

FILE



## Public Utilities Commission

Competitive Retail Natural Gas Service  
(CRNGS) Provider Application

Case Number: 14-0703-GA-AGG

Please complete all information. Identify all attachments with a label and title (example: Exhibit C-2 Financial Statements). For paper filing, you can mail the original and two complete copies to the Public Utilities Commission of Ohio, Docketing Division, 180 East Broad Street, Columbus, Ohio 43215-3793.

### A. Application Information

#### A-1. Provider Type.

Select the competitive retail natural gas service (CRNGS) provider type(s) for which the applicant is seeking certification. Please note you can select more than one.

Retail Natural Gas Aggregator

☐

Retail Natural Gas Broker

☒

Retail Natural Gas Marketer

☐

#### A-2. Applicant's legal name and contact information.

Provide the name and contact information of the business entity.

Legal Name:

Energy Cost Savers, Inc.

Street Address:

8866 Commons Blvd Suite 104

City:

Twinsburg

State:

Ohio

Zip:

44087

Telephone:

216-464-5703

Website:

#### A-3. Names and contact information under which the applicant will do business in Ohio.

Provide the names and contact information the business entity will use for business in Ohio. This does not have to be an Ohio address and may be the same contact information given in A-2.

Name:

Energy Cost Savers, Inc.

Street Address:

8866 Commons Blvd Suite 104

City:

Twinsburg

State:

Ohio

Zip:

44087

Telephone:

216-464-5703

Email:

Rob.Wyman@energy-costsavers.com

#### A-4. Names under which the applicant does business in North America.

Provide all business names the applicant uses in North America. You do not need to include the names provided in A-2 and A-3.

Name(s):

Above

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.

Technician

TM

Date Processed

JAN 17 2023

**A-5. Contact person for regulatory matters.**

Name: Robert P. Wyman Title: Pres.  
Street Address: 8 Deerfield Lane  
City: Beachwood State: Ohio Zip: 44122  
Telephone: 216-464-7340 Email: bob.wyman@energycosts.com

**A-6. Contact person for PUCO Staff use in investigating consumer complaints.**

Name: SAME Title: \_\_\_\_\_  
Street Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Telephone: \_\_\_\_\_ Email: \_\_\_\_\_

**A-7. Applicant's address and toll-free number for customer service and complaints.**

Street Address: SAME  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Toll-free: \_\_\_\_\_  
Telephone: \_\_\_\_\_ Email: \_\_\_\_\_

**A-8. Applicant's federal employer identification number.**

FEIN: 34-1919523

**A-9. Applicant's form of ownership (select one).**

|   |   |  |   |
|---|---|--|---|
| Sole Proprietorship<br><input type="checkbox"/>             | Limited Liability Partnership (LLP)<br><input type="checkbox"/> | Corporation<br><input checked="" type="checkbox"/> | Partnership<br><input type="checkbox"/> |
| Limited Liability Company (LLC)<br><input type="checkbox"/> | Other: _____  |  |   |

**A-10. Identify current or proposed service areas.**

Identify each service area in which the applicant is currently providing service or intends to provide service and identify each customer class that the applicant is currently serving or intends to serve.

**Service area selection:**

|   |   |   |  |
|---|---|---|--|
| CenterPoint Energy Ohio<br><input type="checkbox"/> | Columbis Gas of Ohio<br><input checked="" type="checkbox"/> | Dominion Energy Ohio<br><input checked="" type="checkbox"/> | Duke Energy Ohio<br><input type="checkbox"/> |
|---|---|---|--|



| DATE       | DOCUMENT ID  | DESCRIPTION              | FILING | EXPED | PENALTY | CERT | COPY |
|------------|--------------|--------------------------|--------|-------|---------|------|------|
| 08/11/2016 | 201622302852 | TRADE NAME RENEWAL (RNR) | 25.00  | 0.00  | 0.00    | 0.00 | 0.00 |

**Receipt**

This is not a bill. Please do not remit payment.

ENERGY COST SAVERS, INC.  
3601 GREEN ROAD  
STE 304  
CLEVELAND, OH 44122

**STATE OF OHIO  
CERTIFICATE**

**Ohio Secretary of State, Jon Husted  
1643043**

It is hereby certified that the Secretary of State of Ohio has custody of the business records for

**FRESH START DINER**

and, that said business records show the filing and recording of:

Document(s)

**TRADE NAME RENEWAL**

Document No(s):

**201622302852**

**Effective Date: 08/01/2016**



United States of America  
State of Ohio  
Office of the Secretary of State

Witness my hand and the seal of the  
Secretary of State at Columbus, Ohio this  
11th day of August, A.D. 2016.

