



Red Dirt Communications, Inc.  
5103 S. Sheridan Rd  
PMB 130  
Tulsa, OK 74145

April 19, 2021

Ms. Marlene H. Dortch  
Secretary  
Federal Communications Commission  
45 L Street, N.E.  
Washington, D.C. 20554

Attention: Office of the Managing Director

**Re: Request for Waiver of Application Filing Fee**

Dear Ms. Dortch,

I am Vice President of Red Dirt Communications, Inc. ("Red Dirt"), formerly the licensee of expired transmit/receive earth station E050170 (the "Station"). My contact information is: [dennis@reddirt.tv](mailto:dennis@reddirt.tv) and (405) 269-6759. Red Dirt has simultaneously filed an application on FCC Form 312 to reinstate the license for the Station.

On behalf of Red Dirt and pursuant to Section 1.1119 of the Commission's Rules, I request that the Commission waive the filing fees still required for a new license for the Station. The current fee for such an application is \$2,985.00. In light of having had to shut down Red Dirt and its communications operations for the last year, such a filing fee is a financial hardship.<sup>1</sup>

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<sup>1</sup> In the alternative, Red Dirt would ask that the Commission require the payment of the new filing fee, which is \$360 under the new fee rules adopted by the FCC in December 2020 and which have now been published in the Federal Register. In re Schedule of Application Fees of the Commission's Rules, 86 Fed. Reg. 15026 (Mar. 19, 2021).

Red Dirt operates a single Ku-band transmit/receive earth station. Red Dirt uses this mobile facility for video transmission and production services, principally of live events programming. The Covid-19 pandemic was an unprecedented disruption to the Company's business. After live programming such as basketball tournaments and other sports competitions began to be canceled in the spring of 2020, Red Dirt determined to shut down operations on April 1, 2020. Thus, Red Dirt has received no income from its Ku-band vehicle since then. Given the substantial operating costs, the lack of demand for services could not justify keeping our business open until now. As is noted below, the financial impact was extremely serious.

Red Dirt is supporting this request with copies of the Company's federal income tax returns for 2018, 2019 and 2020, the kind of financial documentation required by Section 1.1166(c) of the Commission's Rules.

As can be seen from the attached returns, although 2019 had already been a difficult financial year for Red Dirt, 2020 was a complete disaster for the company. Attached are Red Dirt's federal income tax returns for 2019 and 2020. Although Red Dirt had a gross profit of \$112,563 in 2019 (see IRS 2019 Form 1120, line 3)<sup>2</sup>, in 2020, that figure was only \$54,990 (see IRS 2020 Form 1120, line 3). Total income in 2019 was \$115,137 (IRS 2019 Form 1120, line 10), but only \$55,367 in 2020 (IRS 2020 Form 1120, line 10). Compensation was reduced from \$97,000 in 2019 (IRS 2019 Form 1120, line 12) to \$15,000 in 2020 (IRS 2020 Form 1120, line 12).

The only substantial asset of the Company is the Ku-band vehicle. Without it, there is no prospect for significant business. There are no other significant assets that the Company has to fund its filing fee.

The public interest will be served by granting this request. Grant of the application will permit Red Dirt to resume providing services for the production and transmission of live events programming. The financial situation of the Company, in light of the shutdown of its business because of the pandemic, makes it a great financial hardship to pay the filing fee.

Red Dirt respectfully requests that the Commission grant this waiver request.

Very truly yours,



<sup>2</sup> Gross profit was already substantially reduced in 2019 (\$112,563) from 2018 (\$267,659). See IRS 2018 Form 1120, line 3. However, the decline from 2019 to 2020 was far worse for the Company and its ability to operate its business.

Managing Director  
Federal Communications Commission  
April 19, 2021  
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Dennis Stacklin  
Vice President

Attachments

**U.S. Corporation Income Tax Return**

OMB No. 1545-0123

**2018**

For calendar year 2018 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_  
Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

<b>A</b> Check if: <b>1a</b> Consolidated return (attach Form 951) <input type="checkbox"/> <b>b</b> Life/nonlife consolidated return <input type="checkbox"/> <b>2</b> Personal holding co. (attach Sch. PH) <input type="checkbox"/> <b>3</b> Personal service corp. (see instructions) <input type="checkbox"/> <b>4</b> Schedule M-3 attached <input type="checkbox"/>	<b>TYPE OR PRINT</b>	Name RED BIRT COMMUNICATIONS INC	<b>B</b> Employer identification number [REDACTED]
		Number, street, and room or suite no. If a P.O. box, see instructions 5103 S SHERIDAN PMB 130	<b>C</b> Date incorporated 04/03/1996
		City or town State ZIP code TULSA OK 74145	<b>D</b> Total assets (see instructions) \$ 298,365
		Foreign country name Foreign province/state/country Foreign postal code	
<b>E</b> Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change			

