2023 TAX RETURN

CLIENT COPY

Client: 30285

Prepared for:
DIVA LABORATORIES US LLC
20 TRAFALGAR SQUARE SUITE 418
NASHUA, NH 03061
201-841-8273

Prepared by:
TONY DONG
DONG & ASSOCIATES CPA
923 E VALLEY BLVD STE.222
SAN GABRIEL, CA 91776
6262818887

Date: MARCH 1, 2024

Comments:

Route to: _____ _____ _____ _____

2023 Corporate Return
prepared for:

DIVA LABORATORIES US LLC
20 TRAFALGAR SQUARE SUITE 418
NASHUA, NH 03061

Dong & Associates CPA
923 E Valley Blvd STE.222
San Gabriel, CA 91776

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March 1, 2024

DIVA LABORATORIES US LLC
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FEDERAL FORMS

Form 1120	2023 U.S. Corporation Income Tax Return
Schedule G	Information on Persons Owning Stock
Form 1125-E	Compensation of Officers
Form 5472	Information Return/Foreign-Owned U.S. Corp.
Form 8879-CORP	E-file Authorization for Corporations
Estimated Tax	Estimated Tax Worksheet

NEW HAMPSHIRE FORMS

Form BT-SUMMARY	2023 NH Business Tax Summary
Form BET	NH Business Enterprise Tax Return
Form BET Credit Workshee	NH BET Credit Worksheet
Form NH-1120	NH Corporation Business Profit Tax Return
ADDLINFO	Business Profits Tax Return Additonal Information
Form DP-80	NH Business Profits Tax Apportionment

NEW JERSEY FORMS

Form CBT-100	2023 New Jersey Corporation Business Tax Return

FEE SUMMARY

Preparation Fee

DIVA LABORATORIES US LLC 46-3208256

	2023	2022	DIFF
INCOME			
GROSS RECEIPTS LESS RETURNS/ALLOWANCE	541,091	496,351	44,740
GROSS PROFIT	541,091	496,351	44,740
TOTAL INCOME	541,091	496,351	44,740
DEDUCTIONS			
COMPENSATION OF OFFICERS	185,471	182,247	3,224
SALARIES/WAGES LESS EMPLOYMENT CREDITS	98,720	96,000	2,720
RENTS	1,200	1,200	0
TAXES AND LICENSES	10,924	20,336	-9,412
EMPLOYEE BENEFIT PROGRAMS	61,034	56,282	4,752
OTHER DEDUCTIONS	54,007	44,376	9,631
TOTAL DEDUCTIONS	411,356	400,441	10,915
TAXABLE INCOME			
TAXABLE INCOME (LINE 28)	129,735	95,910	33,825
LESS NET OPERATING LOSS DEDUCTION	0	11,849	-11,849
TAXABLE INCOME	129,735	84,061	45,674
TAX COMPUTATION			
INCOME TAX	27,244	17,653	9,591
TOTAL TAX	27,244	17,653	9,591
PAYMENTS AND CREDITS			
ESTIMATED TAX PAYMENTS	20,000	0	20,000
TOTAL PAYMENTS AND CREDITS	20,000	0	20,000
REFUND OR AMOUNT DUE			
OVERPAYMENT	0	0	0
UNDERPAYMENT PENALTY	0	41	-41
TAX DUE	7,244	17,694	-10,450
SCHEDULE L			
BEGINNING ASSETS	396,411	299,128	97,283
BEGINNING LIABILITIES & EQUITY	396,411	299,128	97,283
ENDING ASSETS	527,207	396,411	130,796
ENDING LIABILITIES & EQUITY	527,207	396,411	130,796
TAX RATES			
MARGINAL TAX RATE	21.0%	21.0%	0.0%
EFFECTIVE TAX RATE	21.0%	21.0%	0.0%

DIVA LABORATORIES US LLC 46-3208256

ENDING ASSETS		
CASH		28,459
OTHER CURRENT ASSETS		498,748
TOTAL ASSETS		527,207
ENDING LIABILITIES & EQUITY		
OTHER CURRENT LIABILITIES		80,658
COMMON STOCK	1,150,000	1,150,000
UNAPPROPRIATED RETAINED EARNINGS		-703,451
TOTAL LIABILITIES AND EQUITY		527,207

DIVA LABORATORIES US LLC

	2023	2022	DIFF
BUSINESS PROFITS TAX RETURN			
FEDERAL TAXABLE INCOME	129,735	95,910	33,825
RECONCILE TO IRC			
RECONCILED GROSS BUSINESS PROFITS	129,735	95,910	33,825
ADDITIONS AND DEDUCTIONS			
ADD: INCOME/FRANCHISE TAX	500	1,004	-504
ADJUSTED GROSS BUSINESS PROFITS			
ADJUSTED GROSS BUSINESS PROFITS	130,235	96,914	33,321
REFUND OR AMOUNT DUE			
TAX DUE	0	0	0
TAX RATES			
MARGINAL TAX RATE	0.0%	0.0%	0.0%

DIVA LABORATORIES US LLC 46-3208256

	2023	2022	DIFF
NEW JERSEY SUMMARY			
TAXABLE INC/LOSS BEFORE NJ MODIFICATIONS	129,735	95,910	33,825
TAXABLE INC/LOSS WITH NJ ADDITIONS	130,235	96,914	33,321
ENTIRE NET INCOME/LOSS	130,235	96,914	33,321
ALLOCATION FACTOR	0.000000	0.000000	0.000000
TAXABLE NET INCOME	0	0	0
NEW JERSEY TAX BASE			
TAX BASE	0	0	0
TAX			
CBT TAX LIABILITY	500	0	500
TAX DUE (CBT OR MINIMUM TAX & SURTAX)	500	500	0
INSTALLMENT PAYMENT	250	250	0
TOTAL TAX AND PROFESSIONAL FEES	750	750	0
REFUND OR AMOUNT DUE			
TOTAL PAYMENTS AND CREDITS	1,250	250	1,000
PENALTY AND INTEREST	0	11	-11
OVERPAYMENT	500	0	500
OVERPAYMENT CREDITED TO NEXT YEAR	500	0	500
TOTAL BALANCE DUE	0	511	-511
TAX RATES			
MARGINAL TAX RATE	0.0%	0.0%	0.0%

DIVA LABORATORIES US LLC 46-3208256

FORMS NEEDED FOR THIS RETURN

FEDERAL: 1120, 1125-E, SCH G, 5472, 8879-CORP
NEW HAMPSHIRE: BT-SUMMARY, BET, BET CREDIT WKS, NH-1120, ADDL INFO, DP-80
E-FILE INSTRUCTIONS (BT-SUM)
NEW JERSEY: CBT-100

TAX RATES

	MARGINAL	EFFECTIVE
FEDERAL	21%	21%
NEW HAMPSHIRE	0%	0%
NEW JERSEY	0%	0%

CARRYOVERS TO 2024

NEW HAMPSHIRE CARRYOVERS

PRIOR YEAR'S NET OPERATING LOSS	29,087.
2020 BET CREDIT CARRYOVER	1,653.
2019 BET CREDIT CARRYOVER	1,348.
2018 BET CREDIT CARRYOVER	1,695.
2017 BET CREDIT CARRYOVER	2,688.
2016 BET CREDIT CARRYOVER	2,801.

STATE TAXES DEDUCTED ON FEDERAL FORM 1120

OTHER STATE TAXES	500.

ESTIMATES

FEDERAL ESTIMATES

	ESTIMATE	OVERPAYMENT	BALANCE
4/15/24	6,811.	0.	6,811.
6/17/24	6,811.	0.	6,811.
9/16/24	6,811.	0.	6,811.
12/16/24	6,811.	0.	6,811.
TOTAL	$ 27,244.	$ 0.	$ 27,244.

ESTIMATES (CONTINUED)

NEW JERSEY ESTIMATES

	ESTIMATE	OVERPAYMENT	BALANCE
4/15/24	125.	125.	0.
6/17/24	125.	125.	0.
9/16/24	125.	125.	0.
12/16/24	125.	125.	0.
TOTAL	$ 500.	$ 500.	$ 0.

Form **1120-W**

(WORKSHEET)

Estimated Tax for Corporations

2024

Name

DIVA LABORATORIES US LLC

Employer identification no.

46-3208256

Estimated Tax Computation

1	Taxable income expected for the tax year	**1**	129,735.	
2	Multiply line 1 by 21% (0.21)		**2**	27,244.
3	Tax credits. See instructions		**3**	
4	Subtract line 3 from line 2		**4**	27,244.
5	Other taxes. See instructions		**5**	
6	**Total tax.** Add lines 4 and 5		**6**	27,244.
7	Credit for federal tax paid on fuels and other refundable credits. See instructions		**7**	
8	Subtract line 7 from line 6. **Note:** If the result is less than $500, the corporation is not required to make estimated tax payments		**8**	27,244.
9 a	Enter the tax shown on the corporation's 2021 tax return. See instructions. **Caution:** If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 8 on line 9b		**9a**	27,244.
b	Enter the **smaller** of line 8 or line 9a. If the corporation is required to skip line 9a, enter the amount from line 8		**9b**	27,244.

			(a)	(b)	(c)	(d)
10	**Installment due dates.** See instructions ►	**10**	4/15/24	6/17/24	9/16/24	12/16/24
11	**Required installments.** Enter 25% of line 9b in columns **(a)** through **(d)**. If the corporation uses the annualized income installment method, or adjusted seasonal installment method, or is a "large corporation," see the instructions for the amount to enter	**11**	6,811.	6,811.	6,811.	6,811.

Form **8879-CORP**
(December 2022)

Department of the Treasury
Internal Revenue Service

E-file Authorization for Corporations

For calendar year 20 23 , or tax year beginning _____, 20__, ending _____, 20__

Use for efile authorizations for Form 1120, 1120-F or 1120S.
Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879CORP* for the latest information.

