

**WorkNailDay, Inc.****00-0000007****FORMS REQUIRED:** 1120S, Sch D (1120S), Sch K-1 (1120S) (2), 1125-A, 1125-E, 4562, 4797, 8824, 8941, 8949**ATTACHMENTS:**

ItemizedOtherDeductionsSchedule2  
ItemizedOtherDeductionsSchedule3  
ItemizedOtherCreditsSchedule  
ItemizedOtherCurrentAssetsSchedule  
ItemizedOtherAssetsSchedule  
ItemizedOtherCurrentLiabilitiesSchedule  
ItemizedExpensesRecordedOnBooksSchedule2  
AccumulatedAdjustmentsAccountOtherAdditionsSchedule  
AccumulatedAdjustmentsAccountOtherReductionsSchedule  
ItemizedOtherCostsSchedule

**Additional information:**

The Employer Identification Number (EIN) for this scenario is **00-0000007**.

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

**BINARY ATTACHMENT:** None**HEADER INFO:** Not on the actual return**Multiple Software Packages Used:** No

**Originator:**                   **EFIN:** Use your EFIN  
**Type:** ERO  
**Practitioner PIN:** PIN entered by ERO  
**PIN entered by:** Enter a PIN

**Signature Option:**           PIN

**Officer:**                   **Name:** Khiry U Farr  
**Title:** Chief Executive Officer  
**Officer SSN:** 000-00-2345  
**Taxpayer PIN:** Enter PIN  
**Phone:** 704-555-1212  
**Email Address:** [khiryfarr@workNailDay.com](mailto:khiryfarr@workNailDay.com)  
**DateSigned:** 01/25/25  
**Authorized Third Party:** Yes

**Responsible Party Current:** Yes

**Preparer:** **Name:** Johnny Appleseed  
**Email Address:** johnnyappleseed@workNall.com  
**Date Prepared:** 01/20/2025

**Name Control:** Form 1120S WorkNAIIDay, Inc. - WORK  
 Sch K-1 Shareholder Carrie Ortiz - ORTI  
 Sch K-1 Shareholder Bin Xempt – XEMP

**Total Prior Year Income Amt:** \$1,000,000

**IP Address:** 112.112.112.112

**WorkNAIIDay, Inc.**

**Attachment 1, F1120S, Line 19:** Other deductions (*ItemizedOtherDeductionsSchedule2*)

Description	Amount
Dues and Subscriptions	899
Fuel	21,123
Insurance (Note: This amount has been reduced by the premium deduction.)	143,673
Accounting and Legal	123,384
License	1,766
Miscellaneous	3,074
Supplies, Computer	11,283
Supplies, Office	5,351
Postage	1,262
Plan Expense/Reproduction	5,770
Small Tools and Supplies	6,381
Telephone	23,545
Travel	10,583
Utilities	7,109
50% of Meals & Entertainment	2,124
<b>TOTAL</b>	<b>367,327</b>

**Attachment 2, Form 1120S, Schedule K, Line 12d:** Other deductions (*ItemizedOtherDeductionsSchedule3*)

Trade/Business Activity	321900
Description	Expenses under Section 212 for the production of income
Amount	\$502,369

**Attachment 3, 1120S Schedule K, Line 13g** (*ItemizedOtherCreditsSchedule*)

Trade/Business Activity	321900
Description	Form 8941 Health Insurance Premiums Credit
Amount	\$12,753
Category	Other Credits

**Attachment 4, Form 1120S, Schedule L Balance Sheets per Books, Line 6(b) & (d):** Other current assets at beginning and end of tax year *(ItemizedOtherCurrentAssetsSchedule)*

Description	Beginning Amount	Ending Amount
Notes Receivable		1,800
Escrow	9,900	4,900
Accrued Interest Receivable	8,351	45,791
Work in Progress	38,003	
<b>TOTAL</b>	<b>56,254</b>	<b>52,491</b>

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

Description	Beginning Amount	Ending Amount
Notes Receivable	41,754	

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

Description	Beginning Amount	Ending Amount
Billings in Excess	19,400	
Union Benefits Payable		231
Accrued Pension Contribution	400	
Payroll Taxes Payable	2,316	760
Accrued Workers Compensation	(11,758)	10,388
Accrued Payroll	12,473	21,701
<b>TOTAL</b>	<b>22,831</b>	<b>33,080</b>

**Attachment 7, Form 1120S, Schedule M-1, Line 3:** Total expenses not deducted recorded on books this year *(ItemizedExpensesRecordedOnBooksSchedule2)*

Description	Amount
Officer Life Insurance Premiums	17,328
Travel and Entertainment	2,124
<b>TOTAL</b>	<b>19,452</b>

**Attachment 8, Form 1120S, Schedule M-2, Line 3a:** Other Additions, (Total of all other additions) *(AccumulatedAdjustmentsAccountOtherAdditionsSchedule)*

Description	Amount
Interest Income	71,147
Short-Term Cap Gain	78,649
Other Income (Loss)	10,000
<b>TOTAL</b>	<b>159,796</b>

**Attachment 9, Form 1120S, Schedule M-2, Line 5a:** Total of itemized other reductions  
*(Accumulated Adjustments Account Other Reductions Schedule)*

Description	Amount
Disallowed Entertainment Expense	2,124
Section 179 deduction	11,463
Officer Life Insurance Premiums	62,935
Other Deductions	502,369
<b>TOTAL</b>	<b>584,756</b>

**Attachment 10, Form 1125-A, Line 5:** *Other Costs (Itemized Other Costs Schedule)*

Description	Amount
Union Benefits	91,068
Union Pension Expense	77,549
Temporary Utilities	17,118
Messenger	414
Miscellaneous Expense	4,423
Sub-Contracts	8,216,719
Permits	30,950
Workers Compensation	71,713
Purchases Discounts	(7,721)
Payroll Taxes	64,587
PM Assistant Program	54,345
Travel	6,291
<b>TOTAL</b>	<b>8,627,996</b>

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](http://www.irs.gov/Form1120S) for instructions and the latest information.