<b>Income</b>	<b>1a</b> Gross receipts or sales	<b>1a</b>	359,835	
	<b>b</b> Returns and allowances	<b>1b</b>	17,562	
	<b>c</b> Balance. Subtract line 1b from line 1a	<b>1c</b>		342,273
	<b>2</b> Cost of goods sold (attach Form 1125-A)	<b>2</b>		74,614
	<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>		267,659
	<b>4</b> Dividends and inclusions (Schedule C, line 23, column (a))	<b>4</b>		
	<b>5</b> Interest	<b>5</b>		2,304
	<b>6</b> Gross rents	<b>6</b>		
	<b>7</b> Gross royalties	<b>7</b>		
	<b>8</b> Capital gain net income (attach Schedule D (Form 1120))	<b>8</b>		
	<b>9</b> Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	<b>9</b>		
<b>10</b> Other income (see instructions—attach statement)	<b>10</b>			
<b>11</b> Total income. Add lines 3 through 10	<b>11</b>		269,963	
<b>Deductions</b> (See instructions for limitations on deductions.)	<b>12</b> Compensation of officers (see instructions—attach Form 1125-E)	<b>12</b>		130,000
	<b>13</b> Salaries and wages (less employment credits)	<b>13</b>		
	<b>14</b> Repairs and maintenance	<b>14</b>		760
	<b>15</b> Bad debts	<b>15</b>		
	<b>16</b> Rents	<b>16</b>		10,200
	<b>17</b> Taxes and licenses	<b>17</b>		5,517
	<b>18</b> Interest (see instructions)	<b>18</b>		
	<b>19</b> Charitable contributions	<b>19</b>		
	<b>20</b> Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	<b>20</b>		6,838
	<b>21</b> Depletion	<b>21</b>		
	<b>22</b> Advertising	<b>22</b>		
	<b>23</b> Pension, profit-sharing, etc., plans	<b>23</b>		
	<b>24</b> Employee benefit programs	<b>24</b>		
	<b>25</b> Reserved for future use	<b>25</b>		
	<b>26</b> Other deductions (attach statement)	<b>26</b>		67,430
	<b>27</b> Total deductions. Add lines 12 through 26	<b>27</b>		220,745
	<b>28</b> Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	<b>28</b>		49,218
<b>29a</b> Net operating loss deduction (see instructions)	<b>29a</b>			
<b>b</b> Special deductions (Schedule C, line 24, column (c))	<b>29b</b>			
<b>c</b> Add lines 29a and 29b	<b>29c</b>			
<b>Tax, Refundable Credits, and Payments</b>	<b>30</b> Taxable income. Subtract line 29c from line 28. See instructions	<b>30</b>		49,218
	<b>31</b> Total tax (Schedule J, Part I, line 11)	<b>31</b>		10,336
	<b>32</b> 2018 net 965 tax liability paid (Schedule J, Part II, line 12)	<b>32</b>		
	<b>33</b> Total payments, credits, and section 965 net tax liability (Schedule J, Part III, line 23)	<b>33</b>		10,336
	<b>34</b> Estimated tax penalty. See instructions. Check if Form 2220 is attached <input checked="" type="checkbox"/>	<b>34</b>		
	<b>35</b> Amount owed. If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed	<b>35</b>		
	<b>36</b> Overpayment. If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid	<b>36</b>		
<b>37</b> Enter amount from line 36 you want: Credited to 2019 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	<b>37</b>			

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**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 \_\_\_\_\_ 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 RITA M STACKLIN E	Preparer's signature RITA M STACKLIN EA	Date 01/21/2019	Check <input checked="" type="checkbox"/> if self-employed	PTIN [REDACTED]
Firm's name <b>R M STACKLIN INC</b>			Firm's EIN <b>[REDACTED]</b>	
Firm's address <b>118 ROSA STREET</b>			Phone no. <b>419-448-9823</b>	
City <b>TIFFIN</b> State <b>OH</b>			ZIP code <b>44883</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Form **1120** (2018)

<b>Schedule C Dividends, Inclusions, and Special Deductions (see instructions)</b>		(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	<b>Subtotal.</b> 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	Section 965(a) inclusion		see instructions	
16 a	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 15, 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.</b> Add lines 9 through 20. Enter here and on page 1, line 4.			
24	<b>Total special deductions.</b> Add lines 9 through 22, column (c). Enter here and on page 1, line 29b.			

