



Form 1120

Department of the Treasury  
Internal Revenue Service

## U.S. Corporation Income Tax Return

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

OMB No. 1545-0123

2024

Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

|                                                                    |  |                                                                                                                                                                                                                     |                                                       |                                          |                                                         |
|--------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|------------------------------------------|---------------------------------------------------------|
| <b>A Check if:</b>                                                 |  | <b>TYPE<br/>OR<br/>PRINT</b>                                                                                                                                                                                        | <b>B Employer identification number</b><br>38-4287963 |                                          |                                                         |
| 1 a Consolidated return (attach Form 951) <input type="checkbox"/> |  |                                                                                                                                                                                                                     |                                                       | <b>C Date incorporated</b><br>10/16/2023 |                                                         |
| b Life/nonlife consolidated return <input type="checkbox"/>        |  |                                                                                                                                                                                                                     |                                                       |                                          | <b>D Total assets (see instructions)</b><br>\$ 335,313. |
| 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/>   |  |                                                                                                                                                                                                                     |                                                       |                                          |                                                         |
| 3 Personal service corp. (see instrs.) <input type="checkbox"/>    |  |                                                                                                                                                                                                                     |                                                       |                                          |                                                         |
| 4 Schedule M-3 attached <input type="checkbox"/>                   |  | <b>E Check if:</b> (1) <input checked="" type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input checked="" type="checkbox"/> Address change |                                                       |                                          |                                                         |

|                                                                 |                                                                                                             |     |    |
|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|-----|----|
| <b>INCOME</b>                                                   | 1 a Gross receipts or sales                                                                                 | 1 a |    |
|                                                                 | b Returns and allowances                                                                                    | 1 b |    |
|                                                                 | c Balance. Subtract line 1b from line 1a                                                                    | 1 c |    |
|                                                                 | 2 Cost of goods sold (attach Form 1125-A)                                                                   | 2   |    |
|                                                                 | 3 Gross profit. Subtract line 2 from line 1c                                                                | 3   |    |
|                                                                 | 4 Dividends and inclusions (Schedule C, line 23)                                                            | 4   |    |
|                                                                 | 5 Interest                                                                                                  | 5   |    |
|                                                                 | 6 Gross rents                                                                                               | 6   |    |
|                                                                 | 7 Gross royalties                                                                                           | 7   |    |
|                                                                 | 8 Capital gain net income (attach Schedule D (Form 1120))                                                   | 8   |    |
|                                                                 | 9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)                                    | 9   |    |
| 10 Other income (see instructions — attach statement)           | 10                                                                                                          |     |    |
| 11 Total income. Add lines 3 through 10                         | 11                                                                                                          | 0.  |    |
| <b>DEDUCTIONS</b>                                               | 12 Compensation of officers (see instructions — attach Form 1125-E)                                         | 12  |    |
|                                                                 | 13 Salaries and wages (less employment credits)                                                             | 13  |    |
|                                                                 | 14 Repairs and maintenance                                                                                  | 14  |    |
|                                                                 | 15 Bad debts                                                                                                | 15  |    |
|                                                                 | 16 Rents                                                                                                    | 16  |    |
|                                                                 | 17 Taxes and licenses                                                                                       | 17  |    |
|                                                                 | 18 Interest (see instructions)                                                                              | 18  |    |
|                                                                 | 19 Charitable contributions                                                                                 | 19  |    |
|                                                                 | 20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)         | 20  |    |
|                                                                 | 21 Depletion                                                                                                | 21  |    |
|                                                                 | 22 Advertising                                                                                              | 22  |    |
|                                                                 | 23 Pension, profit-sharing, etc., plans                                                                     | 23  |    |
|                                                                 | 24 Employee benefit programs                                                                                | 24  |    |
|                                                                 | 25 Energy efficient commercial buildings deduction (attach Form 7205)                                       | 25  |    |
|                                                                 | 26 Other deductions (attach statement)                                                                      | 26  |    |
|                                                                 | 27 Total deductions. Add lines 12 through 26                                                                | 27  | 0. |
|                                                                 | 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11 | 28  | 0. |
| 29 a Net operating loss deduction (see instructions). See St. 1 | 29 a                                                                                                        | 0.  |    |
| b Special deductions (Schedule C, line 24)                      | 29 b                                                                                                        |     |    |
| c Add lines 29a and 29b                                         | 29 c                                                                                                        |     |    |
| <b>TAXES, CREDITS, REFUNDABLE</b>                               | 30 Taxable income. Subtract line 29c from line 28. See instructions                                         | 30  | 0. |
|                                                                 | 31 Total tax (Schedule J, line 12)                                                                          | 31  | 0. |
|                                                                 | 32 Reserved for future use                                                                                  | 32  |    |
|                                                                 | 33 Total payments and credits (Schedule J, line 23)                                                         | 33  | 0. |
|                                                                 | 34 Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>         | 34  |    |
|                                                                 | 35 Amount owed. If line 33 is smaller than the total of lines 31 and 34, enter amount owed                  | 35  | 0. |
|                                                                 | 36 Overpayment. If line 33 is larger than the total of lines 31 and 34, enter amount overpaid               | 36  |    |
|                                                                 | 37 Enter amount from line 36 you want: Credited to 2025 estimated tax. Refunded                             | 37  |    |

|                               |                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                         |
|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Sign Here</b>              | Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. |                      | May the IRS discuss this return with the preparer shown below? See instructions.<br><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
|                               | Signature of officer                                                                                                                                                                                                                                                                                                   | Date                 |                                                                                                                                                         |
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name                                                                                                                                                                                                                                                                                             | Preparer's signature | Date                                                                                                                                                    |
|                               | OXSANA ALVAREZ                                                                                                                                                                                                                                                                                                         | OXSANA ALVAREZ       |                                                                                                                                                         |
|                               | Firm's name                                                                                                                                                                                                                                                                                                            | Firm's EIN           | PTIN                                                                                                                                                    |
|                               | ALVAREZ-KACHAN LLC                                                                                                                                                                                                                                                                                                     | 47-5535976           | P01946273                                                                                                                                               |
|                               | Firm's address                                                                                                                                                                                                                                                                                                         | Phone no.            |                                                                                                                                                         |
|                               | 1500 NW 89TH CT SUITE 119                                                                                                                                                                                                                                                                                              | 786-267-3450         |                                                                                                                                                         |
|                               | DORAL, FL 33172                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                         |

BAA For Paperwork Reduction Act Notice, see separate instructions.