*Jon Husted*

**Ohio Secretary of State**



Prescribed by **J. Kenneth Blackwell**

Please obtain fee amount and mailing instructions from the **Forms Inventory List** (using the 3 digit form # located at the bottom of this form). To obtain the **Forms Inventory List** or for assistance, please call Customer Service:

Central Ohio: (614)-466-3910 Toll Free: 1-877-SOS-FILE (1-877-767-3453)

Expedite this form

☒ Yes

2-4-2

## ARTICLES OF INCORPORATION

(Under Chapter 1701 of the Ohio Revised Code)

Profit Corporation

The undersigned, desiring to form a corporation, for profit, under Sections 1701.01 et seq. of the Ohio Revised Code, do hereby state the following:

FIRST. The name of said corporation shall be:

Energy Cost Savers, Inc.

SECOND. The place in Ohio where its principal office is to be located is

Beachwood

(city, village or township)

Cuyahoga

County, Ohio

THIRD. The purpose(s) for which this corporation is formed is:

To engage in any lawful activity for which corporations may be formed under Sections 1701.01 through 1701.98 inclusive, of the Ohio Revised Code.

FOURTH. The number of shares which the corporation is authorized to have outstanding is:

850

(Please state whether shares are common or preferred, and their par value, if any. Shares will be recorded as common with no par value unless otherwise indicated.)

IN WITNESS WHEREOF, we have hereunto subscribed our names, on

01/01/00

(date)

By: \_\_\_\_\_, Incorporator  
Name: \_\_\_\_\_

By: \_\_\_\_\_, Incorporator  
Name: \_\_\_\_\_

SUSAN P. WYMAN

23945 LAURELDALE RD.

SHAKER HEIGHTS, OH 44122

Date: 12-27-99

1257

Pay to the Secretary of State of Ohio \$ 95<sup>00</sup>/<sub>100</sub>  
Order of MANUFACTURING  
Dollars

THE HUNTINGTON NATIONAL BANK  
CLEVELAND, OH 44115

HUNTINGTON BANKS

**Class of customer selection:**

Industrial



Residential



Small Commercial



Large Commercial



**A-11. Start Date.**

Indicate the approximate start date the applicant began/will begin offering services.

Date: 2000

**A-12. Principal officers, directors and partners.**

Please provide an attachment for all contacts that should be listed as an officer, director or partner.

**A-13. Company history.**

Provide an attachment with a concise description of the applicant's company history and principal business interests.

**A-14. Secretary of State.**

Provide evidence that the applicant is currently registered with the Ohio Secretary of State.

**A-15. Proof of Ohio office and employee.**

Provide "Proof of an Ohio Office and Employee" in accordance with Section 4929.22 of the Ohio Revised Code. List the designated Ohio employee's name, Ohio office address, telephone number and web site address.

Name: Robert P. Wyman Title: Pres.  
Street Address: 8 Deerfield Lane  
City: Beachwood State: Ohio Zip: 44121  
Telephone: 216-464-7340 Email: bob.wyman@energy -

COSTSAVERS, CO.

**B. Managerial Capability**

Provide a response or attachment for each of the sections below.

**B-1. Jurisdiction of operations.**

List all jurisdictions in which the applicant or any affiliated interest of the applicant is certified, licensed, registered or otherwise authorized to provide retail natural gas service or retail/wholesale electric service as of the date of filing the application.

**B-2. Experience and plans.**



**Erie Insurance  
Exchange**

Member • Erie Insurance Group  
100 Erie Ins. Pl. • Erie, PA 16530

Insured Copy

Bill To Show my  
office ad

## Invoice

### Named Insured

ENERGY COST SAVERS, INC  
8866 COMMONS BLVD  
TWINSBURG OH 44087-2177



30766915  
GG3158

|                     |                   |
|---------------------|-------------------|
| <b>Minimum Due:</b> | <b>\$508.50</b>   |
| <b>Due by:</b>      | <b>08/19/2022</b> |
| <b>Pay in Full:</b> | <b>\$508.50</b>   |

Fees will be added for any returned payments and included on future invoices.

Make a secure online payment at [erieinsurance.com](http://erieinsurance.com).

Please call your Agent with questions about your billing statement or to make changes to your policy.

