

Mercury Solar, Inc

00-0000012

This ATS Scenario should only be used, if supporting Form 8975.

FORMS REQUIRED: 1120S, Schedule K-1 (1120S) (2), 1125-A, 1125-E, 4562 (2), 4797, 8453-CORP, 8825, 8858, 8975, Schedule A (8975) (3)

ATTACHMENTS:

ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionsSchedule2
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentSchedule
ItemizedOtherAssetsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedIncomeNotRecordedonBooksSchedule2
ItemizedDeductionsNotChargedAgainstBooksSchedule2
AccumulatedAdjustmentsAccountOtherAdditionsSchedule
AccumulatedAdjustmentsAccountOtherReductionsSchedule
ItemizedOtherCostsSchedule

Additional information:

The Employer Identification Number (EIN) for this scenario is **00-0000012**.

The entry in Schedule K-1 (Form 1120S), Part I, Box C, "IRS Center where corporation filed return," should be "OSPC."

Form 8975 Schedule A, Part II, Line 1 accepts addresses and Part II, Line 2 accepts one or more entity identification numbers (**IN**), such as a company registration number, for the constituent entity when filing electronically. The Schedules A contained in this test scenario include an address on Line 1 and the different types of entries that may be used on Line 2 from multiple TINs to "NOTIN".

BINARY ATTACHMENT: Scanned Form 8453-CORP (8453 Signature Document)

HEADER INFO: Not on the actual return

Multiple Software Packages Used: No

Originator:
EFIN: Self-select
Type: ERO
Practitioner PIN: None
PIN entered by: N/A

Signature Option: Binary attachment 8453 signature document

Officer: **Name:** Sunny Day
Title: President
Officer SSN: 000-00-4567
Taxpayer PIN: N/A
Phone: 703-555-1515
Email Address: sunday@rocketmail.com
Date Signed: 01/25/25

Responsible Party Current: Yes

Preparer: **Name:** John Star
Email Address: johnstar@rocketmail.com
Date Prepared: 01/20/2025

Name Control: Form 1120S Mercury Solar, Inc– MERC
Sch K-1 Shareholder Mak A Desision – DESI
Sch K-1 Shareholder Issa Salesbury – SALE

Total Prior Year Income: \$850,000,000

IP Address: 112.112.112.112

Mercury Solar, Inc

Attachment 1, F1120S, Line 5: Other Income (Loss) (*ItemizedOtherIncomeSchedule2*) (*Miscellaneous Income*)

Description	Amount
Miscellaneous Income	400,860,000

Attachment 2, F1120S, Line 19: Other Deductions (*ItemizedOtherDeductionsSchedule2*)

Description	Amount
Vehicle expenses	19,567,000
Charges-Bank & Financial	415,000
Dues & Subscriptions	200,000
Insurance	22,232,000
Miscellaneous	255,000
Office Supplies	1,220,000
Postage & Delivery	207,000
Printing and Reproduction	158,000
Professional Fees	620,000
Repairs to Equipment	679,000
Small Tools	3,247,000
Utilities	3,651,000
Amortization	90,000
50% of Meals & Entertainment	487,000
TOTAL	53,028,000

Attachment 3, Form 1120S, Schedule L, Balance Sheets per Books, Line 6(d): Other current assets at end of tax year *(ItemizedOtherCurrentAssetsSchedule)*

Description	Ending Amount
Employee Loans	2,950
Model Home Costs	275,026
TOTAL	277,976

Attachment 4, Form 1120S, Schedule L Balance Sheets per Books, Line 9(b): Other investments at beginning of tax year *(ItemizedOtherInvestmentsSchedule)*

Description	Beginning Amount
Other Investments	1,000

Attachment 5, Form 1120S, Schedule L Balance Sheets per Books, Line 14 (b): Other assets at beginning of tax year *(ItemizedOtherAssetsSchedule)*