OMB No. 1545-0123

Name of corporation
DIVA LABORATORIES US LLC

Employer identification number
46-3208256

Part I Information (Whole dollars only)

1	Total income (Form 1120, line 11)	1	541,091.
2	Total income (Form 1120-F, Section II, line 11)	2	
3	Total income (loss) (Form 1120-S, line 6)	3	

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 **1-888-353-4537** 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 DONG & ASSOCIATES CPA (**ERO firm name**) to enter my PIN 30285 (**do not enter all zeros**) as my signature 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 PRESIDENT

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 96558412345 (**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 TONY DONG Date _____

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

Form **1120**

Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2023 or tax year beginning _____, 2023, ending _____, _____

Go to *www.irs.gov/Form1120* for instructions and the latest information.

OMB No. 1545-0123

2023

A Check if:

1a Consolidated return (attach Form 851) ☐
b Life/nonlife consolidated return ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (see instrs) ☐
4 Schedule M-3 attached ☐

TYPE OR PRINT

DIVA LABORATORIES US LLC
20 TRAFALGAR SQUARE SUITE 418
NASHUA, NH 03061

B Employer identification number
46-3208256

C Date incorporated
7/15/2013

D Total assets (see instructions)
$ 527,207.

E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

INCOME	1a	Gross receipts or sales	1a 541,091.	
	b	Returns and allowances	1b	
	c	Balance. Subtract line 1b from line 1a		1c 541,091.
	2	Cost of goods sold (attach Form 1125-A)		2
	3	Gross profit. Subtract line 2 from line 1c		3 541,091.
	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		11 541,091.
DEDUCTIONS (SEE INSTRUCTIONS FOR LIMITATIONS ON DEDUCTIONS)	12	Compensation of officers (see instructions – attach Form 1125-E)		12 185,471.
	13	Salaries and wages (less employment credits)		13 98,720.
	14	Repairs and maintenance		14
	15	Bad debts		15
	16	Rents		16 1,200.
	17	Taxes and licenses		17 10,924.
	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 61,034.
	25	Energy efficient commercial buildings deduction (attach Form 7205)		25
	26	Other deductions (attach statement) SEE STATEMENT 1		26 54,007.
	27	**Total deductions.** Add lines 12 through 26		27 411,356.
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11		28 129,735.
	29a	Net operating loss deduction (see instructions)	29a	
	b	Special deductions (Schedule C, line 24)	29b	
	c	Add lines 29a and 29b		29c
TAX, REFUNDABLE CREDITS, AND PMTS	30	**Taxable income.** Subtract line 29c from line 28. See instructions		30 129,735.
	31	Total tax (Schedule J, Part I, line 11)		31 27,244.
	32	Reserved for future use		32
	33	Total payments and credits (Schedule J, Part II, line 23)		33 20,000.
	34	Estimated tax penalty. See instructions. Check if Form 2220 is attached ☐		34
	35	**Amount owed.** If line 33 is smaller than the total of lines 31 and 34, enter amount owed		35 7,244.
	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 2024 estimated tax**	**Refunded**	37

Sign Here

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

Signature of officer _____ Date _____ PRESIDENT Title

May the IRS discuss this return with the preparer shown below? See instructions. ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
TONY DONG	TONY DONG			P00736397

Firm's name DONG & ASSOCIATES CPA — Firm's EIN 800653260
Firm's address 923 E VALLEY BLVD STE.222 SAN GABRIEL, CA 91776 — Phone no. 6262818887

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form **1120** (2023)

CPCA0205 06/12/23

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			

Schedule J Tax Computation and Payment (see instructions)

Part I — Tax Computation

1	Income tax. See instructions			1	27,244.
2	Base erosion minimum tax amount (attach Form 8991)			2	
3	Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626)			3	
4	Add lines 1, 2, and 3			4	27,244.
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			
6	**Total credits.** Add lines 5a through 5e			6	
7	Subtract line 6 from line 4			7	27,244.
8	Personal holding company tax (attach Schedule PH (Form 1120))			8	
9a	Recapture of investment credit (attach Form 4255)	9a			
b	Recapture of low-income housing credit (attach Form 8611)	9b			
c	Interest due under the look-back method — completed long-term contracts (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	
11	**Total tax.** Add lines 7, 8, and 10. Enter here and on page 1, line 31			11	27,244.

Part II — Payments and Refundable Credits

12	Reserved for future use			12	
13	Preceding year's overpayment credited to the current year			13	
14	Current year's estimated tax payments			14	20,000.
15	Current year's refund applied for on Form 4466			15	( )
16	Combine lines 13, 14, and 15			16	20,000.
17	Tax deposited with Form 7004			17	
18	Withholding (see instructions)			18	
19	**Total payments.** Add lines 16, 17, and 18			19	20,000.
20	Refundable credits from:				
a	Form 2439	20a			
b	Form 4136	20b			
c	Reserved for future use	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	20,000.

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

		Yes	No
1	Check accounting method: **a** ☐ Cash **b** ☒ Accrual **c** ☐ Other (specify)		
2	See the instructions and enter the:		
	a Business activity code no. 423990		
	b Business activity WHOLESALE		
	c Product or service MEDICAL TECHNOLOGY		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		X
	If "Yes," enter name and EIN of the parent corporation		
4	At the end of the tax year:		
	a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	X	
	b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X
5	At the end of the tax year, did the corporation:		
	a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851,** Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		X

(i) Name of Corporation	**(ii)** Employer Identification Number (if any)	**(iii)** Country of Incorporation	**(iv)** Percentage Owned in Voting Stock

	b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		X

(i) Name of Entity	**(ii)** Employer Identification Number (if any)	**(iii)** Country of Organization	**(iv)** Maximum Percentage Owned in Profit, Loss, or Capital

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316. If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		X
7	At any time during this tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter:	X	
	(a) Percentage owned 100% and **(b)** Owner's country TAIWAN		
	(c) The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached 1		
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐ If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during this tax year $ NONE		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) 1		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a) $ NONE		

Schedule K **Other Information** *(continued from page 4)*

		Yes	No
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?		X
	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 $		
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 $29 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 (a), (b), or (c), 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.		

Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
Assets	**(a)**	**(b)**	**(c)**	**(d)**
1 Cash		18,767.		28,459.
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) SEE ST 2		377,644.		498,748.
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach statement)				
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		396,411.		527,207.
Liabilities and Shareholders' Equity				
16 Accounts payable				
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (attach stmt) SEE ST 3		74,486.		80,658.
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	1,150,000.	1,150,000.	1,150,000.	1,150,000.
23 Additional paid-in capital				
24 Retained earnings — Approp (att stmt)				
25 Retained earnings — Unappropriated		-828,075.		-703,451.
26 Adjmt to shareholders' equity (att stmt)				
27 Less cost of treasury stock		( )		( )
28 Total liabilities and shareholders' equity		396,411.		527,207.

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	124,624.	7 Income recorded on books this year not included on this return (itemize): Tax-exempt interest $	
2 Federal income tax per books			
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize):		8 Deductions on this return not charged against book income this year (itemize):	
5 Expenses recorded on books this year not deducted on this return (itemize):			
a Depreciation $		a Depreciation $	
b Charitable contributions $		b Charitable contribns $	
c Travel & entertainment $ 5,111.			
	5,111.	9 Add lines 7 and 8	0.
6 Add lines 1 through 5	129,735.	10 Income (page 1, line 28) — line 6 less line 9	129,735.

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

1 Balance at beginning of year	-828,075.	5 Distributions a Cash	
2 Net income (loss) per books	124,624.	b Stock c Property	
3 Other increases (itemize):		6 Other decreases (itemize):	
		7 Add lines 5 and 6	
4 Add lines 1, 2, and 3	-703,451.	8 Balance at end of year (line 4 less line 7)	-703,451.

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: DIVA LABORATORIES US LLC

Employer identification number (EIN): 46-3208256

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
DIVA LABORATORIES. LTD.	98-1193916	CORPORATION	TAIWAN	100.00%

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

Form **1125-E**
(Rev October 2016)
Department of the Treasury
Internal Revenue Service

Compensation of Officers

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

OMB No. 1545-0123

Name: DIVA LABORATORIES US LLC

Employer identification number: 46-3208256

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

1 **(a)** Name of officer	**(b)** Social security number	**(c)** Percent of time devoted to business	Percent of stock owned **(d)** Common	Percent of stock owned **(e)** Preferred	**(f)** Amount of compensation
MARK RAFALSKI	010-60-1327	100 %	0.00 %	0.00 %	185,471.
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	

2	Total compensation of officers	185,471.
3	Compensation of officers claimed on Form 1125-A or elsewhere on return	
4	Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return.	185,471.

BAA For Paperwork Reduction Act Notice, see separate instructions. Form **1125-E** (Rev 10-2016)

Form **5472**

(Rev. December 2023)

Department of the Treasury
Internal Revenue Service

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* for instructions and the latest information.

For tax year of the reporting corporation beginning 1/01, 2023, and ending 12/31, 2023

Note: Enter all information in English and money items in U.S. dollars.

OMB No. 1545-0123

Part I Reporting Corporation (see instructions). All reporting corporations must complete Part I.

1a Name of reporting corporation
DIVA LABORATORIES US LLC

1b Employer identification number
46-3208256

Number, street, and room or suite no. (If a P.O. box, see instructions.)
20 TRAFALGAR SQUARE SUITE 418

1c Total assets
$ 527,207.

City or town, state, and ZIP code (If a foreign address, see instructions.)
NASHUA, NH 03061

1d Principal business activity . . WHOLESALE

1e Principal business activity code . . 423990

1f Total value of gross payments made or received reported on **this** Form 5472. See instructions.
$ -1.

1g Total number of Forms 5472 filed for the tax year
1

1h Total value of gross payments made or received reported on **all** Forms 5472. See instructions.
$ -1.