CPCA0205 09/10/24

Form 1120 (2024)

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Mariano Roque Alonso - Paraguay

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

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**Schedule J Tax Computation and Payment** (see instructions)

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

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Schedule KOther Information (continued from page 4)

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |    |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 13  | Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?                                                                                                                                                                                                                                                                               | Yes | No |
|     | If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during this tax year \$                                                                                                                                                                                                                  |     | X  |
| 14  | Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions.                                                                                                                                                                                                                                                                                                                                   |     | X  |
|     | If "Yes," complete and attach Schedule UTP.                                                                                                                                                                                                                                                                                                                                                                                                         |     |    |
| 15a | Did the corporation make any payments that would require it to file Form(s) 1099?                                                                                                                                                                                                                                                                                                                                                                   |     | X  |
| b   | If "Yes," did or will the corporation file required Form(s) 1099?                                                                                                                                                                                                                                                                                                                                                                                   |     |    |
| 16  | During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock?                                                                                                                                                                                                                                                                                                           |     | X  |
| 17  | During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?                                                                                                                                                                                                                                          |     | X  |
| 18  | Did this corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?                                                                                                                                                                                                                                                                         |     | X  |
| 19  | During this corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?                                                                                                                                                                                                                   |     | X  |
| 20  | Is the corporation operating on a cooperative basis?                                                                                                                                                                                                                                                                                                                                                                                                |     | X  |
| 21  | During this tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions.                                                                                                                                                                                                                                                                                        |     | X  |
|     | If "Yes," enter the total amount of the disallowed deductions \$                                                                                                                                                                                                                                                                                                                                                                                    |     |    |
| 22  | Does this corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3).)                                                                                                                                                                                                                                                                                                          |     | X  |
|     | If "Yes," complete and attach Form 8991.                                                                                                                                                                                                                                                                                                                                                                                                            |     |    |
| 23  | Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during this tax year? See instructions.                                                                                                                                                                                                                                                                         |     | X  |
| 24  | Does the corporation satisfy one or more of the following? If "Yes," complete and attach Form 8990. See instructions.                                                                                                                                                                                                                                                                                                                               |     | X  |
| 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 \$30 million and the corporation has business interest expense.                                                                                                                                                                                                                        |     |    |
| c   | The corporation is a tax shelter and the corporation has business interest expense.                                                                                                                                                                                                                                                                                                                                                                 |     |    |
| 25  | Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?                                                                                                                                                                                                                                                                                                                                                                  |     | X  |
|     | If "Yes," enter amount from Form 8996, line 15 \$                                                                                                                                                                                                                                                                                                                                                                                                   |     |    |
| 26  | Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions. |     | X  |
|     | Percentage: By Vote By Value                                                                                                                                                                                                                                                                                                                                                                                                                        |     |    |
| 27  | At any time during this tax year, did the corporation (a) receive a digital asset (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions.                                                                                                                                                                         |     | X  |
| 28  | Is the corporation a member of a controlled group?                                                                                                                                                                                                                                                                                                                                                                                                  |     | X  |
|     | If "Yes," attach Schedule O (Form 1120). See instructions.                                                                                                                                                                                                                                                                                                                                                                                          |     |    |
| 29  | Corporate Alternative Minimum Tax:                                                                                                                                                                                                                                                                                                                                                                                                                  |     |    |
| a   | Was the corporation an applicable corporation under section 59(k)(1) in any prior tax year?                                                                                                                                                                                                                                                                                                                                                         |     | X  |
|     | If "Yes," go to question 29b. If "No," skip to question 29c.                                                                                                                                                                                                                                                                                                                                                                                        |     |    |
| b   | Is the corporation an applicable corporation under section 59(k)(1) in the current tax year because the corporation was an applicable corporation in the prior tax year?                                                                                                                                                                                                                                                                            |     |    |
|     | If "Yes," complete and attach Form 4626. If "No," continue to question 29c.                                                                                                                                                                                                                                                                                                                                                                         |     |    |
| c   | Does the corporation meet the requirements of the safe harbor method as provided under section 59(k)(3)(A) for the current tax year? See instructions.                                                                                                                                                                                                                                                                                              | X   |    |
|     | If "No," complete and attach Form 4626. If "Yes," the corporation is not required to file Form 4626.                                                                                                                                                                                                                                                                                                                                                |     |    |
| 30  | Is the corporation required to file Form 7208 relating to the excise tax on repurchase of corporate stock (see instructions):                                                                                                                                                                                                                                                                                                                       |     |    |
| a   | Under the rules for stock repurchased by a covered corporation (or stock acquired by its specified affiliate)?                                                                                                                                                                                                                                                                                                                                      |     | X  |
| b   | Under the applicable foreign corporation rules?                                                                                                                                                                                                                                                                                                                                                                                                     |     | X  |
| c   | Under the covered surrogate foreign corporation rules?                                                                                                                                                                                                                                                                                                                                                                                              |     | X  |
|     | If "Yes" to either 30a, 30b, or 30c, complete Form 7208, Excise Tax on Repurchase of Corporate Stock. See the Instructions for Form 7208.                                                                                                                                                                                                                                                                                                           |     |    |
| 31  | Is this a consolidated return with gross receipts or sales of \$1 billion or more and a subchapter K basis adjustment, as described in the instructions, of \$10 million or more?                                                                                                                                                                                                                                                                   |     | X  |
|     | If "Yes," attach a statement. See instructions.                                                                                                                                                                                                                                                                                                                                                                                                     |     |    |