Description	Beginning Amount
Model Home	913

Attachment 6, Form 1120S, Schedule L Balance Sheets per Books, Line 18 (b) & (d): Other current Liabilities at beginning and end of tax year *(ItemizedOtherCurrentLiabilitiesSchedule)*

Description	Beginning Amount	Ending Amount
Model Home Loan		232,240
Payroll Tax Liabilities	2,975	4,533
Credit Card Liability	6,661	15,073
TOTAL	9,636	251,816

Attachment 7, Form 1120S, Schedule M-1, Line 2: Total Income Not Recorded on Books *(ItemizedIncomeNotRecordedOnBooksSchedule2)*

Description	Amount
Form 4797 Book/Tax Diff	2,885

Attachment 8, Form 1120S, Schedule M-1, Line 6: Total deductions (depreciation and itemized deductions) on this return not charged against book income this year. *(ItemizedDeductionsNotChargedAgainstBookSchedule 2)*

Description	Amount
Depreciation	6,082
Miscellaneous Expense	6,768
TOTAL	12,850

Attachment 9, Form 1120S, Page 5, Schedule M-2, Line 3: Other Additions, (Total of all other additions)
(AccumulatedAdjustmentsAccountOtherAdditionsSchedule)

Description	Amount
Net Rental Real Estate income (loss), Form 8825	3,535,000
TOTAL	3,535,000

Attachment 10, Form 1120S, Schedule M-2, Line 5a: Total of itemized other reductions
(AccumulatedAdjustmentsAccountOtherReductionsSchedule)

Description	Amount
Disallowed Entertainment Expense	486
Section 179 deduction	110,000
TOTAL	110,486

Attachment 11, Form 1125-A, Line 5: Other Costs (ItemizedOtherCostsSchedule)

Description	Amount
Subcontractors	334,099,000

Form **1120-S****U.S. Income Tax Return for an S Corporation**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service**Do not file this form unless the corporation has filed or
is attaching Form 2553 to elect to be an S corporation.
Go to www.irs.gov/Form1120S for instructions and the latest information.****2025**

For calendar year 2025 or tax year beginning , 2025, ending , 20

A S election effective date <u>01/01/2015</u>	Name <u>Mercury Solar, Inc</u>				D Employer identification number <u>00-0000012</u>
B Business activity code number (see instructions) <u>238990</u>	Number and street. If a P.O. box, see instructions. <u>98 Galaxy Street</u>		Room or suite no.		E Date incorporated <u>01/01/2015</u>
	City or town <u>Honolulu</u>	State or province <u>HI</u>	Country	ZIP or foreign postal code <u>96820</u>	F Total assets (see instructions) \$ <u>498,034</u>
C Check if Sch. M-3 attached ☐					

G Is the corporation electing to be an S corporation beginning with this tax year? See instructions. ☐ Yes ☒ No**H** Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination**I** Enter the number of shareholders who were shareholders during any part of the tax year 2**J** Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes**Caution:** Include **only** trade or business income and expenses on lines 1a through 22. See the instructions for more information.