1i Check here if this is a consolidated filing of Form 5472. . . . . ☐

1j Check here if this is the initial year for which the U.S. reporting corporation is filing a Form 5472 . . . . . ☐

1k Total number of Parts VIII attached to Form 5472
0

1l Country of incorporation
TAIWAN

1m Date of incorporation
07/15/2013

1n Country(ies) under whose laws the reporting corporation files an income tax return as a resident
TAIWAN

1o Principal country(ies) where business is conducted
TAIWAN

2 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 . . . . . ☒

3 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 . . . . . ☐

Part II 25% Foreign Shareholder (see instructions)

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). . . . . ☐

4a Name and address of direct 25% foreign shareholder
DIVA LABORATORIES. LTD. 9F, NO.351, SEC.2, CHUNG SHAN ROAD, CHUNG NEW TAIPEI CITY, 235 TAIWAN

4b(1) U.S. identifying number, if any	**4b(2)** Reference ID number (see instructions)	**4b(3)** Foreign taxpayer identification number (FTIN), if any (see instructions)
98-1193916		
4c Principal country(ies) where business is conducted	**4d** Country of citizenship, organization, or incorporation	**4e** Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident
TAIWAN	TAIWAN	

5a Name and address of direct 25% foreign shareholder

5b(1) U.S. identifying number, if any	**5b(2)** Reference ID number (see instructions)	**5b(3)** FTIN, if any (see instructions)
5c Principal country(ies) where business is conducted	**5d** Country of citizenship, organization, or incorporation	**5e** Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident

6a Name and address of ultimate indirect 25% foreign shareholder

6b(1) U.S. identifying number, if any	**6b(2)** Reference ID number (see instructions)	**6b(3)** FTIN, if any (see instructions)
6c Principal country(ies) where business is conducted	**6d** Country of citizenship, organization, or incorporation	**6e** Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident

7a Name and address of ultimate indirect 25% foreign shareholder

7b(1) U.S. identifying number, if any	**7b(2)** Reference ID number (see instructions)	**7b(3)** FTIN, if any (see instructions)
7c Principal country(ies) where business is conducted	**7d** Country of citizenship, organization, or incorporation	**7e** Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident

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

8a Name and address of related party

DIVA LABORATORIES. LTD. 9F, NO.351, SEC.2, CHUNG SHAN ROAD CHUNG NEW TAIPEI CITY, 235 TAIWAN

8b (1) U.S. identifying number, if any	**8b (2)** Reference ID number (see instructions)	**8b (3)** FTIN, if any (see instructions)
98-1193916	00000	

8c Principal business activity . . MEDICAL PRODUCTS **8d** Principal business activity code. . . 325410

8e Relationship — Check boxes that apply: [X] Related to reporting corporation [ ] Related to 25% foreign shareholder [X] 25% foreign shareholder

8f Principal country(ies) where business is conducted	**8g** Country(ies) under whose laws the related party files an income tax return as a resident
TAIWAN TAIWAN	TAIWAN TAIWAN

Part IV **Monetary 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**	-1.
10	Sales of tangible property other than stock in trade	**10**	
11	Platform contribution transaction payments received	**11**	
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**	-1.
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 V **Reportable 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. [ ]

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)? If "Yes," complete Part VIII as instructed below. ☐ Yes ☒ No

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 ☐

STATEMENT 1
FORM 1120, LINE 26
OTHER DEDUCTIONS

BANK CHARGES	$ 35.
DELIVERY AND FREIGHT	1,736.
INSURANCE	27,608.
LEGAL AND PROFESSIONAL	10,100.
OFFICE EXPENSE	475.
PAYCHEX EIB MARCHANT FEE	5,396.
SUBSCRIPTIONS	607.
TELEPHONE	1,449.
TRAVEL	6,601.
TOTAL	$ 54,007.

STATEMENT 2
FORM 1120, SCHEDULE L, LINE 6
OTHER CURRENT ASSETS

	BEGINNING	ENDING
OTHER RECEIVABLE	$ 376,499.	$ 497,590.
PREPAID RENT	100.	100.
REFUNDABLE DEPOSIT	750.	750.
TEMPORARY PAYMENT	295.	308.
TOTAL	$ 377,644.	$ 498,748.

STATEMENT 3
FORM 1120, SCHEDULE L, LINE 18
OTHER CURRENT LIABILITIES

	BEGINNING	ENDING
ACCRUED EXPENSE	$ 12,414.	$ 24,688.
FEDERAL INCOME TAX LIABILITIES	0.	7,244.
OTHER CURRENT LIABILITY	42,740.	24,865.
PAYROLL LIABILITIES	19,332.	0.
TEMPORARY RECEIVED	0.	23,861.
TOTAL	$ 74,486.	$ 80,658.

2023 TAX RETURN

NEW HAMPSHIRE CORPORATION

Client: 30285

Prepared for:
DIVA LABORATORIES US LLC
20 TRAFALGAR SQUARE SUITE 418
NASHUA, NH 03061
201-841-8273

Prepared by:
TONY DONG
DONG & ASSOCIATES CPA
923 E VALLEY BLVD STE.222
SAN GABRIEL, CA 91776
6262818887

Date: MARCH 1, 2024

Comments:

Route to: _____ _____ _____ _____

DO NOT STAPLE

New Hampshire
Department of Revenue Administration

2023 BT- SUMMARY

0BTSUM2311032

BUSINESS TAX RETURN SUMMARY

STEP 1 - PRINT OR TYPE

For the CALENDAR year **2023** or other taxable period beginning: MMDDYYYY 01012023 and ending: MMDDYYYY 12312023

Check box if there has been a name change since last filing. List former name.

Proprietor's Last Name

First Name | MI | Social Security Number

If issued a DIN, use the DIN in the appropriate taxpayer identification box. DO NOT enter SSN or FEIN if you have a DIN

Corporate, Partnership, Estate, Trust, Non-Profit or LLC Name

DIVA LABORATORIES US LLC

Taxpayer Identification Number: 463208256

Principal Business Activity Code (Federal): 423990

Number & Street Address

20 TRAFALGAR SQUARE SUITE 418

Address (continued) | Unit Type | Unit #

City / Town: NASHUA | State: NH | Zip Code + 4 (or Canadian Postal Code): 03061

STEP 2 - Return Type and Federal Information

If you checked "yes" to one or both of the first two questions, you must file the completed corresponding return(s) with this BT-Summary.

Are you required to file a BET Return (Gross Business Receipts over $281,000, or Enterprise Value Tax Base over $281,000)?	X Yes	No
Are you required to file a BPT Return (Gross Business Income over $103,000)?	X Yes	No
Do you file a Form 990/990T?	Yes	X No
Do you file a Federal Form 8023, Federal Form 8883 and/or have checked box 10b on Schedule B of Federal Form 1065?	Yes	X No
Is the business organization filing its return on an IRS approved 52/53 week tax year?	Yes	X No

OR X **2** - CORPORATION	**3** - PARTNERSHIP	**1** - PROPRIETORSHIP	AMENDED RETURN	LLC
6 - COMBINED GROUP	**5** - NON-PROFIT	**4** - FIDUCIARY	FINAL RETURN	

IRS Adjustment: A complete federal Revenue Agent Report (RAR) with all applicable Schedules must be included with a complete amended NH tax return. **Do not use this form to report IRS adjustments for taxable periods ending on or before December 31, 2020.**

BUSINESS TAX RETURN SUMMARY - Continued

STEP 3 - Complete the BET and /or BPT return(s) and then complete the BT-Summary and attach return(s)

STEP 4 - Calculate Your Balance Due or Overpayment

Round to the nearest whole dollar

1 a	Business Enterprise Tax Net of Statutory Credits	**1 a**	
b	Business Profits Tax Net of Statutory Credits	**1 b**	
c	Subtotal of Business Tax Due (Line 1(b) plus Line 1(a))		**1 c**
2	PAYMENTS		
a	Tax paid with application for extension	**2 a**	
b	Total of taxable period's estimated tax payments	**2 b**	
c	Credit carryover from prior tax period	**2 c**	
d	Tax paid with original return (Amended returns only)	**2 d**	
e	Total of Lines 2(a) through 2(d)		**2 e**
3	TAX DUE: (Line 1(c) minus Line 2(e))		**3**
4	ADDITIONS TO TAX		
a	Interest (See instructions)	**4 a**	
b	Failure to Pay (See instructions)	**4 b**	
c	Failure to File (See instructions)	**4 c**	
d	Underpayment of Estimated Tax (See instructions)	**4 d**	
e	Total of Lines 4(a) through 4(d)		**4 e**
5 a	Subtotal of Amount Due (Line 3 plus Line 4(e))		**5 a**
b	Return Payment Made Electronically	**5 b**	
c	**BALANCE DUE:** Line 5(a) minus 5(b). Make your payment online at www.revenue.nh.gov/gtc or make check payable to: **STATE OF NEW HAMPSHIRE**		**PAY THIS AMOUNT** **5 c**
6	**OVERPAYMENT:** If balance due is less than zero, enter on Line 6	**6**	
a	Any amount of overpayment in excess of 500% of Line 1(c) shall be refunded (Line 1(c) x 500%).	**6a**	

7 Apply overpayment amount on Line 6 to:

a Credit — Next Year's Tax Liability (amount entered shall not exceed Line 6(a)) **(Not available for Federal RAR)** **DO NOT PAY** **7 a**

b Refund (**Only option available for Federal RAR**) **DO NOT PAY** **7 b**

New Hampshire
Department of Revenue Administration

2023 BT- SUMMARY

0BTSUM2331032

BUSINESS TAX RETURN SUMMARY - Continued

STEP 5

Under penalties of perjury, I declare that I have examined this BT-Summary and the attached returns, and to the best of my belief they are true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge. If a combined group, I also certify that all affiliated companies are included in the appropriate group described in this return.

X POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed below.