**2024**

For calendar year 2024 or tax year beginning , 2024, ending , 20

<b>A</b> S election effective date 03/08/1992	<b>TYPE OR PRINT</b>	Name WorkNAlI Day, Inc.	<b>D</b> Employer identification number 00-0000007
<b>B</b> Business activity code number (see instructions) 321900		Number, street, and room or suite no. If a P.O. box, see instructions. 37 Any Street	<b>E</b> Date incorporated 03/08/1992
<b>C</b> Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code Anytown, NC 28041-0280	<b>F</b> Total assets (see instructions) \$ 3,605,885

**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.

<b>Income</b>	<b>1a</b> Gross receipts or sales	11,468,259	<b>b</b> Less returns and allowances		<b>c</b> Balance	<b>1c</b>	11,468,259
	<b>2</b> Cost of goods sold (attach Form 1125-A)					<b>2</b>	10,061,879
	<b>3</b> Gross profit. Subtract line 2 from line 1c					<b>3</b>	1,406,380
	<b>4</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)					<b>4</b>	14,433
	<b>5</b> Other income (loss) (see instructions—attach statement)					<b>5</b>	
	<b>6</b> Total income (loss). Add lines 3 through 5					<b>6</b>	1,420,813
<b>Deductions</b> (see instructions for limitations)	<b>7</b> Compensation of officers (see instructions—attach Form 1125-E)					<b>7</b>	161,698
	<b>8</b> Salaries and wages (less employment credits)					<b>8</b>	196,941
	<b>9</b> Repairs and maintenance					<b>9</b>	17,760
	<b>10</b> Bad debts					<b>10</b>	
	<b>11</b> Rents					<b>11</b>	160,574
	<b>12</b> Taxes and licenses					<b>12</b>	36,594
	<b>13</b> Interest (see instructions)					<b>13</b>	26,103
	<b>14</b> Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)					<b>14</b>	6,726
	<b>15</b> Depletion (Do not deduct oil and gas depletion.)					<b>15</b>	
	<b>16</b> Advertising					<b>16</b>	8,257
	<b>17</b> Pension, profit-sharing, etc., plans					<b>17</b>	14,715
	<b>18</b> Employee benefit programs					<b>18</b>	
	<b>19</b> Energy efficient commercial buildings deduction (attach Form 7205)					<b>19</b>	
	<b>20</b> Other deductions (attach statement)					<b>20</b>	367,327
	<b>21</b> Total deductions. Add lines 7 through 20					<b>21</b>	996,695
	<b>22</b> Ordinary business income (loss). Subtract line 21 from line 6					<b>22</b>	424,118
<b>Tax and Payments</b>	<b>23a</b> Excess net passive income or LIFO recapture tax (see instructions)		<b>23a</b>				
	<b>b</b> Tax from Schedule D (Form 1120-S)		<b>23b</b>				
	<b>c</b> Add lines 23a and 23b (see instructions for additional taxes)					<b>23c</b>	
	<b>24a</b> Current year's estimated tax payments and preceding year's overpayment credited to the current year		<b>24a</b>				
	<b>b</b> Tax deposited with Form 7004		<b>24b</b>				
	<b>c</b> Credit for federal tax paid on fuels (attach Form 4136)		<b>24c</b>				
	<b>d</b> Elective payment election amount from Form 3800		<b>24d</b>				
	<b>z</b> Add lines 24a through 24d					<b>24z</b>	
	<b>25</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>					<b>25</b>	
	<b>26</b> Amount owed. If line 24z is smaller than the total of lines 23c and 25, enter amount owed					<b>26</b>	
<b>27</b> Overpayment. If line 24z is larger than the total of lines 23c and 25, enter amount overpaid					<b>27</b>		
<b>28</b> Enter amount from line 27: <b>Credited to 2025 estimated tax</b> <b>Refunded</b>					<b>28</b>		

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	Chief Executive Officer	May the IRS discuss this return with the preparer shown below? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
		Title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P55555555
	Firm's name Johnny Appleseed Accounting			Firm's EIN 00-0000001	
	Firm's address 00 Efile Drive, Anytown, TX 78621			Phone no. 512-555-1212	

**Schedule B Other Information** (see instructions)

<b>1</b>	Check accounting method: <b>a</b> <input type="checkbox"/> Cash <b>b</b> <input checked="" type="checkbox"/> Accrual <b>c</b> <input type="checkbox"/> Other (specify) _____	Yes	No
<b>2</b>	See the instructions and enter the: <b>a</b> Business activity <u>Manufacturing</u> <b>b</b> Product or service <u>Building Supplies</u>		
<b>3</b>	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 . . . . .		✓
<b>4</b>	At the end of the tax year, did the corporation: <b>a</b> 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>b</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 . . . . .	Yes	No
			✓

(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

<b>5a</b>	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. <b>(i)</b> Total shares of restricted stock . . . . . <b>(ii)</b> Total shares of non-restricted stock . . . . .	Yes	No
			✓