**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	<input type="checkbox"/>		
2	Income tax. See instructions		2	10,336
3	Base erosion minimum tax (attach Form 8991)		3	
4	Add lines 2 and 3		4	10,336
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	10,336
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 8865)		9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)		9e	
f	Other (see instructions—attach statement)		9f	
10	Total. Add lines 9a through 9f		10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	10,336

**Part II—Section 965 Payments** (see instructions)

12	2018 net 965 tax liability paid from Form 965-B, Part II, column (k), line 2. Enter here and on page 1, line 32		12	
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**Part III—Payments, Refundable Credits, and Section 965 Net Tax Liability**

13	2017 overpayment credited to 2018		13	
14	2018 estimated tax payments		14	
15	2018 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	Form 8827, line 8c		20c	
d	Other (attach statement—see instructions)		20d	
21	Total credits. Add lines 20a through 20d		21	
22	2018 net 965 tax liability from Form 965-B, Part I, column (d), line 2. See instructions		22	
23	Total payments, credits, and section 965 net tax liability. Add lines 19, 21, and 22. Enter here and on page 1, line 33		23	10,336

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

- 1 Check accounting method: a  Cash b  Accrual c  Other (specify) \_\_\_\_\_
- 2 See the instructions and enter the:
- a Business activity code no  513300
- b Business activity  SATELLITE TRUCK
- c Product or service  SATELLITE COMMON
- 3 Is the corporation a subsidiary in an affiliated group or a parent-subsidary 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.

Yes	No
	X
	X
	X
	X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
			0.000
			0.000
			0.000

- 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 Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
			0.000
			0.000
			0.000

- 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  0.000 and (b) Owner's country   
(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
- 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)  2
- 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.)  \$

Yes	No
	X
	X

**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 ▶ \$		X
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions. If "Yes," complete and attach Schedule UTP.		X
15 a Did the corporation make any payments in 2018 that would require it to file Form(s) 1099? b If "Yes," did or will the corporation file required Forms 1099?	X X	
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 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?		X
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?		X
20 Is the corporation operating on a cooperative basis?		X
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 ▶ \$		X
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.		X
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.		X
24 Does the corporation satisfy one of the following conditions and the corporation does not own a pass-through entity with current year, or prior year carryover, excess business interest expense? See instructions. a The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year do not exceed \$25 million, and the corporation is not a tax shelter, or b The corporation only has business interest expense from (1) an electing real property trade or business, (2) an electing farming business, or (3) certain utility businesses under section 163(j)(7). If "No," complete and attach Form 8990.		X
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter amount from Form 8996, line 13 ▶ \$		X



Schedule L Balance Sheets per Books	Beginning of tax year		f tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash		187,173		240,691
2a Trade notes and accounts receivable				
b Less allowance for bad debts	( )		( )	
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach statement)				
7 Loans to shareholders		40,000		40,000
8 Mortgage and real estate loans				
9 Other investments (attach statement)				
10a Buildings and other depreciable assets	1,010,569		1,010,569	
b Less accumulated depreciation	( 986,197 )	24,372	( 993,035 )	17,534
11a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)	15,898		15,898	
b Less accumulated amortization	( 15,718 )	180	( 15,718 )	180
14 Other assets (attach statement)		15,500		
15 Total assets		267,225		298,365
<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	55,000		55,000	
b Common stock		55,000		55,000
23 Additional paid-in capital				
24 Retained earnings—Appropriated (attach statement)				
25 Retained earnings—Unappropriated		305,225		336,365
26 Adjustments to shareholders' equity (attach statement)				
27 Less cost of treasury stock		( 93,000 )		( 93,000 )
28 Total liabilities and shareholders' equity		267,225		298,365

**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	49,218	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):		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 contributions \$			
c Travel and entertainment \$		9 Add lines 7 and 8	
6 Add lines 1 through 5	49,218	10 Income (page 1, line 28)—line 6 less line 9	49,218

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

1 Balance at beginning of year	305,225	5 Distributions: a Cash	
2 Net income (loss) per books	49,218	b Stock	
3 Other increases (itemize):		c Property	
		6 Other decreases (itemize):	18,078
		7 Add lines 5 and 6	18,078
4 Add lines 1, 2, and 3	354,443	8 Balance at end of year (line 4 less line 7)	336,365

Name: RED DIRT COMMUNICATIONS INC

[REDACTED]

Type:

