

Test Scenario 3 uses the Federal Form 1120S Test Scenario 7.

Deviations from Test Package Federal form 1120S:

- 1120S, page 1: Change the corporation's City, State and Zip to: Oklahoma City OK 73110
- 1120S – Schedule K: Number of Shareholders changed from one to three.

Shareholder Information:

	<u>Name & Address</u>	<u>SSN</u>	<u>Shareholder's %</u>
1.	Rose B Trim 57 Any Street Anytown PA 17201	514-06-0014	40%
2.	Bobby Sue 98 Backstreet Hot Springs AR 71901	514-06-0015	30%
3.	Billy Bob Trim 78 Boo Street Shawnee OK 73132	514-06-0016	30%

Form Required: 512-S

Binary Attachments: Form 504-C and a signed Form 512-SA for Rose B Trim. (Scanned Form 512-SA must contain a hand-written signature)

Misc. Additional Information –

- An election was made to file a combined corporate income and franchise tax return.
- The area code for the corporation's phone number is 405.
- Incorporated under the laws of – Oklahoma.
- An extension payment of \$10,500 was made. Of the \$10,500 payment, \$8,000 represents their estimated franchise tax payment and the remainder is for income tax. The Taxpayer applied for an extension from the IRS.
- The interest income is reported as 'other interest income' in Part 3.
- The partnership loss was not from a partnership doing business in Oklahoma.
- For nonresident shareholders, whose income is taxed in Part One, Section One, a deduction is allowed for charitable contributions added as an unallowable deduction on Part 4, line 2b. When calculating the charitable contributions attributable to Oklahoma, the federal 10% limitation applies. For this test, the Oklahoma charitable contribution deduction for Part One, Section One, line 1c is limited to 10% of Bobby Sue's Oklahoma taxable income computed without regard to the deduction for charitable contributions.
- No underpayment of estimated interest (Form OW-8-P) is due. The prior year's tax liability was zero.

Information needed to complete the **Apportionment Formula, Column A** -

- Inventories – 26,276,810
- Depreciable property = 12,762,589
- Rented property (capitalized) = 21,732,126
- Payroll = 77,631,482
- Officer’s salaries = 4,575,125
- Sales shipped to Oklahoma from within Oklahoma = 336,891,527
- Sales shipped from Oklahoma to purchasers where the corporation is not taxable = 76,832,961

Information needed to complete **Part 6: Additional Information** –

- The location of principal accounting records is the paid preparers address.
- The Internal Revenue Service has not redetermined the company’s tax liability for any prior year.
- The statute of limitations was not extended by consent for any prior year.
- The business name is the same as on the tax return.
- The principal location in Oklahoma is the same as on the tax return.
- The date business began in Oklahoma was 11/19/1957.

Information needed to complete the **Franchise Tax Worksheet**

- Account Number is FRX-10012267-03
- The option that will be used to determine the apportionment of Oklahoma assets is Option 2.

Information needed to complete **Schedule A: Current Officer Information** –

- The shareholders are the officers. Rose B Trim is the President, Bobby Sue the Vice President and Billy Bob Trim the Secretary/Treasurer.

Information needed to complete **Schedule B: General Information** –

- The Oklahoma registered agent: Vernon B. Farmer
9123 N Hudson
Oklahoma City, OK 73126
- The amount of authorized capital stock or Shares:
 - 10,000 shares of common stock with a par/book value of \$1,000 per share.
- The total capital stock or shares issued and outstanding at the end of the year
 - 8,420 shares of common stock with a par/book value of \$1,000 per share.

Information needed to complete **Schedule D: Details of Current Debt Shown on Balance Sheet** –

Name of Lender	Original Date of Issuance	Maturity Date	Original Amount of Instrument	Balance remaining of amounts payable within 3 years of Date of Issuance
Citibank	9/1/15	4/1/19	1,500,000	500,000

Information needed to complete Column B of the **Schedule E: Balance Sheet**

- Line 3. Inventories – 27,500,400
- Line 9. Building – 14,940,000
- Line 9(a). Less accumulated depreciation – 3,400,000

Information needed to complete **Schedule E: Balance Sheet, lines 21 & 25** –

- Line 21 – Indebtedness payable three years or less after issuance = \$500,000
- Line 25 – Indebtedness maturing and payable in more than three years from the date of issuance = \$18,300,000

Additional Schedule: UnallowableDeductionAddSch (Form 512S, Part 4, Line 2b)**ScheduleName** - Unallowable Deduction

Charitable contributions	500,000
TOTAL	500,000

OKLAHOMA SMALL BUSINESS CORPORATION INCOME AND FRANCHISE TAX RETURN

Form 512-S
2018



This form is due 30 days after the due date of the Federal Return

AMENDED RETURN!
If this is an Amended Return place an 'X' here
See Schedule 512-S-X on page 10.

