

Perkunas LLC

Order# 0

Email: 0

---- FILING INSTRUCTIONS ---

Please find attached your 2025 tax return. We have prepared and enclosed your 2025 U.S.TAX Return for the tax year ending December 31, 2025. The return was prepared from information furnished to us.

Please review to ensure there are no omissions or misstatements of material facts. The return should be signed and dated by a company manager / officer / director and mailed on or before the deadline listed in the file. Retain the duplicate copy for your records indefinitely.

**SINGLE MEMBER LLC:**

***1. SIGN THE FORMS:***

Form 1120: Please sign first page of the form at the bottom and email back to us

Form 5472: Please review (no need to sign it)

Form 2848 (Power of Attorney) - Please sign first page of the form at the bottom and email back to us

Statement in connection with the enclosed tax return - Please sign first page of the form at the bottom and email back to us

We appreciate this opportunity to serve you. If you have any questions, please contact us.

Thank you,

info@tax-usa.net

Enter data in all the white fields :

<https://taxation.kazroutes.com/>

**TAX YEAR**

--> 2025

FOREIGNUS

**COMPANY:**

TYPE

--> LLC

NUMBER OF OWNERS

--> 1

FORM (will update automatically)

1120

COMPANY NAME WITH LLC or INC (XXXX, LLC or XXXX, INC)

--> Perkunas LLC

EIN (XX-XXXXXXX)

--> XX-XXXXXXX

ADDRESS LINE 1 (STREET ADDRESS, SUITE / APARTMENT NO.)

--> Rua Delfim Mário de Pádua Peixoto 600, 1203 T5

ADDRESS LINE 2 (CITY, STATE, POSTAL CODE, COUNTRY)

--> Itajai, Santa Catarina, 88306-806, Brazil

DATE OF INCORPORATION (mm/dd/year)

--> 2025-10-09 00:00:00

COUNTRY OF INCORPORATION

--> US

STATE OF INCORPORATION

--> WY

**COMPANY ACTIVITY:**

a. What does the company do (short description)

--> Software Development and Consulting

b. Do you have any US employees?

--> No

c. Did you ship any products from the U.S.?

--> No

d. Did you have any physical location in the U.S.?

--> No

e. DID THE COMPANY FILE ANY PREVIOUS YEAR TAX RETURN?

--> No

IF YES, PLEASE SEND US COPY OF THE TAX FILING

f. DID THE COMPANY HAVE ANY TRANSACTIONS IN THE TAX YEAR?

--> No

IF YES, PLEASE SEND US FINANCIAL STATEMENTS, SEE BELOW:

Income statement -->

Balance Sheet -->

[Open only if you have ordered TAX FILING](#)

[Open only if you have ordered TAX FILING](#)

FOREIGNUS

1

**OWNER:**

OWNER'S NAME

--> Fabio Ticiano Demitrov Fernandes

OWNER'S COUNTRY OF CITIZENSHIP

--> Denmark

OWNER'S COUNTRY OF RESIDENCY

--> Brazil

OWNER'S HOME ADDRESS (STREET ADDRESS, SUITE / APARTMENT NO., CITY, STATE, POSTAL CODE, COUNTRY)	-->	Rua Delfim Mário de Pádua Peixoto 600, 1203 T5, Itajai, Santa Catarina, 88306-806, Brazil
OWNER'S PASSPORT NUMBER		210651537
OWNER'S MARTIAL STATUS	-->	Married
OWNER'S DATE OF BIRTH	-->	11/25/1978
OWNER'S OTHER INFORMATION:		
a. If you have Any ITIN or SSN, please list it here	-->	FOREIGNUS
b. Any U.S. visa during the year?	-->	No (except for ESTA travel visa)
c. Did you have any other U.S. visa in the past?	-->	No (except for ESTA travel visa)
d. Days spent in the U.S. during the year	-->	11
e. Did you file taxes in your country of residency	-->	Yes
f. Any income from U.S. Source during the tax year?	-->	No
		FOREIGNUS
% OF OWNERSHIP	%	100
AMOUNT YOU TRANSFERRED TO THE COMPANY DURING THE YEAR	\$	\$0.00
AMOUNT YOU TRANSFERRED FROM THE COMPANY TO YOU DURING THE YEAR	\$	\$0.00
		FOREIGNUS
<b>OTHER INFORMATION:</b>		
Business activity code no.	-->	541511
Business activity	-->	Custom Computer Programming Services
Product or service.	-->	VARIOUS PRODUCTS AND SERVICES
Total assets as of 12.31.xx	\$	\$0.00

