

FORM 1120 TEST SCENARIO 4

This ATS Scenario should only be used if supporting Form 9975.

FORMS REQUIRED: 1120, Sch G (F1120), Sch M-3 (F1120), Sch N (F1120), 926, 1118, Sch J (F1118), 5471, Sch E (5471), Sch H (F5471), Sch J (F5471), Sch M (F5471), Sch O (F5471), 5472, 8832, 8858 (2), F8975, Schedule A (F8975) (3)

ATTACHMENTS:

ItemizedOtherDeductionsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentSchedule
ItemizedOtherInvestmentsSchedule
NonincludibleForeignEntitySchedule
OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule
Category3FilerStatement
ItemizedOtherDeductionsSchedule2
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
EarningsAndProfitsOtherAdjStmnt

BINARY ATTACHMENTS: Organizational Chart for Form 5471 Sch O

HEADER INFO: Not on actual form

MultipleSoftwarePackagesUsed: No

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

Signature Option: PIN Number

Officer: Name: Poppy Seed
Title: Chief Executive Officer
Officer PIN: 000-00-1234
Taxpayer PIN: Self-select
Phone: 888-555-1212
Email Address: poppyseed@john.com
Date signed: 02/15/2026

Preparer Name: Johnny Appleseed
Date Prepared: 02/12/2026
IRS PAYMENT: N/A
Prior Year Income Amt: \$0

Name Control: ROGE

Additional notes: Form 1118 with Separate Category GEN has no information on page 4, 6, 7, 8, 9, 10, 11, 13, and 14

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

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

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

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

Other Current Asset Description	Beginning Amount	Ending Amount
Pre-paid Expenses & Special Deposits	35,726,000	35,726,000

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

Other Investment Description	Beginning Amount	Ending Amount
Investments in Subsidiaries	139,197,191,000	250,072,971,000

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

Name	EIN	Net income (loss) Amount	Total Assets	Total liabilities	Net amounts
Foreign Finance Corporation	APPLD FOR	41,193,236,000	76,436,862,000	6,395,936,000	70,040,926,000

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

Description	Income (Loss) per Income Statement Amount	Temporary Difference Amount	Permanent Difference Amount	Other Permanent Differences for Allocations to Non-ECI and ECI	Income (Loss) per Tax Return Amount
Recovery of Expense	512,526,000	-512,526,000	0	0	0

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

Description	Expense per Income Statement Amount	Temporary Difference Amount	Permanent Difference Amount	Other Permanent Differences for Allocations to Non-ECI and ECI	Deductions per Tax Return Amount
Other Expense	(256,260,000)	256,260,000	0	0	0

Attachment 7, F5471, Box B (3), Category of filer checkboxes (Category3FilerStatement)

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

Attachment 8, F5471, Sch C, Line 17, Other Deductions (ItemizedOtherDeductionsSchedule2)

Description	Foreign Amount	Amount
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Miscellaneous Deductions	199,936,000	295,720,000
Operating Supplies	356,382,000	527,114,000
TOTAL *	556,318,000	822,834,000

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

Attachment 9, F5471, Schedule F, Line 5 (a) & (b), Other Current Assets (ItemizedOtherCurrentAssetsSchedule)

Other Current Asset Description	Beginning Amount	Ending Amount
Miscellaneous	255,108,000	243,012,000

Attachment 10, F5471, Schedule F, Line 8 (a) & (b), Other Investments (ItemizedOtherInvestmentSchedule)

Other Investment Description	Beginning Amount	Ending Amount
Investments in Stock (Non-affiliated)	57,437,000	36,820,277,000

Attachment 11, F5471, Schedule F, Line 16 (a) & (b), Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedule)

Other Current Liability Description	Beginning Amount	Ending Amount
Other accrued liabilities	4,001,670,000	5,080,202,000

Attachment 12, F5471, Schedule F, Line 19 (a) & (b), Other Liabilities (ItemizedOtherLiabiilitesSchedule)

Other Liability Description	Beginning Amount	Ending Amount
Deferred Federal Income Taxes	2,016,428,000	1,247,422,000

Attachment 13, F5471, Schedule H, Line 2i, Other (EarningsAndProfitsOtherAdjStmt)

Recognize Exchange Gain on Note (Net Additions)	1,848,728,000
Reverse Stock Write-down (Net Additions)	86,410,000
Reverse Book Remediation Reserve (Net Additions)	11,146,000
TOTAL * (Net Additions)	1,946,284,000*
Reverse Book Exchange Gain (Net Subtractions)	515,184,000
TOTAL * (Net Subtractions)	515,184,000*

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

Form 1120 Department of the Treasury Internal Revenue Service U.S. Corporation Income Tax Return For calendar year 2025 or tax year beginning _____, 2025, ending _____, 20____ Go to www.irs.gov/Form1120 for instructions and the latest information. OMB No. 1545-0123 2025			
A Check if:		B Employer identification number	
1a Consolidated return (attach Form 851) ☐		00-0000004	
b Life/nonlife consolidated return. ☐		C Date incorporated	
2 Personal holding co. (attach Sch. PH) ☐		08-01-1985	
3 Personal service corp. (see instructions) ☐		D Total assets (see instructions)	
4 Schedule M-3 attached ☒		\$ 250,306,361,000	
E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change			
Income	1a Gross receipts or sales	1a	
	b Returns and allowances	1b	
	c Balance. Subtract line 1b from line 1a	1c	
	2 Cost of goods sold (attach Form 1125-A)	2	
	3 Gross profit. Subtract line 2 from line 1c	3	
	4 Dividends and inclusions (Schedule C, line 23)	4	43,668,620,000
	5 Interest	5	
	6 Gross rents	6	
	7 Gross royalties	7	
	8 Capital gain net income (attach Schedule D (Form 1120))	8	
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9	
10 Other income (see instructions—attach statement)	10		
11 Total income. Add lines 3 through 10	11	43,668,620,000	
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (see instructions—attach Form 1125-E)	12	
	13 Salaries and wages (less employment credits)	13	
	14 Repairs and maintenance	14	
	15 Bad debts	15	
	16 Rents	16	
	17 Taxes and licenses	17	
	18 Interest (see instructions)	18	
	19 Charitable contributions	19	
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	
	21 Depletion	21	
	22 Advertising	22	
	23 Pension, profit-sharing, etc., plans	23	
	24 Employee benefit programs	24	
	25 Energy efficient commercial buildings deduction (attach Form 7205)	25	
	26 Other deductions (attach statement)	26	120,387,000
	27 Total deductions. Add lines 12 through 26	27	120,387,000
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.	28	43,548,233,000
	29a Net operating loss deduction (see instructions)	29a	
	b Special deductions (Schedule C, line 24)	29b	43,668,620,000
c Add lines 29a and 29b	29c	43,668,620,000	
Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28. See instructions	30	0
	31 Total tax (Schedule J, line 12)	31	0
	32 Reserved for future use	32	
	33 Total payments and credits (Schedule J, line 23)	33	100,000,000
	34 Estimated tax penalty. See instructions. Check if Form 2220 is attached ☐	34	
	35 Amount owed. If line 33 is smaller than the total of lines 31 and 34, enter amount owed	35	
	36 Overpayment. If line 33 is larger than the total of lines 31 and 34, enter amount overpaid	36	100,000,000
	37 Enter amount from line 36 you want: a Credited to 2026 estimated tax b Refunded	37b	100,000,000
	c Routing number	d Type: ☐ Checking ☐ Savings	
e Account number			
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	Preparer's name	Preparer's signature	Date
	Preparer's name Johnny Appleseed		
	Firm's name Appleseed Tax Preparers	Firm's EIN 00-0000012	Phone no. 713-111-2222
Firm's address 123 Any Street Drive, Anytown, FL 22212			

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

Schedule J Tax Computation and Payment (see instructions)

1a	Income tax (see instructions)	1a		
b	Tax from Form 1120-L (see instructions)	1b		
c	Section 1291 tax from Form 8621	1c		
d	Tax adjustment from Form 8978	1d		
e	Additional tax under section 197(f)	1e		
f	Base erosion minimum tax from Form 8991	1f		
g	Amount from Form 4255, Part I, line 3, column (q)	1g		
z	Other chapter 1 tax	1z		
2	Total income tax. Add lines 1a through 1z	2		0
3	Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626)	3		
4	Add lines 2 and 3	4		0
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834 (see instructions)	5b		
c	General business credit (see instructions—attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
f	Adjustment from Form 8978	5f		
6	Total credits. Add lines 5a through 5f	6		
7	Subtract line 6 from line 4	7		
8	Personal holding company tax (attach Schedule PH (Form 1120))	8		
9a	Amount from Form 4255, Part I, line 3, column (r)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Completed long-term contract look-back interest due (attach Form 8697)	9c		
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Interest/tax due under section 453A(c)	9f		
g	Interest/tax due under section 453(l)	9g		
z	Other (see instructions—attach statement)	9z		
10	Total. Add lines 9a through 9z	10		0
11a	Total tax before deferred taxes. Add lines 7, 8, and 10	11a		
b	Deferred tax on the corporation's share of undistributed earnings of a qualified electing fund	11b		
c	Deferred LIFO recapture tax (section 1363(d))	11c		
12	Total tax. Subtract the sum of lines 11b and 11c from 11a. Enter here and on page 1, line 31	12		
13	Preceding year's overpayment credited to the current year	13		
14	Current year's estimated tax payments	14		100,000,000
15	Current year's refund applied for on Form 4466	15	(	)
16	Reserved for future use	16		
17	Tax deposited with Form 7004	17		
18	Withholding (see instructions)	18		
19	Total payments. Combine lines 13 through 18	19		100,000,000
20	Refundable credits from:			
a	Form 2439	20a		
b	Form 4136	20b		
c	Credit for tax withheld under chapter 3 or 4 from Form 1042-S, Form 8805, or Form 8288 (attach the applicable form)	20c		
z	Other (attach statement—see instructions)	20z		
21	Total credits. Add lines 20a through 20z	21		
22	Elective payment election amount from Form 3800	22		
23	Total payments and credits. Add lines 19, 21, and 22. Enter here and on page 1, line 33.	23		100,000,000

Schedule K Other Information (see instructions)

1	Check accounting method: a ☐ Cash b ☒ Accrual c ☐ Other (specify) _____	Yes	No	
2	See the instructions and enter the: a Business activity code no. <u>522293</u> b Business activity <u>International Finance</u> c Product or service <u>International Finance</u>			
3	Is the corporation a subsidiary in an affiliated group or a parent–subsidiary controlled group? If “Yes,” enter name and EIN of the parent corporation. <u>ABC Finance (ABCF) 00-0000021</u>		☒	
4	At the end of the tax year: a 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 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)	☒	☒	
5	At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions If “Yes,” complete (i) through (iv) below.	☒		
(i) Name of Corporation		(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
Foreign Finance Association			UK	100%
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 If “Yes,” complete (i) through (iv) below.				
(i) Name of Entity		(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
6	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 If “Yes,” file Form 5452 , 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.		☒	
7	At any time during this 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? For rules of attribution, see section 318. If “Yes,” enter: (a) Percentage owned <u>100</u> and (b) Owner’s country <u>UK</u> (c) The corporation may have to file Form 5472 , 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 <u>1</u>	☒		
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐ If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.			
9	Enter the amount of tax-exempt interest received or accrued during this tax year \$ _____			
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) _____			
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) ☐ 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.			
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a) \$ _____			

Schedule K Other Information (continued from page 4)

	Yes	No
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?		✓
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 this tax year \$ _____		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		✓
If "Yes," complete and attach Schedule UTP.		
15a Did the corporation make any payments that would require it to file Form(s) 1099?		✓
b If "Yes," did or will the corporation file required Form(s) 1099?		✓
16 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?		✓
17 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?		✓
18 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?		✓
19 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?		✓
20 Is the corporation operating on a cooperative basis?		✓
21 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		✓
If "Yes," enter the total amount of the disallowed deductions \$ _____		
22 Does this 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.		✓
23 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		✓
24 Does the corporation satisfy one or more of the following? If "Yes," complete and attach Form 8990. See instructions		✓
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$31 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense.		
25 Does the corporation intend to self-certify as a Qualified Opportunity Fund?		✓
If "Yes," complete and attach Form 8996. Enter the amount (if any) from Form 8996, line 15 \$ _____		
26 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		✓
Percentage: By Vote _____ By Value _____		
27 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		✓
28 Is the corporation a member of a controlled group?		✓
If "Yes," attach Schedule O (Form 1120). See instructions.		
29 Corporate Alternative Minimum Tax:		
a Was the corporation an applicable corporation under section 59(k)(1) in any prior tax year?		✓
If "Yes," go to question 29b. If "No," skip to question 29c.		
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.		
c 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		✓
If "No," complete and attach Form 4626. If "Yes," the corporation is not required to file Form 4626.		
30 Is the corporation required to file Form 7208 relating to the excise tax on repurchase of corporate stock (see instructions):		
a Under the rules for stock repurchased by a covered corporation (or stock acquired by its specified affiliate)?		✓
b Under the applicable foreign corporation rules?		✓
c Under the covered surrogate foreign corporation rules?		✓
If "Yes" to either 30a, 30b, or 30c, complete Form 7208, Excise Tax on Repurchase of Corporate Stock. See the Instructions for Form 7208.		
31 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?		✓
If "Yes," attach a statement. See instructions.		
32 Reserved for future use		

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

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	251,623,000	5	Distributions: a Cash	
2	Net income (loss) per books	135,879,000		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	387,502,000	8	Balance at end of year (line 4 less line 7)	387,502,000

Information on Certain Persons Owning the
Corporation’s Voting Stock

OMB No. 1545-0123

▶ Attach to Form 1120.
▶ See instructions on page 2.

Name	Employer identification number (EIN)
Roger Rabbit Inc.	00-0000004

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
ABC Finance	00-0000021	Corporation	UK	100%

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

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

General Instructions

Purpose of Form

Use Schedule G (Form 1120) to provide information applicable to certain entities, individuals, and estates that 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.

Who Must File

Every corporation that answers "Yes" to Form 1120, Schedule K, Questions 4a or 4b, must file Schedule G to provide the additional information requested for certain entities, individuals, and estates owning the corporation's voting stock.