For the year January 1 - December 31, 2018, or other taxable year beginning: , 2018 ending: ,

Corporate Name:
TREE FIXR UPPER, INC

Street Address:
39 ANY STREET

City, State or Province, Country and ZIP or Foreign Postal Code:
OKLAHOMA CITY OK 73110

Federal Employer Identification Number: **00-0000009** Business Code Number: **541320**

Extension
If you have applied for an extension from the IRS, place an 'X' here and provide a copy.

If this is a final return, place an 'X' here:

Date of Incorporation: **11/19/1957** Under the Laws of: **OKLAHOMA** Type of Business: **ARCHITECTURE**

Notice: Corporations that filed a Form 200-F electing to file a combined corporate income and franchise tax return should:

- Complete Sections One, Two and Three on pages 1 and 2.
- Complete the applicable income tax schedules on pages 3-5.
- Complete the applicable franchise tax schedules on pages 6-9.
- NOT have remitted the maximum amount of franchise tax for the preceding tax year.

Corporations filing a stand-alone Oklahoma Annual Franchise Tax Return (Form 200) or who are not required to file a franchise tax return should:

- Complete Sections One and Three on pages 1 and 2.
- Complete the applicable income tax schedules on pages 3, 4 and 5.
- NOT complete the franchise tax portion of the return.

PART ONE, SECTION ONE: INCOME TAX - Tax Computation Schedule for Nonresident Shareholders Who Do Not File Form 512-SA and for a Corporation Claiming the Refundable Credits from Form 577 or 578.

1a	Nonresident share of income from Page 5, Part 5, line 14.....	1a	60,677	00	
1b	Nonresident share of Okla. capital gain deduction (provide Form(s) 561S).....	1b		00	
1c	Nonresident share of deductions (see instructions).....	1c	6,068	00	
1	Nonresident share of taxable income (line 1a minus lines 1b and 1c).....	1			54,609 00
2	Tax: 6% of line 1 (If recapturing the Oklahoma Affordable Housing Tax Credit, add the recaptured credit here and enter a "1" in the box. If making an Oklahoma installment payment pursuant to IRC Section 965(h) and 68 O.S. Sec. 2368(K), add the installment payment here and enter a "2" in the box).....	2			3,277 00
3	Other Credits Form (see instructions) (provide Form 511CR).....	3			00
4	Balance of tax due (line 2 minus line 3, but not less than zero).....	4			3,277 00
5	2018 Oklahoma estimated tax payments (i.e. Form(s) OW-8-ESC).....	5		00	
6	Amount paid with extension request.....	6	2,500	00	
7	Okla. withholding (provide Form 1099, 500-A, 500-B or other withholding statement).....	7		00	
8	Refundable Credits from Form..... a) <input type="checkbox"/> 577..... b) <input type="checkbox"/> 578.....	8		00	
9	Amount paid with original return and amount paid after it was filed (amended return only).....	9		00	
10	Any refunds or overpayment applied (amended return only).....	10	() 00	
11	Total of lines 5 through 10.....	11			2,500 00
12	Overpayment (line 11 minus line 4).....	12			00
13	Tax Due (line 4 minus line 11).....	13			777 00
14	Donation: Support the Oklahoma General Revenue Fund.....	14			00
15	Underpayment of estimated tax interest.....	15			00
16	For delinquent payment add penalty of 5%..... \$ _____ plus interest of 1.25% per month..... \$ _____	16			00
17	Total tax, penalty and interest (add lines 13 - 16).....	17			777 00



Name shown on Form 512-S: **TREE FIXR UPPER, INC**

Federal Employer Identification Number: **00-0000009**

SECTION TWO: FRANCHISE TAX

Place an "X" here if filing a combined corporate income and franchise tax return and complete Section Two. Corporations filing a Form 200 will skip Section Two and complete Section Three.

To complete lines 18 - 25, use the figures from page 6, lines 12-19.