Form 1120  
Department of the Treasury  
Internal Revenue Service  
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 instructions)  
4 Schedule M-3 attached

		Foreign-owned U.S. DE U.S. Corporation Income Tax Return				OMB No. 1545-0123		
		For calendar year 2025 or tax year beginning _____, 2025, ending _____, 20 _____ Go to <a href="https://www.irs.gov/Form1120">www.irs.gov/Form1120</a> for instructions and the latest information				2025		
Type or Print	Name	Perkunas LLC				B Employer identification number		
	Number, street, and room or suite no. If a P.O. box, see instructions	Rua Delfim Mário de Pádua Peixoto 600, 1203 T5				XX-XXXXXXX		
	City or town, state or province, country, and ZIP or foreign postal code	Itajai, Santa Catarina, 88306-806, Brazil				C Date incorporated		
						2025-10-09 00:00:00		
		D Total assets (see instructions)				\$ \$0.00		
E Check if:		(1) Initial return	(2) Final return	(3) Name change	(4) Address change			
Income	1a	Gross receipts or sales				1a		
	b	Returns and allowances				1b		
	c	Balance Subtract line 1b from line 1a				1c		
	2	Cost of goods sold (attach Form 1125-A)				2		
	3	Gross profit Subtract line 2 from line 1c				3		
	4	Dividends and inclusions (Schedule C, line 23)				4		
	5	Interest				5		
	6	Gross rents				6		
	7	Gross royalties				7		
	8	Capital gain net income (attach Schedule D (Form 1120))				8		
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)				9		
10	Other income (see instructions—attach statement)				10			
11	Total income. Add lines 3 through 10				11			
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E)				12		
	13	Salaries and wages (less employment credits)				13		
	14	Repairs and maintenance				14		
	15	Bad debts				15		
	16	Rents				16		
	17	Taxes and licenses				17		
	18	Interest (see instructions)				18		
	19	Charitable contributions				19		
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)				20		
	21	Depletion				21		
	22	Advertising				22		
	23	Pension, profit-sharing, etc. plans				23		
	24	Employee benefit programs				24		
	25	Reserved for future use				25		
	26	Other deductions (attach statement)				26		
	27	Total deductions Add lines 12 through 26				27		
	28	Taxable income before net operating loss deduction and special deductions Subtract line 27 from line 11				28		
	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 Payments	30	Taxable income. Subtract line 29c from line 28 See instructions				30		
	31	Total tax (Schedule J, Part I, line 11)				31		
	32	Reserved for future use				32		
	33	Total payments and credits (Schedule J, Part III, line 23)				33		
	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		
	36	Overpayment. If line 33 is larger than the total of lines 31 and 34, enter amount overpaid				36		
37	Enter amount from line 36 you want: Credited to 2025 estimated tax _____ Refunded				37			
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							
	Fabio Ticiano Demitrov Fernandes		11/13/2025		MEMBER-MANAGER			
		Signature of officer		Date		Title		
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date		Check if self-employed	
	ARIK ROZEN, CPA						PTIN	
	Firm's name		TAX USA INC		Firm's EIN		20-1821673	
	Firm's address		1820 AVE M #1079, BROOKLYN, NY 11230		Phone no.		6469954013	