Constructive Ownership of the Corporation

For purposes of Schedule G (Form 1120), the constructive ownership rules of section 267(c) (excluding section 267(c)(3)) apply to ownership of interests in corporate stock and ownership of interests in the profit, loss, or capital of a partnership. An interest in the corporation owned directly or indirectly by or for another entity (corporation, partnership, estate, or trust) is considered to be owned proportionately by the owners (shareholders, partners, or beneficiaries) of the owning entity. Also, under section 267(c), an individual is considered to own an interest owned directly or indirectly by or for his or her family. The family of an individual includes only that individual's spouse, brothers, sisters, ancestors, and lineal descendants.

An interest will be attributed from an individual under the family attribution rules only if the person to whom the interest is attributed owns a direct or an indirect interest in the corporation under section 267(c)(1) or (5). However, for purposes of these instructions, an individual will not be considered to own, under section 267(c)(2), an interest in the corporation owned, directly or indirectly, by a family member unless the individual also owns an interest in the corporation either directly or indirectly through a corporation, partnership or trust.

Example 1. Corporation A owns, directly, a 50% interest in the profit, loss, or capital of Partnership B. Corporation A also owns, directly, a 15% interest in the profit, loss, or capital of Partnership C and owns, directly, 15% of the voting stock of Corporation D. Partnership B owns, directly, a 70% interest in the profit, loss, or capital of Partnership C and owns, directly, 70% of the voting stock of Corporation D. Corporation A owns, indirectly, through Partnership B, a 35% interest (50% of 70%) in the profit, loss, or capital of Partnership C and owns, indirectly, 35% of the voting stock of Corporation D. Corporation A owns, directly or indirectly, a 50% interest in the profit, loss, or capital of Partnership C (15% directly and 35% indirectly), and owns, directly or indirectly, 50% of the voting stock of Corporation D (15% directly and 35% indirectly).

Corporation D reports in Part I that its voting stock is owned, directly or indirectly, 50% by Corporation A and is owned, directly, 70% by Partnership B.

Example 2. A owns, directly, 50% of the voting stock of Corporation X. B, the daughter of A, does not own, directly, any interest in Corporation X and does not own, indirectly, any interest in Corporation X through any entity (corporation, partnership, trust, or estate). Therefore, the family attribution rules do not apply and, for the purposes of Part II, the 50% interest of A in Corporation X is not attributed to B.

Example 3. A owns, directly, 50% of the voting stock of Corporation X. B, the daughter of A, does not own, directly, any interest in X but does own, indirectly, 10% of the voting stock of Corporation X through Trust T of which she is the sole beneficiary. No other family member of A or B owns, directly, any interest in Corporation X nor does any own, indirectly, any interest in Corporation X through any entity. Neither A nor B owns any other interest in Corporation X through any entity.

For the purposes of Part II, the 50% interest of A in the voting stock of Corporation X is attributed to B and the 10% interest of B in the voting stock of Corporation X is attributed to A. A owns, directly or indirectly, 60% of the voting stock of Corporation X, 50% directly and 10% indirectly through B. B owns, directly or indirectly, 60% of the voting stock of Corporation X (50% indirectly through A and 10% indirectly through Trust T).

Specific Instructions

Part I

Complete Part I if the corporation answered "Yes" to Form 1120, Schedule K, Question 4a. List each foreign or domestic corporation, partnership, trust, or tax-exempt organization that owns, at the end of the tax year, 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. Indicate the name of the entity, employer identification number (if any), type of entity (corporation, partnership, trust, or tax-exempt organization), country of organization, and the percentage owned, directly or indirectly, of the voting stock of the corporation.

For an affiliated group filing a consolidated tax return, list the parent corporation rather than the subsidiary members. List the entity owner of a disregarded entity rather than the disregarded entity. If the owner of a disregarded entity is an individual rather than an entity, list the individual in Part II.

Part II

Complete Part II if the corporation answered "Yes" to Form 1120, Schedule K, Question 4b. List each individual or estate that owns, at the end of the tax year, 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. Indicate the name of the individual or estate, taxpayer identification number (if any), country of citizenship (for an estate, the citizenship of the decedent), and the percentage owned, directly or indirectly, of the voting stock of the corporation.

SCHEDULE M-3
(Form 1120)

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

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

▶ Attach to Form 1120 or 1120-C.

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

OMB No. 1545-0123

Name of corporation (common parent, if consolidated return)

Roger Rabbit Inc.

Employer identification number

00-0000004

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

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

- 1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
- ☐ Yes. Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
- ☒ No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
- ☒ Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement.
- ☐ No. Go to line 1c.
- c Did the corporation prepare a non-tax-basis income statement for that period?
- ☐ Yes. Complete lines 2a through 11 with respect to that income statement.
- ☐ No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.
- 2a Enter the income statement period: Beginning MM/DD/YYYY Ending MM/DD/YYYY
- b Has the corporation's income statement been restated for the income statement period on line 2a?
- ☐ Yes. (If "Yes," attach an explanation and the amount of each item restated.)
- ☒ No.
- c Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?
- ☐ Yes. (If "Yes," attach an explanation and the amount of each item restated.)
- ☒ No.
- 3a Is any of the corporation's voting common stock publicly traded?
- ☐ Yes.
- ☒ No. If "No," go to line 4a.
- b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock
- c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock
- | | | | |
|-----|---|-----|------------------|
| 4a | Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 | 4a | 41,329,115,000 |
| b | Indicate accounting standard used for line 4a (see instructions):
(1) ☐ GAAP (2) ☐ IFRS (3) ☐ Statutory (4) ☐ Tax-basis (5) ☐ Other (specify) _____ | | |
| 5a | Net income from nonincludible foreign entities (attach statement) | 5a | (41,193,236,000) |
| b | Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) | 5b | |
| 6a | Net income from nonincludible U.S. entities (attach statement) | 6a | () |
| b | Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) | 6b | |
| 7a | Net income (loss) of other includible foreign disregarded entities (attach statement) | 7a | |
| b | Net income (loss) of other includible U.S. disregarded entities (attach statement) | 7b | |
| c | Net income (loss) of other includible entities (attach statement) | 7c | |
| 8 | Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) | 8 | |
| 9 | Adjustment to reconcile income statement period to tax year (attach statement) | 9 | |
| 10a | Intercompany dividend adjustments to reconcile to line 11 (attach statement) | 10a | |
| b | Other statutory accounting adjustments to reconcile to line 11 (attach statement) | 10b | |
| c | Other adjustments to reconcile to amount on line 11 (attach statement) | 10c | |
| 11 | Net income (loss) per income statement of includible corporations. Combine lines 4 through 10
Note: Part I, line 11, must equal Part II, line 30, column (a), or Schedule M-1, line 1 (see instructions). | 11 | 135,879,000 |
| 12 | Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines. | | |

	Total Assets	Total Liabilities
a Included on Part I, line 4 ▶	326,743,223,000	6,395,936,000
b Removed on Part I, line 5 ▶	76,436,862,000	6,395,936,000
c Removed on Part I, line 6 ▶		
d Included on Part I, line 7 ▶		

Name of corporation (common parent, if consolidated return)

Employer identification number

Roger Rabbit Inc.00-0000004Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

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

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed . . .		43,668,620,000		43,668,620,000
3 Subpart F, QEF, and similar income inclusions . . .			165,859,000	165,859,000
4 Gross-up for foreign taxes deemed paid				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation .				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships				
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities . . .				
12 Items relating to reportable transactions				
13 Interest income (see instructions)				
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (see instructions)	()			()
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest .				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . .				
e Abandonment losses				
f Worthless stock losses (attach statement)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach statement)	512,526,000	(512,526,000)		
26 Total income (loss) items. Combine lines 1 through 25	512,526,000	43,156,094,000		43,834,479,000
27 Total expense/deduction items (from Part III, line 39)	(256,260,000)	256,260,000		0
28 Other items with no differences	(120,387,000)			(120,387,000)
29a Mixed groups, see instructions. All others, combine lines 26 through 28	135,879,000	43,412,354,000		43,548,233,000
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c	135,879,000	43,412,354,000		43,548,233,000

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

Name of corporation (common parent, if consolidated return)

Employer identification number

Roger Rabbit Inc.00-0000004Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

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

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense				
2 U.S. deferred income tax expense				
3 State and local current income tax expense				
4 State and local deferred income tax expense				
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (see instructions)				
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment				
12 Fines and penalties				
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing				
17 Other post-retirement benefits				
18 Deferred compensation				
19 Charitable contribution of cash and tangible property				
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Domestic production activities deduction (see instructions)				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs				
29 Reserved				
30 Depletion				
31 Depreciation				
32 Bad debt expense				
33 Corporate owned life insurance premiums				
34 Purchase versus lease (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (attach statement)				
37 Section 162(r)—FDIC premiums paid by certain large financial institutions (see instructions)				
38 Other expense/deduction items with differences (attach statement)	256,260,000	-256,260,000		0
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	256,260,000	-256,260,000		0

SCHEDULE N
(Form 1120)Department of the Treasury
Internal Revenue Service**Foreign Operations of U.S. Corporations**

Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120-S.

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

OMB No. 1545-0123

2025

Name Roger Rabbit Inc.	Employer identification number (EIN) 00-0000004
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Foreign Operations Information

1a During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 **or** did the corporation own (directly or indirectly) any foreign branch (see instructions)?

If "Yes," you are generally required to attach **Form 8858**, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), for each FDE and for each FB (see instructions).

Yes	No
✓	

b Enter the number of Forms 8858 attached to the corporation's tax return

c The owner of a Qualified Business Unit (QBU) as defined in section 989(a) with functional currency different than its owner (including a foreign disregarded entity, foreign branch, or foreign partnership) is required to file Form 8964 and related schedules.

Enter the number of Forms 8964 attached to the corporation's tax return:

U.S. _____, Controlled Foreign Corporations _____, and Foreign Partnerships _____.

2 Enter the number of **Forms 8865**, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's tax return

3 Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)?

If "Yes," see instructions for required statement.

	✓
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4a Reserved for future use

b Enter the number of **Forms 5471**, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, attached to the corporation's tax return 1

5 During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?

If "Yes," the corporation may have to file **Form 3520**, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.

	✓
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6a At any time during the 2025 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country?

✓	
---	--

b See the instructions for exceptions and filing requirements for **FinCEN Form 114**, Report of Foreign Bank and Financial Accounts (FBAR).

If "Yes," enter the name of the foreign country UK

7a Is the corporation claiming the extraterritorial income exclusion?

If "Yes," attach a separate **Form 8873**, Extraterritorial Income Exclusion, for **each** transaction or group of transactions.

	✓
--	---

b Enter the number of Forms 8873 attached to the tax return

c Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of **all** Forms 8873 attached to the tax return \$ _____

8 Was the corporation a specified domestic entity required to file Form 8938 for the tax year (see the Instructions for Form 8938)?

	✓
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Instructions

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

Who Must File

Corporations that, at any time during the tax year, had assets in or operated a business in a foreign country or a U.S. territory may have to file Schedule N. If the corporation answers "Yes" to any of the questions on page 1, attach Schedule N and the applicable forms and schedules to the corporation's tax return.

Question 1a

Check the "Yes" box if the corporation is the "tax owner" (defined below) of a foreign disregarded entity (FDE) or a foreign branch (FB) or it is required to file Form 5471 or Form 8865 with respect to a controlled foreign corporation or controlled foreign partnership that is the tax owner of an FDE or FB.

Tax owner of an FDE or FB. The tax owner of an FDE or FB is the person that is treated as owning the assets and liabilities of the FDE or FB for purposes of U.S. income tax law.

A corporation that is the tax owner of an FDE or FB is generally required to attach Form 8858 to its return. However, if the *Exception* below applies, the corporation should attach a statement (described below) in lieu of Form 8858.

Exception. In certain cases where a corporation owns an FDE or FB indirectly or constructively through a foreign entity, the corporation may not be required to attach Form 8858. See *Who Must File* in the Instructions for Form 8858.

Statement in lieu of Form 8858. This statement must list the name, country under whose laws the entity was organized, and EIN (if any) of each applicable FDE or FB.

Question 1c

Include all Forms 8964 attached to the entire return. For FDEs or branches of U.S. corporations, attach to Form 1120. For FDEs or branches of CFCs, attach to Form 5471. For FDEs or branches of FPs, attach to Form 8865.

Question 3

If the corporation owned at least a 10% interest, directly or indirectly, in any foreign partnership (other than any partnership for which a Form 8865 is attached to the tax return), attach a statement listing the following information for each foreign partnership. For this purpose, a foreign partnership includes an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3.

1. Name and EIN (if any) of the foreign partnership.
2. Identify which, if any, of the following forms the foreign partnership filed for its tax year ending with or within the corporation's tax year: Form 1042, 1065, or 8804.
3. Name of the partnership representative (if any).
4. Beginning and ending dates of the foreign partnership's tax year.

Question 5

The corporation may be required to file Form 3520 if:

- It directly or indirectly transferred money or property to a foreign trust (for this purpose, any U.S. person who created a foreign trust is considered a transferor);
- It is treated as the owner of any part of the assets of a foreign trust under the grantor trust rules; or
- It received a distribution from a foreign trust.

For more information, see the Instructions for Form 3520.

Note: An owner of a foreign trust must ensure that the trust files an annual information return on **Form 3520-A**, Annual Information Return of Foreign Trust With a U.S. Owner. For details, see Form 3520-A.

Question 6

Check the "Yes" box if either **1** or **2** below applies to the corporation. Otherwise, check the "No" box.

1. At any time during the 2025 calendar year, the corporation had a financial interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (see FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)); **and:**

- The combined value of the accounts was more than \$10,000 at any time during the calendar year, and
- The account was **not** with a U.S. military banking facility operated by a U.S. financial institution.

2. The corporation owns more than 50% of the stock in any corporation that would answer "Yes" to item **1** above.

If "Yes" is checked for this question:

- Enter the name of the foreign country or countries (attach a statement if more space is needed); and
- Electronically file FinCEN Form 114 with the Department of the Treasury using the FinCEN's BSA e-Filing System. Because FinCEN Form 114 is not a tax form, do not file it with your return.

Question 8

Check the "Yes" box if the corporation is a specified domestic entity that is required to file Form 8938 with its Form 1120 and include Form 8938 and this schedule with the Form 1120. See the Instructions for Form 8938 for the definition of a specified domestic entity.