<b>b</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. <b>(i)</b> Total shares of stock outstanding at the end of the tax year . . . . . <b>(ii)</b> Total shares of stock outstanding if all instruments were executed . . . . .	Yes	No
			✓

<b>6</b>	Has this corporation filed, or is it required to file, <b>Form 8918</b> , Material Advisor Disclosure Statement, to provide information on any reportable transaction? . . . . .	Yes	No
			✓

<b>7</b>	Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . . <input type="checkbox"/> If checked, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.	Yes	No

<b>8</b>	If the corporation <b>(a)</b> was a C corporation before it elected to be an S corporation <b>or</b> 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, <b>and (b)</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 . . . . . \$ _____	Yes	No

<b>9</b>	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 . . . . .	Yes	No
			✓

<b>10</b>	Does the corporation satisfy one or more of the following? See instructions . . . . .	Yes	No
<b>a</b>	The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
<b>b</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 \$30 million and the corporation has business interest expense.		
<b>c</b>	The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach <b>Form 8990</b> , Limitation on Business Interest Expense Under Section 163(j).		

<b>11</b>	Does the corporation satisfy <b>both</b> of the following conditions? . . . . .	Yes	No
<b>a</b>	The corporation's total receipts (see instructions) for the tax year were less than \$250,000.		
<b>b</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.		

<b>Schedule B Other Information</b> (see instructions) <i>(continued)</i>		Yes	No
<b>12</b>	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 . . . . . \$ _____		
<b>13</b>	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions . . . . .		✓
<b>14a</b>	Did the corporation make any payments that would require it to file Form(s) 1099? . . . . .		✓
<b>b</b>	If "Yes," did or will the corporation file required Form(s) 1099? . . . . .		
<b>15</b>	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? . . . . .		✓
	If "Yes," enter the amount from Form 8996, line 15 . . . . . \$ _____		
<b>16</b>	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 . . . . .		✓

<b>Schedule K Shareholders' Pro Rata Share Items</b>		Total amount	
<b>Income (Loss)</b>	<b>1</b> Ordinary business income (loss) (page 1, line 22) . . . . .	<b>1</b>	424,118
	<b>2</b> Net rental real estate income (loss) (attach Form 8825) . . . . .	<b>2</b>	
	<b>3a</b> Other gross rental income (loss) . . . . .	<b>3a</b>	
	<b>b</b> Expenses from other rental activities (attach statement) . . . . .	<b>3b</b>	
	<b>c</b> Other net rental income (loss). Subtract line 3b from line 3a . . . . .	<b>3c</b>	
	<b>4</b> Interest income . . . . .	<b>4</b>	71,147
	<b>5</b> Dividends: <b>a</b> Ordinary dividends . . . . .	<b>5a</b>	
	<b>b</b> Qualified dividends . . . . .	<b>5b</b>	
	<b>6</b> Royalties . . . . .	<b>6</b>	
	<b>7</b> Net short-term capital gain (loss) (attach Schedule D (Form 1120-S)) . . . . .	<b>7</b>	78,649
<b>8a</b> Net long-term capital gain (loss) (attach Schedule D (Form 1120-S)) . . . . .		<b>8a</b>	
	<b>b</b> Collectibles (28%) gain (loss) . . . . .	<b>8b</b>	
	<b>c</b> Unrecaptured section 1250 gain (attach statement) . . . . .	<b>8c</b>	
<b>9</b> Net section 1231 gain (loss) (attach Form 4797) . . . . .	<b>9</b>		
<b>10</b> Other income (loss) (see instructions) . . . . . Type:	<b>10</b>	10,000	
<b>Deductions</b>	<b>11</b> Section 179 deduction (attach Form 4562) . . . . .	<b>11</b>	62,935
	<b>12a</b> Cash charitable contributions . . . . .	<b>12a</b>	
	<b>b</b> Noncash charitable contributions . . . . .	<b>12b</b>	
	<b>c</b> Investment interest expense . . . . .	<b>12c</b>	
	<b>d</b> Section 59(e)(2) expenditures . . . . . Type: _____	<b>12d</b>	502,369
<b>e</b> Other deductions (see instructions) . . . . . Type: _____	<b>12e</b>		
<b>Credits</b>	<b>13a</b> Low-income housing credit (section 42(j)(5)) . . . . .	<b>13a</b>	
	<b>b</b> Low-income housing credit (other) . . . . .	<b>13b</b>	
	<b>c</b> Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) . . . . .	<b>13c</b>	
	<b>d</b> Other rental real estate credits (see instructions) Type: _____	<b>13d</b>	
	<b>e</b> Other rental credits (see instructions) . . . . . Type: _____	<b>13e</b>	
	<b>f</b> Biofuel producer credit (attach Form 6478) . . . . .	<b>13f</b>	
	<b>g</b> Other credits (see instructions) . . . . . Type: _____	<b>13g</b>	12,753
<b>Inter-national</b>	<b>14</b> 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 . . . . . <input type="checkbox"/>		
<b>Alternative Minimum Tax (AMT) Items</b>	<b>15a</b> Post-1986 depreciation adjustment . . . . .	<b>15a</b>	
	<b>b</b> Adjusted gain or loss . . . . .	<b>15b</b>	
	<b>c</b> Depletion (other than oil and gas) . . . . .	<b>15c</b>	
	<b>d</b> Oil, gas, and geothermal properties—gross income . . . . .	<b>15d</b>	
	<b>e</b> Oil, gas, and geothermal properties—deductions . . . . .	<b>15e</b>	
	<b>f</b> Other AMT items (attach statement) . . . . .	<b>15f</b>	
<b>Items Affecting Shareholder Basis</b>	<b>16a</b> Tax-exempt interest income . . . . .	<b>16a</b>	
	<b>b</b> Other tax-exempt income . . . . .	<b>16b</b>	
	<b>c</b> Nondeductible expenses . . . . .	<b>16c</b>	19,452
	<b>d</b> Distributions (attach statement if required) (see instructions) . . . . .	<b>16d</b>	174,200
	<b>e</b> Repayment of loans from shareholders . . . . .	<b>16e</b>	
	<b>f</b> Foreign taxes paid or accrued . . . . .	<b>16f</b>	