18	Tax.....	18	7,584	00
19	Registered Agents Fee.....	19		00
20	Interest.....	20		00
21	Penalty.....	21		00
22	Reinstatement Fee.....	22		00
23	Previous Payment.....	23	(8,000)	00
24	Overpayment..... Franchise Tax Overpayment →	24	416	00
25	Total Due..... Franchise Tax Balance →	25		00

SECTION THREE: TOTAL

All corporations complete Section Three. Combine Income Tax and Franchise Tax. If there is a net balance due, complete line 26. If there is a net overpayment, complete lines 27-31.

Balance Due

26 Total Balance Due..... Balance Due → 26 **361 00**

Overpayment

27 Total Overpayment..... 27 **00**

28 Amount of line 27 to be credited to 2019 estimated income tax (original return only)..... 28 **00**

Line 29 provides you the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Place the line number of the organization from the line 29 instructions in the box below and enter the amount you are donating. If giving to more than one organization, put a "99" in the box and provide a schedule showing how you would like your donation split.

29 Donations from your refund.... \$2 \$5 \$ _____ 29 **00**

30 Total (add lines 28 and 29)..... 30 **00**

31 Amount of line 27 to be refunded to you (line 27 minus line 30)..... Refund → 31 **00**

Direct Deposit Note:
All refunds must be by direct deposit. See Direct Deposit Information on page 12 of the 512-S Packet for details.

Is this refund going to or through an account that is located outside of the United States? Yes No
Deposit my refund in my: checking account savings account
Routing Number: _____ Account Number: _____

If the Oklahoma Tax Commission may discuss this return with your tax preparer, place an 'X' here:

Under penalties of perjury, I declare I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. If prepared by person other than the taxpayer, this declaration is based on all information of which preparer has any knowledge. **Make check payable to the Oklahoma Tax Commission**

Corporate Seal	Signature of Officer	Date	Signature of Preparer	Date
	Printed Name of Officer TALBERT OAKS		Printed Name of Preparer JOHNNY APPLESEED	
	Title OFFICER	Phone Number 405-555-1212	Phone Number 512-555-1212	Preparer's PTIN P66666666



Name shown on Form 512-S: **TREE FIXR UPPER, INC**

Federal Employer Identification Number: **00-0000009**

PART 2: ORDINARY INCOME FROM TRADE OR BUSINESS

Complete Column A. Column B should be completed by S Corporations whose income is all within Oklahoma and/or by those whose income is partly within and partly without Oklahoma (not of a unitary nature). **CAUTION:** Include only trade or business income and expenses on lines 1a through 21 below.

	Column A As reported on Federal Return	Column B Total applicable to Oklahoma
1 a. Gross receipts or sales \$ <u>1,900,670,400</u>	1,900,670,400 00	1 00
b. Minus returns and allowances \$ _____		
2 Cost of goods sold and/or operations.....	1,860,100,750 00	2 00
3 Gross profit (subtract line 2 from line 1)	40,569,650 00	3 00
4 Net gain (loss) (Form 4797 Part II, line 17)	00	4 00
5 Other income (loss) (provide schedule).....	420,200 00	5 00
6 Total income (loss) (add lines 3 through 5).....	40,989,850 00	6 00
7 Compensation of officers.....	8,500,400 00	7 00
8 Salaries and wages.....	6,372,055 00	8 00
9 Repairs and maintenance.....	500,101 00	9 00
10 Bad debts.....	00	10 00
11 Rent.....	6,650,188 00	11 00
12 Taxes and licenses.....	13,980,990 00	12 00
13 Interest.....	120,100 00	13 00
14 Depreciation.....	26,234 00	14 00
15 Depletion (do not deduct oil and gas depletion).....	00	15 00
16 Advertising.....	890,700 00	16 00
17 Pension, profit-sharing, etc. plans.....	1,300,000 00	17 00
18 Employee benefit programs.....	00	18 00
19 Other deductions (provide schedule).....	20,140,029 00	19 00
20 Total deductions (add lines 7 through 19).....	58,480,797 00	20 00
21 Ordinary Income (Loss) from trade or business:		
Subtract line 20 from line 6. Enter here and below on Part 3, line 1	(17,490,947) 00	21 00

PART 3: SHAREHOLDERS' PRO RATA SHARE ITEMS

Income (lines 1 through 11)