Return by a U.S. Transferor of Property to a Foreign Corporation

OMB No. 1545-0026

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

Attachment
Sequence No. **128**

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

Name of transferor Roger Rabbit, Inc.	Identifying number (see instructions) 00-0000004
--	---

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . ☒ **Yes** ☐ **No**
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? ☒ **Yes** ☐ **No**
- b** Did the transferor remain in existence after the transfer? ☒ **Yes** ☐ **No**
If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? ☒ **Yes** ☐ **No**
If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? ☐ **Yes** ☒ **No**

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

Name of partnership	EIN of partnership

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? ☐ **Yes** ☒ **No**
- c** Is the partner disposing of its **entire** interest in the partnership? ☐ **Yes** ☒ **No**
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? ☐ **Yes** ☒ **No**

Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation) Foreign Finance Corporation	5a Identifying number, if any 00-0000045
6 Address (including country) 75 Any Street, Birmingham, England 126375	5b Reference ID number (see instructions) ABC1234
7 Country code of country of incorporation or organization (see instructions) UK	

- 8** Foreign law characterization (see instructions)
[Corporation](#)

- 9** Is the transferee foreign corporation a controlled foreign corporation? ☒ **Yes** ☐ **No**

Part III Information Regarding Transfer of Property (see instructions)**Section A—Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	09/30/2025		100,333,000		

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

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

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities	08/25/2025	IDD Stock	25,752,000	35,452,000	0
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? ☐ Yes ☒ No
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? ☐ Yes ☒ No
If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . ☐ Yes ☐ No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____
- 13** Did the transferor transfer property described in section 367(d)(4)? ☐ Yes ☒ No
If "No," skip Section C and questions 14a through 15.

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

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

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? ☐ **Yes** ☐ **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? . . . ☐ **Yes** ☐ **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ **Yes** ☐ **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ **Yes** ☐ **No**

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

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

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before 100 % **(b)** After 100 %
- 17** Type of nonrecognition transaction (see instructions) ► 356
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- | | |
|--|---|
| a Gain recognition under section 904(f)(3) | ☐ Yes ☒ No |
| b Gain recognition under section 904(f)(5)(F) | ☐ Yes ☒ No |
| c Recapture under section 1503(d) | ☐ Yes ☒ No |
| d Exchange gain under section 987 | ☐ Yes ☒ No |
- 19** Did this transfer result from a change in entity classification? ☐ **Yes** ☒ **No**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . ☐ **Yes** ☒ **No**
 If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . ☐ **Yes** ☒ **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ **Yes** ☒ **No**

TREASURY/IRS AND OMB USE ONLY DRAFT

Version A, Cycle 2

Form **1118**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Foreign Tax Credit—Corporations

Attach to the corporation's tax return.
Go to www.irs.gov/Form1118 for instructions and the latest information.

OMB No. 1545-0123

Attachment
Sequence No. **118**

For calendar year 20____, or other tax year beginning____, 20____, and ending____, 20____

Name of corporation

Roger Rabbit Inc.

Employer identification number

00-0000004

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

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

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

1. EIN or Reference ID Number (see instructions)*		2. Foreign Country or U.S. Possession (enter two-letter code— use a separate line for each) (see instructions)		Gross Income or (Loss) From Sources Outside the United States		
				3. Inclusions Under Sections 951(a)(1) and 951A (see instructions)		4. Dividends (see instructions)
				(a) Exclude Gross-Up	(b) Gross-Up (section 78)	
A 00-0000004		UK		43,668,620,000		
B						
C						
Totals (add lines A through C)				43,668,620,000		
6. Gross Rents, Royalties, and License Fees		7. Sales		8. Gross Income From Performance of Services		9. Currency Gain
A 43,668,620,000						
B						
C						
Totals 43,668,620,000						43,668,620,000
13. Allocable Deductions						
(a) Dividends Received Deduction (see instructions)		(b) Deduction Allowed Under Section 250(a)(1)(A)—Foreign Derived Intangible Income		(c) Deduction Allowed Under Section 250(a)(1)(B)—Global Intangible Low-Taxed Income		(f) Expenses Allocable to Sales Income
				(d) Depreciation, Depletion, and Amortization		
A 43,668,620,000						
B						
C						
Totals 43,668,620,000						
13. Allocable Deductions (continued)				14. Apportioned Share of Deductions (enter amount from applicable line of Schedule H, Part I, column (b); Part II, column (f); and Part III, column (g))	15. Net Operating Loss Deduction	16. Total Deductions (add columns 13(k) through 15)
(h) Currency Loss	(i) Currency Loss Code (see instructions)	(j) Other Allocable Deductions (attach schedule) (see instructions)	(k) Total Allocable Deductions (add columns 13(a) through 13(h) and 13(j))			
A		120,387,000	43,789,007,000			43,789,007,000
B						
C						
Totals		120,387,000	43,789,007,000			43,789,007,000
						-120,387,000

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

For Paperwork Reduction Act Notice, see separate instructions.

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Form **1118** (Rev. 12-2025) Created 3/21/25

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TREASURY/IRS AND OMB USE ONLY DRAFT

Version A, Cycle 2

Form 1118 (Rev. 12-2025)

Page **2****Schedule B Foreign Tax Credit** (Report all foreign tax amounts in U.S. dollars.)**Part I—Foreign Taxes Paid, Accrued, and Deemed Paid** (see instructions)

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

2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used) (continued)				3. Tax Deemed Paid (see instructions)
Other Foreign Taxes Paid or Accrued on:			(j) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(i))	
(g) Sales	(h) Services Income	(i) Other		
A				
B				
C				11,788,082
Totals				

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

1a	Total foreign taxes paid or accrued (total from Part I, column 2(j))	1a	
b	Foreign taxes paid or accrued by the corporation during prior tax years that were suspended due to the rules of section 909 and for which the related income is taken into account by the corporation during the current tax year (see instructions)	1b	
2	Total taxes deemed paid (total from Part I, column 3)	2	11,788,082
3	Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G, Part I)	3	(11,788,082)
4	Taxes reclassified under high-tax kickout	4	
5	Enter the sum of any carryover of foreign taxes (from Schedule K, line 3, column (xiv), and from Schedule I, Part III, line 3) plus any carrybacks to the current tax year	5	
6	Total foreign taxes (combine lines 1a through 5)	6	
7	Enter the amount from the applicable column of Schedule J, Part I, line 11 (see instructions). If Schedule J is not required to be completed, enter the result from the "Totals" line of column 17 of the applicable Schedule A	7	0
8a	Total taxable income from all sources (enter taxable income from the corporation's tax return)	8a	0
b	Adjustments to line 8a (see instructions)	8b	
c	Subtract line 8b from line 8a	8c	0
9	Divide line 7 by line 8c. Enter the resulting fraction as a decimal (see instructions). If line 7 is greater than line 8c, enter 1	9	0
10	Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus any American Samoa economic development credit)	10	
11	Multiply line 9 by line 10	11	
12	Increase in limitation (section 960(c))	12	
13	Credit limitation (add lines 11 and 12) (see instructions)	13	
14	Separate foreign tax credit (enter the smaller of line 6 or line 13). Enter here and on the appropriate line of Part III	14	0

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Version A, Cycle 2

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

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

Part II—Foreign Income Tax Deemed Paid

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

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

Use this part to report the tax deemed paid by the domestic corporation with respect to distributions of PTEP from first-tier foreign corporations under section 960(b). For each line in Schedule E, Part I, include the column 11 amount in column 3 of the line in Schedule B, Part I, that corresponds with the identifying number specified in column 1 of Schedule A and that also corresponds with the identifying number specified in column 1b of this Schedule E, Part I (see instructions).

1a. Name of Distributing Foreign Corporation		1b. EIN or Reference ID Number of the Foreign Corporation (see instructions)		2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code—see instructions)	4. Functional Currency of the Distributing Foreign Corporation	5. PTEP Group (enter code)	6. Annual PTEP Account (enter year)
7. Total Amount of PTEP in the PTEP Group Within an Annual PTEP Account	8. Total Amount of the PTEP Group Taxes With Respect to PTEP Group Within an Annual PTEP Account	9. Distribution From the PTEP Group Within an Annual PTEP Account	10. Divide Column 9 by Column 7			11. Foreign Income Taxes Properly Attributable to PTEP and Not Previously Deemed Paid (multiply column 8 by column 10)		
Total (add amounts in column 11)								

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Form 1118 (Rev. 12-2025)

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Schedule E

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

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

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

1a. Name of Distributing Foreign Corporation				1b. EIN or Reference ID Number of the Foreign Corporation (see instructions)		2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code—see instructions)
4a. Name of Recipient Foreign Corporation				4b. EIN or Reference ID Number of the Foreign Corporation (see instructions)		5. Tax Year End (Year/Month) (see instructions)	6. Country of Incorporation (enter country code—see instructions)
7. Functional Currency of the Distributing Foreign Corporation	8. PTEP Group (enter code)	9. Annual PTEP Account (enter year)	10. Total Amount of PTEP in the PTEP Group Within an Annual PTEP Account	11. Total Amount of the PTEP Group Taxes With Respect to PTEP Group Within an Annual PTEP Account	12. PTEP Distributed	13. Divide Column 12 by Column 10	14. Foreign Income Taxes Properly Attributable to PTEP and Not Previously Deemed Paid (multiply column 11 by column 13)

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Schedule F		Reserved	
Schedule G		Reductions of Taxes Paid, Accrued, or Deemed Paid	
Part I—Reduction Amounts			
A	Reduction of taxes under section 901(e)—Attach separate schedule	A	
B	Reduction of foreign oil and gas taxes—Enter amount from Schedule I, Part II, line 4	B	
C	Reduction of taxes due to international boycott provisions—Enter appropriate portion from Schedule C (Form 5713) (see instructions). Important: Enter only "specifically attributable taxes" here	C	
D	Reduction of taxes for section 6038(c) penalty—Attach separate schedule	D	
E	Taxes suspended under section 909	E	
F	Reduction for disallowed taxes under section 965(g)	F	
G	Reduction for disallowed taxes under section 245A	G	
H	Other reductions in taxes (attach schedule—see instructions)	H	11,788,082
Total (add lines A through H). Enter here and on Schedule B, Part II, line 3			11,788,082
Part II—Other Information			
I	Check this box if, during the tax year, the corporation paid or accrued any foreign tax that was disqualified for credit under section 901(m)		☐
J	Check this box if, during the tax year, the corporation paid or accrued any foreign tax that was disqualified for credit under section 901(j), (k), or (l)		☐

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Form 1118 (Rev. 12-2025)

Page **8**

Schedule H **Apportionment of Certain Deductions** (Complete only once for all categories of income.)

Part I—Research and Experimental Deductions

	(a) Gross Receipts Method						(b) Total R&E Deductions (enter the sum of all amounts entered in all applicable "R&E Deductions" columns).	
	Product Line #1 (SIC Code: _____)			Product Line #2 (SIC Code: _____)				
	(i) Gross Intangible Income	(ii) Gross Receipts	(iii) R&E Deductions	(iv) Gross Intangible Income	(v) Gross Receipts	(vi) R&E Deductions		
1 Total (see instructions)								
2 Exclusive apportionment (50%) to either:								
a U.S. source gross intangible income, or								
b Foreign source gross intangible income								
3 Remaining R&E deductions to be apportioned (line 1 minus line 2a or line 2b)								
4 U.S. source gross intangible income/related gross receipts/allocated and apportioned R&E deductions								
a Gross intangible income/Taxpayer's gross receipts . .								
b Gross intangible income/Controlled parties' gross receipts								
c Gross intangible income/Uncontrolled parties' gross receipts								
d Total line 4								
5 Total foreign source gross intangible income/related gross receipts/allocated and apportioned R&E deductions								
a Gross intangible income/Taxpayer's gross receipts . .								
b Gross intangible income/Controlled parties' gross receipts								
c Gross intangible income/Uncontrolled parties' gross receipts								
d Total line 5								

Important: See **Computer-Generated Schedule H** in the instructions.

Form **1118** (Rev. 12-2025)

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Schedule H Apportionment of Certain Deductions (Complete only once for all categories of income.) (continued)

Part I—Research and Experimental Deductions (continued)

		(a) Gross Receipts Method						(b) Total R&E Deductions (enter the sum of all amounts entered in all applicable "R&E Deductions" columns).
		Product Line #1 (SIC Code: _____)			Product Line #2 (SIC Code: _____)			
		(i) Gross Intangible Income	(ii) Gross Receipts	(iii) R&E Deductions	(iv) Gross Intangible Income	(v) Gross Receipts	(vi) R&E Deductions	
6	Foreign source gross intangible income/related gross receipts/allocated and apportioned R&E deductions							
a	Enter code _____							
	(1) Gross intangible income/Taxpayer's gross receipts							
	(2) Gross intangible income/Controlled parties' gross receipts							
	(3) Gross intangible income/Uncontrolled parties' gross receipts							
	(4) Add lines 6a(1), 6a(2), and 6a(3)							
	(5) Amount of line 3 R&E deductions apportioned to this separate category							
	(6) Amount of line 2b R&E deductions apportioned to this separate category							
	(7) Total R&E deductions for this separate category. Add lines 6a(5) and 6a(6)							
b	Enter code _____							
	(1) Gross intangible income/Taxpayer's gross receipts							
	(2) Gross intangible income/Controlled parties' gross receipts							
	(3) Gross intangible income/Uncontrolled parties' gross receipts							
	(4) Add lines 6b(1), 6b(2), and 6b(3)							
	(5) Amount of line 3 R&E deductions apportioned to this separate category							
	(6) Amount of line 2b R&E deductions apportioned to this separate category							
	(7) Total R&E deductions for this separate category. Add lines 6b(5) and 6b(6)							

Note: Include the amount from column (b) of line 6a(7) in column 14 of the Schedule A that corresponds with the code entered on line 6a. If applicable, you should likewise include the amount from column (b) of line 6b(7) in column 14 of the Schedule A that corresponds with the code entered on line 6b. On page 10, you should likewise include the amount(s) from column (b) of lines 6c(7), 6d(7), and 6e(7) in column 14 of the Schedule A that corresponds with the code entered on lines 6c, 6d, and 6e, respectively.

Important: See **Computer-Generated Schedule H** in the instructions.

