   |                           |                     |                                       |  |  |
| 16  | Is the RIC a member of a controlled group?   |                           |                     |                                       |  |  |
|     | IT "YOU " OTTOOK L'OKONULO ( ) (Loren 17/11) L'OO INSTRUCTIONS   |                           |                     |                                       |  |  |

## TREASURY/IRS AND OMB USE ONLY DRAFT

|        | 120-RIC (2025)   |                   |                       |                  |                              | Page <b>4</b>             |  |
|--------|--|-------------------|-----------------------|------------------|------------------------------|---------------------------|--|
| Sche   | edule L Balance Sheets per Books                           | Beginning         | Beginning of tax year |                  | End of tax year              |                           |  |
|        | Assets   | (a)               |                       | (b)              | (c)                          | (d)                       |  |
| 1      | Cash   |                   |                       |                  |                              |                           |  |
| 2a     | Trade notes and accounts receivable                        |                   |                       |                  |                              |                           |  |
| b      | Less allowance for bad debts                               | (                 |                       |                  | (                            |                           |  |
| 3      | U.S. government obligations                                |                   |                       |                  |                              |                           |  |
| 4      | Tax-exempt securities (see instructions) .                 |                   |                       |                  |                              |                           |  |
| 5      | Other current assets (attach statement)                    |                   |                       |                  |                              |                           |  |
| 6      | Loans to shareholders                                      |                   |                       |                  |                              |                           |  |
| 7      | Mortgage and real estate loans                             |                   |                       |                  |                              |                           |  |
| 8      | Other investments (attach statement)                       |                   |                       |                  |                              |                           |  |
| 9a     | Buildings and other fixed depreciable assets .             |                   |                       |                  |                              |                           |  |
| b      | Less accumulated depreciation                              | ( )               |                       |                  | (                            | )                         |  |
| 10     | Land (net of any amortization)                             |                   |                       |                  |                              |                           |  |
| 11a    | Intangible assets (amortizable only)                       |                   |                       |                  |                              |                           |  |
| b      | Less accumulated amortization                              | ( )               |                       |                  | (                            | )                         |  |
| 12     | Other assets (attach statement)                            |                   |                       |                  |                              |                           |  |
| 13     | Total assets   |                   |                       |                  |                              |                           |  |
|        | Liabilities and Shareholders' Equity                       |                   |                       |                  |                              |                           |  |
| 14     | Accounts payable   |                   |                       |                  |                              |                           |  |
| 15     | Mortgages, notes, bonds payable in less than 1 year        |                   |                       |                  |                              |                           |  |
| 16     | Other current liabilities (attach statement) .             |                   |                       |                  |                              |                           |  |
| 17     | Loans from shareholders                                    |                   |                       |                  |                              |                           |  |
| 18     | Mortgages, notes, bonds payable in 1 year or more          |                   |                       |                  |                              |                           |  |
| 19     | Other liabilities (attach statement)                       |                   |                       |                  |                              |                           |  |
| 20     | Capital stock  |                   |                       |                  |                              |                           |  |
| 21     | Additional paid-in capital                                 |                   |                       |                  |                              |                           |  |
| 22     | Retained earnings—Appropriated (attach statement)          |                   |                       |                  |                              |                           |  |
| 23     | Retained earnings—Unappropriated                           |                   |                       |                  |                              |                           |  |
| 24     | Adjustments to shareholders' equity (attach statement)     |                   |                       |                  |                              |                           |  |
| 25     | Less cost of treasury stock                                |                   | (                     | )                |                              | ( )                       |  |
| 26     | Total liabilities and shareholders' equity                 |                   | L                     |                  |                              |                           |  |
|        | The fund is not required to complete Schedule              |                   |                       |                  |                              | , are less than \$25,000. |  |
|        | edule M-1 Reconciliation of Income (L                      |                   | 7                     | _                | ed on books this year        |                           |  |
| 1<br>2 | Net income (loss) per books                                |                   | <b>'</b>              |                  | n this return (itemize):     |                           |  |
|        | Excess of capital losses over capital gain                 |                   |                       | Tax-exempt int   |                              |                           |  |
| 3<br>4 | Income subject to tax not recorded on                      |                   | l                     | rax-exempt in    | ισισοι Ψ                     |                           |  |
| •      | books this year (itemize):                                 |                   | 8                     | Deductions on t  | this return not charged      |                           |  |
|        | , , , , , , , , , , , , , , , , , , ,                      | agair             |                       |                  | ome this year (itemized):    |                           |  |
|        |  |                   |                       |                  | \$                           |                           |  |
| 5      | Expenses recorded on books this year not                   |                   | b                     | Deduction for    | dividends paid (Part I,      |                           |  |
|        | deducted on this return (itemize):                         |                   | ~                     | line 25a)        | \$                           |                           |  |
| а      | Depreciation \$  |                   |                       | ,                | <b>*</b>                     |                           |  |
| b      | Depreciation \$  Expenses allocable to tax-exempt interest |                   | 9                     | Net capital gain | from Form 2438, line 9a      |                           |  |
|        | income \$  |                   | 10                    |                  | ot file Form 2438, enter     |                           |  |
| С      | Section 4982 tax \$  |                   | '0                    |                  | gain from Schedule D         |                           |  |
| d      | Travel and entertainment \$                                |                   |                       |                  | 17. Otherwise, enter -0-     |                           |  |
| ~      |  |                   | 11                    |                  | ough 10                      |                           |  |
|        |  |                   | 12                    |                  | npany taxable income         |                           |  |
| 6      | Add lines 1 through 5                                      |                   | 1 -                   |                  | -line 6 less line 11 .       |                           |  |
|        | edule M-2 Analysis of Unappropriated                       | Retained Earnings | per B                 |                  |                              | 1                         |  |
| 1      | Balance at beginning of year                               |                   | 5                     |                  | <b>a</b> Cash                |                           |  |
| 2      | Net income (loss) per books                                |                   | 1                     | 2.0              | <b>b</b> Stock               |                           |  |
| 3      | Other increases (itemize):                                 |                   | İ                     |                  | c Property                   |                           |  |
| -      |  |                   | 6                     | Other decrease   | es (itemize):                |                           |  |
|        |  |                   |                       |                  |                              |                           |  |
|        |  |                   | 7                     |                  | d6                           |                           |  |
| 4      | Add lines 1, 2, and 3                                      |                   | 8                     |                  | of year (line 4 less line 7) |                           |  |