	Column A As reported on Federal Return	Column B Total applicable to Oklahoma
1 Ordinary income (loss) from trade or business (from above on Part 2, line 21)	(17,490,947) 00	1 00
2 Net income (loss) from rental real estate activity(ies) (provide schedule).....	00	2 00
3 Net income (loss) from other rental activity(ies) (provide schedule).....	00	3 00
4 Interest income		
a: Interest on loans, notes, mortgages, bonds, etc.	00	4a 00
b: Interest on obligations of a state or political subdivision	00	4b 00
c: Interest on obligations of the United States	00	4c 00
d: Other interest income.....	2,500,000 00	4d 00
5 Dividend income.....	2,480,000 00	5 00
6 Royalties.....	00	6 00
7 Net short-term capital gain (loss) (Schedule D, 1120-S)	00	7 00
8 Net long-term capital gain (loss) (Schedule D, 1120-S)	00	8 00
9 Net gain (loss) under Section 1231 (other than due to casualty or theft)	00	9 00
10 Other (provide schedule).....	00	10 00
11 Total income (add lines 1 through 10).....	(12,510,947) 00	11 00

Deductions (lines 12 through 17)

12 Section 179 deduction (provide schedule)	00	12 00
13 Contributions	500,000 00	13 00
14 Deductions related to portfolio income	340 00	14 00
15 Intangible drilling costs.....	00	15 00
16 Other deductions authorized by law (provide schedule).....	320,210 00	16 00
17 Total Deductions (add lines 12 through 16).....	820,550 00	17 00

Total (line 18)

18 Net distributable income (line 11 minus line 17).....	(13,331,497) 00	18 202,255 00
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If Federal and Oklahoma distributable net incomes are the same, please see instructions on page 5 of packet.



Name shown on Form 512-S: **TREE FIXR UPPER, INC**

Federal Employer Identification Number: **00-000009**

PART 4: COMPUTATION OF OKLAHOMA TAXABLE INCOME OF A UNITARY ENTERPRISE WHOSE INCOME IS PARTLY WITHIN AND PARTLY WITHOUT OKLAHOMA

1	Net distributable income from Page 3, Part 3, Column A, line 18.....		1	(13,331,497)
2	Add: (a) Taxes based on income	2a		
	(b) Unallowable deduction (provide schedule)	2b	500,000	
	(c) Other income (provide schedule).....	2c		
	(d) Total of lines 2a through 2c.....		2d	500,000
3	Deduct all items separately allocated:			
	(a) Interest on obligations of the United States.....	3a		
	(b) <u>DIVIDEND AND INTEREST INCOME</u>	3b	4,980,000	
	(c) <u>PARTNERSHIP LOSS</u>	3c	(320,210)	
	(d) Total of lines 3a through 3c.....		3d	4,659,790
	(Note: Items listed in 2 and 3 above must be net amounts supported by schedules showing source, location, expenses, etc.)			
4	Net apportionable income (line 1 plus line 2d, minus line 3d).....		4	(17,491,287)
5	Oklahoma's portion thereof _____%, from schedule below		5	(4,777,745)
6	Add items separately allocated to Oklahoma:			
	(a) <u>DIVIDEND INCOME</u>	6a	2,480,000	
	(b) <u>INTEREST INCOME</u>	6b	2,500,000	
	(c)	6c		
	(d)	6d		
	(e) Total of lines 6a through 6d.....		6e	4,980,000
7	Oklahoma net distributable income (add lines 5 and 6e; enter here and on Page 3, Part 3, Column B, line 18) ...		7	202,255

APPORTIONMENT FORMULA

	Column A Total Within Oklahoma	Column B Total Within and Without Oklahoma	Column C (A divided by B) Percent Within Oklahoma
1	Value of real and tangible personal property used in the unitary business (by averaging the values at the beginning and ending of the tax period):		
	(a) Owned property (at original cost):		
	(i) Inventories	1ai	26,276,810
	(ii) Depreciable property.....	1aii	12,762,589
	(iii) Land.....	1aiii	1,100,450
	(iv) Total of section "a"	1aiv	39,039,399
	(b) Rented property (capitalize at 8 times net rental paid)..	1b	21,732,126
	(c) Total of sections "a" and "b" above.....		\$ 60,771,525
2	(a) Payroll	2a	77,631,482
	(b) Less: Officer's salaries	2b	4,575,125
	(c) Total (subtract officer's salaries from payroll).....		\$ 73,056,357
3	Sales :		
	(a) Sales delivered or shipped to Oklahoma purchasers:		
	(i) Shipped from outside Oklahoma.....	3ai	
	(ii) Shipped from within Oklahoma.....	3aii	336,891,527
	(b) Sales shipped from Oklahoma to:		
	(i) The United States Government	3bi	
	(ii) Purchasers in a state or country where the corporation is not taxable (i.e. under Public Law 86-272) ..	3bii	76,832,961
	(c) Total of sections "a" and "b".....		\$ 413,724,488
4	If Revenue, Traffic Units or Miles Traveled is used rather than Sales, indicate here:		
5	Total percent (sum of items 1, 2 and 3)		81.9451 %
6	Average percent (1/3 of total percent) (Carry to Part 4, line 5 above).....		27.3150 %

Note: Provide a complete copy of your Federal return.