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TREASURY/IRS AND OMB USE ONLY DRAFT

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Schedule H Apportionment of Certain Deductions (Complete only once for all categories of income.) (continued)

Part I—Research and Experimental Deductions (continued)

	(a) Gross Receipts Method						(b) Total R&E Deductions (enter the sum of all amounts entered in all applicable "R&E Deductions" columns).	
	Product Line #1 (SIC Code: _____)			Product Line #2 (SIC Code: _____)				
	(i) Gross Intangible Income	(ii) Gross Receipts	(iii) R&E Deductions	(iv) Gross Intangible Income	(v) Gross Receipts	(vi) R&E Deductions		
c Enter code _____								
(1) Gross intangible income/Taxpayer's gross receipts								
(2) Gross intangible income/Controlled parties' gross receipts								
(3) Gross intangible income/Uncontrolled parties' gross receipts								
(4) Add lines 6c(1), 6c(2), and 6c(3)								
(5) Amount of line 3 R&E deductions apportioned to this separate category								
(6) Amount of line 2b R&E deductions apportioned to this separate category								
(7) Total R&E deductions for this separate category. Add lines 6c(5) and 6c(6)								
d Enter code _____								
(1) Gross intangible income/Taxpayer's gross receipts								
(2) Gross intangible income/Controlled parties' gross receipts								
(3) Gross intangible income/Uncontrolled parties' gross receipts								
(4) Add lines 6d(1), 6d(2), and 6d(3)								
(5) Amount of line 3 R&E deductions apportioned to this separate category								
(6) Amount of line 2b R&E deductions apportioned to this separate category								
(7) Total R&E deductions for this separate category. Add lines 6d(5) and 6d(6)								
e Enter code _____								
(1) Gross intangible income/Taxpayer's gross receipts								
(2) Gross intangible income/Controlled parties' gross receipts								
(3) Gross intangible income/Uncontrolled parties' gross receipts								
(4) Add lines 6e(1), 6e(2), and 6e(3)								
(5) Amount of line 3 R&E deductions apportioned to this separate category								
(6) Amount of line 2b R&E deductions apportioned to this separate category								
(7) Total R&E deductions for this separate category. Add lines 6e(5) and 6e(6)								
7 Total foreign-source apportioned R&E deductions (add lines 6a(7), 6b(7), 6c(7), 6d(7), and 6e(7)). This should equal the amount entered on line 5d of this column								

Important: See **Computer-Generated Schedule H** in the instructions.

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TREASURY/IRS AND OMB USE ONLY DRAFT

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Form 1118 (Rev. 12-2025)

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Schedule H **Apportionment of Certain Deductions** (Complete only once for all categories of income.) (continued)

Part II—Deductions Allocated and Apportioned Based on Assets

	(a) Average Value of Assets— Check Method Used: ☐ Tax book value ☐ Alternative tax book value		(b) Interest Deductions		(c) Stewardship Deductions	(d) Certain Industrial/Investor Damages (see instructions)	(e) Other Deductions (attach schedule) (see instructions)	(f) Totals (add the amounts from columns (b)(iii), (b)(iv), (c), (d), and (e))
	(i) Nonfinancial Corporations	(ii) Financial Corporations	(iii) Nonfinancial Corporations	(iv) Financial Corporations				
1a Totals (see instructions)								Additional note: With respect to each applicable statutory grouping, include the amount in column (f) of line 3a(2), 3b(2), 3c(2), 3d(2), or 3e(2) below in column 14 of the corresponding Schedule A.
b Amounts specifically allocable under Temporary Regulations section 1.861-10T(e)								
c Other specific allocations under Temporary Regulations section 1.861-10T								
d Assets excluded from apportionment formula								
2 Total to be apportioned (subtract the sum of lines 1b, 1c, and 1d from line 1a)								
3 Apportionment among statutory groupings and residual grouping (see instructions):								
a Enter code _____								
(1) Section 245A dividend								
(2) Other								
(3) Total line a								
b Enter code _____								
(1) Section 245A dividend								
(2) Other								
(3) Total line b								
c Enter code _____								
(1) Section 245A dividend								
(2) Other								
(3) Total line c								
d Enter code _____								
(1) Section 245A dividend								
(2) Other								
(3) Total line d								
e Enter code _____								
(1) Section 245A dividend								
(2) Other								
(3) Total line e								
f U.S. source								
(1) Section 245A dividend								
(2) Other								
(3) Total line f								
4 Expenses Allocated and Apportioned to Section 245A Dividends. Enter the sum of amounts in column (f) of lines 3a(1), 3b(1), 3c(1), 3d(1), 3e(1), and 3f(1). Include this line 4 result as a negative amount on Schedule B, Part II, line 8b								4

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TREASURY/IRS AND OMB USE ONLY DRAFT

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Form 1118 (Rev. 12-2025)

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Schedule H **Apportionment of Certain Deductions** (Complete only once for all categories of income.) (continued)

Part III—Other Deductions

	(a) Officers' Compensation Expense	(b) Amortization Deductions	(c) Depletion Deductions	(d) Product Liability Damages (see instructions)	(e) Other Deductions	(f) Total Deductions Allocated and Apportioned to Section 245A Dividend (add the amounts from columns (a) through (e))	(g) Totals (add the amounts from columns (a) through (e)). Additional note: With respect to each applicable statutory grouping, include the amount in column (g) of line 2a(2), 2b(2), 2c(2), 2d(2), or 2e(2) below in column 14 of the corresponding Schedule A.
1 Total to be apportioned (see instructions)							
2 Apportionment among statutory groupings and residual grouping (see instructions):							
a Enter code _____							
(1) Section 245A dividend							
(2) Other							
(3) Total line a							
b Enter code _____							
(1) Section 245A dividend							
(2) Other							
(3) Total line b							
c Enter code _____							
(1) Section 245A dividend							
(2) Other							
(3) Total line c							
d Enter code _____							
(1) Section 245A dividend							
(2) Other							
(3) Total line d							
e Enter code _____							
(1) Section 245A dividend							
(2) Other							
(3) Total line e							
f U.S. source							
(1) Section 245A dividend							
(2) Other							
(3) Total line f							
3 Expenses Allocated and Apportioned to Section 245A Dividends. Add the amounts in column (f) and include this line 3 result as a negative amount on Schedule B, Part II, line 8b						3	

Important: See **Computer-Generated Schedule H** in the instructions.

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**Schedule J
(Form 1118)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

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

For calendar year 20____, or other tax year beginning____, 20____, and ending____, 20____

► **Attach to Form 1118.**

OMB No. 1545-0123

Name of corporation

Roger Rabbit Inc.

Employer identification number

00-0000004

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

	(i) Section 951A income	(ii) Foreign branch income	(iii) Passive category income	(iv) General category income	(v) Other income* (Identify ► _____)	(vi) U.S. income
1 Income or (loss) before adjustments				-120,387,000		
2 Allocation of separate limitation losses:						
a Section 951A income	()	()	()	()	()	
b Foreign branch income	()	()	()	()	()	
c Passive category income	()	()	()	()	()	
d General category income	()	()	()	120,387,000	()	
e Other income* (Identify ► _____)	()	()	()	()	()	
3 Subtotal —Combine lines 1 through 2e.						
4 Allocation of overall foreign losses						()
5 Allocation of domestic losses	()	()	()	()	()	
6 Subtotal —Combine lines 3 through 5.						
7 Recapture of overall foreign losses	()	()	()	()	()	
8 Subtotal —Combine lines 6 and 7.						
9 Recharacterization of separate limitation income:						
a Section 951A income	()					
b Foreign branch income		()				
c Passive category income			()			
d General category income				()		
e Other income* (Identify ► _____)					()	
10 Recapture of overall domestic losses						()
11 Numerator of Limitation Fraction — Combine lines 8 through 10. Enter each result here and on Schedule B, Part II, line 7, of corresponding Form 1118.						

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

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

Cat. No. 10309U

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

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

	(i) Section 951A income	(ii) Foreign branch income	(iii) Passive category income	(iv) General category income	(v) Other income* (identify ► _____)	(vi) U.S. income
a Section 951A income						
b Foreign branch income						
c Passive category income						
d General category income						
e Other income* (identify ► _____)						

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

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

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

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

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

Form **5471**
(Rev. December 2025)**Information Return of U.S. Persons With Respect
to Certain Foreign Corporations**

OMB No. 1545-0123

Go to www.irs.gov/Form5471 for instructions and the latest information.Department of the Treasury
Internal Revenue ServiceInformation furnished for the foreign corporation's annual accounting period (tax year required by
section 898) (see instructions) beginning Jan 01, 20 25, and ending Dec 31, 20 25Attachment
Sequence No. **121**

Name of person filing this return

Roger Rabbit Inc.**A Identifying number**00-0000004

Number and street. If a P.O. box, see instructions.

35 Any Street

Room or suite no.

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

City or town

Anytown

State

NY

ZIP code

10006**C Enter the total percentage of the foreign corporation's voting
stock you owned at the end of its annual accounting period** 100 %

Filer's tax year beginning

, 20 , and ending

, 20

D Check box if this is a final Form 5471 for the foreign corporation ☐**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions) ☐**F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40 ☐**G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions)**H** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

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

1a Name and address of foreign corporation <u>Foreign Finance Corporation</u> <u>75 Any Street</u> <u>Birmingham, England 126375</u>		b(1) Employer identification number, if any <u>00-0000045</u>
		b(2) Reference ID number (see instructions) <u>ABC1234</u>
		b(3) Previous reference ID number(s), if any (see instructions)
		c Country under whose laws incorporated <u>UK</u>
d Date of incorporation <u>01/01/1990</u>	e Principal place of business <u>UK</u>	f Principal business activity code number <u>523900</u>
		g Principal business activity <u>Financial Investment</u>
		h Functional currency code <u>GBP</u>

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States <u>Samuel Addams</u> <u>75 Any Street</u> <u>Birmingham, England 126375</u>	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation		d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different

Schedule A Stock of the Foreign Corporation

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 49958V

Form **5471** (Rev. 12-2025) Created 5/27/25

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Schedule B Shareholders of Foreign Corporation**Part I U.S. Shareholders of Foreign Corporation** (see instructions)

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
Roger Rabbit 35 Any Street, Anytown, NY 10006 00-0000004	Common	750	1,000	100
Roger Rabbit 35 Any Street, Anytown, NY 10006 00-0000004	Class B Preferred	193,710	258,280	100

Part II Direct Shareholders of Foreign Corporation (see instructions)

(a) Name, address, and identifying number of shareholder. Also, include country of incorporation or formation, if applicable.	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period

Schedule C Income Statement (see instructions)

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

			Functional Currency	U.S. Dollars
Income	1a Gross receipts or sales	1a		
	b Returns and allowances	1b		
	c Subtract line 1b from line 1a	1c		
	2 Cost of goods sold	2		
	3 Gross profit (subtract line 2 from line 1c)	3		
	4 Dividends	4		
	5 Interest	5	28,862,341,000	35,294,101,000
	6a Gross rents	6a	14,988,962,000	22,169,741,000
	b Gross royalties and license fees	6b		
	7 Net gain or (loss) on sale of capital assets	7		
Deductions	8a Foreign currency transaction gain or loss—unrealized	8a		
	b Foreign currency transaction gain or loss—realized	8b		
	9 Other income (attach statement)	9		
	10 Total income (add lines 3 through 9)	10	43,851,303,000	57,463,842,000
	11 Compensation not deducted elsewhere	11		
	12a Rents	12a	2,588,175,000	3,828,095,000
	b Royalties and license fees	12b		
	13 Interest	13	36,977,000	54,692,000
Net Income	14 Depreciation not deducted elsewhere	14		
	15 Depletion	15		
	16 Taxes (exclude income tax expense (benefit))	16	121,000	179,000
	17 Other deductions (attach statement—exclude income tax expense (benefit))	17	556,318,000	822,834,000
	18 Total deductions (add lines 11 through 17)	18	3,181,591,000	4,705,800,000
	19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19	40,669,712,000	60,153,397,000
Other Comprehensive Income	20 Unusual or infrequently occurring items	20	(12,818,965,000)	(18,960,161,000)
	21a Income tax expense (benefit)—current	21a		
	b Income tax expense (benefit)—deferred	21b		
	22 Current year net income or (loss) per books (combine lines 19 through 21b)	22	27,850,747,000	41,193,236,000
	23a Foreign currency translation adjustments	23a		
	b Other	23b		
	c Income tax expense (benefit) related to other comprehensive income	23c		
	24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c)	24		

Schedule F Balance Sheet

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

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

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see the instructions for required statement.		✓
2 During the tax year, did the foreign corporation own an interest in any trust?		✓
3a During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		✓
b During the tax year, did the foreign corporation have one or more qualified business units as defined in section 989(a) with a functional currency different than its owner? If "Yes," enter number of Forms 8964 attached to Form 5471		✓
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? If "Yes," complete lines 4b and 4c.		✓
b Enter the total amount of the base erosion payments \$		
c Enter the total amount of the base erosion tax benefits \$		

Schedule G Other Information (continued)

	Yes	No
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? If "Yes," complete line 5b.		✓
b Enter the total amount of the disallowed deductions (see instructions) \$ _____		
6a Is the filer claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transactions with the foreign corporation? If "Yes," complete lines 6b, 6c, and 6d. See instructions.		✓
b Enter the amount of gross receipts derived from all sales of general property to the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) . . . \$ _____		
c Enter the amount of gross receipts derived from all sales of intangible property to the foreign corporation that the filer included in its computation of FDDEI \$ _____		
d Enter the amount of gross receipts derived from all services provided to the foreign corporation that the filer included in its computation of FDDEI \$ _____		
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.		✓
8 After April 25, 2014, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?		✓
9a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the tax year? If "Yes," go to line 9b.		✓
b Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year _____		
10 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? If "Yes," see instructions and attach statement.		✓
11 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		✓
12 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		✓
13 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		✓
14 Did you answer "Yes" to any of the questions in the instructions for line 14? If "Yes," enter the corresponding code(s) from the instructions and attach statement _____		✓
15 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? If "Yes," enter the amount \$ _____		✓
16 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? If "Yes," enter the amount \$ _____		✓
17a Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?		✓
b If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)?		✓
18a Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest within the relevant safe-haven range (100% to 130% of the applicable Federal rate (AFR) for the relevant term)?		✓
b Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest outside the relevant safe-haven range (100% to 130% of the AFR for the relevant term)?		✓
19a Did the filer issue a covered debt instrument in any of the transactions described in Regulations section 1.385-3(b)(2) with respect to the foreign corporation during the tax year, or, did the filer issue or refinance indebtedness owed to the foreign corporation during the 36 months before or after the date of a distribution or acquisition described in Regulations section 1.385-3(b)(3)(i) made by the filer, and either the issuance or refinance of indebtedness, or the distribution or acquisition, occurred during the tax year?		✓