### ERIE Agent

THE INSURANCE OFFICE  
26031 CENTER RIDGE RD STE B  
WESTLAKE, OH 44145  
(440)333-3555

|                       |                                 |
|-----------------------|---------------------------------|
| <b>Mail Date:</b>     | <b>07/29/2022</b>               |
| <b>Policy Number:</b> | <b>Q971780136</b>               |
| <b>Policy Type:</b>   | <b>Ultrapak Plus</b>            |
| <b>Policyholder:</b>  | <b>Energy Cost Savers, Inc.</b> |

**Thank you for choosing Erie Insurance  
for your insurance needs!**

See following page(s) for policy details.



**For a faster, easier way to pay**  
Make an online payment at [erieinsurance.com](http://erieinsurance.com).

### Did you know?

If you have an online account, you can schedule your payment up to 30 days in advance of your due date, securely save your payment information and enroll in paperless billing\* to avoid a paper invoice altogether. To create an account, go to [erieinsurance.com/account](http://erieinsurance.com/account).

\*Paperless billing is currently available for most personal lines Property and Casualty business products (this does not include life insurance products). Commercial policies and policies paid via ESCROW are not available for paperless billing.

check # 1540  
8-11-22

**Energy Cost Savers, Inc**

*A-12*  
Number—A-~~14~~ Principal Officers, Directors & Partners

Robert P. Wyman-- President  
8 Deerfield Lane  
Beachwood, Ohio 44122  
216-464-7340

Energy Cost Savers Inc.

Exhibit D-2 Operations Expertise

Exhibit D-3 Key Technical Personnel

I have had vast experience in doing energy sales and consulting for <sup>over 20</sup>~~25~~ years.  
For example, when I was awarded the Greater Cleveland Auto Dealers Association account it was because I did an energy survey of any building they requested – which turned out to be over 200 buildings at no charge. That turned out to be a valuable energy lesson. I also worked with the Cuyahoga County Energy Manager where we replaced over 30 transformers. Along the way, there were other energy experts from who I learned.



Energy Cost Savers Inc.

#### Exhibit D-1 Operations

My approach to selling natural gas and electricity is to get recent utility bills so that I can understand the costs that the customer is incurring, as well as if their buying directly from the regulated utility or a marketer. If they are buying from a marketer, I need to see when their current contract ends. It is important not to offer to sell them something when they are in current contract, unless our start date is at the conclusion of their current contract. Since the commodity I sell is exactly the same product that other marketers and the regulated utility sells. That means that I have to bring something to the customer above and beyond price.

Regarding the sale of LED products, my shopping entails finding both a quality product and a good price.

A-13

Exhibit ~~B-1~~ Jurisdictions

ECS has been selling natural gas, mostly in Ohio, for <sup>over</sup> 20 years,. When electricity was available for a short time several years ago, we also sold that. In the last few years, we have sold a lot more electricity.

B-1

We have also done business in Illinois, Michigan and Pennsylvania where no license was required.

Exhibit B – 2 – Experience and Plans

Experience is shown above. My strength in this business has been my ability to shop for the best plans for my customers and that I work for the customers and not any specific supplier.

Exhibit B – 2 – Summary of Experience.

I pointed out a lot of the answer to this exhibit in A-1, B-1 and B-2

My customer base is retail space, commercial buildings, apartments, auto dealers, restaurant chains, strip centers, industrial plants,, developers and community centers. In addition to selling natural gas and electricity, I have sold transformers, surge suppressors, LED lamps, power factor and harmonics mitigation products. And I have done many building energy surveys.

Exhibit B-3 Disclosure of Liabilities and Investigations

We have never had a single issue of either of these things.

Describe the applicant's experience in providing the service(s) for which it is applying (e.g., number and type of customers served, utility service areas, amount of load, etc.). Include the plan for contracting with customers, providing contracted services, providing billing statements and responding to customer inquiries and complaints in accordance with Commission rules adopted pursuant to Sections 4928.10 and/or 4929.22 of the Ohio Revised Code.

**B-3. Disclosure of liabilities and investigations.**

For the applicant, affiliate, predecessor of the applicant, or any principal officer of the applicant, describe all existing, pending or past rulings, judgments, findings, contingent liabilities, revocation of authority, regulatory investigations, judicial actions, or other formal or informal notices of violations, or any other matter related to competitive services in Ohio or equivalent services in another jurisdiction.

**B-4. Disclosure of consumer protection violations.**

Has the applicant, affiliate, predecessor of the applicant, or any principal officer of the applicant been convicted or held liable for fraud or for violation of any consumer protection or antitrust laws within the past five years? If yes, attach a document detailing the information.