<b>Schedule K</b>		<b>Shareholders' Pro Rata Share Items</b> <i>(continued)</i>	<b>Total amount</b>	
<b>Other Information</b>	<b>17a</b>	Investment income . . . . .	<b>17a</b>	71,147
	<b>b</b>	Investment expenses . . . . .	<b>17b</b>	
	<b>c</b>	Dividend distributions paid from accumulated earnings and profits . . . . .	<b>17c</b>	
	<b>d</b>	Other items and amounts (attach statement)		
<b>Reconciliation</b>	<b>18</b>	<b>Income (loss) reconciliation.</b> 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 . . . . .	<b>18</b>	18,610

<b>Schedule L</b>		<b>Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)		
<b>Assets</b>							
<b>1</b>	Cash . . . . .		435,384		1,311,478		
<b>2a</b>	Trade notes and accounts receivable . . . . .	3,304,878		946,715			
<b>b</b>	Less allowance for bad debts . . . . .	( )	3,304,878	( )	946,715		
<b>3</b>	Inventories . . . . .						
<b>4</b>	U.S. government obligations . . . . .						
<b>5</b>	Tax-exempt securities (see instructions) . . . . .						
<b>6</b>	Other current assets (attach statement) . . . . .		56,254		52,491		
<b>7</b>	Loans to shareholders . . . . .						
<b>8</b>	Mortgage and real estate loans . . . . .		800,000		1,235,158		
<b>9</b>	Other investments (attach statement) . . . . .						
<b>10a</b>	Buildings and other depreciable assets . . . . .	424,249		397,401			
<b>b</b>	Less accumulated depreciation . . . . .	( 374,043 )	50,206	( 337,358 )	60,043		
<b>11a</b>	Depletable assets . . . . .						
<b>b</b>	Less accumulated depletion . . . . .	( )		( )			
<b>12</b>	Land (net of any amortization) . . . . .						
<b>13a</b>	Intangible assets (amortizable only) . . . . .						
<b>b</b>	Less accumulated amortization . . . . .	( )		( )			
<b>14</b>	Other assets (attach statement) . . . . .		41,754				
<b>15</b>	<b>Total assets</b> . . . . .		4,688,476		3,605,885		
<b>Liabilities and Shareholders' Equity</b>							
<b>16</b>	Accounts payable . . . . .		2,837,445		1,435,888		
<b>17</b>	Mortgages, notes, bonds payable in less than 1 year . . . . .						
<b>18</b>	Other current liabilities (attach statement) . . . . .		22,831		33,080		
<b>19</b>	Loans from shareholders . . . . .						
<b>20</b>	Mortgages, notes, bonds payable in 1 year or more . . . . .		25,000		25,000		
<b>21</b>	Other liabilities (attach statement) . . . . .						
<b>22</b>	Capital stock . . . . .		10,000		10,000		
<b>23</b>	Additional paid-in capital . . . . .						
<b>24</b>	Retained earnings . . . . .		1,793,200		2,101,917		
<b>25</b>	Adjustments to shareholders' equity (attach statement) . . . . .						
<b>26</b>	Less cost of treasury stock . . . . .		( )		( )		
<b>27</b>	<b>Total liabilities and shareholders' equity</b> . . . . .		4,688,476		3,605,885		



**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.

<b>1</b>	Net income (loss) per books . . . . .	(10,842)	<b>5</b>	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
<b>2</b>	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize): _____	10,000	<b>a</b>	Tax-exempt interest \$ _____	
<b>3</b>	Expenses recorded on books this year not included on Schedule K, lines 1 through 12e, and 16f (itemize):		<b>6</b>	Deductions included on Schedule K, lines 1 through 12e, and 16f, not charged against book income this year (itemize):	
<b>a</b>	Depreciation \$ _____		<b>a</b>	Depreciation \$ _____	
	Officer Life Insurance Premiums 17,328		<b>7</b>	Add lines 5 and 6 . . . . .	
<b>b</b>	Travel and entertainment \$ _____	2,124	<b>8</b>	Income (loss) (Schedule K, line 18). Subtract line 7 from line 4 . . . . .	18,610
		19,452			
<b>4</b>	Add lines 1 through 3 . . . . .	18,610			

**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
<b>1</b> Balance at beginning of tax year . . . . .	1,775,833			
<b>2</b> Ordinary income from page 1, line 22 . . . . .	424,118			
<b>3</b> Other additions . . . . .	159,796			
<b>4</b> Loss from page 1, line 22 . . . . .	( )			
<b>5</b> Other reductions . . . . .	( 584,756 )			( )
<b>6</b> Combine lines 1 through 5 . . . . .	1,774,991			
<b>7</b> Distributions . . . . .	174,200			
<b>8</b> Balance at end of tax year. Subtract line 7 from line 6 . . . . .	1,600,791			