TAXPAYER'S SIGNATURE & INFORMATION

Signature (in ink) MMDDYYYY

Print Signatory Name & Title

Email Address

Phone Number

2018418273

Check this box if you are filing as a surviving spouse

PAID PREPARER'S SIGNATURE & INFORMATION

Signature of Preparer MMDDYYYY

Printed Name of Preparer

TONY DONG

Email Address

PUTIANCPA@GMAIL.COM

Phone Number

6262818887

Preparer Identification Number

P00736397

Preparer's Address

923 E VALLEY BLVD STE 222

Address (continued)

City / Town

SAN GABRIEL

State

CA

Zip Code + 4 (or Canadian Postal Code)

91776

Mail to:
NH DRA
PO Box 637
Concord NH 03302-0637

Make Check Payable to:
STATE OF NEW HAMPSHIRE
Enclose but DO NOT staple or tape your attachments

FILE ONLINE AT GRANITE TAX CONNECT
www.revenue.nh.gov/gtc

NHIZ0701 12/01/23

THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS AND SCHEDULES

New Hampshire
Department of Revenue Administration

2023 BET

000BET2311032

BUSINESS ENTERPRISE TAX RETURN

Taxpayer Name

DIVA LABORATORIES US LLC

Taxpayer Identification Number

463208256

For the CALENDAR year **2023** or other taxable period beginning: MMDDYYYY 01012023 and ending: MMDDYYYY 12312023

You are required to file this return if the gross business receipts were greater **than $281,000** or the enterprise value tax base is greater than **$281,000.**

Check here if required to file Form BET-80

Round to the nearest whole dollar

Total Gross Business Receipts for this business organization 541091

1	Dividends Paid		**1**	
2	Compensation and Wages Paid or Accrued		**2**	
3	Interest Paid or Accrued		**3**	
4	Taxable Enterprise Value Tax Base (Sum of Lines 1, 2, and 3)	**4**		
5	New Hampshire Business Enterprise Tax (BET) (Line 4 multiplied by .0055) before credits		**5**	
6	Enter credits against BET. Use DP-160 to determine credit against BET		**6**	
7	Enter Tax Due (Line 5 minus 6). If negative, enter Zero. Report on BT-SUMMARY Line 1(a)	**TAX DUE** **7**		0

New Hampshire
Department of Revenue Administration

2023 BET CREDIT WORKSHEET

0BETCW2311032*

BUSINESS ENTERPRISE TAX CREDIT WORKSHEET

Taxpayer Name

DIVA LABORATORIES US LLC

Taxpayer Identification Number

463208256

For the CALENDAR year **2023** or other taxable period beginning: MMDDYYYY 01012023 and ending: MMDDYYYY 12312023

1	Business Profits Tax (BPT) from BPT Return, Line 19 NH-1120-WE, Line 12 all other forms.		**1**	
2	Sum the amounts from Lines 3 through 12, Column B plus other credits applied from Form DP-160 part B, not to exceed the amount on Line 1. Include the result on the BPT return, Line 20(a) NH-1120-WE or Line 13(a) all other forms. If other credits are applied, include result on BPT return, Line 20(b) NH-1120-WE, Line 13(b) all other forms.			
Use carry forward amounts in the following order for this taxable period		A Available Credits	B Credit Applied to BPT	C Excess Credits
3	BET tax paid amount from Line 7 BET Return plus Line 4 of DP-160, Part A.			
4	Carry over BET from ninth prior taxable period			
5	Carry over BET from eighth prior taxable period			
6	Carry over BET from seventh prior taxable period	2801		2801
7	Carry over BET from sixth prior taxable period	2688		2688
8	Carry over BET from fifth prior taxable period	1695		1695
9	Carry over BET from fourth prior taxable period	1348		1348
10	Carry over BET from third prior taxable period	1653		1653
11	Carry over BET from second prior taxable period			
12	Carry over BET from first prior taxable period			

New Hampshire
Department of
Revenue Administration

2023
NH-1120

0011202311032

BUSINESS PROFITS TAX RETURN

Business Organization Name

DIVA LABORATORIES US LLC

Taxpayer Identification Number: 463208256

For the CALENDAR year **2023** or other taxable period beginning: MMDDYYYY 01012023 and ending: MMDDYYYY 12312023

Round to the nearest whole dollar

1 FEDERAL TAXABLE INCOME/(LOSS) Enter Amount Reported on: If 1120, Federal Form 1120, Line 28 If 1120S, DP-120. Line 2 (attach DP-120 to tax return)	**1**	129735
2 INCREASE or DECREASE TO GROSS BUSINESS PROFITS TO RECONCILE WITH IRC		
2a Add amount of IRC §179 expense taken on Federal Form 4562 in excess of the amount permitted pursuant to RSA 77-A:3-b, IV, including carryover amounts deducted in this taxable period	**2a**	
2b Add the amount of bonus depreciation taken on the federal return for assets placed in service this period pursuant to RSA 77-A:3-b, I	**2b**	
2c Add any other deductions or exclusions taken on the federal return that need to be eliminated or adjusted pursuant to RSA 77-A:1, XX and 77-A:3-b, III. Complete and attach Schedule IV	**2c**	
2d Deduct regular depreciation related to IRC §179 and bonus depreciation not allowed for this taxable period or for prior taxable periods	**2d**	
2e Deduct any other items included on the federal return that need to be eliminated or adjusted pursuant to RSA 77-A:1, XX or RSA 77-A:4, XIX. Complete and attach Schedule IV	**2e**	
2f Increase or Decrease for the net gain or loss on the sale of assets used in the business which have a different State basis from the tax basis reported on the federal return	**2f**	
2g Net 2(a) through 2(f)	**2g**	
3 Subtotal Line 1 adjusted by Line 2(g)	**3**	129735
4 Separate entity items of income or expense (attach schedule)	**4**	
5 Gross Business Profits (combine Line 3 and Line 4)	**5**	129735
6 ADDITIONS AND DEDUCTIONS (RSA 77-A:4)		
6a Deduct interest on direct US Obligations (RSA 77-A:4, II)	**6a**	
6b Add income taxes or franchise taxes measured by income (attach schedule of taxes by State) (RSA 77-A:4, VII)	**6b**	500
6c Add federal non-recognized IRC §337 Gain (RSA 77-A:4, VIII)	**6c**	
6d Deduct wage adjustment required by IRC §280C (RSA 77-A:4, IX)	**6d**	
6e Add expenses related to federal constitutionally exempt income (RSA 77-A:4, X)	**6e**	
6f Deduct foreign dividend gross-up (IRC §78) (RSA 77-A:4, XI)	**6f**	
6g Deduct research contribution (attach computation) (RSA 77-A:4, XII)	**6g**	

BUSINESS PROFITS TAX RETURN

Business Organization Name

DIVA LABORATORIES US LLC

Taxpayer Identification Number		MMDDYYYY		MMDDYYYY
463208256	For the CALENDAR year **2023** or other taxable period beginning:	01012023	and ending:	12312023

NH-1120 continued

Round to the nearest whole dollar

6h Adjustments to gross business profits required due to the increase in the basis of assets resulting from the sale or exchange of an interest in the business organization (RSA 77-A:4, XIV)

Add the amount of the increase in the basis of assets federally, due to the sale or exchange of interest in the business organization	**6 h** A	
Check yes if an election is being made to recognize the basis increase for any sale or exchange reported above	Yes	Multiple Transactions (schedule attached) Yes
If not making an election, deduct the basis increase associated with the sale or exchange(s). If making an election, enter zero. If reporting multiple transactions, please attach a schedule reporting the details for each transaction.	**6 h** B	
Add the amount of depreciation/amortization on the federal return attributable to an increase in the basis of assets not recognized for NH purposes	**6 h** C	
Upon the sale of assets, adjust the net gain or loss attributable to an increase in the basis of assets that has not been recognized for NH purposes	**6 h** D	
Net Lines 6(h) - A through 6(h) - D	**6 h**	

6i Add Qualified Investment Company (QIC) holders proportional share of QIC profits (RSA 77-A:4, XV)	**6 i**		
6j Deduct assistance payments under 12 USC §1823 (RSA 77-A:4, XVI)	**6 j**		
6k Net Lines 6(a) through 6(j)	**6 k**		500
7 Adjusted Gross Business Profits (Sum of Lines 5 and 6(k))	**7**		130235
8 New Hampshire Apportionment (If other than 100%, complete Form DP-80 BPT Apportionment Schedule. Enter percentage from Form DP-80, Line 1(c)) Exempt under P.L. 86-272		**8**	0.000000
9 New Hampshire Business Profits before NOL (Line 7 multiplied by Line 8. If negative, enter zero)	**9**		
10 Deduct New Hampshire Net Operating Loss Deduction (NOLD) (attach Form DP-132)(RSA 77-A:4, XIII)			
NOLD available	**10-A**		29087
Less NOLD used this tax period	**10**		
NOLD to be carried forward	**10-B**		29087
11 New Hampshire Taxable Business Profits (Line 9 minus Line 10. If negative, enter zero)	**11**		0
12 Compute tax (Line 11 multiplied by 7.5%)	**12**		

BUSINESS PROFITS TAX RETURN

Business Organization Name

DIVA LABORATORIES US LLC

Taxpayer Identification Number		MMDDYYYY	MMDDYYYY
463208256	For the CALENDAR year **2023** or other taxable period beginning:	01012023	and ending: 12312023

NH-1120 continued

Round to the nearest whole dollar

13	**a** BET Credit only - attach Form BET Credit Worksheet	**13 a**	
	-OR-		
	b Other credit including BET (attach Form DP-160)	**13 b**	
14	New Hampshire Business Profits Tax Net of Statutory Credits (Line 12 minus Line 13(a) or 13(b), as applicable, cannot be less than zero) Report on BT-Summary, Line 1(b)	**14**	0

This return must be accompanied by complete and legible copies of the appropriate federal forms and schedules.