Yes

☐

No

☒

**B-5. Disclosure of certification denial, curtailment, suspension, or revocation.**

Has the applicant, affiliate, or a predecessor of the applicant had any certification, license, or application to provide retail natural gas or retail/wholesale electric service denied, curtailed, suspended, revoked, or cancelled or been terminated or suspended from any of Ohio's Natural Gas or Electric Utility's Choice programs within the past two years? If yes, attach a document detailing the information.

Yes

☐

No

☒

## **C. Financial Capability**

Provide a response or attachment for each of the sections below.

**C-1. Financial reporting.**

Provide a current link to the most recent Form 10-K filed with the Securities and Exchange Commission (SEC) or attach a copy of the form. If the applicant does not have a Form 10-K, submit the parent company's Form 10-K. If neither the applicant nor its parent is required to file Form 10-K, state that the applicant is not required to make such filings with the SEC and provide an explanation as to why it is not required.

**C-2. Financial statements**

Provide copies of the applicant's two most recent years of audited financial statements, including a balance sheet, income statement, and cash flow statement. If audited financial statements are not available, provide officer certified financial statements. If the applicant has not been in business long enough to satisfy this requirement, provide audited or officer certified financial statements covering the life of the business. If the applicant does not have a balance sheet, income statement, and cash flow

Energy Cost Savers Inc.

#### Exhibit C-4 Financial Arrangements

With our brokerage business, we do not take title to either natural gas or electricity commodities, and therefore we do not require any financial help. Our customers are billed by the regulated utilities and the marketers. We never get involved with any money transfers.

Now that we are selling LED lamps, we have not sought any financial help.

Exhibit A-13 CO. History *AND B-7*

Energy Cost Savers Inc. was formed in 2000 as a utility broker and consulting S-corporation. The company focus has always been on finding the best plan, meaning price and quality for retail, commercial and industrial clients' natural gas and electricity needs. In the past, we have done other electrical products that increases their equipment efficiency. Last year, we began selling LED lamps which turns out to be a very meaningful savings. *- LED sales are inactive.*

statement, the applicant may provide a copy of its two most recent years of tax returns with social security numbers and bank account numbers redacted.

If the applicant is unable to meet the requirement for two years of financial statements, the Staff reviewer may request additional financial information.

**C-3. Forecasted financial statements.**

Provide two years of forecasted income statements based solely on the applicant's anticipated business activities in the state of Ohio.

Include the following information with the forecast: a list of assumptions used to generate the forecast; a statement indicating that the forecast is based solely on Ohio business activities only; and the name, address, email address, and telephone number of the preparer of the forecast.

The forecast may be in one of two acceptable formats: 1) an annual format that includes the current year and the two years succeeding the current year; or 2) a monthly format showing 24 consecutive months following the month of filing this application broken down into two 12-month periods with totals for revenues, expenses, and projected net incomes for both periods. Please show revenues, expenses, and net income (revenues minus total expenses) that is expected to be earned and incurred in business activities only in the state of Ohio for those periods.

If the applicant is filing for both an electric certificate and a natural gas certificate, please provide a separate and distinct forecast for revenues and expenses representing Ohio electric business activities in the application for the electric certificate and another forecast representing Ohio natural gas business activities in the application for the natural gas certificate.

**C-4. Credit rating.**

Provide a credit opinion disclosing the applicant's credit rating as reported by at least one of the following ratings agencies: Moody's Investors Service, Standard & Poor's Financial Services, Fitch Ratings or the National Association of Insurance Commissioners. If the applicant does not have its own credit ratings, substitute the credit ratings of a parent or an affiliate organization and submit a statement signed by a principal officer of the applicant's parent or affiliate organization that guarantees the obligations of the applicant. If an applicant or its parent does not have such a credit rating, enter "Not Rated".

**C-5. Credit report.**

Provide a copy of the applicant's credit report from Experian, Equifax, TransUnion, Dun and Bradstreet or a similar credit reporting organization. If the applicant is a newly formed entity with no credit report, then provide a personal credit report for the principal owner of the entity seeking certification. At a minimum, the credit report must show summary information and an overall credit score. Bank/credit account numbers and highly sensitive identification information must be redacted. If the applicant provides an acceptable credit rating(s) in response to C-4, then the applicant may select "This does not apply" and provide a response in the box below stating that a credit rating(s) was provided in response to C-4.