Schedule C		Dividends, Inclusions, and Special Deductions (see instructions)	(a) Dividends and inclusions	(b) %	(c) Special deductions (a) × (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		<b>Total dividends and inclusions. Add column (a), lines 9 through 20 Enter here and on page 1, line 4</b>			
24		<b>Total special deductions. Add column (c), lines 9 through 22. Enter here and on page 1, line 29b</b>			

**Schedule J Tax Computation and Payment (see instructions)****Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) See instructions		
2	Income tax See instructions	2	
3	Base erosion minimum tax amount (attach Form 8991)	3	
4	Add lines 2 and 3	4	
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834 (see instructions)	5b	
c	General business credit (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	
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) and/or section 453(l)	9f	
g	Other (see instructions—attach statement)	9g	
10	Total Add lines 9a through 9g	10	
11	Total tax Add lines 7, 8, and 10 Enter here and on page 1, line 31	11	

**Part II—Reserved For Future Use**

12	Reserved for future use	12	
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**Part III—Payments and Refundable Credits**

13	2024 overpayment credited to 2025	13	
14	2025 estimated tax payments	14	
15	2025 refund applied for on Form 4466	15	( )
16	Combine lines 13, 14, and 15	16	
17	Tax deposited with Form 7004	17	
18	Withholding (see instructions)	18	
19	Total payments Add lines 16, 17, and 18	19	
20	Refundable credits from:		
a	Form 2439	20a	
b	Form 4136	20b	
c	Reserved for future use	20c	
d	Other (attach statement—see instructions)	20d	
21	Total credits Add lines 20a through 20d	21	
22	Reserved for future use	22	
23	Total payments and credits Add lines 19 and 21 Enter here and on page 1, line 33	23	

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

1	Check accounting method:	a Cash	b Accrual	c Other (specify)		Yes	No	
2	See the instructions and enter the:							
a	Business activity code no.	541511						
b	Business activity	Custom Computer Programming Services						
c	Product or service.	VARIOUS PRODUCTS AND SERVICES						
3	Is the corporation a subsidiary in an affiliated group or a parent–subsidiary controlled group?							√
	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)						√	
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)						√	
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							
	(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.							
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(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.							
7	At any time during the 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:							
	(a) Percentage owned	100	and (b) Owner's country	Denmark				
	(c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned US Corporation or a Foreign Corporation Engaged in a US 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 the tax year \$							
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer)							
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 11502-21(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)							

**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?	√	
	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 the tax year		
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions. If "Yes," complete and attach Schedule UTP.		√
15a	Did the corporation make any payments in 2025 that would require it to file Form(s) 1099?		
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?		√
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?		√
18	Did the 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?		√
19	During the 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?		√
20	Is the corporation operating on a cooperative basis?		√
21	During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions. If "Yes," enter the total amount of the disallowed deductions \$		√
22	Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3)) 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 the tax year? See instructions		√
24	Does the corporation satisfy one or more of the following? See instructions		√
a	The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.		
c	The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990.		
25	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? 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		
	Percentage: By Vote		
	By Value		



Schedule L		Balance Sheets per Books	Beginning of tax year		End of tax year	
			(a)	(b)	(c)	(d)
		<b>Assets</b>				
1	Cash					
2a	Trade notes and accounts receivable					
b	Less allowance for bad debts					
3	Inventories					
4	US government obligations					
5	Tax-exempt securities (see instructions)					
6	Other current assets (attach statement)					
7	Loans to shareholders					
8	Mortgage and real estate loans					
9	Other investments (attach statement)					
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					
		<b>Liabilities and Shareholders' Equity</b>				
16	Accounts payable					
17	Mortgages, notes, bonds payable in less than 1 year					
18	Other current liabilities (attach statement)					
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					
23	Additional paid-in capital					
24	Retained earnings—Appropriated (attach statement)					
25	Retained earnings—Unappropriated					
26	Adjustments to shareholders' equity (attach statement)					
27	Less cost of treasury stock					
28	Total liabilities and shareholders' equity					