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Schedule G Other Information (continued)

	Yes	No
b If the answer to question 19a is "Yes," provide the following.		
(1) The amount of such transaction(s), distribution(s), and acquisition(s) \$ _____		
(2) The amount of such related party indebtedness \$ _____		
20a During the tax year, did the foreign corporation pay or accrue any Top-up Tax? See instructions		✓
b If the answer to question 20a is "Yes," enter the amount of each type of tax paid or accrued. See instructions.		
(1) Income Inclusion Rule (IIR) (or similar taxes) \$ _____		
(2) Qualified Domestic Minimum Top-up Tax (QDMTT) (or similar taxes) \$ _____		
(3) UTPR (or similar taxes) \$ _____		
21a During the tax year, was any portion of any increase or decrease to the earnings and profits of the foreign corporation (including previously taxed earnings and profits described in section 959) attributable to a transaction described in section 304?		
b If the answer to question 21a is "Yes," provide the following in functional currency, reporting an increase as a positive number and a decrease as a negative number.		
(1) The change in previously taxed earnings and profits described in section 959(c)(1) and (c)(2) _____		
(2) The change in other earnings and profits described in section 959(c)(3)		

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

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

Name of U.S. shareholder	Identifying number	
1a Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions)	1a	43,668,620,000
b Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions)	1b	
c Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6)	1c	
d Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6)	1d	
e Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A)	1e	
f Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A)	1f	
g Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A)	1g	
h Other subpart F income (enter result from Worksheet A)	1h	
2 Earnings invested in U.S. property (enter the result from Worksheet B)	2	
3 Reserved for future use	3	
4 Factoring income	4	
See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.		
5a Section 245A eligible dividends (see instructions)	5a	
b Extraordinary disposition amounts (see instructions)	5b	
c Extraordinary reduction amounts (see instructions)	5c	
d Section 245A(e) dividends (see instructions)	5d	
e Dividends not reported on line 5a, 5b, 5c, or 5d	5e	
6 Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6	

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

SCHEDULE E
(Form 5471)

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

Income, War Profits, and Excess Profits Taxes Paid or Accrued

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

OMB No. 1545-0123

Name of person filing Form 5471		Identifying number
Roger Rabbit Inc.		00-0000004
Name of foreign corporation	EIN (if any)	Reference ID number (see instructions)
Foreign Finance Corporation	00-0000045	ABC1234
a Separate Category (Enter code—see instructions.)		► GEN
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)		►
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions)		►

Part I Taxes for Which a Foreign Tax Credit Is Allowed

Section 1 — Taxes Paid or Accrued Directly by Foreign Corporation

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspended Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code—see instructions. Use a separate line for each.)	(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)
1	Rolling Stone Enterprises		☐	UK	2025/01/01	2025/12/31
2			☐			
3			☐			
4			☐			

	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(h) If taxes are paid on U.S. source income, check box	(i) Local Currency in Which Tax Is Payable (enter code—see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (j) by column (k))	(m) In Functional Currency of Foreign Corporation
1	0	☐	GBP	7,969,922	0.6761	11,788,082	7,969,922
2		☐					
3		☐					
4		☐					
5	Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4					11,788,082	
6	Total (combine lines 1 through 4 of column (m))						7,969,922

Section 2 — Taxes Deemed Paid by Foreign Corporation

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code—see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2					
3					
4					

	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/column (g)) x column (h)) (USD)
1				
2				
3				
4				
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6			

Name of foreign corporation Foreign Finance Corporation	EIN (if any) 00-0000045	Reference ID number (see instructions) ABC1234
a Separate Category (Enter code—see instructions)		GEN
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)		
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions)		

Part II Election

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

☐ Yes ☐ No If "Yes," state date of election ►
Part III Taxes for Which a Foreign Tax Credit Is Disallowed (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
1									
2									
3	In functional currency (combine lines 1 and 2)								►
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions))								►

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation**IMPORTANT:** Enter amounts in U.S. dollars.

		Taxes related to:			
		(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1)	-0-	-0-	-0-	
b	Beginning balance adjustments (attach statement)				
c	Adjusted beginning balance (combine lines 1a and 1b)				
2	Adjustment for foreign tax redetermination				
3a	Taxes unsuspended under anti-splitter rules				
b	Taxes suspended under anti-splitter rules				
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (l)	11,788,082			
5	Taxes carried over in nonrecognition transactions				
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (l)				
7	Other adjustments (attach statement)				
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7)	11,788,082			
9	Taxes deemed paid with respect to inclusions (see instructions)	-11,788,082			
10	Taxes deemed paid with respect to actual distributions				
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
12	Other (attach statement)				
13	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c))				
14	Reserved for future use				
15	Reduction for other taxes not deemed paid				
16	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12	-0-	-0-	-0-	

Name of foreign corporation		EIN (if any)	Reference ID number (see instructions)
Foreign Finance Corporation		00-0000045	ABC1234
a Separate Category (Enter code—see instructions.)		▶ GEN	
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)		▶	
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions)		▶	

Schedule E-1

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

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

**SCHEDULE H
(Form 5471)**(Rev. December 2021)
Department of the Treasury
Internal Revenue Service**Current Earnings and Profits**

► Attach to Form 5471.

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

OMB No. 1545-0123

Name of person filing Form 5471

Roger Rabbit Inc.

Identifying number

00-0000004

Name of foreign corporation

Foreign Finance Corporation

EIN (if any)

00-0000045

Reference ID number (see instructions)

ABC1234**IMPORTANT:** Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account			1	<u>27,850,747,000</u>
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions		
a	Capital gains or losses	2a			
b	Depreciation and amortization	2b			
c	Depletion	2c			
d	Investment or incentive allowance	2d	<u>355,647,000</u>		
e	Charges to statutory reserves	2e			
f	Inventory adjustments	2f			
g	Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i))	2g		<u>113,140,000</u>	
h	Foreign currency gains or losses	2h			
i	Other (attach statement)	2i	<u>1,946,284,000</u>	<u>515,184,000</u>	
3	Total net additions	3	<u>2,301,931,000</u>		
4	Total net subtractions	4		<u>628,324,000</u>	
5a	Current earnings and profits (line 1 plus line 3 minus line 4)			5a	<u>29,524,354,000</u>
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)			5b	
c	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines			5c	<u>29,524,354,000</u>
	(i) General category (enter amount on applicable Schedule J, Part I, line 3, column (a))	5c(i)			
	(ii) Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a))	5c(ii)			
	(iii) Section 901(j) category:				
	(A) Enter the country code of the sanctioned country ► _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(A)			
	(B) Enter the country code of the sanctioned country ► _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(B)			
	(C) Enter the country code of the sanctioned country ► _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(C)			
	(D) Enter the country code of the sanctioned country ► _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(D)			
d	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions))			5d	<u>43,668,620,000</u>
e	Enter exchange rate used for line 5d ►		<u>0.6761</u>		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 71399W

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

SCHEDULE J
(Form 5471)

(Rev. December 2020)
Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0123

Name of person filing Form 5471 Roger Rabbit Inc.		Identifying number 00-0000004
Name of foreign corporation Foreign Finance Corporation	EIN (if any) 00-0000045	Reference ID number (see instructions) ABC1234
a Separate Category (Enter code—see instructions.)		► GEN
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions.)		►

Part I Accumulated E&P of Controlled Foreign Corporation

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

Important: Enter amounts in functional currency.		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
1a	Balance at beginning of year (as reported on prior year Schedule J)			69,100,775,000			
b	Beginning balance adjustments (attach statement)						
c	Adjusted beginning balance (combine lines 1a and 1b)			69,100,775,000			
2a	Reduction for taxes unsuspended under anti-splitter rules						
b	Disallowed deduction for taxes suspended under anti-splitter rules						
3	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H)	29,524,354,000					
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a	E&P carried over in nonrecognition transaction						
b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction						
6	Other adjustments (attach statement)						
7	Total current and accumulated E&P (combine lines 1c through 6)	29,524,354,000					
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P	-29,524,354,000		69,100,775,000			
9	Actual distributions						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement)						
13	Hovering deficit offset of undistributed post-transaction E&P (see instructions)						
14	Balance at beginning of next year (combine lines 7 through 13)	0		69,100,775,000			

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

(e) Previously Taxed E&P (see instructions)					
	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8	29,524,354,000				
9					
10					
11					
12					
13					
14	29,524,354,000				

(e) Previously Taxed E&P (see instructions)				(f)
	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP	Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
1a				69,100,775,000
b				
c				69,100,775,000
2a				
b				
3				29,524,354,000
4				
5a				
b				
6				
7				98,625,129,000
8				
9				
10				
11				
12				
13				
14				98,625,129,000

Part II

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

Important: Enter amounts in functional currency.

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

**SCHEDULE M
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**

► Attach to Form 5471.

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

OMB No. 1545-0123

Name of person filing Form 5471

Roger Rabbit Inc.

Identifying number

00-0000004

Name of foreign corporation

Foreign Finance Corporation

EIN (if any)

00-0000045

Reference ID number (see instructions)

ABC1234

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

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

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

Name of person filing Form 5471

Identifying number

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
31 Accounts Payable					
32 Amounts borrowed (enter the maximum loan balance during the year)—see instructions					
33 Accounts Receivable					
34 Amounts loaned (enter the maximum loan balance during the year)—see instructions	46,001,741,000				

**SCHEDULE O
(Form 5471)**

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service**Organization or Reorganization of Foreign
Corporation, and Acquisitions and
Dispositions of its Stock****Information about Schedule O (Form 5471) and its instructions is at www.irs.gov/form5471
▶ Attach to Form 5471.**

OMB No. 1545-0704

Name of person filing Form 5471

[Roger Rabbit Inc.](#)

Identifying number

00-0000004

Name of foreign corporation

[Foreign Finance Corporation](#)

EIN (if any)

00-0000045

Reference ID number (see instructions)

ABC1234

Important: Complete a *separate* Schedule O for each foreign corporation for which information must be reported.**Part I To Be Completed by U.S. Officers and Directors**

(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder	(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition
Roger Rabbit Inc.	35 Any Street, Anytown, NY 10006	00-0000004	01/10/1990	

Part II To Be Completed by U.S. Shareholders**Note:** If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person.**Section A—General Shareholder Information**

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate:			(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	
Roger Rabbit Inc.	1120	09/15/2024	Ogden	

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

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

Section C—Acquisition of Stock

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively
Roger Rabbit Inc.	Common	12/31/2024	Purchase	250		
Roger Rabbit Inc.	Preferred	12/31/2024	Purchase	64,570		

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Cat. No. 612000

Schedule O (Form 5471) (Rev. 12-2012)

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

Section D—Disposition of Stock

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

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

Section E—Organization or Reorganization of Foreign Corporation

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

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

Section F—Additional Information

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

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

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

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

OMB No. 1545-0123

Department of the Treasury
Internal Revenue ServiceFor tax year of the reporting corporation beginning Jan 01, 25, and ending Dec 31, 25Go to www.irs.gov/Form5472 for instructions and the latest information.**Note:** Enter all information in English and money items in U.S. dollars.**Part I Reporting Corporation** (see instructions). All reporting corporations must complete Part I.

1a Name of reporting corporation <u>Roger Rabbit Inc.</u> Number, street, and room or suite no. (If a P.O. box, see instructions.) <u>35 Any Street</u> City or town, state, and ZIP code (If a foreign address, see instructions.)		1b Employer identification number <u>00-0000004</u>
1d Principal business activity		1e Principal business activity code <u>522293</u>
1f Total value of gross payments made or received reported on this Form 5472. See instructions. \$ <u>5,000,000</u>	1g Total number of Forms 5472 filed for the tax year <u>1</u>	1h Total value of gross payments made or received reported on all Forms 5472. See instructions. \$ <u>5,000,000</u>
1i Check here if this is a consolidated filing of Form 5472 ☐	1j Check here if this is the initial year for which the U.S. reporting corporation is filing a Form 5472 ☒	1k Total number of Parts VIII attached to Form 5472 <u>1</u>
1m Date of incorporation		1l Country of incorporation <u>US</u>
1n Country(ies) under whose laws the reporting corporation files an income tax return as a resident <u>US</u>		1o Principal country(ies) where business is conducted <u>US</u>
2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation ☒		
3 Check here if the reporting corporation is a foreign-owned domestic disregarded entity (foreign-owned U.S. DE) treated as a corporation for purposes of section 6038A. See instructions ☐		

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

4a Name and address of direct 25% foreign shareholder <u>ABC Finance Corporation 13 Somewhere Birmingham, UK 126375</u>		
4b(1) U.S. identifying number, if any <u>00-0000021</u>	4b(2) Reference ID number (see instructions)	4b(3) Foreign taxpayer identification number (FTIN), if any (see instructions)
4c Principal country(ies) where business is conducted <u>UK</u>	4d Country of citizenship, organization, or incorporation <u>UK</u>	4e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident <u>UK</u>
5a Name and address of direct 25% foreign shareholder		
5b(1) U.S. identifying number, if any	5b(2) Reference ID number (see instructions)	5b(3) FTIN, if any (see instructions)
5c Principal country(ies) where business is conducted	5d Country of citizenship, organization, or incorporation	5e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident
6a Name and address of ultimate indirect 25% foreign shareholder		
6b(1) U.S. identifying number, if any	6b(2) Reference ID number (see instructions)	6b(3) FTIN, if any (see instructions)
6c Principal country(ies) where business is conducted	6d Country of citizenship, organization, or incorporation	6e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident
7a Name and address of ultimate indirect 25% foreign shareholder		
7b(1) U.S. identifying number, if any	7b(2) Reference ID number (see instructions)	7b(3) FTIN, if any (see instructions)
7c Principal country(ies) where business is conducted	7d Country of citizenship, organization, or incorporation	7e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident

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

8a Name and address of related party

ABC Finance 13 Somewhere Birmingham, UK 126375

8b(1) U.S. identifying number, if any
00-0000021

8b(2) Reference ID number (see instructions)

8b(3) FTIN, if any (see instructions)

8c Principal business activity International Finance

8d Principal business activity code 522293

8e Relationship—Check boxes that apply: ☐ Related to reporting corporation ☐ Related to 25% foreign shareholder ☒ 25% foreign shareholder

8f Principal country(ies) where business is conducted

8g Country(ies) under whose laws the related party files an income tax return as a resident

UK

UK

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party (see instructions)

Caution: Part IV **must** be completed if the “foreign person” box is checked in the heading for Part III.