**C-6. Bankruptcy information.**

Energy Cost Savers, Inc.

C-6, C-7, C-8, C-9, and C-10

4-4-20

C-4 & 5

C-6 and 7 Credit Score

I applied with Experian <sup>before</sup> ~~today~~. After going through a bunch of things I had to answer They came back that I did have <sup>not</sup> enough transactions to have a score. I don't get it, but I don't know what else to do.

C-8—We never had any bankruptcy issues.

C-9—We never had any merger activity.

C-10--Energy Cost Savers, Inc. has one stock holder and president who is Robert P. Wyman. I have been in business since 2000.

I had tried again and this was the same answer.



Home



Recommendations



Cards



Loans

**Prep with Credit Karma Tax**

x

Estimated credit score

C-5

The last one I could get.

**783****Excellent**

TRANSUNION

**801****Excellent**

EQUIFAX

Updated May 7, 2020

How is my score calculated?

CREDIT

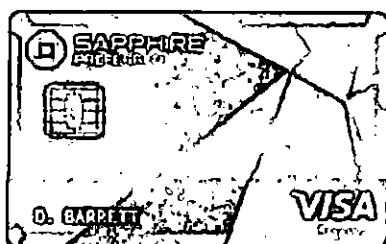
ACCOUNTS

TAX

AU\*

**Suggested cards****See all**

We suggest offers based on your credit, Approval Odds, and money we make from our partners. Advertiser Disclosure



Credit Karma's take for this offer

Credit Karma's take for this offer

Credit Karr



Energy Cost Savers, Inc.

Exhibit C-5 Forecasted Financial Statement

|  | <u>2022</u> | <u>2023</u> |
|--|-------------|-------------|
| Rent                                   | \$3,300     | \$3,000     |
| Telephone                              | \$1,250     | \$1,200     |
| Salaries                               | \$6,000     | \$5,500     |
| Payroll Taxes                          | \$ 402      | \$ 370      |
| Worker's Comp.                         | \$ 100      | \$ 80       |
| Office Expenses                        | \$ 725      | \$ 700      |
| Unemployment                           | \$ 125      | \$ 125      |
| Accounting                             | \$1,400     | \$1,360     |
| Insurance                              | \$1,100     | \$1,000     |
| Donations                              | \$ 600      | \$ 600      |
| Miscellaneous                          | \$3,300     | \$3,200     |
| <hr/>                                  |             |             |
| TOTAL                                  | \$18,302    | \$17,135    |
| Earnings and expenses from natural gas |             |             |
| Sales                                  | \$185,000   | \$172,000   |
| Commission                             | \$ 37,000   | \$ 35,000   |
| Expenses                               | \$ 8,940    | \$ 8,200    |
| Earnings                               | \$ 28,060   | \$ 26,800   |

Within the previous 24 months, have any of the following filed for reorganization, protection from creditors or any other form of bankruptcy? If yes, attach a document detailing the information.

Applicant

Parent company of the applicant

Affiliate company that guarantees the financial obligations of the applicant

Any owner or officer of the applicant

Yes

☐

No

☒

**C-7. Merger information.**

Is the applicant currently involved in any dissolution, merger or acquisition activity, or otherwise participated in such activities within the previous 24 months? If yes, attach a document detailing the information.

Yes

☐

No

☒

**C-8. Corporate structure.**

Provide a graphical depiction of the applicant's corporate structure. Do not provide an internal organizational chart. The graphical depiction should include all parent holding companies, subsidiaries and affiliates as well as a list of all affiliate and subsidiary companies that supply retail or wholesale electricity or natural gas to customers in North America. If the applicant is a stand-alone entity, then no graphical depiction is required, and the applicant may respond by stating that it is a stand-alone entity with no affiliate or subsidiary companies.

**C-9. Financial arrangements.**

This section is only applicable if power marketer or retail electric generation provider has been selected in A-1.

Provide copies of the applicant's financial arrangements to satisfy collateral requirements to conduct retail electric/natural gas business activities (e.g., parental guarantees, letters of credit, contractual arrangements, etc., as described below).

Renewal applicants may provide a current statement from an Ohio local distribution utility (LDU) that shows that the applicant meets the LDU's collateral requirements. The statement or letter must be on the utility's letterhead and dated within a 30-day period of the date the applicant files its renewal application.

First-time applicants or applicants whose certificate has expired must meet the requirements of C-9 in one of the following ways:

1. The applicant itself states that it is investment grade rated by Moody's Investors Service, Standard & Poor's Financial Services, or Fitch Ratings and provides evidence of rating from the rating agencies. If you provided a credit rating in C-4, reference the credit rating in the statement.