**SCHEDULE D  
(Form 1120-S)**

**Capital Gains and Losses and Built-in Gains**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

**Attach to Form 1120-S.**  
**Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**  
**Go to [www.irs.gov/Form1120S](http://www.irs.gov/Form1120S) for instructions and the latest information.**

Name: WorkNAlI Day, Inc. Employer identification number: 00-0000007

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off the cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	1,030,000	951,351	0	78,649
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>4</b>
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				<b>5</b>
<b>6</b> Tax on short-term capital gain included on line 23 below . . . . .				<b>6</b> ( )
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). Enter here and on Form 1120-S, Schedule K, line 7 or 10 . . . . .				<b>7</b> 78,649

**Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off the cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>11</b>
<b>12</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions (see instructions) . . . . .				<b>13</b>
<b>14</b> Tax on long-term capital gain included on line 23 below . . . . .				<b>14</b> ( )
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Enter here and on Form 1120-S, Schedule K, line 8a or 10 . . . . .				<b>15</b>

**Part III Built-in Gains Tax** (See instructions **before** completing this part.)

<b>16</b>	Excess of recognized built-in gains over recognized built-in losses (attach computation statement)	<b>16</b>	
<b>17</b>	Taxable income (attach computation statement)	<b>17</b>	
<b>18</b>	Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B	<b>18</b>	
<b>19</b>	Section 1374(b)(2) deduction	<b>19</b>	
<b>20</b>	Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23	<b>20</b>	
<b>21</b>	Enter 21% (0.21) of line 20	<b>21</b>	
<b>22</b>	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	<b>22</b>	
<b>23</b>	<b>Tax.</b> Subtract line 22 from line 21 (if zero or less, enter -0-). Enter here and on Form 1120-S, page 1, line 23b	<b>23</b>	

Schedule D (Form 1120-S) 2023

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

**2024**

Department of the Treasury  
Internal Revenue Service

For calendar year 2024, or tax year

beginning  /  / 2024

ending  /  /

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

See separate instructions.

Part I Information About the Corporation		Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items	
<b>A</b> Corporation's employer identification number 00-000007		<b>1</b> Ordinary business income (loss) 212,059	<b>13</b> Credits P 6,377
<b>B</b> Corporation's name, address, city, state, and ZIP code WorkNAIIDay, Inc. 37 Any Street Anytown, NC 28041-0280		<b>2</b> Net rental real estate income (loss)	
		<b>3</b> Other net rental income (loss)	
		<b>4</b> Interest income 35,574	
<b>C</b> IRS Center where corporation filed return OSPC		<b>5a</b> Ordinary dividends	
		<b>5b</b> Qualified dividends	<b>14</b> Schedule K-3 is attached if checked <input type="checkbox"/>
<b>D</b> Corporation's total number of shares Beginning of tax year _____ End of tax year _____		<b>6</b> Royalties	<b>15</b> Alternative minimum tax (AMT) items
		<b>7</b> Net short-term capital gain (loss) 39,325	
<b>E</b> Shareholder's identifying number 000-00-0006		<b>8a</b> Net long-term capital gain (loss)	
		<b>8b</b> Collectibles (28%) gain (loss)	
<b>F1</b> Shareholder's name, address, city, state, and ZIP code Carrie Ortiz 55 Any Street Anytown, WI 53201		<b>8c</b> Unrecaptured section 1250 gain	
		<b>9</b> Net section 1231 gain (loss)	<b>16</b> Items affecting shareholder basis C 9,726
<b>F2</b> 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 _____ Name _____		<b>10</b> Other income (loss) A 5,000	D 87,100
<b>F3</b> What type of entity is this shareholder? _____			
<b>G</b> Current year allocation percentage . . . . . 50 %			
<b>H</b> Shareholder's number of shares Beginning of tax year _____ End of tax year _____			<b>17</b> Other information A 35,574
		<b>11</b> Section 179 deduction 31,468	
<b>I</b> Loans from shareholder Beginning of tax year . . . . . \$ . _____ End of tax year . . . . . \$ . _____		<b>12</b> Other deductions S 251,185	
For IRS Use Only			<b>18</b> <input type="checkbox"/> More than one activity for at-risk purposes*
			<b>19</b> <input type="checkbox"/> More than one activity for passive activity purposes*
* See attached statement for additional information.			

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

**2024**

Department of the Treasury  
Internal Revenue Service

For calendar year 2024, or tax year

beginning  /

ending  /

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

See separate instructions.