Name shown on Form 512-S: **TREE FIXR UPPER, INC**

Federal Employer Identification Number: **00-0000009**

PART 5: SHAREHOLDERS' PRO RATA SHARE OF INCOME

Enter the information for each shareholder. If there are more than 3 shareholders, use Form 512-S-SUP to enter the additional shareholders. Use as many Forms 512-S-SUP as needed.

		SHAREHOLDER 1	SHAREHOLDER 2	SHAREHOLDER 3
1	Name and address of each shareholder Name: Address: City, State, ZIP:	ROSE B TRIM	BOBBY SUE	BILLY BOB TRIM
		57 ANY STREET	98 BACKSTREET	78 BOO STREET
		ANYTOWN, PA 17201	HOT SPRINGS AR 71901	SHAWNEE OK 73132
2	SSN or FEIN	514-06-0014	514-06-0015	514-06-0016
3	Ownership Percentage	40%	30%	30%
4	Distributable Federal Income (Part 3, Column A, line 18 times Part 5 line 3)	(5,332,599)	(3,999,449)	(3,999,449)
5	Distributable Oklahoma Income (Part 3, Column B, line 18 times Part 5 line 3**)	80,902	60,677	60,676
6	Oil and Gas Depletion (Federal)			
7	Oil and Gas Depletion (Oklahoma)			
8	Amount of Credit			
9	Type of Credit			
10	Amount of Withholding			
11	Type of Withholding			

NONRESIDENT SHAREHOLDER

12	Is a signed Form 512-SA provided? If nonresident agreement (Form 512-SA) is NOT provided, the S Corporation will be taxed on the income reported in line 13.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
13	Nonresident Share of Income to Tax if line 12 is NO (enter the distributable Oklahoma income from line 5)		60,677	

TOTAL: NONRESIDENT SHARE OF INCOME TO TAX

14	Add amounts shown in line 13 above for all Shareholders, and if applicable, from Form 512-S-SUP. Enter here and on Page 1, Part 1, line 1a.....\$	60,677
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**NOTE: The amount shown in Part 3, Column B, line 18, Oklahoma net distributable income, may not be the amount to be entered on the shareholder's Oklahoma income tax return. This amount includes all allowable shareholder's income, losses, and deductions. Some of these items may be limited on the Federal return. If these items are allowed in full or part on your Federal income tax return, they will be allowed to the same extent on your Oklahoma return.

Notice: Forms required to compute withholding and credits must be provided with corporate return. Examples of these include: Form 1099 MISC, Form 500A: Non-resident Royalty Withholding, Form 511CR: Other Credits, Form 506: Investment/New Jobs Credit and Form 529: Small Business Guaranty Fee Credit. Schedules or authorization must be furnished.

NOTE: PROVIDE A COMPLETE COPY OF YOUR FEDERAL RETURN.

PART 6: ADDITIONAL INFORMATION

Location of Principal Accounting Records

100 EFILE DRIVE ANYTOWN TX 78621
Address City State Zip

Has the Internal Revenue Service redetermined your tax liability for prior years? Yes No What years? _____

Did you file amended returns for the years stated above? Yes No N/A

Has the statute of limitations been extended by consent for any prior years? Yes No What years? _____

Business name TREE FIXR UPPER, INC Date business began in Oklahoma 11/19/1957

Principal location(s) in Oklahoma 39 ANY STREET, OKLAHOMA CITY OK 73110

Mail to: Oklahoma Tax Commission, PO Box 26800, Oklahoma City, Oklahoma 73126-0800



FRANCHISE TAX WORKSHEET

A. Taxpayer FEIN 00-0000009	B. Account Number FRX-10012267-03
-OFFICE USE ONLY-	

C. Mailing Address Change

Name TREE FIXR UPPER, INC
Address 39 ANY STREET
City, State or Province, Country and Postal Code OKLAHOMA CITY OK 73110