Schedule M1		Reconciliation of Income (Loss) per Books With Income per Return	
<b>Note: The corporation may be required to file Schedule M-3. See instructions.</b>			
1	Net income (loss) per books	7	Income recorded on books this year not included on this return (itemize):
2	Federal income tax per books		Tax-exempt interest \$
3	Excess of capital losses over capital gains		
4	Income subject to tax not recorded on books this year (itemize):		
5	Expenses recorded on books this year not deducted on this return (itemize):	8	Deductions on this return not charged against book income this year (itemize):
a	Depreciation \$	a	Depreciation \$
b	Charitable contributions \$	b	Charitable contributions \$
c	Travel and entertainment \$		
6	Add lines 1 through 5	9	Add lines 7 and 8
		10	Income (page 1, line 28)—line 6 less line 9

Schedule M2		Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)	
1	Balance at beginning of year	5	Distributions: a Cash
2	Net income (loss) per books		b Stock
3	Other increases (itemize):		c Property
		6	Other decreases (itemize):
		7	Add lines 5 and 6
4	Add lines 1, 2, and 3	8	Balance at end of year (line 4 less line 7)

SCHEDULE  
(Form 1120)

(Rev. December 2011)  
Department of the Treasury  
Internal Revenue Service

Information on Certain Persons Owning  
the Corporation's Voting Stock

u Attach to Form 1120.  
u See instructions on page 2

OMB No. 1545-0123

Name	Employer identification number (EIN)
Perkunas LLC	XX-XXXXXXX

**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

**Part I** 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
Fabio Ticiano Demitrov Fernandes	FOREIGNUS	Denmark	100%

Form 5472  
(Rev. December 2024)

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)

u Go to [www.irs.gov/Form5472](http://www.irs.gov/Form5472) for instructions and the latest information.

For tax year of the reporting corporation beginning 1-Jan, 2025, and ending 31-Dec, 2025

OMB No. 1545-0123

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

## Part I

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

<b>1a Name of reporting corporation</b> Perkunas LLC			<b>1b Employer identification number</b> XX-XXXXXX	
Number, street, and room or suite no. (If a P.O. box, see instructions.) Rua Delfim Mário de Pádua Peixoto 600, 1203 T5			<b>1c Total assets</b> \$ \$0.00	
City or town, state, and ZIP code (If a foreign address, see instructions.) Itajai, Santa Catarina, 88306-806, Brazil				
<b>1d Principal business activity u</b> Custom Computer Programming Services			<b>1e Principal business activity code u</b> 541511	
1f Total value of gross payments made or received reported on this Form 5472. See instructions. 0		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. 0	
1i Check here if this is a consolidated filing of Form 5472. u	1j Check here if this is the initial year for which the U.S. reporting corporation is filing a Form 5472 u	1k Total number of Parts VIII attached to Form 5472 1	1l Country of incorporation US	
1m Date of incorporation	1n Country(ies) under whose laws the reporting corporation files an income tax return as a resident Brazil	1o Principal country(ies) where business is conducted Brazil		
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). u

<b>4a Name and address of direct 25% foreign shareholder</b> Fabio Ticiano Demitrov Fernandes Rua Delfim Mário de Pádua Peixoto 600, 1203 T5, Itajai, Santa Catarina, 88306-806, Brazil		
4b(1) U.S. identifying number, if any FOREIGNUS	4b(2) Reference ID number (see instructions) N/A	4b(3) Foreign taxpayer identification number (FTIN), if any (see instructions) N/A
4c Principal country(ies) where business is conducted Brazil	4d Country of citizenship, organization, or incorporation Denmark	4e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident Brazil
<b>5a Name and address of direct 25% foreign shareholder</b>		
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
<b>6a Name and address of ultimate indirect 25% foreign shareholder</b>		
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 direct 25% foreign shareholder files an income tax return as a resident
<b>7a Name and address of ultimate indirect 25% foreign shareholder</b>		
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 direct 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 foreign person or U.S. person?