Accounting	
Amortization	
Answering service	
Auto and truck expenses	1,576
Bank charges	108
Commissions	
Computer expense	
Delivery and freight	
Dues and subscriptions	3,836
Promotions	
Gifts	
Insurance	15,372
Janitorial	
Laundry and cleaning	
Legal and professional fees	
Licenses and permits	617
Meals:	
_____ at 50%	
_____ at 80% - DOT hours of service	
_____ at 100% - See instructions	
Miscellaneous	
Office expense	1,450
Outside service	
Parking fees and tolls	
Postage	395
Printing	
Sales expense	
Security	
Supplies	604
Telephone	
Temporary help	
Tools	
Trade show expense	
Training and seminars	
Travel	930
Uniforms	
Utilities	987
<b>ELECTRONIC SUPPLIES</b>	<b>937</b>
<b>CELL PHONE</b>	<b>3,432</b>
<b>VEHICLE REPAIR &amp; MAINT</b>	<b>3,351</b>
<b>FUEL</b>	<b>8,231</b>
<b>EQUIPMENT RENTAL</b>	<b>7,931</b>
<b>TOLLS</b>	<b>491</b>
<b>SATELLITE TIME</b>	<b>6,630</b>
<b>PAYROLL TAX</b>	<b>10,064</b>
<b>WORKERS COMP</b>	<b>488</b>
_____	
_____	
<b>Total</b>	<b>67,430</b>

Name

Employer identification number

RED DIRT COMMUNICATIONS INC

██████████

1	Inventory at beginning of year	1	
2	Purchases	2	8,052
3	Cost of labor	3	66,562
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	<b>Total.</b> Add lines 1 through 5	6	74,614
7	Inventory at end of year	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions.	8	74,614

9 a Check all methods used for valuing closing inventory:

- (i)  Cost
- (ii)  Lower of cost or market
- (iii)  Other (Specify method used and attach explanation) ▶

b Check if there was a writedown of subnormal goods ▶

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO 9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions  Yes  No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation  Yes  No

# Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return <b>RED DIRT COMMUNICATIONS INC</b>	Business or activity to which this form relates <b>SATELLITE COMMUNICATIONS</b>	Identifying number <b>██████████</b>
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**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	▶ 13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

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

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

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2018	17	6,838
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a. 3-year property						
b. 5-year property						
c. 7-year property						
d. 10-year property						
e. 15-year property						
f. 20-year property						
g. 25-year property			25 yrs.		S/L	
h. Residential rental property			27.5 yrs.	MM	S/L	
i. Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
			0.0	MM	S/L	

**Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System**

20 a. Class life					
b. 12-year			12 yrs.		S/L
c. 30-year			30 yrs.	MM	S/L
d. 40-year			40 yrs.	MM	S/L

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

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	6,838
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	▶ 23	

For Paperwork Reduction Act Notice, see separate instructions.

**U.S. Corporation Income Tax Return**

**2019**

For calendar year 2019 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_  
Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

<b>A Check if:</b> 1a Consolidated return (attach Form 951) <input type="checkbox"/> b Lifetime/consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>	<b>TYPE OR PRINT</b>	Name RED DIRT COMMUNICATIONS INC Number, street, and room or suite no. If a P.O. box, see instructions 5103 S SHERIDAN PMB 130 City or town State ZIP code TULSA OK 74145 Foreign country name Foreign province/state/county Foreign postal code	<b>B Employer identification number</b> [REDACTED] 04/03/1996 <b>D Total assets (see instructions)</b> \$ 214,537
<b>E Check if:</b> (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change			

<b>Income</b>	1a Gross receipts or sales	1a	151,453	
	b Returns and allowance	1b	14,398	
	c Balance. Subtract line 1b from line 1a.			1c 137,055
	2 Cost of goods sold (attach Form 1125-A)			2 24,492
	3 Gross profit. Subtract line 2 from line 1c.			3 112,563
	4 Dividends and inclusions (Schedule C, line 23)			4
	5 Interest			5 2,574
	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			11 119,137	
<b>Deductions (See instructions for limitations on deductions.)</b>	12 Compensation of officers (see instructions—attach Form 1125-E)			12 97,500
	13 Salaries and wages (less employment credits)			13
	14 Repairs and maintenance			14 1,445
	15 Bad debts			15
	16 Rents			16 8,100
	17 Taxes and licenses			17 4,076
	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 5,028
	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 71,007
	27 Total deductions. Add lines 12 through 26			27 187,156
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			28 -72,019
29a Net operating loss deduction (see instructions)	29a			
b Special deductions (Schedule C, line 24)	29b			
c Add lines 29a and 29b			29c	
30 Taxable income. Subtract line 29c from line 28. See instructions			30 -72,019	
31 Total tax (Schedule J, Part I, line 11)			31	
32 2019 net 965 tax liability paid (Schedule J, Part II, line 12)			32	
33 Total payments, credits, and section 965 net tax liability (Schedule J, Part III, line 23)			33	
34 Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>			34	
35 Amount owed. If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed			35	
36 Overpayment. If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid			36	
37 Enter amount from line 36 you want: Credited to 2020 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>			37	

COPY

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.