New Hampshire
Department of Revenue Administration

2023 ADDLINFO

ADDINF2311032

This form should be completed if filing a NH-1120-WE or if New Hampshire apportionment is less than 100%

BUSINESS PROFITS TAX RETURN ADDITIONAL INFORMATION

Business Organization Name

DIVA LABORATORIES US LLC

Taxpayer Identification #	For the CALENDAR year **2023** or other taxable period beginning:	MMDDYYYY	and ending:	MMDDYYYY
463208256		01012023		12312023

YOU ARE REQUIRED TO FILE A BUSINESS PROFITS TAX RETURN IF GROSS BUSINESS INCOME IS GREATER THAN $103,000.

If the business organization is a partnership the due date of the return is the **FIFTEENTH DAY OF THE THIRD MONTH FOLLOWING THE END OF THE TAXABLE PERIOD**. If the business organization is not a partnership the due date of the return is the **FIFTEENTH DAY OF THE FOURTH MONTH FOLLOWING THE END OF THE TAXABLE PERIOD**.

Principal Business Activity in New Hampshire

WHOLESALE

Business locations in New Hampshire - location of factories, sales offices, warehouses, etc.

Check box and attach a list if more space is required

Year first NH return filed

State of Incorporation

City, State and Country where records are located

City / Town | State | Country

Business locations outside of New Hampshire

Check box and attach a list if more space is required

City / Town	State	Registered to do business in state where located?	Files returns in state where located?	Apportion sales, payroll and/or property in state where located?
			Answer Yes or No	

Type of Business

City / Town | State

Type of Business

City / Town | State

Type of Business

New Hampshire
Department of Revenue Administration

2023 ADDLINFO

ADDINF2321032

BUSINESS PROFITS TAX RETURN ADDITIONAL INFORMATION - continued

Business Organization Name
DIVA LABORATORIES US LLC

Taxpayer Identification # 463208256

For the CALENDAR year **2023** or other taxable period beginning: MMDDYYYY 01012023 and ending: MMDDYYYY 12312023

Is the business organization filing its tax return on an IRS approved 52/53 week tax year? Yes X No

If yes, provide the date the period begins MMDDYYYY and ends MMDDYYYY

Is this business organization affiliated with any other business organization that files business tax returns with this Department? Yes X No

Identify affiliated business organization by name and FEIN — Check box and attach a list if more space is required — FEIN

Does the business organization file as part of a unitary group in any other jurisdiction? Yes X No

Is the business organization registered with the NH Secretary of State? Yes X No

If YES, provide Business ID

If YES, provide YEAR registered

In which state is the business organization domiciled?: State

Did the business organization have a change in income due to a final adjustment determined by a court, the Internal Revenue Service, or another state's taxing authority since its most recent filing of a NH BPT return (prior to this return)? Yes X No

If yes, provide full details. Use additional sheet(s) if necessary.

New Hampshire
Department of Revenue Administration

2023
DP-80

00DP802311032

BUSINESS PROFITS TAX RETURN - BUSINESS PROFITS TAX APPORTIONMENT

Business Organization Name
DIVA LABORATORIES US LLC

Taxpayer Identification Number
463208256

For the CALENDAR year **2023** or other taxable period beginning: MMDDYYYY 01012023 and ending: MMDDYYYY 12312023

		1(a) Everywhere (Denominator)	1(b) New Hampshire (Numerator)	1(c) Sales/Receipts Factor
1	SALES/RECEIPTS FACTOR	541091	0	

1(c) Divide 1(b) by 1(a)(Express as a decimal to 6 places)
This is your New Hampshire BPT Apportionment

		2(a) Everywhere (Denominator)	2(b) New Hampshire (Numerator)	2(c) Payroll Factor
2	PAYROLL FACTOR	284191		

2(c) Divide 2(b) by 2(a) (Express as a decimal to 6 places)

3 PROPERTY FACTOR	3(a) Everywhere (Denominator) Beginning of Period	End of Period	3(b) New Hampshire (Numerator) Beginning of Period	End of Period
Inventory				
Buildings				
Furniture & Fixtures				
Leasehold Improvements				
Land				
Other Tangible Assets				
Subtotal				
Average of Subtotals				
Rented Property (annual rate x 8)			9600	
Total Everywhere Property			9600	Total New Hampshire Property

3(c) Divide 3(b) total by 3(a) total (Express as a decimal to 6 places)

NHIZ0501L 10/10/23

DIVA LABORATORIES US LLC 46-3208256

STATEMENT 1
FORM NH-1120, PAGE 1, LINE 6B
INCOME TAX ADD BACK

STATE TAX	$	500.
TOTAL	$	500.

DIVA LABORATORIES US LLC 46-3208256

THE CORPORATION'S 2023 NEW HAMPSHIRE TAX RETURN IS NOT FINISHED UNTIL YOU COMPLETE THE FOLLOWING INSTRUCTIONS.

PRIOR TO TRANSMISSION OF THE RETURN

FORM BT-SUMMARY
THE CORPORATION SHOULD REVIEW THEIR 2023 NEW HAMPSHIRE CORPORATION INCOME TAX RETURN ALONG WITH ANY ACCOMPANYING SCHEDULES AND STATEMENTS.

EVEN RETURN
NO PAYMENT IS REQUIRED.

AFTER TRANSMISSION OF THE RETURN

RECEIVE ACKNOWLEDGEMENT OF YOUR E-FILE TRANSMISSION STATUS.
WITHIN SEVERAL HOURS, CONNECT WITH LACERTE AND GET YOUR FIRST ACKNOWLEDGEMENT (ACK) THAT LACERTE HAS RECEIVED YOUR TRANSMISSION FILE.

CONNECT WITH LACERTE AGAIN AFTER 24 AND THEN 48 HOURS TO RECEIVE YOUR NEW HAMPSHIRE ACKNOWLEDGEMENTS.

2023 TAX RETURN

NEW JERSEY CORPORATION

Client: 30285

Prepared for:
DIVA LABORATORIES US LLC
20 TRAFALGAR SQUARE SUITE 418
NASHUA, NH 03061
201-841-8273

Prepared by:
TONY DONG
DONG & ASSOCIATES CPA
923 E VALLEY BLVD STE.222
SAN GABRIEL, CA 91776
6262818887

Date: MARCH 1, 2024

Comments:

Route to: _____ _____ _____ _____

DO NOT MAIL - REFERENCE ONLY

2023 CBT-100

New Jersey Corporation Business Tax Return
For Tax Years Ending On or After July 31, 2023, Through June 30, 2024

Tax year beginning 01/01/2023 **, and ending** 12/31/2023

Federal Employer I.D. Number	46-3208256
N.J. Corporation Number	0450-3479-77
Corporation name	DIVA LABORATORIES US LLC
Mailing Address	20 TRAFALGAR SQUARE SUITE 418
City	NASHUA
State	NH
ZIP Code	03061
Check applicable return type:	☐ Initial ☐ Amended
Enter Amended Code:	If code 10, enter reason:
State and date of incorporation	NH 7/15/2013
Date authorized to do business in New Jersey	7/15/2013
Federal business activity code	423990
Corporation books are in the care of	MARK RAFALSKI
at	2B WING DR CEDAR KNOLLS NJ 07082
Phone Number	201-841-8273

Check if applicable (see instructions):

- ☐ Investment Company
- ☐ Regulated Investment Company
- ☐ Hybrid Corporation (see instructions)
- ☐ Financial Business Corporation
- ☐ Professional Corporation
- ☐ Real Estate Investment Trust
- ☐ Claiming P.L. 86-272
- ☐ Banking Corporation

1	Tax Base – Enter amount from line 4 of Schedule A, Part III	1	0
2	**a.** Amount of Tax – Multiply line 1 by the applicable tax rate (see instructions)	2a	0
	b. Enter the total minimum tax (see instructions)	2b	500
3	Tax Credits – Enter amount from Schedule A-3, Part I, line 30 (see instructions)	3	
4	CBT TAX LIABILITY – Subtract line 3 from the greater of line 2a or line 2b	4	500
5	**a.** Surtax on taxable net income – Multiply the amount on Schedule A, Part III, line 2a, 2b, or 2c (whichever is applicable) by the applicable surtax rate (see instructions) For tax years beginning on or after January 1, 2024, the surtax expired	5a	0
	b. Pass-Through Business Alternative Income Tax Credit from Form 329 (see instructions) (Amount entered cannot be more than amount on line 5a)	5b	
	c. Balance of surtax – Subtract line 5b from line 5a	5c	
6	Tax Due – Add line 4 and line 5c	6b	500
7	Installment Payment – Only applies if line 6 is $1,500 or less (see instructions)	7	250
8	Professional Corporation Fees (from Schedule PC, Part II, line 7)	8	
9	Total Tax and Professional Corporation Fees - Add lines 6, 7, and 8	9	750
10	**a.** Payments and Credits (see instructions)	10a	1,250
	b. Payments made by partnerships on behalf of taxpayer (include copies of all NJK-1s)	10b	
	c. Refundable Tax Credits from Schedule A-3, Part II, line 6 (see instructions)	10c	
	d. Total Payments and Credits – Add lines 10a, 10b, and 10c	10d	1,250
11	Balance of Tax Due – If line 10d is less than line 9, subtract line 10d from line 9	11	0
12	Penalty and Interest Due (see instructions)	12	
13	Total Balance Due – Add line 11 and line 12	13	0
14	Amount Overpaid – If line 10d is greater than the sum of lines 9 and 12, enter amount of overpayment	14	500
15	Amount of line 14 to be Refunded	15	
16	Amount of line 14 to be Credited to 2024 Tax Return	16	500
17	Amount of line 14 to be Credited to a Combined Group and tax year to which it is to be applied ☐ 2023 or ☐ 2024 — Unitary ID Number: NU	17	

REFERENCE ONLY

CERTIFICATION OF INACTIVITY (See Instructions)

If the corporation is inactive, page 1, the Annual General Questionnaire, and Schedules A (Parts I, II, and III), A-2, A-3, and A-4 must be completed. A corporate officer must sign and certify below:

☐ By checking the box, I certify that the corporation did not conduct any business, did not have any income, receipts, or expenses, and did not own any assets during the entire period covered by the tax return.