8a Name and address of ultimate indirect 25% foreign shareholder

Fabio Ticiano Demitrov Fernandes

Rua Delfim Mário de Pádua Peixoto 600, 1203 T5, Itajai, Santa Catarina, 88306-806, Brazil

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

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

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

FOREIGNUS

N/A

N/A

8c Principal business activity u

OWNER

8d Principal business activity code u

541511

8e Relationship—Check boxes that apply:

Related to reporting corporation

Related to 25% foreign shareholder

25% foreign shareholder

8f Principal country(ies) where business is conducted

Brazil

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

Brazil

**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. u

9	Sales of stock in trade (inventory)	9	
10	Sales of tangible property other than stock in trade	10	
11	Platform contribution transaction payments received	11	
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	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	\$0.00
22	<b>Total Combine amounts on lines 9 through 21</b>	22	\$0.00
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	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	\$0.00
36	<b>Total Combine amounts on lines 23 through 35</b>	36	\$0.00

**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. u

**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. u

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

37 Does the reporting corporation import goods from a foreign related party?

[ ] Yes [x] No

38a If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?

[ ] Yes [x] No

b If "Yes," attach a statement explaining the reason or reasons for such difference

[ ] Yes [x] No

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 [x] No

39 During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement (CSA)?

[ ] Yes [x] No

40a 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 [x] No

b If "Yes," enter the total amount of the disallowed deductions

\$

41a Does the reporting corporation claim a foreign-derived intangible income (FDII) deduction (under section 250) with respect to amounts listed in Part IV?

[ ] Yes [x] No

b If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) of property to the foreign related party that the reporting corporation included in its computation of foreign-derived deduction eligible income (FDDEI). See instructions

\$

c If "Yes," enter the amount of gross income derived from a license of property to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions

\$

d If "Yes," enter the amount of gross income derived from services provided to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions

\$

42 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 safe-haven range of Regulations section 1.482-2(a)(2)(iii)(B)(1) (100% to 130% of the AFR for the relevant term)?

[ ] Yes [x] No

43a Did the reporting corporation make at least one distribution or acquisition (as defined by Regulations section 1.385-3) during the tax year or, during the period beginning 36 months before the date of the respective acquisition or distribution and ending 36 months afterward, did the reporting corporation issue or refinance indebtedness owed to a related party?

[ ] Yes [x] No

b If the answer to question 43a is "Yes," provide the following.

(1) The amount of such 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 [x] No

46 Was the CSA in effect before January 5, 2009?

[ ] Yes [x] No

47 What was the reporting corporation's share of reasonably anticipated benefits for the CSA?

%

48a 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, at date of grant, 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 [x] No

49a 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 IN CONNECTION WITH THE ENCLOSED TAX RETURN  
FOR THE TAX YEAR OF:  
**2025**

I, the manager of the taxpayer listed below, states as follows:

1. The business had no presence in the United States during the tax year.
2. The business was operated and managed from outside of the United States during the tax year.
3. The business had no income effectively connected with US trade or business as it had no presence or nexus in the United States and was completely operated and managed from outside of the United States.

Company name:

**Perkunas LLC**

Manager name:

**Fabio Ticiano Demitrov Fernandes**

**Manager Signature:** \_\_\_\_\_

Date:

**11/13/2025**

**Power of Attorney  
and Declaration of Representative**

Go to [www.irs.gov/Form2848](http://www.irs.gov/Form2848) for instructions and the latest information.

OMB No. 1545-0150

**For IRS Use Only**

Received by:

Name

Telephone

Function

Date

/ /

**Part I**

**Power of Attorney**

**Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.**

**1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7**

Taxpayer name and address

**Perkunas LLC**

**Rua Delfim Mário de Pádua Peixoto 600, 1203 T5**

**Itajai, Santa Catarina, 88306-806, Brazil**

Taxpayer identification number(s)

XX-XXXXXXX

Daytime telephone number

**6469954013**

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

**2 Representative(s) must sign and date this form on page 2, Part II.**

Name and address

**ARIK ROZEN, CPA**

**1820 AVE M #1079**

**BROOKLYN, NY 11230**

CAF No

**020063552R**

PTIN

**P00255789**

Telephone No.