<b>Sign Here</b>	Signature of officer _____	Date _____	Title _____	May the IRS discuss this return with the preparer shown below? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed PTIN
	RITA M STACKLIN R	RITA M STACKLIN EA	01/29/2020	[REDACTED]
	Firm's name ▶ R M STACKLIN INC	Firm's EIN ▶		
	Firm's address ▶ 118 ROSA STREET	City	State	ZIP code
	TIPPIN	OH	44883	

<b>Schedule C Dividends, Inclusions, and Special Deductions (see instructions)</b>		(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	<b>Subtotal.</b> 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	Section 965(a) inclusion		see instructions	
16 a	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 15, 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.</b> Add column (a), lines 9 through 20. Enter here and on page 1, line 4			
24	<b>Total special deductions.</b> 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	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions	<input type="checkbox"/>	
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	<b>Total credits.</b> 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 8811)	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	Other (see instructions—attach statement)	9f	
10	<b>Total.</b> Add lines 9a through 9f		10
11	<b>Total tax.</b> Add lines 7, 8, and 10. Enter here and on page 1, line 31		11

**Part II—Section 965 Payments** (see instructions)

12	2019 net 965 tax liability paid from Form 965-B, Part II, column (k), line 3. Enter here and on page 1, line 32		12
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**Part III—Payments, Refundable Credits, and Section 965 Net Tax Liability**

13	2018 overpayment credited to 2019		13
14	2019 estimated tax payments		14
15	2019 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	<b>Total payments.</b> Add lines 16, 17, and 18		19
20	Refundable credits from:		
a	Form 2439	20a	
b	Form 4136	20b	
c	Form 8827, line 5c	20c	
d	Other (attach statement—see instructions)	20d	
21	<b>Total credits.</b> Add lines 20a through 20d		21
22	2019 net 965 tax liability from Form 965-B, Part I, column (d), line 3. See instructions		22
23	<b>Total payments, credits, and section 965 net tax liability.</b> Add lines 19, 21, and 22. 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) ▶ \_\_\_\_\_
- 2 See the instructions and enter the:
- a Business activity code no. ▶ 513300
- b Business activity ▶ SATELLITE TRUCK
- c Product or service ▶ SATELLITE COMMUN
- 3 Is the corporation a subsidiary in an affiliated group or a parent-subsiidiary 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.

Yes	No
	X
	X
	X
	X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
			0.000
			0.000
			0.000

- 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 Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
			0.000
			0.000
			0.000

- 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 318. . . . .  
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 ▶ 0.000 and (b) Owner's country ▶ \_\_\_\_\_  
(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 ▶ \_\_\_\_\_
- 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 8261, 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 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.) ▶ \$ \_\_\_\_\_

Yes	No
	X
	X



**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 ▶ \$	X	
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions If "Yes," complete and attach Schedule UTP.		X
15 a Did the corporation make any payments in 2019 that would require it to file Form(s) 1099? b If "Yes," did or will the corporation file required Form(s) 1099?	X X	
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 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?		X
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?		X
20 Is the corporation operating on a cooperative basis?		X
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 ▶ \$		X
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		X
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		X
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," to any, complete and attach Form 8990		X
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter amount from Form 8996, line 14 ▶ \$		X

Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash		240,651		158,351
2a Trade notes and accounts receivable				
b Less allowance for bad debts	( )		( )	
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach statement)				
7 Loans to shareholders		40,000		43,500
8 Mortgage and real estate loans				
9 Other investments (attach statement)				
10a Buildings and other depreciable assets	1,010,569		1,010,569	
b Less accumulated depreciation	( 993,035 )	17,534	( 998,063 )	12,506
11a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)	15,898		15,898	
b Less accumulated amortization	( 15,718 )	180	( 15,718 )	180
14 Other assets (attach statement)				
15 Total assets		298,365		214,537
<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	55,000		55,000	
b Common stock		55,000		55,000
23 Additional paid-in capital				
24 Retained earnings—Appropriated (attach statement)				
25 Retained earnings—Unappropriated		336,365		252,537
26 Adjustments to shareholders' equity (attach statement)				
27 Less cost of treasury stock		( 93,000 )		( 93,000 )
28 Total liabilities and shareholders' equity		298,365		214,537

**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	-72,019	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	-72,019	9 Add lines 7 and 8	
		10 Income (page 1, line 28)—line 6 less line 9	-72,019

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

1 Balance at beginning of year	336,365	5 Distributions: a Cash	
2 Net income (loss) per books	-72,019	b Stock	
3 Other increases (itemize)		c Property	
		6 Other decreases (itemize):	
			11,809
4 Add lines 1, 2, and 3	264,346	7 Add lines 5 and 6	11,809
		8 Balance at end of year (line 4 less line 7)	252,537