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| Schedule L Balance Sheets per Books  |                                                     | Beginning of tax year |          | End of tax year |          |
|--------------------------------------|-----------------------------------------------------|-----------------------|----------|-----------------|----------|
| Assets                               |                                                     | (a)                   | (b)      | (c)             | (d)      |
| 1                                    | Cash                                                |                       | 113.     |                 | 113.     |
| 2a                                   | Trade notes and accounts receivable                 |                       |          |                 |          |
|                                      | b Less allowance for bad debts                      | ( )                   |          | ( )             |          |
| 3                                    | Inventories                                         |                       |          |                 |          |
| 4                                    | U.S. government obligations                         |                       |          |                 |          |
| 5                                    | Tax-exempt securities (see instructions)            |                       |          |                 |          |
| 6                                    | Other current assets (attach statement)             |                       |          |                 |          |
| 7                                    | Loans to shareholders                               |                       |          |                 |          |
| 8                                    | Mortgage and real estate loans                      |                       |          |                 |          |
| 9                                    | Other investments (attach statement) See St. 2      |                       | 335,200. |                 | 335,200. |
| 10a                                  | Buildings and other depreciable assets              |                       |          |                 |          |
|                                      | b Less accumulated depreciation                     | ( )                   |          | ( )             |          |
| 11a                                  | Depletable assets                                   |                       |          |                 |          |
|                                      | b Less accumulated depletion                        | ( )                   |          | ( )             |          |
| 12                                   | Land (net of any amortization)                      |                       |          |                 |          |
| 13a                                  | Intangible assets (amortizable only)                |                       |          |                 |          |
|                                      | b Less accumulated amortization                     | ( )                   |          | ( )             |          |
| 14                                   | Other assets (attach statement)                     |                       |          |                 |          |
| 15                                   | Total assets                                        |                       | 335,313. |                 | 335,313. |
| Liabilities and Shareholders' Equity |                                                     |                       |          |                 |          |
| 16                                   | Accounts payable                                    |                       |          |                 |          |
| 17                                   | Mortgages, notes, bonds payable in less than 1 year |                       |          |                 |          |
| 18                                   | Other current liabilities (attach stmt)             |                       |          |                 |          |
| 19                                   | Loans from shareholders                             |                       |          |                 |          |
| 20                                   | Mortgages, notes, bonds payable in 1 year or more   |                       |          |                 |          |
| 21                                   | Other liabilities (attach statement)                |                       |          |                 |          |
| 22                                   | Capital stock: a Preferred stock                    |                       |          |                 |          |
|                                      | b Common stock                                      | 353,975.              | 353,975. | 353,975.        | 353,975. |
| 23                                   | Additional paid-in capital                          |                       | 264.     |                 | 264.     |
| 24                                   | Retained earnings — Approp (att stmt)               |                       |          |                 |          |
| 25                                   | Retained earnings — Unappropriated                  |                       | -18,926. |                 | -18,926. |
| 26                                   | Adjmt to shareholders' equity (att stmt)            |                       |          |                 |          |
| 27                                   | Less cost of treasury stock                         |                       | ( )      |                 | ( )      |
| 28                                   | Total liabilities and shareholders' equity          |                       | 335,313. |                 | 335,313. |

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

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

|   |                                                                             |    |    |                                                                                |    |
|---|-----------------------------------------------------------------------------|----|----|--------------------------------------------------------------------------------|----|
| 1 | Net income (loss) per books                                                 | 0. | 7  | Income recorded on books this year not included on this return (itemize):      |    |
| 2 | Federal income tax per books                                                |    |    | Tax-exempt interest \$                                                         |    |
| 3 | Excess of capital losses over capital gains                                 |    |    |                                                                                |    |
| 4 | Income subject to tax not recorded on books this year (itemize):            |    |    |                                                                                |    |
| 5 | Expenses recorded on books this year not deducted on this return (itemize): |    | 8  | Deductions on this return not charged against book income this year (itemize): |    |
|   | a Depreciation \$                                                           |    |    | a Depreciation \$                                                              |    |
|   | b Charitable contributions \$                                               |    |    | b Charitable contribns \$                                                      |    |
|   | c Travel & entertainment \$                                                 |    |    |                                                                                |    |
| 6 | Add lines 1 through 5                                                       | 0. | 9  | Add lines 7 and 8                                                              | 0. |
|   |                                                                             |    | 10 | Income (page 1, line 28) — line 6 less line 9                                  | 0. |

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)

|   |                              |          |   |                                             |            |          |
|---|------------------------------|----------|---|---------------------------------------------|------------|----------|
| 1 | Balance at beginning of year | -18,926. | 5 | Distributions                               | a Cash     |          |
| 2 | Net income (loss) per books  |          |   | b Stock                                     | c Property |          |
| 3 | Other increases (itemize):   |          | 6 | Other decreases (itemize):                  |            |          |
| 4 | Add lines 1, 2, and 3        | -18,926. | 7 | Add lines 5 and 6                           |            |          |
|   |                              |          | 8 | Balance at end of year (line 4 less line 7) |            | -18,926. |

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Mariano Roque Alonso - Paraguay

**SCHEDULE G**  
**(Form 1120)**

(Rev. December 2011)

Department of the Treasury  
Internal Revenue Service

**Information on Certain Persons Owning the Corporation's Voting Stock**

► Attach to Form 1120.