Energy Cost Savers, Inc.

✓ <sup>C-3</sup>  
Exhibit ~~C-1~~ Annual Reports

We have never done an annual report. We are including our last two year's tax returns.

✓ Exhibit C-2 SEC Filings

We have never done a SEC Filing. We have never been public.

✓ Exhibit C-3 Financial Statements

The only thing I can of is the two years of tax returns I have attached to Exhibit C-1

2. The applicant's parent company is investment grade rated (by Moody's, Standard & Poor's, or Fitch) and guarantees the financial obligations of the applicant to the LDU(s). Provide a copy of the most recent credit opinion from Moody's, Standard & Poor's or Fitch.
3. The applicant's parent company is not investment grade rated by Moody's, Standard & Poor's or Fitch but has substantial financial wherewithal in the opinion of the Staff reviewer to guarantee the financial obligations of the applicant to the LDU(s). The parent company's financials and a copy of the parental guarantee must be included in the application if the applicant is relying on this option.
4. The applicant can provide evidence of posting a letter of credit with the LDU(s) listed as the beneficiary, in an amount sufficient to satisfy the collateral requirements of the LDU(s).

## D. Technical Capability

Provide an attachment for each of the sections below.

### D-1. Operations.

Retail natural gas brokers/aggregators: Include details of the applicant's business operations and plans for arranging and/or aggregating for the supply of natural gas to retail customers.

Gas Marketers: Describe the operational nature of the applicant's business, specifying whether operations will include the contracting of natural gas purchases for retail sales, the nomination and scheduling of retail natural gas for delivery, and/or the provision of retail ancillary services, as well as other services used to supply natural gas to the natural gas company city gate for retail customers.

### D-2. Operations expertise and key technical personnel.

Provide evidence of the applicant's experience and technical expertise in performing the operations described in this application. Include the names, titles, e-mail addresses, telephone numbers and background of key personnel involved in the operational aspects of the applicant's business. If vendors or third parties are or will be utilized for any activities listed in this application, provide the name and contact information for each and list which activities they will perform. Also indicate which activities will be performed directly by the company. Please note that this information is required to be updated within 30 days of any changes.

**As authorized representative for the above company/organization, I certify that all the information contained in this application is true, accurate and complete. I also understand that failure to report completely and accurately may result in penalties or other legal actions.**

Robert P. Wynn  
Signature

1-12-23  
Date

P. Wynn  
Title

# Competitive Retail Natural Gas Service Affidavit

County of Summit :

State of Ohio :

Robert Wyman, Affiant, being duly sworn/affirmed, hereby states that:

1. The information provided within the certification or certification renewal application and supporting information is complete, true, and accurate to the best knowledge of affiant, and that it will amend its application while it is pending if any substantial changes occur regarding the information provided.
2. The applicant will timely file an annual report of its intrastate gross receipts and sales of hundred cubic feet of natural gas pursuant to Sections 4905.10(A), 4911.18(A), and 4929.23(B), Ohio Revised Code.
3. The applicant will timely pay any assessment made pursuant to Sections 4905.10 and 4911.18(A), Ohio Revised Code.
4. Applicant will comply with all applicable rules and orders adopted by the Public Utilities Commission of Ohio pursuant to Title 49, Ohio Revised Code.
5. Applicant will cooperate fully with the Public Utilities Commission of Ohio and its staff on any utility matter including the investigation of any consumer complaint regarding any service offered or provided by the applicant.
6. Applicant will comply with Section 4929.21, Ohio Revised Code, regarding consent to the jurisdiction of the Ohio courts and the service of process.
7. Applicant will comply with all state and/or federal rules and regulations concerning consumer protection, the environment, and advertising/promotions.
8. Applicant will inform the Public Utilities Commission of Ohio of any material change to the information supplied in the application within 30 days of such material change, including any change in contact person for regulatory purposes or contact person for Staff use in investigating consumer complaints.
9. The facts set forth above are true and accurate to the best of his/her knowledge, information, and belief and that he/she expects said applicant to be able to prove the same at any hearing hereof.