C. New Mailing Address
City, State or Province, Country and Postal Code

D. Balance Sheet Date (MM/DD/YY) 12/31/18

1. Total Net Assets in Oklahoma (Franchise Tax Balance Sheet: Line 15, Column B)..... 1
2. Total Net Assets (Franchise Tax Balance Sheet: Line 15, Column A)
If all assets are in Oklahoma, enter "0" 2
3. Total Current Liabilities (Franchise Tax Balance Sheet: Line 23)
If line 2 is zero, complete line 4. If line 2 is not zero, complete lines 5-11 3
4. Capital Employed in Oklahoma (line 1 minus line 3)
Round to next highest \$1000. If line 4 is completed, skip to line 12 4
5. Total Gross Business Done by Corporation in Oklahoma
(Franchise Tax Balance Sheet: Line 34) 5
6. Total Value of Assets and Business Done in Oklahoma (Total of lines 1 and 5) 6
7. Total Gross Business Done by Corporation (Franchise Tax Balance Sheet: Line 33) 7
8. Total Value of Assets and Business Done (Total of lines 2 and 7)..... 8
9. Percentage of Oklahoma Assets (See instructions)
Check appropriate Box: Option 1 Option 2 9
10. Value of Capital Subject to Apportionment (Line 2 minus line 3)..... 10
11. Capital Apportioned to Oklahoma (Line 10 multiplied by line 9)
Round to the next highest \$1000 11

DOLLARS	CENTS
39,040,400	00
560,500,183	00
473,410,279	00
	00
336,891,527	00
375,931,927	00
1,900,670,400	00
2,461,170,583	00
6.9653	%
87,089,904	00
6,067,000	00

12. Tax (See instructions) (If less than \$250, enter 0)..... 12 =
13. Registered Agents Fee (\$100.00 - See instructions)..... 13 +
14. Interest 14 +
15. Penalty 15 +
16. Reinstatement Fee (\$150.00 - See instructions)..... 16 +
17. Previous Payment..... 17 -
18. Overpayment..... 18 =
19. **Total Due** 19 =

DOLLARS	CENTS
7,583	75
	00
	00
8,000	00
416	25



**FRANCHISE TAX
SCHEDULE A: CURRENT OFFICER INFORMATION**

NOTE: Inclusion of Officers Is Mandatory.

Taxpayer Name TREE FIXR UPPER, INC	FEIN 00-0000009	Account Number FRX-10012267-03
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CORPORATE OFFICERS EFFECTIVE AS OF 12/31/18 ARE AS FOLLOWS:
(Date)

Schedule A: Current Officer Information

The officers listed below should be those whose term was in effect as of the close of the income tax year. Be sure to include names, addresses, and **Social Security Numbers**.

1. Name (First, MI, Last) ROSE B. TRIM	Social Security Number 514-06-0014
Home Address (street and number) 57 ANY STREET	Daytime Phone (area code and number)
City, State or Province, Country and Postal Code ANYTOWN PA 17201	Title PRESIDENT
2. Name (First, MI, Last) BOBBY SUE	Social Security Number 514-06-0015
Home Address (street and number) 98 BACKSTREET	Daytime Phone (area code and number)
City, State or Province, Country and Postal Code HOT SPRINGS AR 71901	Title VICE PRESIDENT
3. Name (First, MI, Last) BILLY BOB TRIM	Social Security Number 514-06-0016
Home Address (street and number) 78 BOO STREET	Daytime Phone (area code and number)
City, State or Province, Country and Postal Code SHAWNEE OK 73132	Title SECRETARY/TREASURER
4. Name (First, MI, Last)	Social Security Number
Home Address (street and number)	Daytime Phone (area code and number)
City, State or Province, Country and Postal Code	Title

Please include Social Security Numbers of officers.

710:1-3-6. Use of Federal Employer Identification Numbers and other identification numbers mandatory

All returns, applications, and forms required to be filed with the Oklahoma Tax Commission in the administration of this State's tax laws shall bear the **Federal Employer's Identification Number(s)**, the **Taxpayer Identification Number**, and/or other government issued identification number of the person, firm, or corporation filing the item and of all persons required by law or agency rule to be named or listed.

[Source: Amended at 32 Ok Reg 1330, eff 8-27-15]

710:1-3-8. Confidentiality of records

All Federal Employer's Identification and/or Social Security Account Numbers are deemed to be included in the confidential records of the Commission.