► See instructions.

OMB No. 1545-0123

|                   |                                      |
|-------------------|--------------------------------------|
| Name              | Employer identification number (EIN) |
| BF HOMEBUYERS LLC | 38-4287963                           |

**Part I Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a).  
Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

| (i) Name of Entity | (ii) Employer Identification Number (if any) | (iii) Type of Entity | (iv) Country of Organization | (v) Percentage Owned in Voting Stock |
|--------------------|----------------------------------------------|----------------------|------------------------------|--------------------------------------|
|                    |                                              |                      |                              |                                      |
|                    |                                              |                      |                              |                                      |
|                    |                                              |                      |                              |                                      |
|                    |                                              |                      |                              |                                      |
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|                    |                                              |                      |                              |                                      |
|                    |                                              |                      |                              |                                      |
|                    |                                              |                      |                              |                                      |

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

| (i) Name of Individual or Estate | (ii) Identifying Number (if any) | (iii) Country of Citizenship (see instructions) | (iv) Percentage Owned in Voting Stock |
|----------------------------------|----------------------------------|-------------------------------------------------|---------------------------------------|
| FERNANDO LUGO                    | Foreign US                       | Argentina                                       | 100.00%                               |
|                                  |                                  |                                                 |                                       |
|                                  |                                  |                                                 |                                       |
|                                  |                                  |                                                 |                                       |
|                                  |                                  |                                                 |                                       |
|                                  |                                  |                                                 |                                       |
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|                                  |                                  |                                                 |                                       |
|                                  |                                  |                                                 |                                       |
|                                  |                                  |                                                 |                                       |
|                                  |                                  |                                                 |                                       |

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**Information Return of a 25% Foreign-Owned U.S. Corporation  
or a Foreign Corporation Engaged in a U.S. Trade or Business**

(Under Sections 6038A and 6038C of the Internal Revenue Code)  
Go to [www.irs.gov/Form5472](http://www.irs.gov/Form5472) for instructions and the latest information.

OMB No. 1545-0123

For tax year of the reporting corporation beginning 1/01, 2024, and ending 12/31, 2024  
**Note:** Enter all information in English and money items in U.S. dollars.

|                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                          |                                                                                                                       |                                                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|
| <b>Part I Reporting Corporation</b> (see instructions). All reporting corporations must complete Part I.                                                                                                                                                                                                                                         |                                                                                                                                          |                                                                                                                       |                                                                |
| <b>1a</b> Name of reporting corporation<br>BF HOMEBUYERS LLC<br>Number, street, and room or suite no. (if a P.O. box, see instructions.)<br>1005 W STATE RD 84 # 427<br>City or town, state, and ZIP code (if a foreign address, see instructions.)<br>FORT LAUDERDALE, FL 33315                                                                 |                                                                                                                                          | <b>1b</b> Employer identification number<br>38-4287963                                                                |                                                                |
| <b>1d</b> Principal business activity<br>INVESTMENTS                                                                                                                                                                                                                                                                                             |                                                                                                                                          | <b>1e</b> Principal business activity code<br>561110                                                                  |                                                                |
| <b>1f</b> Total value of gross payments made or received reported on this Form 5472. See instructions.<br>\$ 353,975.                                                                                                                                                                                                                            | <b>1g</b> Total number of Forms 5472 filed for the tax year<br>1                                                                         | <b>1h</b> Total value of gross payments made or received reported on all Forms 5472. See instructions.<br>\$ 353,975. |                                                                |
| <b>1i</b> Check here if this is a consolidated filing of Form 5472 <input type="checkbox"/>                                                                                                                                                                                                                                                      | <b>1j</b> Check here if this is the initial year for which the U.S. reporting corporation is filing a Form 5472 <input type="checkbox"/> | <b>1k</b> Total number of Parts VIII attached to Form 5472<br>0                                                       | <b>1l</b> Country of incorporation<br>United States of America |
| <b>1m</b> Date of incorporation<br>10/16/2023                                                                                                                                                                                                                                                                                                    | <b>1n</b> Country(ies) under whose laws the reporting corporation files an income tax return as a resident<br>United States of America   | <b>1o</b> Principal country(ies) where business is conducted<br>United States of America                              |                                                                |
| <b>2</b> Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation <input checked="" type="checkbox"/> |                                                                                                                                          |                                                                                                                       |                                                                |
| <b>3</b> Check here if the reporting corporation is a foreign-owned domestic disregarded entity (foreign-owned U.S. DE) treated as a corporation for purposes of section 6038A. See instructions <input type="checkbox"/>                                                                                                                        |                                                                                                                                          |                                                                                                                       |                                                                |