Income	1a Gross receipts or sales <u>1,124,560,000</u>	b Less returns and allowances	c Balance	1c	<u>1,124,560,000</u>
	2 Cost of goods sold (attach Form 1125-A)			2	<u>669,365,000</u>
	3 Gross profit. Subtract line 2 from line 1c			3	<u>455,195,000</u>
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4	<u>5,179,000</u>
	5 Other income (loss) (see instructions—attach statement)			5	<u>400,860,000</u>
	6 Total income (loss). Add lines 3 through 5			6	<u>861,234,000</u>
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E)			7	<u>34,973,000</u>
	8 Salaries and wages (less employment credits)			8	<u>100,531,000</u>
	9 Repairs and maintenance			9	
	10 Bad debts			10	
	11 Rents			11	<u>156,855,000</u>
	12 Taxes and licenses			12	<u>13,685,000</u>
	13 Interest (see instructions)			13	<u>13,220,000</u>
	14 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14	
	15 Depletion (do not deduct oil and gas depletion)			15	
	16 Advertising			16	<u>4,093,000</u>
	17 Pension, profit-sharing, etc., plans			17	
	18 Employee benefit programs			18	
	19 Energy efficient commercial buildings deduction (attach Form 7205)			19	
	20 Other deductions (attach statement)			20	<u>53,028,000</u>
	21 Total deductions. Add lines 7 through 20			21	<u>376,385,000</u>
	22 Ordinary business income (loss). Subtract line 21 from line 6			22	<u>484,849,000</u>
Tax and Payments	23a Excess net passive income or LIFO recapture tax (see instructions)	23a			
	b Tax from Schedule D (Form 1120-S)	23b			
	c Add lines 23a and 23b (see instructions for additional taxes)			23c	
	24a Current year's estimated tax payments and preceding year's overpayment credited to the current year	24a			
	b Tax deposited with Form 7004	24b			
	c Credit for federal tax paid on fuels (attach Form 4136)	24c			
	d Elective payment election amount from Form 3800	24d			
	z Add lines 24a through 24d			24z	
	25 Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐			25	
	26 Amount owed. If line 24z is smaller than the total of lines 23c and 25, enter amount owed			26	
	27 Overpayment. If line 24z is larger than the total of lines 23c and 25, enter amount overpaid			27	
	28 Enter amount from line 27: a Credited to 2026 estimated tax b Refunded			28b	
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.			May the IRS discuss this return with the preparer shown below? See instructions. ☒ Yes ☐ No
	Signature of officer	Date	Title <u>President</u>	

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN <u>P44444444</u>
	Firm's name <u>Electronic Tax Filers, Inc</u>			Firm's EIN	<u>00-0000011</u>
	Firm's address <u>100 Efile Drive, Anytown, TX 78621</u>			Phone no.	<u>512-555-1212</u>

Schedule B Other Information (see instructions)

1	Check accounting method: a ☐ Cash b ☐ Accrual c ☒ Other (specify) <u>Hybrid</u>	Yes	No																				
2	See the instructions and enter the: a Business activity <u>Manufacturing and Installation</u> b Product or service <u>Solar Panels</u>																						
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation . . .		✓																				
4	At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		✓																				
	<table border="1"><thead><tr><th>(i) Name of Corporation</th><th>(ii) Employer Identification Number (if any)</th><th>(iii) Country of Incorporation</th><th>(iv) Percentage of Stock Owned</th><th>(v) If Percentage in (iv) Is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made</th></tr></thead><tbody><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></tbody></table>	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) Is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made																	
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b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		✓																				
	<table border="1"><thead><tr><th>(i) Name of Entity</th><th>(ii) Employer Identification Number (if any)</th><th>(iii) Type of Entity</th><th>(iv) Country of Organization</th><th>(v) Maximum Percentage Owned in Profit, Loss, or Capital</th></tr></thead><tbody><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></tbody></table>	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital																	
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital																			
5a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock (ii) Total shares of non-restricted stock		✓																				
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year (ii) Total shares of stock outstanding if all instruments were executed		✓																				
6	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?																						
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐ If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.																						
8	If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions \$ _____																						
9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		✓																				
10	Does the corporation satisfy one or more of the following? 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. If "Yes," complete and attach Form 8990 , Limitation on Business Interest Expense Under Section 163(j).		✓																				
11	Does the corporation satisfy both of the following conditions? a The corporation's total receipts (see instructions) for the tax year were less than \$250,000. b The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.		✓																				

Schedule B Other Information (see instructions) (continued)

	Yes	No
12 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		✓
If "Yes," enter the amount of principal reduction \$ _____		
13 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		✓
14a Did the corporation make any payments that would require it to file Form(s) 1099?		✓
b If "Yes," did or will the corporation file required Form(s) 1099?		
15 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 \$ _____		
16 At any time during the tax year, did the corporation: (a) receive (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		✓
17 Reserved for future use		