Name: RED DIRT COMMUNICATIONS INC

EIN: [REDACTED]

Type:		
Accounting		
Amortization		
Answering service		
Auto and truck expenses		257
Bank charges		134
Commissions		
Computer expense		
Delivery and freight		
Dues and subscriptions		2,384
Promotions		
Gifts		
Insurance		14,953
Janitorial		
Laundry and cleaning		
Legal and professional fees		500
Licenses and permits		37
Meals:	_____ at 50%	
	_____ at 80% - DOT hours of service	
	_____ at 100% - See instructions	
Miscellaneous		
Office expense		286
Outside service		
Parking fees and tolls		
Postage		242
Printing		
Sales expense		
Security		
Supplies		88
Telephone		
Temporary help		
Tools		
Trade show expense		
Training and seminars		
Travel		932
Uniforms		
Utilities		1,093
ELECTRONIC SUPPLIES		928
CELL PHONE		3,518
VEHICLE REPAIR & MAINT		23,379
FUEL		8,037
EQUIPMENT RENTAL		1,395
TOLLS		388
SATELLITE TIME		4,080
PAYROLL TAX		7,579
CONTINUED EDUCATION		797
<b>Total</b>		<b>71,007</b>

(Rev. November 2018)

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.  
▶ Go to [www.irs.gov/Form1125A](http://www.irs.gov/Form1125A) for the latest information.

Name

Employer identification number

RED DIRT COMMUNICATIONS INC

■■■■■■■■■■

1	Inventory at beginning of year	1	
2	Purchases	2	1,604
3	Cost of labor	3	22,868
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	<b>Total.</b> Add lines 1 through 5	6	24,492
7	Inventory at end of year	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	24,492

9 a Check all methods used for valuing closing inventory.

- (i)  Cost
- (ii)  Lower of cost or market
- (iii)  Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO

9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions

Yes  No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation

Yes  No

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

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return <b>RED DIRT COMMUNICATIONS INC</b>	Business or activity to which this form relates <b>SATELLITE COMMUNICATIONS</b>	Identifying number <b>[REDACTED]</b>
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### Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)
7		(c) Elected cost
7 Listed property. Enter the amount from line 29		7
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		8
9 Tentative deduction. Enter the smaller of line 5 or line 8		9
10 Carryover of disallowed deduction from line 13 of your 2018 Form 4562		10
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions		11
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11		12
13 Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12		▶ 13

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

### Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

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

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

#### Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2019	17	5,028
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

#### Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
			0.0	MM	S/L	

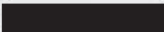
#### Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L
b 12-year			12 yrs.		S/L
c 30-year			30 yrs.	MM	S/L
d 40-year			40 yrs.	MM	S/L

### Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	5,028
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	▶ 23	

For Paperwork Reduction Act Notice, see separate instructions.



US 1120

Schedule M2: Line 6 - Other Decreases

2019

Type	Amount
CORPORATION TAX PAID	11,809
	11,809

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

▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form7004](http://www.irs.gov/Form7004) for instructions and the latest information.**

**Print  
or  
Type**

Name	RED DIRT COMMUNICATIONS INC	Identifying number	[REDACTED]
Number, street, and room or suite no. (If P.O. box, see instructions.)	5103 S SHERIDAN PMB 130		
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).)	TULSA OK 74145		

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

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

1 Enter the form code for the return listed below that this application is for 12

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

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

- 2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here
- 3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here   
If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.
- 4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here
- 5a The application is for calendar year 20 19, or tax year beginning 20, and ending 20
- b **Short tax year.** If this tax year is less than 12 months, check the reason:  Initial return  Final return  
 Change in accounting period  Consolidated return to be filed  Other (See instructions—attach explanation.)

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

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

**U.S. Corporation Income Tax Return**

**2020**

For calendar year 2020 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_  
Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

<p><b>A</b> Check if:</p> <p>1a Consolidated return (attach Form 851) <input type="checkbox"/></p> <p>b Life/nonlife consolidated return <input type="checkbox"/></p> <p>2 Personal holding co. (attach Sch. PH) <input type="checkbox"/></p> <p>3 Personal service corp. (see instructions) <input type="checkbox"/></p> <p>4 Schedule M-3 attached <input type="checkbox"/></p>	<p><b>TYPE OR PRINT</b></p> <p>Name RED DIRT COMMUNICATIONS INC</p> <p>Number, street, and room or suite no. if a P.O. box, see instructions 5103 S SHERIDAN PMR 130</p> <p>City or town State ZIP code TULSA OK 74145</p> <p>Foreign country name Foreign province/state/county Foreign postal code</p>	<p><b>B</b> Employer identification number [REDACTED]</p> <p><b>C</b> Date incorporated 04/03/1996</p> <p><b>D</b> Total assets (see instructions) \$ 235,016</p>
<p><b>E</b> Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change</p>		