|                                                                                                                                                                                                                                                 |                                                                               |                                                                                                                                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II 25% Foreign Shareholder</b> (see instructions)<br>Check here if any direct (or ultimate indirect) 25% foreign shareholder listed in Part II is a surrogate foreign corporation under section 7874(a)(2)(B). <input type="checkbox"/> |                                                                               |                                                                                                                                                              |
| <b>4a</b> Name and address of direct 25% foreign shareholder<br>FERNANDO LUGO<br>PUERTO BERMEJO 123 GENERAL RODRIGUEZ, BUENOS AIRES 1748 Argentina                                                                                              |                                                                               |                                                                                                                                                              |
| <b>4b(1)</b> U.S. identifying number, if any<br>Foreign US                                                                                                                                                                                      | <b>4b(2)</b> Reference ID number (see instructions)<br>LUGO001                | <b>4b(3)</b> Foreign taxpayer identification number (FTIN), if any (see instructions)                                                                        |
| <b>4c</b> Principal country(ies) where business is conducted<br>United States of America                                                                                                                                                        | <b>4d</b> Country of citizenship, organization, or incorporation<br>Argentina | <b>4e</b> Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident<br>United States of America<br>Argentina |
| <b>5a</b> Name and address of direct 25% foreign shareholder                                                                                                                                                                                    |                                                                               |                                                                                                                                                              |
| <b>5b(1)</b> U.S. identifying number, if any                                                                                                                                                                                                    | <b>5b(2)</b> Reference ID number (see instructions)                           | <b>5b(3)</b> FTIN, if any (see instructions)                                                                                                                 |
| <b>5c</b> Principal country(ies) where business is conducted                                                                                                                                                                                    | <b>5d</b> Country of citizenship, organization, or incorporation              | <b>5e</b> Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident                                          |
| <b>6a</b> Name and address of ultimate indirect 25% foreign shareholder                                                                                                                                                                         |                                                                               |                                                                                                                                                              |
| <b>6b(1)</b> U.S. identifying number, if any                                                                                                                                                                                                    | <b>6b(2)</b> Reference ID number (see instructions)                           | <b>6b(3)</b> FTIN, if any (see instructions)                                                                                                                 |
| <b>6c</b> Principal country(ies) where business is conducted                                                                                                                                                                                    | <b>6d</b> Country of citizenship, organization, or incorporation              | <b>6e</b> Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident                               |
| <b>7a</b> Name and address of ultimate indirect 25% foreign shareholder                                                                                                                                                                         |                                                                               |                                                                                                                                                              |
| <b>7b(1)</b> U.S. identifying number, if any                                                                                                                                                                                                    | <b>7b(2)</b> Reference ID number (see instructions)                           | <b>7b(3)</b> FTIN, if any (see instructions)                                                                                                                 |
| <b>7c</b> Principal country(ies) where business is conducted                                                                                                                                                                                    | <b>7d</b> Country of citizenship, organization, or incorporation              | <b>7e</b> Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident                               |

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

8a Name and address of related party

FERNANDO LUGOPUERTO BERMEJO 123 GENERAL RODRIGUEZ, BUENOS AIRES 1748 Argentina

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

Foreign US

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

LUGO001

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

8c Principal business activity

INVESTMENT

8d Principal business activity code

561110

8e Relationship — Check boxes that apply:

Related to reporting corporation

Related to 25% foreign shareholder

25% foreign shareholder

8f Principal country(ies) where business is conducted

United States of America

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

United States of America  
Argentina

Part IVMonetary Transactions Between Reporting Corporations and Foreign Related Party (see instructions) Caution: Part IV must be completed if the "foreign person" box is checked in the heading for Part III. If estimates are used, check here.

|     |                                                                                                                      |     |          |
|-----|----------------------------------------------------------------------------------------------------------------------|-----|----------|
| 9   | Sales of stock in trade (inventory)                                                                                  | 9   |          |
| 10  | Sales of tangible property other than stock in trade                                                                 | 10  |          |
| 11  | Platform contribution transaction payments received                                                                  | 11  | 353,975. |
| 12  | Cost sharing transaction payments received                                                                           | 12  |          |
| 13a | Rents received (for other than intangible property rights)                                                           | 13a |          |
| b   | Royalties received (for other than intangible property rights)                                                       | 13b |          |
| 14  | Sales, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)     | 14  |          |
| 15  | Consideration received for technical, managerial, engineering, construction, scientific, or like services            | 15  |          |
| 16  | Commissions received                                                                                                 | 16  |          |
| 17  | Amounts borrowed (see instructions) a Beginning balance b Ending balance or monthly average                          | 17b |          |
| 18  | Interest received                                                                                                    | 18  |          |
| 19  | Premiums received for insurance or reinsurance                                                                       | 19  |          |
| 20  | Loan guarantee fees received                                                                                         | 20  |          |
| 21  | Other amounts received (see instructions)                                                                            | 21  |          |
| 22  | Total. Combine amounts on lines 9 through 21                                                                         | 22  | 353,975. |
| 23  | Purchases of stock in trade (inventory)                                                                              | 23  |          |
| 24  | Purchases of tangible property other than stock in trade                                                             | 24  |          |
| 25  | Platform contribution transaction payments paid                                                                      | 25  |          |
| 26  | Cost sharing transaction payments paid                                                                               | 26  |          |
| 27a | Rents paid (for other than intangible property rights)                                                               | 27a |          |
| b   | Royalties paid (for other than intangible property rights)                                                           | 27b |          |
| 28  | Purchases, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas) | 28  |          |
| 29  | Consideration paid for technical, managerial, engineering, construction, scientific, or like services                | 29  |          |
| 30  | Commissions paid                                                                                                     | 30  |          |
| 31  | Amounts loaned (see instructions) a Beginning balance b Ending balance or monthly average                            | 31b |          |
| 32  | Interest paid                                                                                                        | 32  |          |
| 33  | Premiums paid for insurance or reinsurance                                                                           | 33  |          |
| 34  | Loan guarantee fees paid                                                                                             | 34  |          |
| 35  | Other amounts paid (see instructions)                                                                                | 35  |          |
| 36  | Total. Combine amounts on lines 23 through 35                                                                        | 36  |          |

Part VReportable Transactions of a Reporting Corporation That Is a Foreign-Owned U.S. DE (see instructions) Describe on an attached separate sheet any other transaction as defined by Regulations section 1.482-1(i)(7), such as amounts paid or received in connection with the formation, dissolution, acquisition, and disposition of the entity, including contributions to and distributions from the entity, and check here.