Schedule K Shareholders' Pro Rata Share Items

		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1 484,849,000
	2 Net rental real estate income (loss) (attach Form 8825)	2 3,535,000
	3a Other gross rental income (loss) 3a	
	b Expenses from other rental activities (attach statement) 3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Interest income	4
	5 Dividends: a Ordinary dividends 5a	
	b Qualified dividends 5b	
	6 Royalties	6
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7
Credits	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a
	b Collectibles (28%) gain (loss) 8b	
	c Unrecaptured section 1250 gain (attach statement) 8c	
	9 Net section 1231 gain (loss) (attach Form 4797)	9
Deductions	10 Other income (loss) (see instructions) Type: 10	
	11 Section 179 deduction (attach Form 4562)	11 110,000
	12a Cash charitable contributions 12a	
	b Noncash charitable contributions 12b	
	c Investment interest expense 12c	
Items Affecting Shareholder Basis	d Section 59(e)(2) expenditures Type: 12d	
	e Other deductions (see instructions) Type: 12e	
	13a Low-income housing credit (section 42(j)(5)) 13a	
	b Low-income housing credit (other) 13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) 13c	
	d Other rental real estate credits (see instructions) Type: 13d	
	e Other rental credits (see instructions) Type: 13e	
Inter-national	f Biofuel producer credit (attach Form 6478) 13f	
	g Other credits (see instructions) Type: 13g	
Alternative Minimum Tax (AMT) Items	14a Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance ☐	
	b Check this box if you qualified for an exception to filing Schedule K-2 (Form 1120-S) ☐	
	15a Post-1986 depreciation adjustment 15a	
	b Adjusted gain or loss 15b	
	c Depletion (other than oil and gas) 15c	
	d Oil, gas, and geothermal properties—gross income 15d	
Items Affecting Shareholder Basis	e Oil, gas, and geothermal properties—deductions 15e	
	f Other AMT items (attach statement) 15f	
	16a Tax-exempt interest income 16a 486	
	b Other tax-exempt income 16b 486	
	c Nondeductible expenses 16c	
	d Distributions (attach statement if required) (see instructions) 16d 35,987	
Items Affecting Shareholder Basis	e Repayment of loans from shareholders 16e	
	f Foreign taxes paid or accrued 16f	

Schedule K Shareholders' Pro Rata Share Items *(continued)*

Other Information		Total amount	
	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (attach statement)		
Reconciliation	18 Income (loss) reconciliation. Combine the total amounts on lines 1 through 10. From the result, subtract the sum of the amounts on lines 11 through 12e and 16f	18	378,384,000

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		37,504		9,214
2a	Trade notes and accounts receivable	73,320			
b	Less allowance for bad debts	()	73,320	()	164,008
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				277,976
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)		1,000		
10a	Buildings and other depreciable assets	69,032			
b	Less accumulated depreciation	(18,478)	50,554	()	46,812
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)	90			
b	Less accumulated amortization	(48)	42	()	24
14	Other assets (attach statement)		913		
15	Total assets		163,333		498,034
Liabilities and Shareholders' Equity					
16	Accounts payable		8,891		75,087
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)		9,636		251,816
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		47,999		36,971
21	Other liabilities (attach statement)				
22	Capital stock		1,325		1,325
23	Additional paid-in capital		95,482		132,835
24	Retained earnings				
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock		()		()
27	Total liabilities and shareholders' equity		163,333		498,034

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

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

1	Net income (loss) per books	378,394,451	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize): _____	2,885	a	Tax-exempt interest \$ _____	486
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12e, and 16f (itemize):		6	Deductions included on Schedule K, lines 1 through 12e, and 16f, not charged against book income this year (itemize):	
a	Depreciation \$ _____		a	Depreciation \$ _____	6,082
b	Travel and entertainment \$ _____	486		Miscellaneous _____	12,850
4	Add lines 1 through 3	378,397,822	7	Add lines 5 and 6	13,336
			8	Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	378,384,000

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1	Balance at beginning of tax year	30,238		
2	Ordinary income from page 1, line 22	484,849,000		
3	Other additions	3,535,000		486
4	Loss from page 1, line 22	()		
5	Other reductions	(110,486)		()
6	Combine lines 1 through 5	488,303,752		486
7	Distributions	35,987		
8	Balance at end of tax year. Subtract line 7 from line 6	488,267,765		486

☐ Final K-1

☐ Amended K-1

OMB No. 1545-0123

**Schedule K-1
(Form 1120-S)**

Department of the Treasury
Internal Revenue Service

2025

For calendar year 2025, or tax year

beginning / / 2025

ending / /

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

See separate instructions.