(Date) (Signature of Corporate Officer) (Title)

SIGNATURE AND VERIFICATION (See Instructions)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules, forms, and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I understand that pursuant to N.J.S.A. 54:10A-14(a), I must include copies of the federal return(s), forms, and schedules with my New Jersey return. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

☒ By checking the box, I certify that pursuant to N.J.S.A. 54:10A-14(a) and N.J.A.C. 18:7-11.17A, copies of the federal return(s), forms, and schedules are included in xml format with this New Jersey return. Otherwise, the return will be incomplete.

DO NOT MAIL - REFERENCE ONLY PRESIDENT

(Date) (Signature of Duly Authorized Officer of Taxpayer) (Title)

923 E VALLEY BLVD STE.222 P00736397

(Date) (Signature of Individual Preparing Return) (Address) (Preparer's ID Number)

DONG & ASSOCIATES SAN GABRIEL, CA 91776 800653260

(Name of Tax Preparer's Employer) (Address) (Employer's ID Number)

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER
DIVA LABORATORIES US LLC	46-3208256

Annual General Questionnaire (See Instructions)

Part I All taxpayers must answer the following questions. Riders must be provided where necessary.

1 Type of business WHOLESALE

Principal products handled MEDICAL TECHNOLOGY

2 State the location of the actual seat of management or control of the corporation

3 Did one or more other corporations own beneficially, or control, a majority of the stock of taxpayer corporation, or did the same interests own beneficially, or control, a majority of the stock of taxpayer corporation and of one or more other corporations? ☐ Yes. Provide a rider indicating the name and FEIN of the controlled corporation, the name and FEIN of the controlling/parent corporation, and the percentage of stock owned or controlled. OR ☒ No.

4 These questions must be answered by corporations with a controlling interest in certain commercial property.

a. During the period covered by the return, did the taxpayer acquire or dispose of directly or indirectly a controlling interest in certain commercial property? ☐ Yes. Answer question 4b below. OR ☒ No.

b. Was the CITT-1, Controlling Interest Transfer Tax, filed with the Division of Taxation?

☐ Yes. Provide a rider indicating the information and include a copy of the CITT-1. OR ☐ No. Provide a rider indicating the name and FEIN of the transferee, the name and FEIN of the transferor, and the assessed value of the property.

5 Does this corporation own any Qualified Subchapter S Subsidiaries (QSSS)? ☐ Yes. Enter the name, address, and FEIN of the subsidiary, whether the subsidiary is a New Jersey QSSS, and whether the activities of the subsidiary are included in this return. If more space is needed provide a rider. OR ☒ No.

6 If the taxpayer is a unitary subsidiary of a combined group filing a New Jersey combined return from which the taxpayer is excluded,did the taxpayer distribute dividends or deemed dividends in the current tax year? ☐ Yes. Provide a rider indicating the name and FEIN of the entity to which the dividends were paid (deemed), the amount of dividends, and unitary ID number of the combined group. OR ☒ No.

7 Is the taxpayer an intangible holding company or is the taxpayer's income, directly or indirectly, from intangible property or related service activities that are deductible against the income of members of a combined group? ☐ Yes. Provide a rider indicating the names and ID numbers of the combined group or the related members and detail the taxpayer's income that is deductible against their income. OR ☒ No.

8 Is income from sources outside the United States included in taxable net income on Schedule A?

☐ Yes ☐ No ☐ NA

If yes, provide a rider indicating such items of gross income, the source, the deductions and the amount of foreign taxes paid. Enter on Schedule A, Part II, line 6, the difference between the net of such income and the amount of foreign taxes paid not previously deducted (include a rider).

9 Does the taxpayer have related parties or affiliates that file combined returns in New Jersey? ☐ Yes. OR ☒ No.

10 Does the taxpayer file as part of a group filing combined returns/reports in other states with corporations that either do not file New Jersey returns or file separate New Jersey returns? ☐ Yes. OR ☒ No.

11 Is the taxpayer part of a group that files a New Jersey combined return, but is excluded from the combined return? ☐ Yes. Provide information below. OR ☒ No.

Name of the managerial member of the combined group:

12 Has the taxpayer or the preparer completing this return on the taxpayer's behalf taken any uncertain tax positions when filing this return or their federal tax return? ☐ Yes. Include a rider detailing the information. OR ☒ No.

For more information see Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 740-10, formerly FASB Interpretation No. 48 (FIN 48).

13 Does the taxpayer own or lease real or tangible property:

a. In New Jersey? ☐ Yes. OR ☒ No.

b. Outside New Jersey? ☐ Yes. Provide information below. OR ☒ No.

List the states, political subdivisions, and foreign nations (as applicable):

14 What percentage of the taxpayer's worldwide property, real or tangible, is inside the United States?

15 Does the taxpayer have payroll:

a. In New Jersey? ☐ Yes. OR ☒ No.

b. Outside New Jersey? ☐ Yes. Provide information below. OR ☒ No.

List the states, political subdivisions, and foreign nations (as applicable):

16 What percentage of the taxpayer's worldwide payroll is inside the United States?

17 Is 20% or more of either or both the taxpayer's property and payroll inside the United States? ☐ Yes. OR ☒ No.

18 Does the taxpayer own a disregarded entity or utilize a disregarded entity of a related party? ☐ Yes. Include a rider with the entity's name and tax ID number. OR ☒ No.

REFERENCE ONLY

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER
DIVA LABORATORIES US LLC	46-3208256

Annual General questionnaire (*Continued)*

Part II Regulated Investment Companies (Riders must be provided where necessary)

1 Is this taxpayer registered and regulated under the Federal Investment Company Act of 1940 (54 Stat. 789, as amended)? ☐ Yes. Provide information below (include rider if necessary). ☒ No.

Securities and Exchange Commission Information

Registration Number	Registration Date

IMPORTANT NOTE: If the taxpayer's certificate under the Act was not obtained prior to the commencement of the period covered in the return or if such authority was not continued during such entire period, then the taxpayer is not entitled to report as a Regulated Investment Company.

2 Has the taxpayer satisfied the requirements of IRC § 852(a)? ☐ Yes OR ☒ No. If no, taxpayer cannot file as a Regulated Investment Company.

3 Every taxpayer seeking to report as a regulated investment company **MUST SUBMIT WITH THIS RETURN ITS PRINTED ANNUAL REPORT TO STOCKHOLDERS** for the period covered by this return together with all other stockholder reports issued by the company during such period.

REFERENCE ONLY

NAME AS SHOWN ON RETURN: DIVA LABORATORIES US LLC

FEDERAL ID NUMBER: 46-3208256

Schedule A

Calculation of New Jersey Taxable Net Income (See instructions)
Every corporation must complete Parts I, II, and III of this schedule.

Part I – Computation of Entire Net Income (All data must match the federal pro forma or federal return, whichever is applicable.)

REFERENCE ONLY

	Income		
1	**a.** Gross receipts or sales	1a	541,091
	b. Less: Returns and allowances	1b	
	c. Total – Subtract line 1b from line 1a	1c	541,091
2	Less: Cost of goods sold (from Schedule A-2, line 8)	2	
3	Gross profit – Subtract line 2 from line 1c	3	541,091
4	Dividends and other inclusions	4	
5	Interest	5	
6	Gross rents	6	
7	Gross royalties	7	
8	Capital gain net income (include a copy of federal Schedule D)	8	
9	Net gain or (loss) (from federal Form 4797, include a copy)	9	
10	Other income (include schedule(s))	10	
11	**Total Income** – Add lines 3 through 10	11	541,091
	Deductions		
12	Compensation of officers (from Schedule F)	12	185,471
13	Salaries and wages (less employment credits)	13	98,720
14	Repairs (Do not include capital expenditures)	14	
15	Bad debts	15	
16	Rents	16	1,200
17	Taxes	17	10,924
18	Interest	18	
19	Charitable contributions	19	
20	Depreciation (from federal Form 4562, include a copy) less depreciation claimed elsewhere on return	20	
21	Depletion	21	
22	Advertising	22	
23	Pension, profit-sharing plans, etc.	23	
24	Employee benefit programs	24	61,034
25	Energy efficient commercial buildings deduction (from federal Form 7205, include a copy)	25	
26	Other deductions (include schedule) SEE STATEMENT 1	26	54,007
27	**Total Deductions** – Add lines 12 through 26	27	411,356
28	Taxable income before federal net operating loss deductions and federal special deductions – Subtract line 27 from line 11 (Must agree with line 28, page 1 of the Unconsolidated federal Form 1120, or the appropriate line of any other federal corporate return filed) (See instructions)	28	129,735

Part II – New Jersey Modifications to Entire Net Income

1	Taxable income/(loss) before federal net operating loss deductions and special deductions (from Schedule A, Part I, line 28)	1	129,735
	Additions		
2	Other federally exempt income (see instructions)	2	
3	Interest on federal, state, municipal, and other obligations	3	
4	New Jersey State and other states' taxes deducted in line 1 (see instructions)	4	500
5	Depreciation modification being added to income (from Schedule S)	5	
6	Other additions. Explain on separate rider (see instructions)	6	
7	Taxable Income/(Loss) – Add lines 1 through 6	7	130,235
	Deductions		
8	Dividend Exclusion (from Schedule R, line 9)	8	
9	Depreciation modification being subtracted from income (from Schedule S)	9	
10	Previously Taxed Dividends (from Schedule PT)	10	
11	International Banking Facility Deduction (IBF)	11	
12	I.R.C. § 78 Gross-up (not deducted/subtracted elsewhere)	12	
13	**a.** Elimination of nonoperational activity (from Schedule O, Part I)	13a	
	b. Elimination of nonunitary partnership activity (from Schedule P-1, Part II, line 4)	13b	
14	Cannabis Licensee Deduction	14	
15	Other deductions. Explain on a separate rider (see instructions)	15	
16	Total deductions – Add line 8 through line 15	16	

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DIVA LABORATORIES US LLC	46-3208256

Schedule A

Calculation of New Jersey Taxable Net Income (See instructions)
Every corporation must complete Parts I, II, and III of this schedule.