10. Affiant further sayeth naught.

Robert P. Wyman - Pres  
Signature of Affiant & Title

Sworn and subscribed before me this 12 day of January, 2023  
Month Year

Erik Bowen Jr  
Signature of official administering oath

Erik Bowen Jr, Notary Public  
Print Name and Title



Erik Bowen Jr  
Notary Public, State of Ohio  
My Comm. Expires October 23, 2023

My commission expires on 10/23/23

**ENERGY COST SAVERS, INC.**

**2020 TAX RETURNS**

**PREPARED BY:**

**Hobe & Lucas** Certified Public Accountants, Inc.

Independent Member

**B K R**  
INTERNATIONAL

Schedule K-1  
(Form 1120-S)

2019

Department of the Treasury  
Internal Revenue ServiceFor calendar year 2019, or tax  
year beginning \_\_\_\_\_  
ending \_\_\_\_\_☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

Shareholder's Share of Income, Deductions,  
Credits, etc. ▶ See separate instructions.

## Part I Information About the Corporation

A Corporation's employer identification number  
34-1919523

B Corporation's name, address, city, state, and ZIP code

ENERGY COST SAVERS, INC.  
3601 GREEN ROAD, SUITE 304  
CLEVELAND, OH 44122C IRS Center where corporation filed return  
E-FILE

## Part II Information About the Shareholder

D Shareholder's identifying number  
[REDACTED]

E Shareholder's name, address, city, state and ZIP code

ROBERT WYMAN  
23949 LAURELDALE ROAD  
SHAKER HTS, OH 44122F Shareholder's percentage of stock  
ownership for tax year 100.0000

| Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items |  |     |                                   |
|---|--|-----|-----------------------------------|
| 1   | Ordinary business income (loss)  | 13  | Credits                           |
|   | 5,751.   |     |                                   |
| 2   | Net rental real estate inc (loss)  |     |                                   |
| 3   | Other net rental income (loss)   |     |                                   |
| 4   | Interest income  |     |                                   |
| 5a  | Ordinary dividends   |     |                                   |
| 5b  | Qualified dividends  | 14  | Foreign transactions              |
| 6   | Royalties  |     |                                   |
| 7   | Net short-term capital gain (loss)   |     |                                   |
| 8a  | Net long-term capital gain (loss)  |     |                                   |
| 8b  | Net capital loss (loss)  |     |                                   |
|   | Unrecaptured sec 1250 gain   |     |                                   |
| 9   | Net section 1231 gain (loss)   |     |                                   |
| 10  | Other income (loss)  | 15  | Alternative min tax (AMT) items   |
|   |  |     |                                   |
|   |  |     |                                   |
| 11  | Section 179 deduction  | 16  | Items affecting shareholder basis |
| 12  | Other deductions   |     |                                   |
| A   | 1,126.   |     |                                   |
|   |  |     |                                   |
|   |  |     |                                   |
|   |  | 17  | Other information                 |
|   |  | V * | STMT                              |
|   |  |     |                                   |
|   |  |     |                                   |
| 18  | <input type="checkbox"/> More than one activity for at-risk purposes*          |     |                                   |
| 19  | <input type="checkbox"/> More than one activity for passive activity purposes* |     |                                   |

\*See attached statement for additional information.

## SCHEDULE K-1

## SECTION 199A ADDITIONAL INFORMATION

THE SECTION 199A AMOUNTS TO BE USED IN THE CALCULATION OF THE QUALIFIED BUSINESS INCOME DEDUCTION ON YOUR 1040/1041 RETURN ARE REPORTED ON LINE 17, UNDER CODE V. PLEASE CONSULT YOUR TAX ADVISOR REGARDING THE CALCULATION OF QUALIFIED BUSINESS INCOME DEDUCTION, INCLUDING THE POSSIBLE AGGREGATIONS AND LIMITATIONS THAT MAY APPLY AND THE FILING OF THE 1.199A-4(C)(2)(I) ANNUAL DISCLOSURE STATEMENT.

## SCHEDULE K-1

SECTION 199A ITEMS, BOX 7  
CODE V

## DESCRIPTION

## AMOUNT

## TRADE OR BUSINESS

ORDINARY INCOME(LOSS)  
W-2 WAGES

5,751.  
27,600.