Part I Information About the Corporation		Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items	
<b>A</b> Corporation's employer identification number 00-000007		<b>1</b> Ordinary business income (loss) 212,059	<b>13</b> Credits <b>P</b> 6,376
<b>B</b> Corporation's name, address, city, state, and ZIP code WorkNAIIDay, Inc. 37 Any Street Anytown, NC 28041-0280		<b>2</b> Net rental real estate income (loss)	
<b>C</b> IRS Center where corporation filed return OSPC		<b>3</b> Other net rental income (loss)	
<b>D</b> Corporation's total number of shares Beginning of tax year _____ End of tax year _____		<b>4</b> Interest income 35,573	
<b>Part II Information About the Shareholder</b>		<b>5a</b> Ordinary dividends	
	<b>E</b> Shareholder's identifying number 000-00-0008	<b>5b</b> Qualified dividends	<b>14</b> Schedule K-3 is attached if checked <input type="checkbox"/>
	<b>F1</b> Shareholder's name, address, city, state, and ZIP code Bin Xempt 51 Any Street Anytown, WI 53201	<b>6</b> Royalties	<b>15</b> Alternative minimum tax (AMT) items
	<b>F2</b> 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 _____ Name _____	<b>7</b> Net short-term capital gain (loss) 39,324	
<b>F3</b> What type of entity is this shareholder? _____	<b>8a</b> Net long-term capital gain (loss)		
<b>G</b> Current year allocation percentage . . . . . 50 %	<b>8b</b> Collectibles (28%) gain (loss)		
<b>H</b> Shareholder's number of shares Beginning of tax year _____ End of tax year _____	<b>8c</b> Unrecaptured section 1250 gain		
<b>I</b> Loans from shareholder Beginning of tax year . . . . . \$ _____ End of tax year . . . . . \$ _____	<b>9</b> Net section 1231 gain (loss)	<b>16</b> Items affecting shareholder basis <b>C</b> 9,726	
For IRS Use Only		<b>10</b> Other income (loss) <b>A</b> 5,000	<b>D</b> 87,100
		<b>11</b> Section 179 deduction 31,467	
		<b>12</b> Other deductions <b>A</b> 251,184	
		<b>17</b> Other information <b>A</b> 35,573	
		<b>18</b> <input type="checkbox"/> More than one activity for at-risk purposes*	
	<b>19</b> <input type="checkbox"/> More than one activity for passive activity purposes*		
	* See attached statement for additional information.		

Form 1125-A

Cost of Goods Sold

(Rev. November 2024)

Department of the Treasury Internal Revenue Service

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: WorkNAlI Day, Inc; Employer identification number: 00-0000007

Main table with 8 rows for inventory and cost of goods sold, and 9a-f for accounting methods and inventory changes.

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...

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.

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...

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...

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...

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(i).

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 **1125-E**

**Compensation of Officers**

OMB No. 1545-0123

(Rev. October 2016)

Department of the Treasury  
Internal Revenue Service

**Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.  
Information about Form 1125-E and its separate instructions is at [www.irs.gov/form1125e](http://www.irs.gov/form1125e).**

Name <i>WorkNAIIDay, Inc.</i>	Employer identification number <i>00-0000007</i>
----------------------------------	---

**Note:** Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	(b) Social security number (see instructions)	(c) Percent of time devoted to business	Percent of stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
<b>1</b> <i>Khiry U Farr</i>	<i>000-00-0020</i>	<i>100 %</i>	<i>10 %</i>	<i>%</i>	<i>161,698</i>
		<i>%</i>	<i>%</i>	<i>%</i>	
		<i>%</i>	<i>%</i>	<i>%</i>	
		<i>%</i>	<i>%</i>	<i>%</i>	
		<i>%</i>	<i>%</i>	<i>%</i>	
		<i>%</i>	<i>%</i>	<i>%</i>	
		<i>%</i>	<i>%</i>	<i>%</i>	
		<i>%</i>	<i>%</i>	<i>%</i>	
		<i>%</i>	<i>%</i>	<i>%</i>	
		<i>%</i>	<i>%</i>	<i>%</i>	
		<i>%</i>	<i>%</i>	<i>%</i>	
		<i>%</i>	<i>%</i>	<i>%</i>	
		<i>%</i>	<i>%</i>	<i>%</i>	
		<i>%</i>	<i>%</i>	<i>%</i>	
		<i>%</i>	<i>%</i>	<i>%</i>	
		<i>%</i>	<i>%</i>	<i>%</i>	
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		<i>%</i>	<i>%</i>	<i>%</i>	
		<i>%</i>	<i>%</i>	<i>%</i>	
		<i>%</i>	<i>%</i>	<i>%</i>	
		<i>%</i>	<i>%</i>	<i>%</i>	
<b>2</b> Total compensation of officers . . . . .					<b>2</b> <i>161,698</i>
<b>3</b> Compensation of officers claimed on Form 1125-A or elsewhere on return . . . . .					<b>3</b>
<b>4</b> Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return . . . . .					<b>4</b> <i>161,698</i>

Form **4562**

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

OMB No. 1545-0172

Department of the Treasury  
Internal Revenue Service

**Attach to your tax return.**  
**Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.**

Attachment  
Sequence No. **179**

Name(s) shown on return <b>WorkNAIIDay, Inc</b>	Business or activity to which this form relates <b>Manufacturing</b>	Identifying number <b>00-0000007</b>
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**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.

<b>1</b> Maximum amount (see instructions)	<b>1</b>	62,935
<b>2</b> Total cost of section 179 property placed in service (see instructions)	<b>2</b>	62,935
<b>3</b> Threshold cost of section 179 property before reduction in limitation (see instructions)	<b>3</b>	2,890,000
<b>4</b> Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	0
<b>5</b> Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	<b>5</b>	62,935
<b>6</b> (a) Description of property	(b) Cost (business use only)	(c) Elected cost
Compressor	62,935	62,935
<b>7</b> Listed property. Enter the amount from line 29	<b>7</b>	
<b>8</b> Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	<b>8</b>	62,935
<b>9</b> Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	<b>9</b>	62,935
<b>10</b> Carryover of disallowed deduction from line 13 of your 2022 Form 4562	<b>10</b>	
<b>11</b> Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	<b>11</b>	62,935
<b>12</b> Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	<b>12</b>	62,935
<b>13</b> Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	<b>13</b>	