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

Part I Information About the Corporation

A Corporation's employer identification number
00-0000012

B Corporation's name, address, city, state, and ZIP code
Mercury Solar, Inc
98 Galaxy Street
Honolulu, HI 96820

C IRS Center where corporation filed return
OSPC

D Corporation's total number of shares
Beginning of tax year
End of tax year

Part II Information About the Shareholder

E Shareholder's identifying number
000-00-0005

F1 Shareholder's name, address, city, state, and ZIP code
Issa Salesbury
49 Any Street
Anytown, PA 19561

F2 If the shareholder is a disregarded entity, a trust, an estate, or a nominee or similar person, enter the individual or entity responsible for reporting:
TIN 000-00-0005 Name Issa Salesbury

F3 What type of entity is this shareholder? _____

G Current year allocation percentage 50 %

H Shareholder's number of shares
Beginning of tax year
End of tax year

I Loans from shareholder
Beginning of tax year \$.
End of tax year \$.

For IRS Use Only

1	Ordinary business income (loss) <u>242,424,500</u>	13	Credits
2	Net rental real estate income (loss) <u>1,767,500</u>		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked ☐
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
10	Other income (loss)	A	<u>243</u>
		c	<u>243</u>
		d	<u>17,994</u>
		17	Other information
11	Section 179 deduction <u>55,000</u>		
12	Other deductions		
18	☐ More than one activity for at-risk purposes*		
19	☐ More than one activity for passive activity purposes*		

* See attached statement for additional information.

Cost of Goods Sold

Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.
Go to www.irs.gov/Form1125A for the latest information.

OMB No. 1545-0123

Name Mercury Solar, Inc		Employer identification number 00-0000012	
1	Inventory at beginning of year	1	
2	Purchases	2	335,266,000
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	334,099,000
6	Total. Add lines 1 through 5	6	669,365,000
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2, or the appropriate line of your tax return. See instructions	8	669,365,000
9a Check all methods used for accounting for and valuing closing inventory. See instructions.			
(i) ☒ Cost			
(ii) ☐ Lower of cost or market			
(iii) ☐ Other (specify method used and attach explanation) _____			
For certain small business taxpayers, alternative methods of accounting for inventories:			
(iv) ☐ Non-incidental materials and supplies method			
(v) ☐ AFS method			
(vi) ☐ Non-AFS method			
b	Check if there was a writedown of subnormal goods		☐
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)		☐
d	(i) If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d(i)	
	(ii) If the LIFO inventory method was used for this tax year, enter amount of the closing LIFO Reserve	9d(ii)	
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions		☐ Yes ☒ No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation		☐ Yes ☒ No

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

What's New

Small business taxpayers. For tax years beginning after December 31, 2023, if filing Form 1125-A for a small business taxpayer (defined later) that uses an alternative method of accounting for inventories, check the applicable box on line 9a(iv) through 9a(vi). See the instruction for line 9.

General Instructions

Purpose of Form

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065 must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If

inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for small business taxpayers.

A small business taxpayer can account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)). If it does not have an applicable financial statement, it can use the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$30 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2023-34, 2023-48 I.R.B. 1287, or any successor.

For additional guidance on methods of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing methods of accounting, see Form 3115, Application for Change in Accounting Method, and the Instructions for Form 3115.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(j).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business and Pub. 225, Farmer's Tax Guide.