Taxable Net Income/(Loss) Calculation

17 Entire net income/(loss) for New Jersey purposes – Subtract line 16 from line 7	**17**	130,235
18 Allocation factor from Schedule J, line 8 (if all receipts were derived from only New Jersey sources, enter 1.000000)	**18**	0.000000
19 Allocated entire net income/(loss) before net operating loss deductions – Multiply line 17 by line 18 (if zero or less, enter zero on line 21)	**19**	
20 Net operating loss (NOL) deduction (from Form 500, Section C, line 3) (Amount entered cannot be more than amount on line 19)	**20**	
21 Taxable net income **–** Subtract line 20 from line 19	**21**	0

Did the taxpayer have any discharge of indebtedness excluded from federal taxable income in the current tax year pursuant to subparagraph (A), (B), or (C) of paragraph (1) of subsection (a) of IRC § 108 [ ] Yes. See instructions for Form 500. OR [X] No.

Part III – Computation of New Jersey Tax Base

1 Enter taxable net income from Schedule A, Part II, line 21	**1**	
2 a. Investment Company – Enter 40% of line 1	**2a**	
b. Real Estate Investment Trust – Enter 4% of line 1	**2b**	
c. All Others – Enter the amount from line 1	**2c**	
3 a. New Jersey Nonoperational Income (from Schedule O, Part III) (if zero or less, enter zero)	**3a**	0
b. Nonunitary Partnership Income (from Schedule P-1, Part II, line 5) (if zero or less, enter zero)	**3b**	0
4 Tax Base – Add lines 3a and 3b to line 2a, 2b, or 2c, whichever is applicable. Enter total here and on line 1, page 1	**4**	

Schedule A-2

Cost of Goods Sold (See Instructions) All data must match amounts reported on federal Form 1125-A of the federal pro forma or federal return, whichever is applicable.

1 Inventory at beginning of year	**1**	
2 Purchases	**2**	
3 Cost of labor	**3**	
4 Additional section 263A costs	**4**	
5 Other costs (include schedule)	**5**	
6 Total – Add lines 1 through 5	**6**	
7 Inventory at end of year	**7**	
8 Cost of goods sold - Subtract line 7 from line 6. Include here and on Schedule A, Part I, line 2	**8**	

REFERENCE ONLY

NAME AS SHOWN ON RETURN: DIVA LABORATORIES US LLC

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Schedule A-3 Summary of Tax Credits (See Instructions)

Part I – Tax Credits Used Against Liability

1 New Jobs Investment Tax Credit from Form 304	1	
2 Angel Investor Tax Credit from Form 321	2	
3 Business Employment Incentive Program Tax Credit from Form 324	3	
4 Pass-Through Business Alternative Income Tax Credit from Form 329	4	
5 Urban Enterprise Zone Investment Tax Credit from Form 301	5	
6 Redevelopment Authority Project Tax Credit from Form 302	6	
7 Manufacturing Equipment and Employment Investment Tax Credit from Form 305	7	
8 Research and Development Tax Credit from Form 306	8	
9 Neighborhood Revitalization State Tax Credit from Form 311	9	
10 Effluent Equipment Tax Credit from Form 312	10	
11 Economic Recovery Tax Credit from Form 313	11	
12 AMA Tax Credit from Form 315	12	
13 Business Retention and Relocation Tax Credit from Form 316	13	
14 Sheltered Workshop Tax Credit from Form 317	14	
15 Reserved for future use	15	
16 Urban Transit Hub Tax Credit from Form 319	16	
17 Grow NJ Tax Credit from Form 320	17	
18 Wind Energy Facility Tax Credit from Form 322	18	
19 Residential Economic Redevelopment and Growth Tax Credit from Form 323	19	
20 Public Infrastructure Tax Credit from Form 325	20	
21 Drug Donation Program Tax Credit from Form 326	21	
22 Film and Digital Media Tax Credit from Form 327	22	
23 Tax Credit for Employers of Employees With Impairments from Form 328	23	
24 Apprenticeship Program Tax Credit from Form 330	24	
25 Tax Credit for Employer of Organ/Bone Marrow Donor from Form 331	25	
26 Tiered Subsidiary Dividend Pyramid Tax Credit from Form 332	26	
27 Innovation Evergreen Fund Tax Credit from Form 334	27	
28 Unit Concrete Products Tax Credit from Form 335	28	
29 Other Tax Credit (see instructions)	29	
30 Total tax credits – Add lines 1 through 29. Enter here and on page 1, line 3	30	

Part II – Refundable Tax Credits

1 Refundable portion of New Jobs Investment Tax Credit from Form 304	1	
2 Refundable portion of Angel Investor Tax Credit from Form 321	2	
3 Refundable portion of Business Employment Incentive Program Tax Credit from Form 324	3	
4 Refundable portion Pass-Through Business Alternative Income Tax Credit from Form 329	4	
5 Other Tax Credit to be refunded	5	
6 Total amount of tax credits to be refunded. Enter here and on page 1, line 10c	6	

Schedule A-4 Summary Schedule (See Instructions)

PNOL Deduction Carryover 1 Form 500, Section A, line 5 minus line 7	1		**Schedule O Information** 6 New Jersey's Taxable Portion from Schedule O, Part III, line 31	6	
Post Allocation NOL Carryover 2 Form 500, Section B, line 6 minus line 15	2		**Dividend Exclusion Information** 7 Dividends from 80% or more owned subsidiaries from Schedule R, line 4	7	
Schedule J Information 3 Total New Jersey receipts from Schedule J, line 6	3		8 Dividends from 50% to below 80% subsidiaries from Schedule R, line 6	8	
4 Total receipts from all sales, services, rentals, royalties, and other business transactions everywhere from Schedule J, line 7	4	541,091	9 5% Claw-back from Schedule R, line 8	9	
5 Allocation Factor from Schedule J, line 8	5	0.000000	10 Dividend Exclusion from Schedule R, line 9	10	

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Schedule B

Balance sheet as of 12/31, 2023

Figures appearing below must be the same as year-end figures shown on the taxpayer's books. If not, explain and reconcile on rider. Consolidated information is not permitted on single returns. See instructions.
Where applicable,data must match amounts reported on Schedule L of the federal pro forma or federal return, whichever is applicable.

	Assets	Beginning of Tax Year	End of Tax Year
1	Cash	18,767	28,459
2	Trade notes and accounts receivable		
	a. Reserve for bad debts		
3	Loans to stockholders/affiliates		
4	Stock of subsidiaries		
5	Corporate stocks		
6	Bonds, mortgages, and notes		
7	New Jersey state and local government obligations		
8	All other government obligations		
9	Patents and copyrights		
10	Deferred charges		
11	Goodwill		
12	All other intangible personal property (itemize) SEE STATEMENT 2	377,644	498,748
13	*Total intangible personal property* (total lines 1 to 12)	396,411	527,207
14	Land		
15	Buildings and other improvements		
	a. Less accumulated depreciation		
16	Machinery and equipment		
	a. Less accumulated depreciation		
17	Inventories		
18	All other tangible personalty (net) (itemize on rider)		
19	*Total real and tangible personal property* (total lines 14 to 18)		
20	Total assets (add lines 13 and 19)	396,411	527,207
	Liabilities and Stockholder's Equity		
21	Accounts payable		
22	Mortgages, notes, bonds payable in less than 1 year (include schedule)		
23	Other current liabilities (include schedule) SEE STATEMENT 3	74,486	80,658
24	Loans from stockholders/affiliates		
25	Mortgages, notes, bonds payable in 1 year or more (include schedule)		
26	Other liabilities (include schedule)		
27	Capital stock: (a) Preferred stock		
	(b) Common stock	1,150,000	1,150,000
28	Paid-in or capital surplus		
29	Retained earnings - appropriated (include schedule)		
30	Retained earnings - unappropriated	-828,075	-703,451
31	Adjustments to shareholders' equity (include schedule)		
32	Less cost of treasury stock		
33	Total liabilities and stockholder's equity (total lines 21 to 32)	396,411	527,207

REFERENCE ONLY

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Schedule F

Corporate Officers – General Information and Compensation (See Instructions)
Data must match amounts reported on federal Form 1125-E of the federal pro forma or federal return, whichever is applicable.

(1) Name and Current Address of Officer	(2) Social Security Number	(3) Title	(4) Dates Employed in this position		(5) Percentage of Corporation Stock Owned		(6) Amount of Compensation
			From	To	Common	Preferred	
MARK RAFALSKI NASHUA, NH 03061	010-60-1327	DIRECTOR	1/16	7/21			185,471

a. Total compensation of officers	185,471
b. Less: Compensation of officers claimed elsewhere on the return	
c. Balance of compensation of officers (include here and on Schedule A, Part I, line 12)	185,471

Schedule H

Taxes (See Instructions)
Include all taxes paid or accrued during the accounting period wherever deducted on Schedule A.

	(a) Corporation Franchise Business Taxes	(b) Corporation Business/ Occupancy Taxes	(c) Property Taxes	(d) U.C.C. or Payroll Taxes	(e) Other Taxes/ Licenses (include schedule)	(f) Total
1 New Jersey Taxes						
2 Other States & U.S. Possessions	500					500
3 City and Local Taxes						
4 Taxes Paid to Foreign Countries*						
5 Total	500					500
6 Combine lines 5(a) and 5(b)		500				
7 Sales & Use Taxes Paid by a Utility Vendor						
8 Add lines 6 and 7		500				
9 Federal Taxes				10,114	310	10,424
10 Total (combine line 5 and line 9)	500			10,114	310	10,924

* Include on line 4 taxes paid or accrued to any foreign country, state, province, territory, or subdivision thereof.