**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.)**

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

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

**Section A**

<b>17</b> MACRS deductions for assets placed in service in tax years beginning before 2023	<b>17</b>	5,761
<b>18</b> If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System**

(a) Classification of property	(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
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property			39 yrs.	MM	S/L	

**Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life		5,791	3 yrs.	HY	S/L	965
<b>b</b> 12-year			12 yrs.		S/L	
<b>c</b> 30-year			30 yrs.	MM	S/L	
<b>d</b> 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

<b>21</b> Listed property. Enter amount from line 28	<b>21</b>	
<b>22</b> <b>Total.</b> 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	<b>22</b>	6,726
<b>23</b> For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	



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? 24b If "Yes," is the evidence written? 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. 26 Property used more than 50% in a qualified business use: 27 Property used 50% or less in a qualified business use: 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1. 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.

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). 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? 35 Was the vehicle used primarily by a more than 5% owner or related person? 36 Is another vehicle available for personal use?

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? 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

42 Amortization of costs that begins during your 2023 tax year (see instructions): 43 Amortization of costs that began before your 2023 tax year. 44 Total. Add amounts in column (f). See the instructions for where to report.

Form **4797**

**Sales of Business Property**  
**(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))**

OMB No. 1545-0184

**2024**

Department of the Treasury  
Internal Revenue Service

**Attach to your tax return.**  
**Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.**

Attachment  
Sequence No. **27**

Name(s) shown on return <b>WorkNAllDay, Inc</b>	Identifying number <b>00-0000007</b>
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<b>1a</b> Enter the gross proceeds from sales or exchanges reported to you for 2024 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . .	<b>1a</b>
<b>b</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 . . . . .	<b>1b</b>
<b>c</b> Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets . . . . .	<b>1c</b>

**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)

<b>2</b>	<b>(a)</b> Description of property	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	<b>(d)</b> Gross sales price	<b>(e)</b> Depreciation allowed or allowable since acquisition	<b>(f)</b> Cost or other basis, plus improvements and expense of sale	<b>(g)</b> Gain or (loss) Subtract (f) from the sum of (d) and (e)
	2012 Ford F250	09/01/2012	10/31/2024	0	31,247	31,247	0

<b>3</b> Gain, if any, from Form 4684, line 39 . . . . .	<b>3</b>
<b>4</b> Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .	<b>4</b>
<b>5</b> Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .	<b>5</b>
<b>6</b> Gain, if any, from line 32, from other than casualty or theft . . . . .	<b>6</b>
<b>7</b> Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows . . . . .	<b>7</b>

**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.

<b>8</b> Nonrecaptured net section 1231 losses from prior years. See instructions . . . . .	<b>8</b>
<b>9</b> 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 . . . . .	<b>9</b>

**Part II Ordinary Gains and Losses** (see instructions)

<b>10</b> Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):	

<b>11</b> Loss, if any, from line 7 . . . . .	<b>11</b> ( )
<b>12</b> Gain, if any, from line 7 or amount from line 8, if applicable . . . . .	<b>12</b>
<b>13</b> Gain, if any, from line 31 . . . . .	<b>13</b> 14,433
<b>14</b> Net gain or (loss) from Form 4684, lines 31 and 38a . . . . .	<b>14</b>
<b>15</b> Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .	<b>15</b>
<b>16</b> Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . .	<b>16</b>
<b>17</b> Combine lines 10 through 16 . . . . .	<b>17</b> 14,433
<b>18</b> 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.	
<b>a</b> 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 . . . . .	<b>18a</b>
<b>b</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 . . . . .	<b>18b</b>

**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	2013 Chevrolet Tahoe	03/07/2013	03/10/2024		
B	2011 Dodge 3500	07/03/2011	07/10/2024		
C	2009 Chevrolet Silverado	10/10/2009	10/07/2024		
D					
<b>These columns relate to the properties on lines 19A through 19D.</b>		<b>Property A</b>	<b>Property B</b>	<b>Property C</b>	<b>Property D</b>
20	Gross sales price ( <b>Note:</b> See line 1a before completing.)	20	5,000	7,760	1,800
21	Cost or other basis plus expense of sale	21	19,930	19,467	24,619
22	Depreciation (or depletion) allowed or allowable	22	19,930	19,467	24,619
23	Adjusted basis. Subtract line 22 from line 21.	23	0	0	127
24	Total gain. Subtract line 23 from line 20	24	5,000	7,760	1,673
25	<b>If section 1245 property:</b>				
a	Depreciation allowed or allowable from line 22	25a	19,930	19,467	24,492
b	Enter the <b>smaller</b> of line 24 or 25a	25b	5,000	7,760	1,673
26	<b>If section 1250 property:</b> 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 <b>smaller</b> 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 <b>smaller</b> of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27	<b>If section 1252 property:</b> 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 <b>smaller</b> of line 24 or 27b	27c			
28	<b>If section 1254 property:</b>				
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 <b>smaller</b> of line 24 or 28a	28b			
29	<b>If section 1255 property:</b>				
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a			
b	Enter the <b>smaller</b> 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	14,433
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	14,433
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

**Like-Kind Exchanges**  
**(and section 1043 conflict-of-interest sales)**

Attach to your tax return.  
Go to [www.irs.gov/Form8824](http://www.irs.gov/Form8824) for instructions and the latest information.

Name(s) shown on tax return

Identifying number

[WorkNAIIDay, Inc.](http://WorkNAIIDay, Inc.)