FRANCHISE TAX SCHEDULES B, C AND D

Taxpayer Name TREE FIXR UPPER, INC	FEIN 00-0000009
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This page contains Schedules B, C, and D for the completion of the Oklahoma Annual Franchise Tax Return. Provide additional pages if further space is needed on Schedules C and D.

SCHEDULE B GENERAL INFORMATION (TO BE COMPLETED IN DETAIL)

If the business is not a "corporation," list the type of business structure, the date of formation, and county in which filed. _____

Name and address of Oklahoma "registered agent" _____
VERNON B FARMER, 9123 N HUDSON, OKLAHOMA CITY OK 73126

Name of parent company if applicable: _____ FEIN: _____

Percent of outstanding stock owned by the parent company, if applicable: _____ %

In detail, please list the nature of business: **ARCHITECTURE**

• Amount of authorized capital stock or shares:

(a) Common: 10,000 shares, par/book value of each share \$ 1,000 \$ 10,000,000
 (b) First Preferred: _____ shares, par/book value of each share \$ _____ \$ _____

• Total capital stock or shares issued and outstanding at the end of fiscal year:

(a) Common: 8,420 shares, par/book value of each share \$ 1,000 \$ 8,420,000
 (b) First Preferred: _____ shares, par/book value of each share \$ _____ \$ _____

SCHEDULE C RELATED COMPANIES: SUBSIDIARIES AND AFFILIATES

• **SUBSIDIARIES** (Companies in which you own 15 percent or more of the outstanding stock)

Name of Subsidiary	FEIN	Percentage Owned (%)	Financial Investment (\$)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

• **AFFILIATES** (Companies related other than by direct stock ownership)

Name of Affiliate	FEIN	How related?
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

SCHEDULE D DETAILS OF CURRENT DEBT SHOWN ON BALANCE SHEET

Name of Lender	Original Date of Issuance	Maturity Date	Original Amount of Instrument	Balance remaining of amounts payable within 3 years of Date of Issuance
CITIBANK	09/01/16	04/01/19	1,500,000	500,000
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____



FRANCHISE TAX BALANCE SHEET

SCHEDULE E

Taxpayer Name TREE FIXR UPPER, INC	FEIN 00-0000009	As of the Last Income Tax Year Ended: (MM/DD/YY) 12/31/18
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This page contains the Balance Sheet which completes the Oklahoma Annual Franchise Tax Return.

	COLUMN A	COLUMN B	LIABILITIES AND STOCKHOLDERS' EQUITY	COLUMN C
ASSETS	Total Everywhere as per Books of Account. If all Property is in Oklahoma, Do Not Use this Column.	Total in Oklahoma as per Books of Account.		Total Everywhere as per Books of Account.
1. Cash	125,954,114		19. Accounts payable	449,809,280
2. Notes and accounts receivable	310,294,485		20. Accrued payables	
3. Inventories	91,180,300	27,500,400	21. Indebtedness payable three years or less after issuance (see schedule D)	500,000
4. Government obligations and other bonds			22. Other current liabilities	23,100,999
5. Other current assets (please provide schedule)	2,300,000		23. Total Current Liabilities	473,410,279
6. Total Current Assets (add lines 1A-5A and 1B-5B)	529,728,899	27,500,400	(Lines: 19-22)	
7. Mortgage and real estate loans			24. Inter-company payables (a) To parent company	
8. Other investments (please provide schedule)	600,484		(b) To subsidiary company	
9. (a) Building	40,270,500	14,940,000	(c) To affiliated company	
(b) Less accumulated depreciation	12,300,600	3,400,000	25. Indebtedness maturing and payable in more than three years from the date of issu- ance	18,300,300
10. (a) Fixed depreciable assets			26. Loans from stockholders not payable within three years	
(b) Less accumulated depreciation			27. Other liabilities	1,700,900
11. (a) Depletable assets			28. Capital Stock (a) Preferred stock	
(b) Less accumulated depletion			(b) Common Stock	8,420,330
12. Land	2,200,900		29. Paid-in or capital surplus (provide reconciliation)	58,668,374
13. (a) Intangible assets			30. Retained earnings	
(b) Less accumulated amortization			31. Other capital accounts	
14. Other assets			32. Total Liabilities and Stockholders' Equity	560,500,183
15. Net Assets	560,500,183	39,040,400	(Lines: 23-31)	
16. Inter-company receivables: (a) From parent company			33. Total gross business done everywhere (sales and service)	1,900,670,400
(b) From subsidiary company			(from income tax return)	
(c) From affiliated company			34. Total gross business done in Oklahoma (sales and service)	336,891,527
17. Bank holding company stock in subsidiary bank			(from income tax return)	
18. TOTAL ASSETS	560,500,183	39,040,400		
(Lines: 15-17)				