Schedule J

COMPUTATION OF ALLOCATION FACTOR (See Instructions)

All taxpayers, regardless of entire net income reported on Schedule A, Part II, line 17, Form CBT-100, must complete Schedule J.

Services are sourced based on market sourcing.

Receipts		Amounts (omit cents)
1 From sales of tangible personal property shipped to points within New Jersey	1	
2 From services if the benefit of the service is received in New Jersey	2	
3 From rentals of property situated in New Jersey	3	
4 From royalties for the use in New Jersey of patents, copyrights, and trademarks	4	
5 All other business receipts earned in New Jersey (See instructions)	5	
6 Total New Jersey receipts (Total of lines 1 through 5)	6	
7 Total receipts from all sales, services, rentals, royalties, and other business transactions everywhere	7	541,091
8 Allocation Factor (Percentage in New Jersey) (Divide line 6 by line 7). Carry the fraction 6 decimal places. Do not express as a percent. Include here and on Schedule A, Part II, line 18	8	0.000000

Preview Only

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Schedule P-1 Partnership Investment Analysis (See Instructions)

Part I - Partnership Information

(1) Partnership, LLC, or Other Entity Information		(2) Date and State where Organized	(3) Percentage of Ownership	(4)		(5) Tax Accounting Method		(6) New Jersey Nexus		(7) Tax Payments Made on Behalf of Taxpayer by Partnerships
Name	Federal ID Number			Limited Partner	General Partner	Flow Through	Separate Accounting*	Yes	No	

Enter total of column 7 here and on page 1, line 10b

*Taxpayers using a separate accounting method must complete Part II.

Part II - Separate Accounting of Nonunitary Partnership Income

	(1) Nonunitary Partnership's Federal ID Number	(2) Distributive Share of Income/Loss from Nonunitary Partnership	(3) Partnership's Allocation Factor (See Instructions)	(4) Taxpayer's Share of Income Allocated to New Jersey (Multiply Column 2 by Column 3)
1				
2				
3				
4	Total column 2. Enter amount here and Schedule A, Part II, line 13b			
5	Total column 4. Enter amount here and Schedule A, Part III, line 3b			

If additional space is needed, include a rider.

Schedule PC Per Capita Licensed Professional Fee (See Instructions)

1 Is the corporation a Professional Corporation (PC) formed pursuant to N.J.S.A. 14A:17-1 et seq. or any similar law from a possession or territory of the United States, a state, or political subdivision thereof? ☐ Yes. This schedule must be included with the return. ☐ No.

2 How many licensed professionals are owners, shareholders, and/or employees from this Professional Corporation (PC) as of the first day of the privilege period? ☐ 2 or less, complete Part I. ☐ More than 2, complete Part I and Part II (if additional space is needed, include a rider).

Part I - Provide the following information for each of the licensed professionals in the PC. Include a rider if additional space is needed.

	Name	Address	FID/SSN
1			
2			
3			
4			
5			

Part II - Complete only if there are more than 2 licensed professionals listed above.

1	Enter number of resident and nonresident professionals with physical nexus with New Jersey _____ x $150	1	
2	Enter number of nonresident professionals without physical nexus with New Jersey _____ x $150 x allocation factor of the PC	2	
3	Total Fee Due – Add line 1 and line 2	3	
4	Installment Payment – 50% of line 3	4	
5	Total Fee Due (line 3 plus line 4)	5	
6	Less prior year 50% installment payment and credit (if applicable)	6	
7	Balance of Fee Due (line 5 minus line 6). If the result is zero or more, include the amount here and on Form CBT-100, page 1, line 8	7	
8	Credit to next year's Professional Corporation Fee (if line 7 is less than zero, enter the amount here)	8	

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Schedule R Dividend Exclusion (See Instructions)

1 Enter the total dividends and deemed dividends reported on Schedule A	1	
2 Enter amount from Schedule PT, Section D, line 3	2	
3 Dividends eligible for dividend exclusion – Subtract line 2 from line 1	3	
4 Dividends included in line 3 from 80% or more owned subsidiaries	4	
5 Dividends included in line 3 from 50% but less than 80% owned subsidiaries	5	
6 Multiply line 5 by 50%	6	
7 Add line 4 and line 6	7	
8 Multiply line 3 by 5%	8	
9 Dividend Exclusion: Subtract line 8 from line 7. Enter the result here and on Schedule A, Part II, line 8	9	

Schedule S – Depreciation and Safe Harbor Leasing (See Instructions)

Part I- From Federal Form 4562

1 IRC § 179 Deduction	1	
2 Special Depreciation Allowance – for qualified property placed in service during the tax year	2	
3 MACRS	3	
4 ACRS	4	
5 Other Depreciation	5	
6 Listed Property	6	
7 Total federal depreciation claimed in arriving at Schedule A, Part II, line 1	7	

Include Federal Form 4562 and Federal Depreciation Worksheet

Modification at Schedule A, Part II, line 5 or line 9 – Depreciation and Certain Safe Harbor Lease Transactions

8 Prior year New Jersey depreciation (see instructions)	8	
9 Current year New Jersey depreciation (see instructions). Enter total from Depreciation Worksheet I	9	
10 Total New Jersey Depreciation. Add lines 8 and 9	10	
11 IRC § 179 limitation – Enter the lesser of line 1 or $25,000	11	
12 Accumulated MACRS or bonus depreciation over accumulated New Jersey depreciation on physical disposal of recovery property. Enter total from Depreciation Worksheet II	12	
13 Other additions (include an explanation/reconciliation)	13	
14 Other deductions (include an explanation/reconciliation)	14	
15 ADJUSTMENT – Add lines 7 and 13. Subtract lines 10, 11, and 14. If line 12 is positive, add line 12 to the result. If line 12 is negative, subtract line 12 from the result. (If line 15 is positive, enter at Schedule A , Part II, line 5. If line 15 is negative, enter at Schedule A, Part II, line 9)	15	

Part II- New Jersey Depreciation for Gas, Electric, and Gas and Electric Public Utilities (See Instructions)

1 Total depreciation claimed in arriving at Schedule A, Part II, line 1	1	
2 Federal depreciation for assets placed in service after January 1, 1998	2	
3 Net – Subtract line 2 from line 1	3	
4 New Jersey depreciation allowable on the Single Asset Account (Assets placed in service prior to January 1, 1998)		
a. Total adjusted federal depreciable basis as of December 31, 1997	4a	
b. Excess book depreciable basis over federal tax basis as of December 31, 1997	4b	
c. Less accumulated federal basis for all Single Asset Account property sold, retired or disposed of to date	4c	
d. Total (line 4a plus line 4b less line 4c)	4d	
5 New Jersey Depreciation – Divide line 4d by 30	5	
6 New Jersey Adjustment		
a. Depreciation adjustment for assets placed in service prior to Jan. 1, 1998 – Subtract line 5 from line 3	6a	
b. Special bonus depreciation adjustment from Schedule S, Part I, line 15 (see instructions)	6b	
7 Total Adjustment – Add lines 6a and 6b and enter the result. (If line 7 is positive, enter at Schedule A, Part II, line 5. If line 7 is negative, enter as a positive number at Schedule A, Part II, line 9)	7	

FOR PREPARER USE ONLY

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New Jersey Depreciation Worksheet I (See instructions)

	(A) Classification of Property	(B) Basis for Depreciation	(C) Bonus Depreciation (30% or 50%)	(D) Convention	(E) Method	(F) Federal Depreciation Deduction	(G) New Jersey Depreciation Deduction (See Instructions)
1	3- year property						
2	5- year property						
3	7- year property						
4	10- year property						
5	15- year property						
6	20- year property						
7	25- year property						
8	Residential rental property						
9	Nonresidential rental property						
10	Total Column G (Enter amount on Schedule S, Part I, line 9)						

New Jersey Depreciation Worksheet II- Disposal of Recovery Property (See Instructions)

	(A) Description of Property	(B) Date Acquired: month,day, year	(C) Date Sold: month, day, year	(D) Federal Depreciation	(E) New Jersey Depreciation	(F) Excess/Deficiency
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16	Total Column F (Enter amount on Schedule S, line 12)					

REFERENCE ONLY

DIVA LABORATORIES US LLC 0450347977

STATEMENT 1
FORM CBT-100, SCHEDULE A, PART I, LINE 26
OTHER DEDUCTIONS

BANK CHARGES	$ 35.
DELIVERY AND FREIGHT	1,736.
DUES AND SUBSCRIPTIONS	607.
INSURANCE	27,608.
LEGAL AND PROFESSIONAL	10,100.
OFFICE EXPENSE	475.
PAYCHEX EIB MARCHANT FEE	5,396.
TELEPHONE	1,449.
TRAVEL	6,601.
TOTAL	$ 54,007.

STATEMENT 2
FORM CBT-100, SCHEDULE B, LINE 12
ALL OTHER INTANGIBLE PERSONAL PROPERTY

	BEGINNING	ENDING
OTHER RECEIVABLE	$ 376,499.	$ 497,590.
PREPAID RENT	100.	100.
REFUNDABLE DEPOSIT	750.	750.
TEMPORARY PAYMENT	295.	308.
TOTAL	$ 377,644.	$ 498,748.

STATEMENT 3
FORM CBT-100, SCHEDULE B, LINE 23
OTHER CURRENT LIABILITIES

	BEGINNING	ENDING
ACCRUED EXPENSE	$ 12,414.	$ 24,688.
FEDERAL INCOME TAX LIABILITIES	0.	7,244.
OTHER CURRENT LIABILITY	42,740.	24,865.
PAYROLL LIABILITIES	19,332.	0.
TEMPORARY RECEIVED	0.	23,861.
TOTAL	$ 74,486.	$ 80,658.