If estimates are used, check here. ☐

9	Sales of stock in trade (inventory)	9	
10	Sales of tangible property other than stock in trade	10	
11	Platform contribution transaction payments received	11	
12	Cost sharing transaction payments received	12	
13a	Rents received (for other than intangible property rights)	13a	
b	Royalties received (for other than intangible property rights)	13b	
14	Sales, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	14	
15	Consideration received for technical, managerial, engineering, construction, scientific, or like services	15	
16	Commissions received	16	
17	Amounts borrowed (see instructions) a Beginning balance b Ending balance or monthly average	17b	
18	Interest received	18	
19	Premiums received for insurance or reinsurance	19	
20	Loan guarantee fees received	20	
21	Other amounts received (see instructions)	21	
22	Total. Combine amounts on lines 9 through 21	22	
23	Purchases of stock in trade (inventory)	23	
24	Purchases of tangible property other than stock in trade	24	
25	Platform contribution transaction payments paid	25	
26	Cost sharing transaction payments paid	26	
27a	Rents paid (for other than intangible property rights)	27a	
b	Royalties paid (for other than intangible property rights)	27b	
28	Purchases, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	28	
29	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	29	
30	Commissions paid	30	
31	Amounts loaned (see instructions) a Beginning balance b Ending balance or monthly average	31b	5,000,000
32	Interest paid	32	
33	Premiums paid for insurance or reinsurance	33	
34	Loan guarantee fees paid	34	
35	Other amounts paid (see instructions)	35	
36	Total. Combine amounts on lines 23 through 35	36	5,000,000

Part V Reportable Transactions of a Reporting Corporation That Is a Foreign-Owned U.S. DE (see instructions)

Describe on an attached separate sheet any other transaction as defined by Regulations section 1.482-1(i)(7), such as amounts paid or received in connection with the formation, dissolution, acquisition, and disposition of the entity, including contributions to and distributions from the entity, and check here. ☐

Part VI Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party (see instructions)

Describe these transactions on an attached separate sheet and check here. ☐

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

37	Does the reporting corporation import goods from a foreign related party?	☐ Yes	☒ No
38a	If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?	☐ Yes	☐ No
b	If "Yes," attach a statement explaining the reason or reasons for such difference.		
c	If the answers to questions 37 and 38a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472?	☐ Yes	☐ No
39	During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement (CSA)?	☐ Yes	☒ No
	If "Yes," complete Part VIII as instructed below.		
40a	During the tax year, did the reporting corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions	☐ Yes	☒ No
b	If "Yes," enter the total amount of the disallowed deductions	\$	_____
41a	Is the reporting corporation claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transactions with the foreign related party? If "Yes," complete lines 41b, 41c, and 41d. See instructions	☐ Yes	☒ No
b	Enter the amount of gross receipts derived from all sales of general property to the foreign related party that the reporting corporation included in its computation of foreign-derived deduction eligible income (FDDEI). See instructions	\$	_____
c	Enter the amount of gross receipts derived from all sales of intangible property to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions	\$	_____
d	Enter the amount of gross receipts derived from all services provided to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions	\$	_____
42a	Did the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the relevant safe-haven range (100% to 130% of the applicable Federal rate (AFR) for the relevant term)?	☐ Yes	☒ No
b	Did the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest outside the relevant safe-haven range (100% to 130% of the AFR for the relevant term)?	☐ Yes	☒ No
43a	Did the reporting corporation issue a covered debt instrument in any of the transactions described in Regulations section 1.385-3(b)(2) during the tax year with respect to a related party that is a corporation, or, did the reporting corporation issue or refinance indebtedness owed to a related party that is a corporation during the 36 months before or after the date of a distribution or acquisition described in Regulations section 1.385-3(b)(3)(i) made by the reporting corporation, and either the issuance or refinance of indebtedness, or the distribution or acquisition, occurred during the tax year?	☐ Yes	☒ No
b	If the answer to question 43a is "Yes," provide the following.		
(1)	The amount of such transaction(s), distribution(s), and acquisition(s)	\$	_____
(2)	The amount of such related party indebtedness	\$	_____

Part VIII Cost Sharing Arrangement (CSA)

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

44	Provide a brief description of the CSA with respect to which this Part VIII is being completed.	
	<u>None</u>	
45	During the course of the tax year, did the reporting corporation become a participant in the CSA?	☐ Yes ☒ No
46	Was the CSA in effect before January 5, 2009?	☐ Yes ☐ No
47	What was the reporting corporation's share of reasonably anticipated benefits for the CSA?	_____ %
48a	Enter the total amount of stock-based compensation deductions claimed by the reporting corporation	\$ _____
b	Enter the total amount of deductions for the tax year for stock-based compensation that was granted during the term of the CSA and is directly identified with, or reasonably allocable to, the intangible development activity under the CSA	\$ _____
c	Was there any stock-based compensation granted during the term of the CSA to individuals who performed functions in business activities that generate cost shared intangibles that was not treated as directly identified with, or reasonably allocable to, the intangible development activity?	☐ Yes ☐ No
49a	Enter the total amount of intangible development costs for the CSA	\$ _____
b	Enter the amount of intangible development costs allocable to the reporting corporation based on the reporting corporation's reasonably anticipated benefits share	\$ _____

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

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

Entity Classification Election

OMB No. 1545-1516

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

Type or Print	Name of eligible entity making election DEF International Finance	Employer identification number 00-0000017
	Number, street, and room or suite no. If a P.O. box, see instructions. 1000 Helmstraat	
	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. Follow the country's practice for entering the postal code. Maastricht, Limburg Netherlands 6211TA	

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

Part I Election Information**1 Type of election** (see instructions):

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

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

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

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

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

3 Does the eligible entity have more than one owner?

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

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

- a** Name of owner ► [Roger Rabbit Inc.](#)
b Identifying number of owner ► [00-0000004](#)

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

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

6 **Type of entity** (see instructions):

- 7 If the eligible entity is created or organized in a foreign jurisdiction, provide the foreign country of organization ► [Netherlands](#)

8 Election is to be effective beginning (month, day, year) (see instructions) ► 12/31/2024

10 Contact person's telephone number

515-555-5550

Under penalties of perjury, I (we) declare that I (we) consent to the election of the above-named entity to be classified as indicated above, and that I (we) have examined this election and consent statement, and to the best of my (our) knowledge and belief, this election and consent statement are true, correct, and complete. If I am an officer, manager, or member signing for the entity, I further declare under penalties of perjury that I am authorized to make the election on its behalf.

[illegible]

11 Provide the explanation as to why the entity classification election was not filed on time (see instructions).

[illegible][illegible]

General Instructions

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

Future Developments

For the latest information about developments related to Form 8832 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8832.

What's New

For entities formed on or after July 1, 2013, the Croatian Dionicko Drustvo will always be treated as a corporation. See Notice 2013-44, 2013-29, I.R.B. 62 for more information.

Purpose of Form

An eligible entity uses Form 8832 to elect how it will be classified for federal tax purposes, as a corporation, a partnership, or an entity disregarded as separate from its owner. An eligible entity is classified for federal tax purposes under the default rules described below unless it files Form 8832 or Form 2553, Election by a Small Business Corporation. See *Who Must File* below.

The IRS will use the information entered on this form to establish the entity's filing and reporting requirements for federal tax purposes.

Note. An entity must file Form 2553 if making an election under section 1362(a) to be an S corporation.



A new eligible entity should not file Form 8832 if it will be using its default classification (see Default Rules below).

Eligible entity. An eligible entity is a business entity that is not included in items 1, or 3 through 9, under the definition of **corporation** provided under *Definitions*. Eligible entities include limited liability companies (LLCs) and partnerships.

Generally, corporations are not eligible entities. However, the following types of corporations are treated as eligible entities:

1. An eligible entity that previously elected to be an association taxable as a corporation by filing Form 8832. An entity that elects to be classified as a corporation by filing Form 8832 can make another election to change its classification (see the *60-month limitation rule* discussed below in the instructions for lines 2a and 2b).

2. A foreign eligible entity that became an association taxable as a corporation under the foreign default rule described below.

Default Rules

Existing entity default rule. Certain domestic and foreign entities that were in existence before January 1, 1997, and have an established federal tax classification generally do not need to make an election to continue that classification. If an existing entity decides to change its classification, it may do so subject to the 60-month limitation rule. See the instructions for lines 2a and 2b. See Regulations sections 301.7701-3(b)(3) and 301.7701-3(h)(2) for more details.

Domestic default rule. Unless an election is made on Form 8832, a domestic eligible entity is:

1. A partnership if it has two or more members.
2. Disregarded as an entity separate from its owner if it has a single owner.

A change in the number of members of an eligible entity classified as an **association** (defined below) does not affect the entity's classification. However, an eligible entity classified as a partnership will become a disregarded entity when the entity's membership is reduced to one member and a disregarded entity will be classified as a partnership when the entity has more than one member.

Foreign default rule. Unless an election is made on Form 8832, a foreign eligible entity is:

1. A partnership if it has two or more members and at least one member does not have limited liability.
2. An association taxable as a corporation if all members have limited liability.
3. Disregarded as an entity separate from its owner if it has a single owner that does not have limited liability.

However, if a qualified foreign entity (as defined in section 3.02 of Rev. Proc. 2010-32) files a valid election to be classified as a partnership based on the reasonable assumption that it had two or more owners as of the effective date of the election, and the qualified entity is later determined to have a single owner, the IRS will deem the election to be an election to be classified as a disregarded entity provided:

1. The qualified entity's owner and purported owners file amended returns that are consistent with the treatment of the entity as a disregarded entity;
2. The amended returns are filed before the close of the period of limitations on assessments under section 6501(a) for the relevant tax year; and
3. The corrected Form 8832, with the box checked entitled: Relief for a late change of entity classification election sought under Revenue Procedure 2010-32, is filed and attached to the amended tax return.

Also, if the qualified foreign entity (as defined in section 3.02 of Rev. Proc. 2010-32) files a valid election to be classified as a disregarded entity based on the reasonable assumption that it had a single owner as of the effective date of the election, and the qualified entity is later determined to have two or more owners, the IRS will deem the election to be an election to be classified as a partnership provided:

1. The qualified entity files information returns and the actual owners file original or amended returns consistent with the treatment of the entity as a partnership;
2. The amended returns are filed before the close of the period of limitations on assessments under section 6501(a) for the relevant tax year; and
3. The corrected Form 8832, with the box checked entitled: Relief for a late change of

entity classification election sought under Revenue Procedure 2010-32, is filed and attached to the amended tax returns. See Rev. Proc. 2010-32, 2010-36 I.R.B. 320 for details.

Definitions

Association. For purposes of this form, an association is an eligible entity taxable as a corporation by election or, for foreign eligible entities, under the default rules (see Regulations section 301.7701-3).

Business entity. A business entity is any entity recognized for federal tax purposes that is not properly classified as a trust under Regulations section 301.7701-4 or otherwise subject to special treatment under the Code regarding the entity's classification. See Regulations section 301.7701-2(a).

Corporation. For federal tax purposes, a corporation is any of the following:

1. A business entity organized under a federal or state statute, or under a statute of a federally recognized Indian tribe, if the statute describes or refers to the entity as incorporated or as a corporation, body corporate, or body politic.
2. An association (as determined under Regulations section 301.7701-3).
3. A business entity organized under a state statute, if the statute describes or refers to the entity as a joint-stock company or joint-stock association.
4. An insurance company.
5. A state-chartered business entity conducting banking activities, if any of its deposits are insured under the Federal Deposit Insurance Act, as amended, 12 U.S.C. 1811 et seq., or a similar federal statute.
6. A business entity wholly owned by a state or any political subdivision thereof, or a business entity wholly owned by a foreign government or any other entity described in Regulations section 1.892-2T.
7. A business entity that is taxable as a corporation under a provision of the Code other than section 7701(a)(3).
8. A foreign business entity listed on page 7. See Regulations section 301.7701-2(b)(8) for any exceptions and inclusions to items on this list and for any revisions made to this list since these instructions were printed.
9. An entity created or organized under the laws of more than one jurisdiction (business entities with multiple charters) if the entity is treated as a corporation with respect to any one of the jurisdictions. See Regulations section 301.7701-2(b)(9) for examples.

Disregarded entity. A disregarded entity is an eligible entity that is treated as an entity not separate from its single owner for income tax purposes. A "disregarded entity" is treated as separate from its owner for:

- Employment tax purposes, effective for wages paid on or after January 1, 2009; and
- Excise taxes reported on Forms 720, 730, 2290, 11-C, or 8849, effective for excise taxes reported and paid after December 31, 2007.

See the employment tax and excise tax return instructions for more information.

Limited liability. A member of a foreign eligible entity has limited liability if the member has no personal liability for any debts of or claims against the entity by reason of being a member. This determination is based solely on the statute or law under which the entity is organized (and, if relevant, the entity's organizational documents). A member has personal liability if the creditors of the entity may seek satisfaction of all or any part of the debts or claims against the entity from the member as such. A member has personal liability even if the member makes an agreement under which another person (whether or not a member of the entity) assumes that liability or agrees to indemnify that member for that liability.

Partnership. A partnership is a business entity that has at least two members and is not a corporation as defined above under *Corporation*.

Who Must File

File this form for an eligible entity that is one of the following:

- A domestic entity electing to be classified as an association taxable as a corporation.
- A domestic entity electing to change its current classification (even if it is currently classified under the default rule).
- A foreign entity that has more than one owner, all owners having limited liability, electing to be classified as a partnership.
- A foreign entity that has at least one owner that does not have limited liability, electing to be classified as an association taxable as a corporation.
- A foreign entity with a single owner having limited liability, electing to be an entity disregarded as an entity separate from its owner.
- A foreign entity electing to change its current classification (even if it is currently classified under the default rule).

