

Schedule B Other Information (see instructions)

1 Check accounting method:	a <input type="checkbox"/> Cash	b <input type="checkbox"/> Accrual	c <input type="checkbox"/> Other (specify) _____	Yes	No	
2 See the instructions and enter the:	a Business activity _____				b Product or service _____	
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					

(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

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

(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 \$29 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) <i>(continued)</i>		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		
14 a	Did the corporation make any payments in 2023 that would require it to file Form(s) 1099?		
b	If "Yes," did or will the corporation file required Form(s) 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		
	If "Yes," enter the amount 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	<input type="checkbox"/>	<input type="checkbox"/>