Income	1a Gross receipts or sales	1a	63,736	
	b Returns and allowance	1b		
	c Balance. Subtract line 1b from line 1a	1c	63,736	
	2 Cost of goods sold (attach Form 1125-A)	2	8,746	
	3 Gross profit. Subtract line 2 from line 1c	3	54,990	
	4 Dividends and inclusions (Schedule C, line 23)	4		
	5 Interest	5	377	
	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	55,367		
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (see instructions—attach Form 1125-E)	12	15,000	
	13 Salaries and wages (less employment credits)	13		
	14 Repairs and maintenance	14		
	15 Bad debts	15		
	16 Rents	16	11,100	
	17 Taxes and licenses	17	1,808	
	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	4,654	
	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	25,288	
	27 Total deductions. Add lines 12 through 26	27	57,850	
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28	-2,483	
29a Net operating loss deduction (see instructions)	29a			
b Special deductions (Schedule C, line 24)	29b			
c Add lines 29a and 29b	29c			
30 Taxable income. Subtract line 29c from line 28. See instructions	30	-2,483		
31 Total tax (Schedule J, Part I, line 11)	31			
32 2020 net 965 tax liability paid (Schedule J, Part II, line 12)	32			
33 Total payments, credits, and section 965 net tax liability (Schedule J, Part III, line 23)	33			
34 Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>	34			
35 Amount owed. If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed	35			
36 Overpayment. If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid	36			
37 Enter amount from line 36 you want: Credited to 2021 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	37			

COPY

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.

<b>Sign Here</b>	Signature of officer _____	Date _____	Title _____
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May the IRS discuss this return with the preparer shown below? See instructions  Yes  No

<b>Paid Preparer Use Only</b>	Print/Type preparer's name RITA M STACKLIN E	Preparer's signature RITA M STACKLIN EA	Date 01/22/2021	Check <input checked="" type="checkbox"/> if self-employed	PTIN [REDACTED]
	Firm's name ▶ R M STACKLIN INC			Firm's EIN ▶ [REDACTED]	
	Firm's address ▶ 118 ROSA STREET			Phone no. 419-448-9823	
	City TIPPIN		State OH	ZIP code 44883	



<b>Schedule C Dividends, Inclusions, and Special Deductions (see instructions)</b>		(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	<b>Subtotal.</b> 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	Section 965(a) inclusion		see instructions	
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 15, 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.</b> Add column (a), lines 9 through 20. Enter here and on page 1, line 4			
24	<b>Total special deductions.</b> 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	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions	<input type="checkbox"/>	
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	<b>Total credits.</b> 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 8897)	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	<b>Total.</b> Add lines 9a through 9g		10
11	<b>Total tax.</b> Add lines 7, 8, and 10. Enter here and on page 1, line 31		11

**Part II—Section 965 Payments (see instructions)**

12	2020 net 965 tax liability paid from Form 965-B, Part II, column (k), line 4. Enter here and on page 1, line 32		12
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**Part III—Payments, Refundable Credits, and Section 965 Net Tax Liability**

13	2019 overpayment credited to 2020		13
14	2020 estimated tax payments		14
15	2020 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	<b>Total payments.</b> 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	<b>Total credits.</b> Add lines 20a through 20d		21
22	2020 net 965 tax liability from Form 965-B, Part I, column (d), line 4. See instructions		22
23	<b>Total payments, credits, and section 965 net tax liability.</b> Add lines 19, 21, and 22. Enter here and on page 1, line 33		23

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

- |  | Yes | No |
|--|-----|----|
| 1 Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶  |     |    |
| 2 See the instructions and enter the:  |     |    |
| a Business activity code no. ▶ 513300  |     |    |
| b Business activity ▶ SATELLITE TRUCK  |     |    |
| c Product or service ▶ SATELLITE COMMUN  |     |    |
| 3 Is the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group?<br>If "Yes," enter name and EIN of the parent corporation ▶   |     | X  |
| 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
			0.000
			0.000
			0.000

- |   |  |   |
|---|--|---|
| 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
			0.000
			0.000
			0.000