Part VI Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party (see instructions) Describe these transactions on an attached separate sheet and check here.

CPCA2812 06/14/23

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

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

**Part VIII Cost Sharing Arrangement (CSA)**

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

- 44 Provide a brief description of the CSA with respect to which this Part VIII is being completed.

- 45 During the course of the tax year, did the reporting corporation become a participant in the CSA? ☐ Yes ☐ No
- 46 Was the CSA in effect before January 5, 2009? ☐ Yes ☐ No
- 47 What was the reporting corporation's share of reasonably anticipated benefits for the CSA? \_\_\_\_\_ %
- 48 a Enter the total amount of stock-based compensation deductions claimed by the reporting corporation. \$ \_\_\_\_\_
- b Enter the total amount of deductions for the tax year for stock-based compensation that was granted during the term of the CSA and is directly identified with, or reasonably allocable to, the intangible development activity under the CSA. \$ \_\_\_\_\_
- c Was there any stock-based compensation granted during the term of the CSA to individuals who performed functions in business activities that generate cost shared intangibles that was not treated as directly identified with, or reasonably allocable to, the intangible development activity? ☐ Yes ☐ No
- 49 a Enter the total amount of intangible development costs for the CSA. \$ \_\_\_\_\_
- b Enter the amount of intangible development costs allocable to the reporting corporation based on the reporting corporation's reasonably anticipated benefits share. \$ \_\_\_\_\_

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

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

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Application for Automatic Extension of Time To File Certain  
Business Income Tax, Information, and Other Returns

OMB No. 1545-0233

▶ File a separate application for each return.

▶ Go to [www.irs.gov/Form7004](http://www.irs.gov/Form7004) for instructions and the latest information.Print  
or  
Type

|                                                                                                                                                              |                   |                    |            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|------------|
| Name                                                                                                                                                         | BF HOMEBUYERS LLC | Identifying number | 38-4287963 |
| Number, street, and room or suite no. (if P.O. box, see instructions.)                                                                                       |                   |                    |            |
| 1005 W STATE RD 84 # 427                                                                                                                                     |                   |                    |            |
| City, town, state, and ZIP code (if a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).) |                   |                    |            |
| FORT LAUDERDALE, FL 33315                                                                                                                                    |                   |                    |            |

Note: File request for extension by the due date of the return. See instructions before completing this form.

**Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns.** See instructions.

| 1 Enter the form code for the return listed below that this application is for. |           |                                   | 12        |
|---------------------------------------------------------------------------------|-----------|-----------------------------------|-----------|
| Application Is For:                                                             | Form Code | Application Is For:               | Form Code |
| Form 706-GS(D)                                                                  | 01        | Form 1120-ND (section 4951 taxes) | 20        |
| Form 706-GS(T)                                                                  | 02        | Form 1120-PC                      | 21        |
| Form 1041 (bankruptcy estate only)                                              | 03        | Form 1120-POL                     | 22        |
| Form 1041 (estate other than a bankruptcy estate)                               | 04        | Form 1120-REIT                    | 23        |
| Form 1041 (trust)                                                               | 05        | Form 1120-RIC                     | 24        |
| Form 1041-N                                                                     | 06        | Form 1120S                        | 25        |
| Form 1041-QFT                                                                   | 07        | Form 1120-SF                      | 26        |
| Form 1042                                                                       | 08        | Form 3520-A                       | 27        |
| Form 1065                                                                       | 09        | Form 8612                         | 28        |
| Form 1066                                                                       | 11        | Form 8613                         | 29        |
| Form 1120                                                                       | 12        | Form 8725                         | 30        |
| Form 1120-C                                                                     | 34        | Form 8804                         | 31        |
| Form 1120-F                                                                     | 15        | Form 8831                         | 32        |
| Form 1120-FSC                                                                   | 16        | Form 8876                         | 33        |
| Form 1120-H                                                                     | 17        | Form 8924                         | 35        |
| Form 1120-L                                                                     | 18        | Form 8928                         | 36        |
| Form 1120-ND                                                                    | 19        |                                   |           |

**Part II All Filers Must Complete This Part**

- 2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here. ☐
- 3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here. ☐  
If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.
- 4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here. ☐
- 5 a The application is for calendar year 20 24, or tax year beginning \_\_\_\_\_, 20 \_\_, and ending \_\_\_\_\_, 20 \_\_.
- b Short tax year. If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (See instructions – attach explanation.)

|                                                               |   |    |
|---------------------------------------------------------------|---|----|
| 6 Tentative total tax                                         | 6 | 0. |
| 7 Total payments and credits. See instructions.               | 7 | 0. |
| 8 Balance due. Subtract line 7 from line 6. See instructions. | 8 | 0. |

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

CPCZ0701L 08/09/18

Form 7004 (Rev. 12-2018)

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**E-file Authorization for Corporations**

For calendar year 20 24, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, ending \_\_\_\_\_, 20\_\_\_\_

For use with Form 1120 series returns.

Do not send to the IRS. Keep for your records.

Go to [www.irs.gov/Form8879CORP](http://www.irs.gov/Form8879CORP) for the latest information.

OMB No. 1545-0123

Name of corporation

BF HOMEBUYERS LLC

Employer identification number

38-4287963

**Part I Information** (Whole dollars only)

|   |                                                 |   |    |
|---|-------------------------------------------------|---|----|
| 1 | Total income (Form 1120, line 11)               | 1 | 0. |
| 2 | Total income (Form 1120-F, Section II, line 11) | 2 |    |
| 3 | Total income (loss) (Form 1120-S, line 6)       | 3 |    |
| 4 | Total income (Form 1120, line _____)            | 4 |    |

**Part II Declaration and Signature Authorization of Officer.** Be sure to get a copy of the corporation's return.

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize ALVAREZ-KACHAN LLC to enter my PIN 55998 as my signature  
ERO firm name do not enter all zeros  
on the corporation's electronically filed income tax return.

☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's electronically filed income tax return.

Officer's signature \_\_\_\_\_ Date \_\_\_\_\_ Title Controller

**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN 60264811954  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature OKSANA ALVAREZ Date \_\_\_\_\_

**ERO Must Retain This Form — See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

BAA For Paperwork Reduction Act Notice, see instructions.

CPCA9401 10/09/24

Form **8879-CORP** (Rev. 12-2024)

*Mariano Roque Alonso*  
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**María Graciela Armoa González**  
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Mariano Roque Alonso - Paraguay

Statement 1  
Form 1120, Line 29a  
Net Operating Loss Deduction

|                                            |            |         |
|--------------------------------------------|------------|---------|
| Carryover Generated From Year End 12/31/23 | \$ 18,662. |         |
| Available for Carryover to 2024            |            | 18,662. |
| Net Operating Losses Available in 2024     | \$         | 18,662. |
| Taxable Income                             |            | 0.      |
| Total Net Operating Loss Deduction         |            | 0.      |

Statement 2  
Form 1120, Schedule L, Line 9  
Other Investments

|       | Beginning   | Ending      |
|-------|-------------|-------------|
|       | \$ 335,200. | \$ 335,200. |
| Total | \$ 335,200. | \$ 335,200. |

  
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Mariano Roque Alonso - Paraguay

## OPERATING AGREEMENT

### BF HOMEBUYERS LLC

(A Delaware single member-managed Limited Liability Company)

#### ARTICLE I: Company formation

- 1.1 **FORMATION.** The member has formed a Limited Liability Company (the "Company") according to the laws of the state in which the Company was formed. This operating agreement is entered into and effective as of the date it is adopted by the member.
- 1.2 **REGISTERED AGENT.** The name and location of the Company's registered agent will be stated in the company's formation documents.
- 1.3 **TERM.** The Company will continue perpetually unless:
- A. The sole member resolves to dissolve;
  - B. Any event which causes the Company's business to become unlawful;
  - C. The death, resignation, expulsion, bankruptcy, retirement of the sole member or the occurrence of any other event that terminates the continued membership of a member of the Company; or
  - D. Any other event causing dissolution of the Company under applicable state laws.
- 1.4 **CONTINUANCE OF COMPANY.** In the event of an occurrence described in Section 3(c), the Company will expire and may be administratively dissolved.
- 1.5 **BUSINESS PURPOSE:** The Company Will conduct any lawful business deemed appropriate in carrying out the Company's objectives.
- 1.6 **PRINCIPAL PLACE OF BUSINESS.** The Company's principal place of business will be stated in the formation documents, or as later selected by the member.
- 1.7 **THE MEMBER.** The name and residential address of the sole member is listed in Certification of Member section of this agreement.
- 1.8 **ADMISSION OF ADDITIONAL MEMBERS.** Additional members may only be admitted to the Company through a Certificate of New Membership issuance by the company of new interest in the Company or as otherwise provided in this agreement.

#### ARTICLE II: Capital Contributions

- 1.1 **INITIAL CONTRIBUTIONS.** The member will initially contribute capital to the Company, as described in Exhibit 1 attached to this agreement. The agreed total value of such property and cash is \$10,000.
- 1.2 **ADDITIONAL CONTRIBUTIONS.** Except as provided in ARTICLE 6.2, no member will be obligated to make any additional contribution to the Company's capital.

  
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### **ARTICLE III: Profit, Losses and Distributions**

3.1 **PROFITS/LOSSES.** For financial accounting and tax purposes, the Company's net profits or net losses will be determined on an annual basis. These profits and losses will be allocated to the member as set forth in this agreement below, as amended, and in accordance with Treasury Regulation 1.704-1.

3.2. **DISTRIBUTIONS.** The member will determine and distribute available funds annually or as they see fit. "Available funds" refers to the net cash of the Company available after expenses and liabilities are paid. Upon liquidation of the Company, distributions will be made in accordance with the positive capital account balances or pursuant to Treasury Regulation 1.704-1(b)(2)(ii)(b) (2). To the extent the member has a negative capital account balance, there will be a qualified income offset, as set forth in Treasury Regulation 1.704-1(b)(2)(ii)(d).

### **ARTICLE IV: Management**

4.1. **MANAGEMENT OF THE BUSINESS.** The member is responsible for the management of the Company.

4.2. **MEMBERS.** The liability of the member will be limited according to state law.

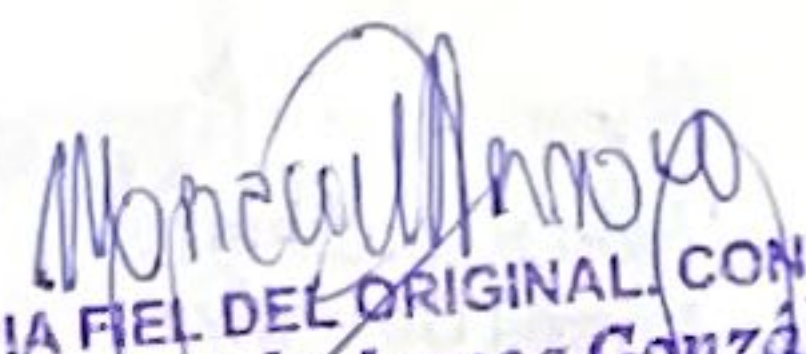
4.3. **POWERS OF MEMBERS.** The member is authorized on the Company's behalf to make decisions as to:

- (a) the sale, development, lease, or other disposition of the Company's assets;
- (b) the purchase or other acquisition of other assets;
- (c) the management of all or any part of the Company's assets;
- (d) the borrowing of money and the granting of security interests in the Company's assets;
- (e) the pre-payment, refinancing, or extension of any loan affecting the Company's assets;
- (f) the compromise or release of any of the Company's claims or debts; and
- (g) the employment of persons, firms, or corporations for the operation and management of the Company's business.