00-0000007

**Part I Information on the Like-Kind Exchange**

**Note:** Only real property should be described on lines 1 and 2. If the property described on line 1 or line 2 is real property located outside the United States, indicate the country.

- 1 Description of like-kind property given up:  
[2019 Ford F250](#)

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- 2 Description of like-kind property received:  
[2021 Ford F250](#)

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- 3 Date like-kind property given up was originally acquired (month, day, year) . . . . . **3** [M09/30/2020](#)Y
- 4 Date you actually transferred your property to the other party (month, day, year) . . . . . **4** [M10/31/2023](#)Y
- 5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement . . . . . **5** [M10/12/2023](#)Y
- 6 Date you actually received the like-kind property from other party (month, day, year). See instructions **6** [M10/31/2023](#)Y
- 7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . . .  **Yes**  **No**

**Note:** Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions on line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.

**Part II Related Party Exchange Information**

8 Name of related party	Relationship to you	Related party's identifying number
-------------------------	---------------------	------------------------------------

Address (no., street, and apt., room, or suite no.; city or town; state; and ZIP code)

- 9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange? . . . . .  **Yes**  **No**
- 10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? . . . . .  **Yes**  **No**

*If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.*

- 11 If one of the exceptions below applies to the disposition, check the applicable box.
  - a  The disposition was after the death of either of the related parties.
  - b  The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
  - c  You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation. See instructions.

Name(s) shown on tax return. Do not enter name and social security number if shown on other side.

Your social security number

WorkNAIIDay, Inc.

00-0000007

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred and received (a) more than one group of like-kind properties, or (b) cash or other (not like-kind) property, see Reporting of multi-asset exchanges in the instructions.

Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise, go to line 15.

Table with 12 columns: Line number, Description, Sub-column (a, b, c), and Amount. Rows 12-25 cover FMV, adjusted basis, gain/loss, and basis of like-kind property received.

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used only by officers or employees of the executive branch of the federal government or judicial officers of the federal government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used only if the cost of the replacement property is more than the basis of the divested property.

Table with 12 columns: Line number, Description, Sub-column (30, 31, 33), and Amount. Rows 26-38 cover divestiture details, sales price, basis, and replacement property basis.

Form **8941**

# Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form8941](http://www.irs.gov/Form8941) for instructions and the latest information.

**2024**  
Attachment  
Sequence No. **65**

Name(s) shown on return

WorkNAIDay, Inc.

Identifying number

00-0000007

- A** Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? See instructions.
  - Yes.** Enter Marketplace Identifier (if any): 01-FFE
  - No.** Stop. Do not file Form 8941. See instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity.
- B** Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above: \_\_\_\_\_
- C** Does a tax return you (or any predecessor) filed for a tax year beginning after 2013 and before 2023 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount? See instructions.
  - Yes.** Stop. Do not file Form 8941. See instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity. Also see instructions for information about the credit period limitation.
  - No.** Go to line 1.

**Caution:** See the instructions and complete Worksheets 1 through 7 as needed.

<b>1</b>	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a)) . . . . .	<b>1</b>	16
<b>2</b>	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	<b>2</b>	13
<b>3</b>	Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of \$1,000. If you entered \$65,000 or more, skip lines 4 through 11 and enter -0- on line 12	<b>3</b>	27,000
<b>4</b>	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b)) . . . . .	<b>4</b>	127,534
<b>5</b>	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c)) . . . . .	<b>5</b>	200,705
<b>6</b>	Enter the <b>smaller</b> of line 4 or line 5 . . . . .	<b>6</b>	127,534
<b>7</b>	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50) . . . . .	<b>7</b>	63,767
<b>8</b>	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6 . . . . .	<b>8</b>	12,753
<b>9</b>	If line 3 is \$32,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7 . . . . .	<b>9</b>	12,753
<b>10</b>	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4. See instructions . . . . .	<b>10</b>	0
<b>11</b>	Subtract line 10 from line 4. If zero or less, enter -0- . . . . .	<b>11</b>	127,534
<b>12</b>	Enter the <b>smaller</b> of line 9 or line 11 . . . . .	<b>12</b>	12,753
<b>13</b>	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a)) . . . . .	<b>13</b>	16
<b>14</b>	Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3) . . . . .	<b>14</b>	13
<b>15</b>	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>15</b>	0
<b>16</b>	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4h	<b>16</b>	12,753
<b>17</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	<b>17</b>	
<b>18</b>	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h . . . . .	<b>18</b>	
<b>19</b>	Enter the amount you paid in 2024 for taxes considered payroll taxes for purposes of this credit. See instructions . . . . .	<b>19</b>	
<b>20</b>	Tax-exempt small employers, enter the <b>smaller</b> of line 16 or line 19 here and on Form 990-T, Part III, line 6f . . . . .	<b>20</b>	

Form **8949**

**Sales and Other Dispositions of Capital Assets**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Attachment  
Sequence No. **12A**

Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.

Name(s) shown on return  
*WorkNAIIDay, Inc*

Social security number or taxpayer identification number  
*00-0000007*

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g).	
						(f) Code(s) from instructions	(g) Amount of adjustment		
	110 shares Americus	04/01/2023	07/15/2023	1,030,000	951,351		0	78,649	
<b>2 Totals.</b>	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked).				1,030,000	951,351		0	78,649

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Form 8949 (2023)

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side  
 WorkNAIIDay, Inc

Social security number or taxpayer identification number  
 00-0000007

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked)								

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.