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2025Attachment
Sequence No. **179**

Name(s) shown on return

Mercury Solar, Inc

Business or activity to which this form relates

Manufacture and Install Solar Panels

Identifying number

00-0000012

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

1	Maximum amount (see instructions)	1	110,000
2	Total cost of section 179 property placed in service (see instructions)	2	110,000
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,890,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	110,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	Manufacturing equipment	110,000	110,000
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	110,000
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	110,000
10	Carryover of disallowed deduction from line 13 of your 2024 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	110,000
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	110,000
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2025	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2025 Tax Year Using the General Depreciation System

(a) Classification of property (see instructions)	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h 50-year property			50 yrs.	MM	S/L	
i Residential rental property			27.5 yrs.	MM	S/L	
j Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2025 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	
e 50-year			50 yrs.	MM	S/L	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2025)

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23a For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to interest costs capitalized under section 263A(f)	23a	
b For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to costs capitalized under section 263A other than interest costs capitalized under section 263A(f)	23b	

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

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

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

24a Do you have evidence to support the business/investment use claimed?	☐ Yes	☐ No						
b If “Yes,” is the evidence written?	☐ Yes	☐ No						
c Do you own, lease, or charter an aircraft? Check all that apply. See instructions	☐ Own	☐ Lease ☐ Charter						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions	25							
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1	28							
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1	29							

Section B—Information on Use of Vehicles

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

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

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2025 tax year (see instructions):					
43 Amortization of costs that began before your 2025 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2025Attachment
Sequence No. **179**

Name(s) shown on return

Mercury Solar, Inc

Business or activity to which this form relates

Manufacture and Install Solar Panels

Identifying number

00-0000012

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2024 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	80,000

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

17	MACRS deductions for assets placed in service in tax years beginning before 2025	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2025 Tax Year Using the General Depreciation System

(a) Classification of property (see instructions)	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h 50-year property			50 yrs.	MM	S/L	
i Residential rental property			27.5 yrs.	MM	S/L	
j Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2025 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	
e 50-year			50 yrs.	MM	S/L	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2025)

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	80,000
23a For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to interest costs capitalized under section 263A(f)	23a	
b For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to costs capitalized under section 263A other than interest costs capitalized under section 263A(f)	23b	

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

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

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

24a Do you have evidence to support the business/investment use claimed?	☐ Yes	☐ No						
b If “Yes,” is the evidence written?	☐ Yes	☐ No						
c Do you own, lease, or charter an aircraft? Check all that apply. See instructions	☐ Own	☐ Lease ☐ Charter						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions	25							
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1	28							
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1	29							

Section B—Information on Use of Vehicles

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

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

Part V

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42	Amortization of costs that begins during your 2025 tax year (see instructions):				
43	Amortization of costs that began before your 2025 tax year			43	90,000
44	Total. Add amounts in column (f). See the instructions for where to report			44	90,000

Form **4797**Department of the Treasury
Internal Revenue Service**Sales of Business Property**
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2025Attachment
Sequence No. **27**

Name(s) shown on return

Mercury Solar, Inc

Identifying number

00-0000012

- 1a** Enter the gross proceeds from sales or exchanges reported to you for 2025 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions
- b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets
- c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets

1a**1b****1c****Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
3	Gain, if any, from Form 4684, line 39						3
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5
6	Gain, if any, from line 32, from other than casualty or theft						6
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows						7
Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.							
Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
8	Nonrecaptured net section 1231 losses from prior years. See instructions						8
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions						9

Part II Ordinary Gains and Losses (see instructions)**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11	Loss, if any, from line 7					11	()
12	Gain, if any, from line 7 or amount from line 8, if applicable					12	
13	Gain, if any, from line 31					13	5,179,000
14	Net gain or (loss) from Form 4684, lines 31 and 38a					14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36					15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824					16	
17	Combine lines 10 through 16					17	5,179,000
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.						
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions					18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4					18b	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2025)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Equipment	Various	01/19/2025
B			
C			
D			