**6469954013**

Fax No.

**6463653465**

**Check if to be sent copies of notices and communications**

Check if new:

Address

Telephone No.

Fax No

Name and address

CAF No

PTIN

Telephone No.

Fax No.

**Check if to be sent copies of notices and communications**

Check if new:

Address

Telephone No.

Fax No

Name and address

CAF No

PTIN

Telephone No.

Fax No.

(Note: IRS sends notices and communications to only two representatives.)

Check if new:

Address

Telephone No.

Fax No

Name and address

CAF No

PTIN

Telephone No.

Fax No.

(Note: IRS sends notices and communications to only two representatives.)

Check if new:

Address

Telephone No.

Fax No

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

**3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).**

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
INCOME TAX	1120, 5472	2025

**4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions.**

**5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts**

(see instructions for line 5a for more information):

Access my IRS records via an Intermediate Service Provider;

Authorize disclosure to third parties;

Substitute or add representative(s);

Sign a return;

Other acts authorized:

**b** Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

**6** Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you do not want to revoke a prior power of attorney, check here **u**

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT**

**7** Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

**u** IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Signature	11/13/2025 Date	MANAGER Title (if applicable)
Fabio Ticiano Demitrov Fernandes Print name	Print name of taxpayer from line 1 if other than individual	

**Part II Declaration of Representative**

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
  - d Officer—a bona fide officer of the taxpayer organization.
  - e Full-Time Employee—a full-time employee of the taxpayer.
  - f Family Member—a member of the taxpayer’s immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.
  - k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
  - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e))

**IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

**Note:** For designations d–f, enter your title, position, or relationship to the taxpayer in the “Licensing jurisdiction” column

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
B	VA	25991		11/13/2025



XXX, LLC

## BALANCE SHEET

For the period ending: 12/31/ 2025

### Assets

#### Current assets:

Cash and Banks

Inventory

Accounts receivable

Other Current assets

<b>Total current assets</b>	<b>\$</b>	<b>-</b>
-----------------------------	-----------	----------

#### Fixed assets:

Property and equipment

Nontengible Assets (Patemnts. IP, Goodwill...)

Less accumulated depreciation

<b>Total fixed assets</b>	<b>\$</b>	<b>-</b>
---------------------------	-----------	----------

#### Other assets:

Loans to Owners

Other investments

<b>Total other assets</b>	<b>\$</b>	<b>-</b>
---------------------------	-----------	----------

<b>Total assets</b>	<b>\$</b>	<b>-</b>
---------------------	-----------	----------

### Liabilities & owner's equity

#### Current liabilities:

Accounts payable

Accrued expenses

Other

<b>Total current liabilities</b>	<b>\$</b>	<b>-</b>
----------------------------------	-----------	----------

#### Long-term liabilities:

Loan from owners

Other long term loans

<b>Total long-term liabilities</b>	<b>\$</b>	<b>-</b>
------------------------------------	-----------	----------

#### Owner's equity:

Investment capital

Owner's draw

Accumulated retained earnings

<b>Total owner's equity</b>	<b>\$</b>	<b>-</b>
-----------------------------	-----------	----------

<b>Total liabilities &amp; owner's equity</b>	<b>\$</b>	<b>-</b>
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# Income Statement

XXX, LLC

2025

Financial statements in U.S. dollars

## INCOME & REVENUE

Income or Revenue, Net	,
<b>Net sales</b>	0

## COST OF GOODS SOLD

Beginning inventory	
COGS expenses	
Less: ending inventory	
<b>Cost of goods sold</b>	0
<b>Gross profit (loss)</b>	0

## EXPENSES

Marketing & Sales	
General & Administration	
<b>Total expenses</b>	0
<b>Net operating income</b>	0

## OTHER INCOME

Other income (Loss)	
Interest income	
<b>Total other income</b>	0
<b>Net income (loss)</b>	0

[info@tax-usa.net](mailto:info@tax-usa.net)