Do not file this form for an eligible entity that is:

- Tax-exempt under section 501(a);
- A real estate investment trust (REIT), as defined in section 856; or
- Electing to be classified as an S corporation. An eligible entity that timely files Form 2553 to elect classification as an S corporation and meets all other requirements to qualify as an S corporation is deemed to have made an election under Regulations section 301.7701-3(c)(v) to be classified as an association taxable as a corporation.

All three of these entities are deemed to have made an election to be classified as an association.

Effect of Election

The federal tax treatment of elective changes in classification as described in Regulations section 301.7701-3(g)(1) is summarized as follows:

- If an eligible entity classified as a partnership elects to be classified as an association, it is deemed that the partnership contributes all of its assets and liabilities to the association in exchange for stock in the association, and immediately thereafter, the partnership liquidates by distributing the stock of the association to its partners.
- If an eligible entity classified as an association elects to be classified as a partnership, it is deemed that the association distributes all of its assets and liabilities to its shareholders in liquidation of the association, and immediately thereafter, the shareholders contribute all of the distributed assets and liabilities to a newly formed partnership.
- If an eligible entity classified as an entity separate from its owner, it is deemed that the association distributes all of its assets and liabilities to its single owner in liquidation of the association.
- If an eligible entity that is disregarded as an entity separate from its owner elects to be classified as an association, the owner of the eligible entity is deemed to have contributed all of the assets and liabilities of the entity to the association in exchange for the stock of the association.

Note. For information on the federal tax consequences of elective changes in classification, see Regulations section 301.7701-3(g).

When To File

Generally, an election specifying an eligible entity's classification cannot take effect more than 75 days prior to the date the election is filed, nor can it take effect later than 12 months after the date the election is filed. An eligible entity may be eligible for late election relief in certain circumstances. For more information, see *Late Election Relief*, later.

Where To File

File Form 8832 with the Internal Revenue Service Center for your state listed later.

In addition, attach a copy of Form 8832 to the entity's federal tax or information return for the tax year of the election. If the entity is not required to file a return for that year, a copy of its Form 8832 must be attached to the federal tax returns of all direct or indirect owners of the entity for the tax year of the owner that includes the date on which the election took effect. An indirect owner of the electing entity does not have to attach a copy of the Form 8832 to its tax return if an entity in which it has an interest is already filing a copy of the Form 8832 with its return. Failure to attach a copy of Form 8832 will not invalidate an otherwise valid election, but penalties may be assessed against persons who are required to, but do not, attach Form 8832.

Each member of the entity is required to file the member's return consistent with the entity election. Penalties apply to returns filed inconsistent with the entity's election.

If the entity's principal business, office, or agency is located in:

Connecticut, Delaware, District of Columbia, Florida, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin

Use the following Internal Revenue Service Center address:

Cincinnati, OH 45999

If the entity's principal business, office, or agency is located in:

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming

Use the following Internal Revenue Service Center address:

Ogden, UT 84201

A foreign country or possession

Ogden, UT
84201-0023

Note. Also attach a copy to the entity's federal income tax return for the tax year of the election.

Acceptance or Nonacceptance of Election

The service center will notify the eligible entity at the address listed on Form 8832 if its election is accepted or not accepted. The entity should generally receive a determination on its election within 60 days after it has filed Form 8832.

Care should be exercised to ensure that the IRS receives the election. If the entity is not notified of acceptance or nonacceptance of its election within 60 days of the date of filing, take follow-up action by calling 1-800-829-0115, or by sending a letter to the service center to inquire about its status. Send any such letter by certified or registered mail via the U.S. Postal Service, or equivalent type of delivery by a designated private delivery service (see Notice 2004-83, 2004-52 I.R.B. 1030 (or its successor)).

If the IRS questions whether Form 8832 was filed, an acceptable proof of filing is:

- A certified or registered mail receipt (timely postmarked) from the U.S. Postal Service, or its equivalent from a designated private delivery service;
- Form 8832 with an accepted stamp;
- Form 8832 with a stamped IRS received date; or
- An IRS letter stating that Form 8832 has been accepted.

Specific Instructions

Name. Enter the name of the eligible entity electing to be classified.

Employer identification number (EIN). Show the EIN of the eligible entity electing to be classified.



Do not put "Applied For" on this line.

Note. Any entity that has an EIN will retain that EIN even if its federal tax classification changes under Regulations section 301.7701-3.

If a disregarded entity's classification changes so that it becomes recognized as a partnership or association for federal tax purposes, and that entity had an EIN, then the entity must continue to use that EIN. If the entity did not already have its own EIN, then the entity must apply for an EIN and not use the identifying number of the single owner.

A foreign entity that makes an election under Regulations section 301.7701-3(c) and (d) must also use its own taxpayer identifying number. See sections 6721 through 6724 for penalties that may apply for failure to supply taxpayer identifying numbers.

If the entity electing to be classified using Form 8832 does not have an EIN, it must apply for one on Form SS-4, Application for Employer Identification Number. The entity must have received an EIN by the time Form 8832 is filed in order for the form to be processed. An election will not be accepted if the eligible entity does not provide an EIN.



Do not apply for a new EIN for an existing entity that is changing its classification if the entity already has an EIN.

Address. Enter the address of the entity electing a classification. All correspondence regarding the acceptance or nonacceptance of the election will be sent to this address. Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the entity has a P.O. box, show the box number instead of the street address. If the electing entity receives its mail in care of a third party (such as an accountant or an attorney), enter on the street address line "C/O" followed by the third party's name and street address or P.O. box.

Address change. If the eligible entity has changed its address since filing Form SS-4 or the entity's most recently-filed return (including a change to an "in care of" address), check the box for an address change.

Late-classification relief sought under Revenue Procedure 2009-41. Check the box if the entity is seeking relief under Rev. Proc. 2009-41, 2009-39 I.R.B. 439, for a late classification election. For more information, see *Late Election Relief*, later.

Relief for a late change of entity classification election sought under Revenue Procedure 2010-32. Check the box if the entity is seeking relief under Rev. Proc.

2010-32, 2010-36 I.R.B. 320. For more information, see *Foreign default rule*, earlier.

Part I. Election Information

Complete Part I whether or not the entity is seeking relief under Rev. Proc. 2009-41 or Rev. Proc. 2010-32.

Line 1. Check box 1a if the entity is choosing a classification for the first time (i.e., the entity does not want to be classified under the applicable default classification). Do not file this form if the entity wants to be classified under the default rules.

Check box 1b if the entity is changing its current classification.

Lines 2a and 2b. 60-month limitation rule. Once an eligible entity makes an election to *change* its classification, the entity generally cannot change its classification by election again during the 60 months after the effective date of the election. However, the IRS may (by private letter ruling) permit the entity to change its classification by election within the 60-month period if more than 50% of the ownership interests in the entity, as of the effective date of the election, are owned by persons that did not own any interests in the entity on the effective date or the filing date of the entity's prior election.

Note. The 60-month limitation does not apply if the previous election was made by a newly formed eligible entity and was effective on the date of formation.

Line 4. If an eligible entity has only one owner, provide the name of its owner on line 4a and the owner's identifying number (social security number, or individual taxpayer identification number, or EIN) on line 4b. If the electing eligible entity is owned by an entity that is a disregarded entity or by an entity that is a member of a series of tiered disregarded entities, identify the first entity (the entity closest to the electing eligible entity) that is not a disregarded entity. For example, if the electing eligible entity is owned by disregarded entity A, which is owned by another disregarded entity B, and disregarded entity B is owned by partnership C, provide the name and EIN of partnership C as the owner of the electing eligible entity. If the owner is a foreign person or entity and does not have a U.S. identifying number, enter "none" on line 4b.

Line 5. If the eligible entity is owned by one or more members of an affiliated group of corporations that file a consolidated return, provide the name and EIN of the parent corporation.

Line 6. Check the appropriate box if you are changing a current classification (no matter how achieved), or are electing out of a default classification. Do not file this form if you fall within a default classification that is the desired classification for the new entity.

Line 7. If the entity making the election is created or organized in a foreign jurisdiction, enter the name of the foreign country in which it is organized. This information must be provided even if the entity is also organized under domestic law.

Line 8. Generally, the election will take effect on the date you enter on line 8 of this form,

or on the date filed if no date is entered on line 8. An election specifying an entity's classification for federal tax purposes can take effect no more than 75 days prior to the date the election is filed, nor can it take effect later than 12 months after the date on which the election is filed. If line 8 shows a date more than 75 days prior to the date on which the election is filed, the election will default to 75 days before the date it is filed. If line 8 shows an effective date more than 12 months from the filing date, the election will take effect 12 months after the date the election is filed.

Consent statement and signature(s). Form 8832 must be signed by:

1. Each member of the electing entity who is an owner at the time the election is filed; or

2. Any officer, manager, or member of the electing entity who is authorized (under local law or the organizational documents) to make the election. The elector represents to having such authorization under penalties of perjury.

If an election is to be effective for any period prior to the time it is filed, each person who was an owner between the date the election is to be effective and the date the election is filed, and who is not an owner at the time the election is filed, must sign.

If you need a continuation sheet or use a separate consent statement, attach it to Form 8832. The separate consent statement must contain the same information as shown on Form 8832.

Note. Do not sign the copy that is attached to your tax return.

Part II. Late Election Relief

Complete Part II only if the entity is requesting late election relief under Rev. Proc. 2009-41.

An eligible entity may be eligible for late election relief under Rev. Proc. 2009-41, 2009-39 I.R.B. 439, if **each** of the following requirements is met.

1. The entity failed to obtain its requested classification as of the date of its formation (or upon the entity's classification becoming relevant) or failed to obtain its requested change in classification solely because Form 8832 was not filed timely.

2. Either:

a. The entity has not filed a federal tax or information return for the first year in which the election was intended because the due date has not passed for that year's federal tax or information return; or

b. The entity has timely filed all required federal tax returns and information returns (or if not timely, within 6 months after its due date, excluding extensions) consistent with its requested classification for all of the years the entity intended the requested election to be effective and no inconsistent tax or information returns have been filed by or with respect to the entity during any of the tax years. If the eligible entity is not required to file a federal tax return or information return, each affected person who is required to file a federal tax return or information return must have timely filed all such returns (or if not timely, within 6 months after its due date, excluding extensions) consistent with the

entity's requested classification for all of the years the entity intended the requested election to be effective and no inconsistent tax or information returns have been filed during any of the tax years.

3. The entity has reasonable cause for its failure to timely make the entity classification election.

4. Three years and 75 days from the requested effective date of the eligible entity's classification election have not passed.

Affected person. An affected person is either:

- with respect to the effective date of the eligible entity's classification election, a person who would have been required to attach a copy of the Form 8832 for the eligible entity to its federal tax or information return for the tax year of the person which includes that date; or
- with respect to any subsequent date after the entity's requested effective date of the classification election, a person who would have been required to attach a copy of the Form 8832 for the eligible entity to its federal tax or information return for the person's tax year that includes that subsequent date had the election first become effective on that subsequent date.

For details on the requirement to attach a copy of Form 8832, see Rev. Proc. 2009-41 and the instructions under *Where To File*.

To obtain relief, file Form 8832 with the applicable IRS service center listed in *Where To File*, earlier, within 3 years and 75 days from the requested effective date of the eligible entity's classification election.

If Rev. Proc. 2009-41 does not apply, an entity may seek relief for a late entity election by requesting a private letter ruling and paying a user fee in accordance with Rev. Proc. 2013-1, 2013-1 I.R.B. 1 (or its successor).

Line 11. Explain the reason for the failure to file a timely entity classification election.

Signatures. Part II of Form 8832 must be signed by an authorized representative of the eligible entity and each affected person. See *Affected Persons*, earlier. The individual or individuals who sign the declaration must have personal knowledge of the facts and circumstances related to the election.

Foreign Entities Classified as Corporations for Federal Tax Purposes:

American Samoa—Corporation
Argentina—Sociedad Anonima
Australia—Public Limited Company
Austria—Aktiengesellschaft
Barbados—Limited Company
Belgium—Societe Anonyme
Belize—Public Limited Company
Bolivia—Sociedad Anonima
Brazil—Sociedade Anonima
Bulgaria—Aktzionerno Druzhestvo
Canada—Corporation and Company
Chile—Sociedad Anonima
People's Republic of China—Gufen Youxian Gongsi

Republic of China (Taiwan)—Ku-fen Yu-hsien Kung-szu
Colombia—Sociedad Anonima
Costa Rica—Sociedad Anonima
Croatia—Dionicko Društvo
Cyprus—Public Limited Company
Czech Republic—Akciova Spolecnost
Denmark—Aktieselskab
Ecuador—Sociedad Anonima or Compania Anonima
Egypt—Sharikat Al-Mossahamah
El Salvador—Sociedad Anonima
Estonia—Aktsiaselts
European Economic Area/European Union—Societas Europaea
Finland—Julkinen Osakeyhtiö/Publikt Aktiebolag
France—Societe Anonyme
Germany—Aktiengesellschaft
Greece—Anonymos Etairia
Guam—Corporation
Guatemala—Sociedad Anonima
Guyana—Public Limited Company
Honduras—Sociedad Anonima
Hong Kong—Public Limited Company
Hungary—Reszvenytársaság
Iceland—Hlutafélag
India—Public Limited Company
Indonesia—Perseroan Terbuka
Ireland—Public Limited Company
Israel—Public Limited Company
Italy—Società per Azioni
Jamaica—Public Limited Company
Japan—Kabushiki Kaisha
Kazakhstan—Ashyk Aktzionerlik Kogham
Republic of Korea—Chusik Hoesa
Latvia—Akciju Sabiedrība
Liberia—Corporation
Liechtenstein—Aktiengesellschaft
Lithuania—Akcine Bendroves
Luxembourg—Societe Anonyme
Malaysia—Berhad
Malta—Public Limited Company
Mexico—Sociedad Anonima
Morocco—Societe Anonyme
Netherlands—Naamloze Vennootschap
New Zealand—Limited Company
Nicaragua—Compania Anonima
Nigeria—Public Limited Company
Northern Mariana Islands—Corporation
Norway—Allment Aksjeselskap
Pakistan—Public Limited Company
Panama—Sociedad Anonima
Paraguay—Sociedad Anonima
Peru—Sociedad Anonima
Philippines—Stock Corporation
Poland—Spółka Akcyjna
Portugal—Sociedade Anonima

Puerto Rico—Corporation
Romania—Societe pe Actiuni
Russia—Otkrytoye Aktsionernoy Obshchestvo
Saudi Arabia—Sharikat Al-Mossahamah
Singapore—Public Limited Company
Slovak Republic—Akciova Spolocnost
Slovenia—Delniska Družba
South Africa—Public Limited Company
Spain—Sociedad Anonima
Surinam—Naamloze Vennootschap
Sweden—Publika Aktiebolag
Switzerland—Aktiengesellschaft
Thailand—Borisat Chamkad (Mahachon)
Trinidad and Tobago—Limited Company
Tunisia—Societe Anonyme
Turkey—Anonim Sirket
Ukraine—Aktzionerne Tovaristvo Vidkritogo Tipu
United Kingdom—Public Limited Company
United States Virgin Islands—Corporation
Uruguay—Sociedad Anonima
Venezuela—Sociedad Anonima or Compania Anonima



See Regulations section 301.7701-2(b)(8) for any exceptions and inclusions to items on this list and for any revisions made to this list since these instructions were printed.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 2 hr., 46 min.
Learning about the law or the form 3 hr., 48 min.
Preparing and sending the form to the IRS 36 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Forms and Publications, SE:W:CAR:MP:TFP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File* above.