The member is further authorized to execute and deliver:

- (w) all contracts, conveyances, assignments leases, sub-leases, franchise agreements, licensing agreements, management contracts and maintenance contracts covering or affecting Company assets;
- (x) all checks, drafts, and other orders for the payment of the Company's funds;
- (y) all promissory notes, loans, security agreements, and other similar documents; and
- (z) all other instruments of any other kind relating to the Company's affairs.

4.4. **NOMINEE.** Title to the Company's assets must be held in the Company's name or in the name of any nominee that the member may designate. Pursuant to the powers listed in Section 4.3, the member has the power to enter into a nominee agreement with any such person, and such agreement may contain provisions indemnifying the nominee, except for his or her willful misconduct.

  
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4.5. **EXCULPATION.** Any act or omission of the member, the effect of which may cause loss or damage to the Company, if done in good faith to promote the best interests of the Company, will not subject the member to any liability.

4.6. **INDEMNIFICATION.** The Company will indemnify any person who was or is a party defendant or is threatened to be made a party defendant, in a pending or completed action, suit or proceeding, whether civil, criminal, administrative, or investigative (other than an action by or in the right of the Company) by reason of the fact that the person is or was a member of the Company, employee, or agent of the Company, or is or was serving at the request of the Company, for instant expenses (including attorney's fees), judgments, fines, and amounts paid in settlement actually and reasonably incurred in connection with such action, suit or proceeding if the member determines that the person acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interest of the Company, and with respect to any criminal action proceeding, has no reasonable cause to believe his or her conduct was unlawful. The termination of any action, suit, or proceeding by judgment, order, settlement, conviction, or upon a plea of "no lo Contendere" or its equivalent, does not in itself create a presumption that the person did or did not act in good faith and in a manner which he or she reasonably believed to be in the best interest of the Company, and, with respect to any criminal action or proceeding, had reasonable cause to believe that his or her conduct was lawful.

4.7. **RECORDS.** The member must keep the following at the Company's principal place of business or other location:

- (a) A current list of the full name and the last known street address of each member;
- (b) A copy of the Articles of Organization, this operating agreement, and all amendments to either document;
- (c) Copies of Company's federal, state and local income tax returns and reports for the three (3) most recent years;
- (d) Copies of the Company's financial statements for the three (3) most recent years.

#### **ARTICLE V: Compensation**

5.1. **MANAGEMENT FEE.** The member rendering services to the Company is entitled to compensation proportionate with the value of those services.

5.2. **REIMBURSEMENT.** The Company must reimburse the member for all direct out-of-pocket expenses incurred in managing the Company.

#### **ARTICLE VI: Bookkeeping**

6.1. **BOOKS.** The member will maintain a complete and accurate accounting of the Company's affairs at the Company's principal place of business. The member may select the method of accounting and the company's accounting period will be the calendar year.

6.2. **MEMBER'S ACCOUNTS.** The member's capital account will be determined and maintained in the manner set forth in Treasury Regulation 1.704-1(b)(2)(iv) and will consist of his or her initial capital contribution increased by:

- (a) Any additional capital contribution made by the member;
- (b) Credit balances transferred from the member's distribution account to his or her

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Mariano Roque Alonso - Paraguay

capital account;

and decreased by:

(x) Distributions to the member in reduction of Company capital;

(y) The member's share of Company losses if charged to his or her capital account.

6.3. **REPORTS.** The member will close the books of account after the close of each calendar year and will prepare a statement of such member's distributive share of income and expense for income tax reporting purposes. The member must keep such statements with the other financial statements kept pursuant to Section 4.7(d).

#### **ARTICLE VII: Transfers**

7.1. **ASSIGNMENT.** The member may sell, assign, or otherwise dispose of all or any part of his or her interest in the Company.

#### **ARTICLE VIII: Dissolution**

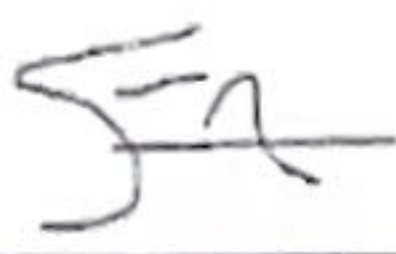
8.1. **DISSOLUTION.** The member may dissolve the company at any time. The member may NOT dissolve the company for a loss of membership interests. Upon dissolution the company must pay its debts first before distributing cash, assets, and/or initial capital to the member or the member's economic interests. The dissolution may only be ordered by the member, not by the owner of the member's economic interests.

#### **CERTIFICATION OF MEMBER**

The undersigned hereby agree, acknowledge, and certify that the foregoing operating agreement is adopted and approved by the member as January 2023.

#### **Member:**

Name: Fernando Javier Lugo Percent 100 %

Signature: 

Address: 18071 BISCAYNE BLVD 1702-3, Aventura, 33160-0000

  
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**EXHIBIT 1**

**CAPITAL CONTRIBUTIONS**

Pursuant to ARTICLE 2, the member's initial contribution to the Company capital is stated to be \$10,000. The description and each individual portion of this initial contribution is as follows:

Cash  
\$10.000

SIGNED AND AGREED this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.



\_\_\_\_\_  
Signature of Member



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