These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1a before completing.)	20	9,000,000		
21	Cost or other basis plus expense of sale	21	15,307,000		
22	Depreciation (or depletion) allowed or allowable	22	11,486,000		
23	Adjusted basis. Subtract line 22 from line 21.	23	3,821,000		
24	Total gain. Subtract line 23 from line 20	24	5,179,000		
25	If section 1245 property:				
a	Depreciation allowed or allowable from line 22	25a	11,486,000		
b	Enter the smaller of line 24 or 25a	25b	5,179,000		
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975. See instructions	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27	If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.				
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage. See instructions	27b			
c	Enter the smaller of line 24 or 27b	27c			
28	If section 1254 property:				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a			
b	Enter the smaller of line 24 or 28a	28b			
29	If section 1255 property:				
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a			
b	Enter the smaller of line 24 or 29a. See instructions	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	5,179,000
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	5,179,000
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33	
34	Recomputed depreciation. See instructions	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Form **8453-CORP**

(Rev. November 2025)

Department of the Treasury
Internal Revenue Service

E-file Declaration for Corporations

For use with Form 1120 series returns. Do not file paper copies.

Go to www.irs.gov/Form8453CORP for the latest information.

OMB No. 1545-0123

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

Name of corporation

Mercury Solar, Inc

Employer identification number (EIN)

00-0000012

Part I Information (Whole dollars only)

1	Total income (Form 1120, line 11)	1	
2	Total income (Form 1120-F, Section II, line 11)	2	
3	Total income (loss) (Form 1120-S, line 6)	3	
4	Total income (Form 1120 , line)	4	861,234,000

Part II Declaration of Officer (see instructions) Be sure to keep a copy of the corporation's tax return.

- A** ☐ I consent that the corporation's refund be directly deposited as designated on the corporation's federal income tax return.
- B** ☐ I do not want direct deposit of the corporation's refund or the corporation is not receiving a refund.
- C** ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If the corporation is filing a balance due return, I understand that if the IRS does not receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the corporation's return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

Sign
Here

Signature of officer

Date

President

Title

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above corporation's return and that the entries on Form 8453-CORP are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Pub. 3112**, IRS e-file Application & Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-File Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's
Use Only

ERO's signature

Date

Check if also
paid preparer ☐

Check if
self-employed ☐

ERO's SSN or PTIN

Firm's name (or yours
if self-employed),
address, and ZIP code

EIN

Phone no.

Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid
Preparer
Use Only

Preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

P44444444

Firm's name **Electronic Tax Filers Inc**

Firm's EIN

00-0000011

Firm's address **100 Efile Drive, Anytown, TX 78621**

Phone no.

512-555-1212

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 92898S

Form **8453-CORP** (Rev. 11-2025)

Form **8825**
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

Attach to Form 1065 or Form 1120S.
Go to www.irs.gov/Form8825 for the latest information.

OMB No. 1545-0123

Name Mercury Solar, Inc Employer identification number 00-0000012

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1–8; see page 2 for list	Fair Rental Days	Personal Use Days
A	<u>8510 Particle Drive</u> <u>Anytown, OK 74002</u>	<u>4</u>	<u>0</u>	<u>0</u>
B				
C				
D				

		Properties							
		A		B		C		D	
Rental Real Estate Income									
2	Gross rents	2	<u>7,200,000</u>						
Rental Real Estate Expenses									
3	Advertising	3							
4	Auto and travel	4							
5	Cleaning and maintenance	5							
6	Commissions	6							
7	Insurance	7	<u>250,000</u>						
8	Legal and other professional fees	8	<u>300,000</u>						
9	Interest (see instructions)	9	<u>1,500,000</u>						
10	Repairs	10	<u>125,000</u>						
11	Taxes	11	<u>175,000</u>						
12	Utilities	12	<u>325,000</u>						
13	Wages and salaries	13							
14	Depreciation (see instructions)	14	<u>800,000</u>						
15	Other (list) <u>Amortization</u>	15	<u>90,000</u>						
	<u>Bank charges</u>		<u>50,000</u>						
	<u>Licenses and permits</u>		<u>50,000</u>						
16	Total expenses for each property. Add lines 3 through 15	16	<u>3,665,000</u>						
17	Income or (loss) from each property. Subtract line 16 from line 2	17	<u>3,535,000</u>						
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a	<u>7,200,000</u>						
18b	Total expenses. Add total expenses from line 16, columns A through H	18b	(<u>3,665,000</u>)						
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19							
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a							
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.								
	(1) Name (2) Employer identification number								
21	Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2	21	<u>3,535,000</u>						