- |   |  |   |
|---|--|---|
| 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.<br>If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. See the instructions for Form 5452.<br>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 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?<br>For rules of attribution, see section 318. If "Yes," enter:<br>(a) Percentage owned ▶ 0.000 and (b) Owner's country ▶<br>(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 ▶ |  | X |
| 8 Check this box if the corporation issued publicly offered debt instruments with original issue discount. <input type="checkbox"/><br>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) ▶ 2  |  |   |
| 11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) <input type="checkbox"/><br>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.) ▶ \$ 72,019   |  |   |

**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 ▶ \$	X	
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions If "Yes," complete and attach Schedule UTP.		X
15a Did the corporation make any payments in 2020 that would require it to file Form(s) 1099? b If "Yes," did or will the corporation file required Form(s) 1099?	X	
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 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?		X
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?		X
20 Is the corporation operating on a cooperative basis?		X
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 ▶ \$		X
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.		X
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.		X
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.		X
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter amount from Form 8996, line 15 ▶ \$		X
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		

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash		158,351		183,486
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders		43,500		43,500
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets	1,010,569		1,010,569	
b	Less accumulated depreciation	( 998,063 )	12,506	( 1,002,717 )	7,852
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)	15,898		15,898	
b	Less accumulated amortization	( 15,718 )	180	( 15,718 )	180
14	Other assets (attach statement)				
15	<b>Total assets</b>		214,537		235,018
<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)				2,664
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	55,000		55,000	
	b Common stock		55,000		55,000
23	Additional paid-in capital				
24	Retained earnings—Appropriated (attach statement)				
25	Retained earnings—Unappropriated		252,537		270,374
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock		( 93,000 )		( 93,000 )
28	<b>Total liabilities and shareholders' equity</b>		214,537		235,038

**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	-2,483	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	-2,483	9	Add lines 7 and 8	
			10	Income (page 1, line 28)—line 6 less line 9	-2,483

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

1	Balance at beginning of year	252,537	5	Distributions: a Cash	
2	Net income (loss) per books	-2,483		b Stock	
3	Other increases (itemize):			c Property	
PPP	20,320		6	Other decreases (itemize):	
		20,320	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	270,374	8	Balance at end of year (line 4 less line 7)	270,374

Name: RED DIRT COMMUNICATIONS INC

EIN: [REDACTED]

Type:

Accounting .....	
Amortization .....	
Answering service .....	
Auto and truck expenses .....	
Bank charges .....	215
Commissions .....	
Computer expense .....	
Delivery and freight .....	
Dues and subscriptions .....	2,614
Promotions .....	
Gifts .....	
Insurance .....	4,732
Janitorial .....	
Laundry and cleaning .....	
Legal and professional fees .....	
Licenses and permits .....	
Meals: _____ at 50%	
_____ at 80% - DOT hours of service	
_____ at 100% - See instructions	
Miscellaneous .....	
Office expense .....	50
Outside service .....	
Parking fees and tolls .....	
Postage .....	
Printing .....	
Sales expense .....	
Security .....	
Supplies .....	61
Telephone .....	626
Temporary help .....	
Tools .....	
Trade show expense .....	
Training and seminars .....	
Travel .....	2,590
Uniforms .....	
Utilities .....	627
CELL PHONE .....	1,286
VEHICLE REPAIR & MAINT .....	7,553
FUEL .....	2,096
TOLLS .....	50
SATELLITE TIME .....	1,658
PAYROLL TAX .....	1,130
.....	
.....	
.....	
.....	
.....	
<b>Total</b> .....	<b>25,288</b>

# Cost of Goods Sold

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.  
▶ Go to [www.irs.gov/Form1125A](http://www.irs.gov/Form1125A) for the latest information.

Name

Employer identification number

RED DIRT COMMUNICATIONS INC

[REDACTED]

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	8,746
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	<b>Total.</b> Add lines 1 through 5	6	8,746
7	Inventory at end of year	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions.	8	8,746

9 a Check all methods used for valuing closing inventory:

- (i)  Cost
- (ii)  Lower of cost or market
- (iii)  Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO 9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions  Yes  No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation  Yes  No

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

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Attachment  
Sequence No. **179**

Name(s) shown on return <b>RED DIRT COMMUNICATIONS INC</b>	Business or activity to which this form relates <b>SATELLITE COMMUNICATIONS</b>	Identifying number <b>[REDACTED]</b>
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**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
<b>6</b>		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2019 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12	▶ 13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

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

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

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2020	17	4,654
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2020 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
			0.0	MM	S/L	

**Section C - Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System**

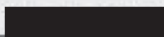
20 a Class life					S/L
b 12-year			12 yrs.		S/L
c 30-year			30 yrs.	MM	S/L
d 40-year			40 yrs.	MM	S/L

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

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	4,654
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.





US 1120

Schedule M2: Line 3 - Other Increases

2020

Type	Amount
PPP	20,320
	20,320