NONRESIDENT SHAREHOLDER AGREEMENT

FORM **512-SA** 2018

I, ROSE B. TRIM, the undersigned, do agree I will file an Oklahoma Income Tax Return for the taxable year ending 12/31/2018. I will include, in Oklahoma adjusted gross income, my share of distributable taxable income or net operating loss of the corporation named below to the extent such income, gain or loss, is at the corporate level, derived from sources within Oklahoma. I further state I made and executed this agreement for the purpose of filing it with the following named corporation to be submitted with the Oklahoma Small Business Corporation Income Tax Return, Form 512-S, filed by the corporation for the taxable year indicated above.

Corporation TREE FIXR UPPER, INC
Street Address or Post Office Box 39 ANY STREET
City OKLAHOMA CITY State OK ZIP 73110
Federal Employer Identification Number 00-0000009

Rose B Trim 514-06-0014
Signature of Shareholder Executing Agreement Social Security Number or Federal Employer Identification Number

Dated this 15TH day of MARCH, 2019.

CORPORATION PLEASE NOTE:

This agreement must be filed with the original Small Business Corporation Income Tax Return, Form 512-S, for each nonresident shareholder. Otherwise, the corporation shall be taxed on that part of the corporation's net taxable income allocable to the shares of stock owned by the nonresident shareholder. Once the agreement has been signed, it is irrevocable for this taxable year. Rule 710:50-21-1

ITE



**APPLICATION FOR EXTENSION
OF TIME TO FILE AN OKLAHOMA INCOME TAX RETURN
FOR CORPORATIONS, PARTNERSHIPS AND FIDUCIARIES**

FORM **504-C** 2018

(This is NOT an extension of time for payment of tax. Individuals use Form 504-I)
(See Instructions)

For the year January 1 - December 31, or other taxable year beginning , 2018 ending , .

Corporate, Partnership, or Fiduciary Name TREE FIXR UPPER, INC	Federal Employer Identification Number: 00-0000009
Mailing address (number and street) 39 ANY STREET	CHECK THE FORM TYPE FOR THE RETURN THIS APPLICATION IS FOR: <input type="checkbox"/> Form 512 <input type="checkbox"/> Form 513 <input type="checkbox"/> Form 512-E <input checked="" type="checkbox"/> Form 512-S <input type="checkbox"/> Form 513NR <input type="checkbox"/> Form 514
City, State and ZIP OKLAHOMA CITY OK 73110	

IMPORTANT: EXTENSION IS VALID ONLY IF 90% OF THE TAX LIABILITY IS PAID BY THE ORIGINAL DUE DATE.

An **Extension of Time to File** with the **IRS** has been granted to: **DATE** 9/15/2019

Extension of Time to File with the **Okla. Tax Commission** is requested to: **DATE** _____

If requesting an extension of time to file beyond the date of the federal extension, state the reason here:

OKLAHOMA INCOME TAX COMPUTATION

1. Total income tax liability (you may estimate this amount)..... <i>Note: You must enter an amount on line 1. If you do not expect to owe tax, enter zero.</i>	1	2,500	00
2. Oklahoma income tax withheld	2		00
3. Estimated tax payments (include prior year overpayment allowed as a credit)	3		00
4. Other payments and credits you expect to claim on your return.....	4		00
5. Add lines 2, 3 and 4	5		00
6. Income tax balance due (subtract line 5 from line 1)	6		00
7. Amount of income tax you are paying. Important: Extension is valid only if 90% of the income tax liability is paid by the original due date..... ITE	7	2,500	00
8. If filing a combined Corporate Income and Franchise Tax return , enter any Estimated Franchise tax you are paying. (Leave blank if filing the stand-alone Franchise Tax return, Form 200.) FRX	8	8,000	00
9. Total amount you are paying (add lines 7 and 8).....	9	10,500	00

SIGNATURE
Under penalty of perjury, I declare that the information contained in this document, attachments and schedules are true and correct to the best of my knowledge and belief.

Signature of Officer, Partner, Member or Fiduciary _____ Date _____

Paid Preparer's Signature _____ Date _____

Return with your payment, if applicable, to: Oklahoma Tax Commission • Income Tax • P.O. Box 26890 • Oklahoma City, OK 73126-0890.