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

[Mercury Solar, Inc.](#)

Filer's identifying number

00-0000012

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

[98 Galaxy Street](#)

City or town, state, and ZIP code

[Honolulu, HI 96820](#)

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[Pluto Solar
1009 Sunshine Road
Istanbul, Turkey](#)**b(1)** U.S. identifying number, if any[71-5678903](#)**b(2)** Reference ID number (see instructions)**c** For FDE, country(ies) under whose laws organized and entity type under local tax law[Turkey, Corporation](#)**d** Date(s) of organization[12/1/2021](#)**e** Effective date as FDE[2/15/2023](#)**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[Saturn Solar, Inc.
899 Constellation Way
Doha, Qatar](#)**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)[Q4076B38](#)**d** Country under whose laws organized[Qatar](#)**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following. See instructions.**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.

Schedule C **Income Statement** (see instructions)

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

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

Schedule C-1 **Section 987 Gain or Loss Information**

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

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

Schedule F **Balance Sheet**

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

	(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets		
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 Top-up 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 **8975**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

Country-by-Country Report

For reporting period beginning January 1, 20 21, and ending December 31, 20 21

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 <u>Mercury Solar, Inc.</u>		1b Reporting role code <u>ULT</u>	1c EIN <u>00-0000012</u>
2 Number, street, and room or suite no. (if P.O. box, see instructions) <u>98 Galaxy Street</u>			
3a City or town <u>Honolulu</u>	3b State or province <u>HI</u>	3c Country, and ZIP or foreign postal code <u>96820</u>	
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

World-Wide Company that manufactures and installs solar panels for residential and commercial customers.

Part II	Constituent Entity Information <i>(continued)</i>
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[illegible]

Part III Additional Information

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

Tax Jurisdiction and Constituent Entity Information

For reporting period beginning January 1, 20 21, and ending December 31, 20 21

**A separate Schedule A (Form 9975) is to be completed for each tax jurisdiction of the multinational enterprise group.
Go to www.irs.gov/Form9975 for instructions and the latest information.**

OMB No. 1545-2272

Name of the reporting entity

EIN	
-----	--

Mercury Solar, Inc.

00-0000012

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

Tax jurisdiction

CJ

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							
400,000,000	461,243,000	861,243,000	120,000,000	345,895,000	98,432,114	100,000,000	35,000,000	50	360,000,000

Part II	Constituent Entity Information
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[illegible]

Part II Constituent Entity Information *(continued)*

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.

Part III Additional Information

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

Tax Jurisdiction and Constituent Entity Information

For reporting period beginning January 1, 20 21, and ending December 31, 20 21

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

Name of the reporting entity

EIN

Mercury Solar, Inc.

00-0000012

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

Tax jurisdiction

QA

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							
<u>105,750,000</u>	<u>2,000,000</u>	<u>107,750,000</u>	<u>32,325,000</u>	<u>3,652,725</u>	<u>2,739,544</u>	<u>26,937,500</u>	<u>9,428,125</u>	<u>150</u>	<u>96,975,000</u>

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.	
<u>Saturn Solar, Inc. *899 Constellation Way, Doha, Qatar</u>		<u>Q4076B38</u>		<u>CBC513</u>	<u>Installation of Solar Panels</u>	
<u>*Illustrates that the schema accepts an address</u>						

Part II

Constituent Entity Information (continued)

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.

Part III

Additional Information

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

No additional information needed.