Form **8858**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**Go to www.irs.gov/Form8858 for instructions and the latest information.Information furnished for the FDE's or FB's annual accounting period (see instructions)
beginning , 20 , and ending , 20

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

[Roger Rabbit Inc.](#)

Filer's identifying number

00-0000004

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

[35 Any Street](#)

City or town, state, and ZIP code

[Anytown, NY 10006](#)

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

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

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

Check here	☐ Initial Form 8858	☐ Final Form 8858
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1a Name and address of FDE or FB[Bugs Bunny Inc.](#)
[36 Anywhere Ave.](#)
[Port Vila, Vanuatu](#)**b(1)** U.S. identifying number, if any

00-0000018

b(2) Reference ID number (see instructions)**c** For FDE, country(ies) under whose laws organized and entity type under local tax law[Vanuatu Corporation Entity](#)**d** Date(s) of organization

06/18/2018

e Effective date as FDE

03/31/2019

f If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number.**g** Country in which principal business activity is conducted**h** Principal business activity code number**i** Principal business activity**j** Functional currency**2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following. See instructions.**a** Name and address**b** Annual accounting period covered by the return (see instructions)**c(1)** U.S. identifying number, if any**c(2)** Reference ID number (see instructions)

C185038-23

d Country under whose laws organized[Isle of Man](#)**e** Functional currency[Jessica Rabbit Inc.](#)
[37 Anyplace Blvd.](#)
[Port Erin, Isle of Man IM9 6AF](#)**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following. See instructions.**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10%-or-more direct or indirect interest. See instructions.

Schedule C Income Statement (see instructions)

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

If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

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

Schedule C-1 Section 987 Gain or Loss Information

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

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

Schedule F Balance Sheet

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

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

Schedule G Other Information

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

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?		✓
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		✓
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c		✓
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		✓
b If "Yes," enter the amount of the dual consolidated loss \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		✓
b Enter the amount of the dual consolidated loss for the combined separate unit \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		✓
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		✓
b If "Yes," enter the total amount of recapture \$ _____. See instructions.		
14a During the tax year, did the FDE or FB pay or accrue any Top-up Tax? See instructions		✓
b If "Yes," enter the amount of each type of tax paid or accrued.		
(1) Income Inclusion Rule (IIR) (or similar taxes) \$ _____		
(2) Qualified Domestic Minimum Top-up Tax (QDMTT) (or similar taxes) \$ _____		
(3) UTPR (or similar taxes) \$ _____		

Schedule H

Current Earnings and Profits or Taxable Income (see instructions)

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

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

Schedule I

Transferred Loss Amount

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

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

Schedule J

Income Taxes Paid or Accrued (see instructions)

(a) Country or territory	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign tax year (YYYY-MM-DD)	(c) Foreign currency	(d) Conversion rate	(e) U.S. dollars	(f) Foreign branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**Go to www.irs.gov/Form8858 for instructions and the latest information.Information furnished for the FDE's or FB's annual accounting period (see instructions)
beginning , 20 , and ending , 20

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

[Roger Rabbit Inc.](#)

Filer's identifying number

00-0000004

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

[35 Any Street](#)

City or town, state, and ZIP code

[Anytown, NY 10006](#)

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

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

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

Check here	☐ Initial Form 8858	☐ Final Form 8858
------------	--	--

1a Name and address of FDE or FB[DEF International Finance](#)
[1000 Helmstraat](#)
[Maastricht, Limburg/Netherlands 6211TA](#)**b(1)** U.S. identifying number, if any

00-0000017

b(2) Reference ID number (see instructions)**c** For FDE, country(ies) under whose laws organized and entity type under local tax law[Netherlands Foreign Entity](#)**d** Date(s) of organization

12/31/2018

e Effective date as FDE

03/31/2019

f If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number.**g** Country in which principal business activity is conducted**h** Principal business activity code number**i** Principal business activity**j** Functional currency**2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following. See instructions.**a** Name and address**b** Annual accounting period covered by the return (see instructions)**c(1)** U.S. identifying number, if any

00-0000022

c(2) Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency[ABCDEF Finance Corporation](#)
[14 Somewhere](#)
[Birmingham, England 126375](#)**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following. See instructions.**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10%-or-more direct or indirect interest. See instructions.

Schedule C Income Statement (see instructions)

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

If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

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

Schedule C-1 Section 987 Gain or Loss Information

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

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

Schedule F Balance Sheet

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

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

Schedule G Other Information

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

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?		✓
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		✓
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c		✓
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		✓
b If "Yes," enter the amount of the dual consolidated loss \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		✓
b Enter the amount of the dual consolidated loss for the combined separate unit \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		✓
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		✓
b If "Yes," enter the total amount of recapture \$ _____. See instructions.		
14a During the tax year, did the FDE or FB pay or accrue any Top-up Tax? See instructions		✓
b If "Yes," enter the amount of each type of tax paid or accrued.		
(1) Income Inclusion Rule (IIR) (or similar taxes) \$ _____		
(2) Qualified Domestic Minimum Top-up Tax (QDMTT) (or similar taxes) \$ _____		
(3) UTPR (or similar taxes) \$ _____		

Schedule H

Current Earnings and Profits or Taxable Income (see instructions)

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

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

Schedule I

Transferred Loss Amount

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

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

Schedule J

Income Taxes Paid or Accrued (see instructions)

(a) Country or territory	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign tax year (YYYY-MM-DD)	(c) Foreign currency	(d) Conversion rate	(e) U.S. dollars	(f) Foreign branch	(g) Passive	(h) General	(i) Other
Totals								

Country-by-Country Report

For reporting period beginning _____, 20_____, and ending _____, 20_____

OMB No. 1545-2272

► Go to www.irs.gov/Form8975 for instructions and the latest information.

If this is an amended report, check here ☐

Enter the number of Schedules A (Form 8975) attached to this Form 8975 ► 3

Part I Identification of Filer

1a Name of the reporting entity Roger Rabbit Inc.		1b Reporting role code ULT	1c EIN 00-0000004
2 Number, street, and room or suite no. (if P.O. box, see instructions) 35 Any Street			
3a City or town Anytown	3b State or province NY	3c Country, and ZIP or foreign postal code 10006	
4 Name of the U.S. Multinational Enterprise (MNE) group (if different from reporting entity)			

Part II Additional Information

Enter any additional information related to the U.S. MNE group

Established in 1927 in Honolulu, Roger Rabbit Inc. is a financial services company working with individuals and companies worldwide. We have 16 offices located in the US, UK, and Isle of Man. Our investment strategies and financial advice are always tailored to meet our client's specific needs, because we want to add value to their company or organization. We have the skills to attract other investors, which introduces our wide range of clients to new sources of capital. We give our clients the ability to do their business better. We have been successful for 90 years because of the dedication each of our trained financial analysts provides to our customers. When pairing that superior service with constant innovation, our clients win. We fully analyze the credit strengths of each of our clients, and develop a funding plan specific to them. Several of our offices around the world also provide additional funding options to our clients by offering access to government mortgage insurance and loan guarantee programs. Here, we combine investment banking and mortgage banking services, which saves our clients time and reduces overall costs. Roger Rabbit Inc offers a wide variety of financial products that enables companies and individuals to manage the level of risk they are comfortable with. We also broaden their access to both foreign and domestic capital markets. Our tailored advice helps unlock private sector investments, which clients need if they want to expand their businesses, create jobs throughout their companies, and grow economies all over the world. Roger Rabbit Inc's Institutional Asset Management Solutions are comprised of a full range of integrated technologies. These are designed to help our clients improve operational efficiencies in all areas of their business. We leverage the advanced technology within our company to deliver better service, products, and advice to our client's companies. It is designed with our clients and their investors in mind, and has a proven track record of reducing manual processes, mitigating errors and risks, and improving operational efficiencies. We always have security in mind, which is why this is all done in a protected environment. We help our clients eliminate manual tasks and preserve that time to focus on what they do best: work with their customers to achieve their goals. We stay constantly apprised of regulations and

For Paperwork Reduction Act Notice, see separate instructions.

changes in the financial landscape, and we use that to help our clients to become more flexible and transparent within the everchanging investment management industry. Our clients learn how to adapt and manage these new demands with the help of our advanced financial analysts. Roger Rabbit Inc's products and services include loans, equity, trade and supply chain finance, syndications, treasury client solutions, blended finance, venture capital, advisory, and asset management. We also offer expertise in financial institutions, funds, infrastructure, oil, gas, and mining, public-private partnerships, and tourism, retail, and property. Roger Rabbit Inc. also works throughout the private sector to encourage entrepreneurship and build sustainable businesses. We do that by advising our clients on a wide range of issues. First, we have a dedicated team in each of our offices that focuses on environmental, social, and governance standards specific to what will impact our client's finances. We help expand access to critical finance for individuals and micro, small, and medium enterprises. We do that through our work with financial intermediary clients. Roger Rabbit Inc. knows its clients and gives them the skills and tools they need to succeed. With us, our clients become some of the most successful companies in the world.

SCHEDULE A
(Form 8975)
(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

Name of the reporting entity

Roger Rabbit Inc.

Tax Jurisdiction and Constituent Entity Information

For reporting period beginning , 20 , and ending , 20

A separate Schedule A (Form 8975) is to be completed for each tax jurisdiction of the multinational enterprise group.
Go to www.irs.gov/Form8975 for instructions and the latest information.

OMB No. 1545-2272

EIN

00-0000004

Part I Tax Jurisdiction Information. All financial amounts must be stated in U.S. dollars. See instructions.

Tax jurisdiction

US

Table with 8 columns: (a) Unrelated party, (b) Related party, (c) Total, 2. Profit (loss) before income tax, 3. Income tax paid (on cash basis), 4. Income tax accrued—current year, 5. Stated capital, 6. Accumulated earnings, 7. Number of employees, 8. Tangible assets other than cash and cash equivalents. Row 1: 2,000,000,000, 8,750,000, 2,008,750,000, 602,625,000, 241,050,000, 180,787,500, 502,187,500, 175,765,625, 276, 1,807,875,000

Part II Constituent Entity Information

Table with 5 main columns: 1. Constituent entities resident in the tax jurisdiction, 2. Entity role, 3. TIN, 4. Tax jurisdiction of organization or incorporation if different from tax jurisdiction of residence, 5. Main business activities. Row 1: Roger Rabbit Inc., , 783021851, US, CBC509, .

[illegible]

Enter any additional information related to the information reported in Part I and II.

No additional information needed.

[illegible]

Enter any additional information related to the information reported in Part I and II.

No additional information needed.

SCHEDULE A
(Form 8975)

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

Name of the reporting entity

Roger Rabbit Inc.

Tax Jurisdiction and Constituent Entity Information

For reporting period beginning , 20 , and ending , 20

► A separate Schedule A (Form 8975) is to be completed for each tax jurisdiction of the multinational enterprise group.
► Go to www.irs.gov/Form8975 for instructions and the latest information.

OMB No. 1545-2272

EIN

00-0000004

Part I Tax Jurisdiction Information. All financial amounts must be stated in U.S. dollars. See instructions.

Tax jurisdiction

UK

1. Revenues			2. Profit (loss) before income tax	3. Income tax paid (on cash basis)	4. Income tax accrued—current year	5. Stated capital	6. Accumulated earnings	7. Number of employees	8. Tangible assets other than cash and cash equivalents
(a) Unrelated party	(b) Related party	(c) Total							
125,000,000	0	125,000,000	37,500,000	0	0	31,250,000	10,937,500	113	112,500,000

Part II Constituent Entity Information

1. Constituent entities resident in the tax jurisdiction	2. Entity role	3. TIN	4. Tax jurisdiction of organization or incorporation if different from tax jurisdiction of residence	5. Main business activities		
				(a) Activity code	(b) If you entered the code for "Other," describe the business activity.	
Jessica Rabbit Inc.		C185038-23	IM	CBC508		
Judge Doom Inc.		C048374-12	IM	CBC509		
Baby Herman Inc.		C612403-50	IM	CBC508		
Benny the Cab Inc.		C124918-52	IM	CBC509		
Toon Patrol Inc.		C829851-93	IM	CBC509		
Dolores Inc.		C098483-55	IM	CBC509		
R.K. Maroon Inc.		C812512-49	IM	CBC508		
Marvin Acme Inc.		C1209855-88	IM	CBC509		
Lt. Santino Inc.		C783483-33	IM	CBC508		
Yosemite Sam Inc.		C129494-31	IM	CBC509		
Lena Hyena Inc.		C759420-06	IM	CBC509		
Donald Duck Inc.		C987314-34	IM	CBC509		

For Paperwork Reduction Act Notice, see separate instructions.

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Schedule A (Form 8975) (Rev. 12-2020)

Part II	Constituent Entity Information <i>(continued)</i>
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Part III	Additional Information
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Enter any additional information related to the information reported in Part I and II.

No additional information needed.