CLIENT COPY



This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040 or 1040-SR. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the Instructions for your income return.

|   | Report on   | Code   | Report on                          |
|---|---|--|------------------------------------|
| 1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows: |   | N Credit for employer social security and Medicare taxes | See the Shareholder's Instructions |
|   |   | O Backup withholding                                     |                                    |
|   |   | P Other credits  |                                    |
| Passive loss  | See the Shareholder's Instructions                        |  |                                    |
| Passive income  | Schedule E, line 28, column (h)                           |  |                                    |
| Nonpassive loss   | See the Shareholder's Instructions                        |  |                                    |
| Nonpassive income   | Schedule E, line 28, column (h)                           |  |                                    |
| Net rental real estate income (loss)  | See the Shareholder's Instructions                        |  |                                    |
| Other net rental income (loss)  |   |  |                                    |
| Net income  | Schedule E, line 28, column (h)                           |  |                                    |
| Net loss  | See the Shareholder's Instructions                        |  |                                    |
| Interest income   | Form 1040 or 1040-SR, line 2b                             |  |                                    |
| Ordinary dividends  | Form 1040 or 1040-SR, line 3b                             |  |                                    |
| Qualified dividends   | Form 1040 or 1040-SR, line 3a                             |  |                                    |
| Royalties   | Schedule E, line 4  |  |                                    |
| Net short-term capital gain (loss)  | Schedule D, line 6  |  |                                    |
| Net long-term capital gain (loss)   | Schedule D, line 12                                       |  |                                    |
| Collectibles (28%) gain (loss)  | 28% Rate Gain Worksheet, line 4 (Schedule D instructions) |  |                                    |
| Unrecaptured section 1250 gain  | See the Shareholder's Instructions                        |  |                                    |
| Net section 1231 gain (loss)  | See the Shareholder's Instructions                        |  |                                    |
| Other income (loss)   |   |  |                                    |
| Code  |   |  |                                    |
| A Other portfolio income (loss)   | See the Shareholder's Instructions                        |  |                                    |
| B Involuntary conversions   | See the Shareholder's Instructions                        |  |                                    |
| C Sec. 1256 contracts & straddles   | Form 6781, line 1   |  |                                    |
| D Mining exploration costs recapture  | See Pub. 535  |  |                                    |
| E Reserved for future use   |   |  |                                    |
| F Section 985(a) inclusion  |   |  |                                    |
| G Income under subpart F (other than inclusions under sections 951A and 965)  | See the Shareholder's Instructions                        |  |                                    |
| H Other income (loss)   |   |  |                                    |
| Section 179 deduction   | See the Shareholder's Instructions                        |  |                                    |
| Other deductions  |   |  |                                    |
| A Cash contributions (50%)  |   |  |                                    |
| B Cash contributions (30%)  |   |  |                                    |
| C Noncash contributions (50%)   |   |  |                                    |
| D Noncash contributions (30%)   |   |  |                                    |
| E Capital gain property to a 50% organization (30%)   | See the Shareholder's Instructions                        |  |                                    |
| F Capital gain property (20%)   |   |  |                                    |
| G Contributions (100%)  |   |  |                                    |
| H Investment interest expense   | Form 4952, line 1   |  |                                    |
| I Deductions - royalty income   | Schedule E, line 19                                       |  |                                    |
| J Section 50(c)(2) expenditures   | See the Shareholder's Instructions                        |  |                                    |
| K Section 985(c) deduction  | See the Shareholder's Instructions                        |  |                                    |
| L Deductions - portfolio (other)  | Schedule A, line 1  |  |                                    |
| M Preproductive period expenses   | See the Shareholder's Instructions                        |  |                                    |
| N Commercial revitalization deduction from rental real estate activities  | See Form 8592 Instructions                                |  |                                    |
| O Reforestation expense deduction   | See the Shareholder's Instructions                        |  |                                    |
| P Through R   | Reserved for future use                                   |  |                                    |
| S Other deductions  | See the Shareholder's Instructions                        |  |                                    |
| Credits   |   |  |                                    |
| A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings  |   |  |                                    |
| B Low-income housing credit (other than pre-2008 buildings)   |   |  |                                    |
| C Low-income housing credit (section 42(j)(5)) from post-2007 buildings   | See the Shareholder's Instructions                        |  |                                    |
| D Low-income housing credit (other than post-2007 buildings)  |   |  |                                    |
| E Qualified rehabilitation expenditures (rental real estate)  |   |  |                                    |
| F Other rental real estate credits  |   |  |                                    |
| G Other rental credits  |   |  |                                    |
| H Undistributed capital gains credit  | Schedule 5 (Form 1040 or 1040-SR), line 13, box a         |  |                                    |
| I Biofuel producer credit   |   |  |                                    |
| J Work opportunity credit   |   |  |                                    |
| K Disabled access credit  |   |  |                                    |
| L Empowerment zone employment credit  | See the Shareholder's Instructions                        |  |                                    |
| M Credit for increasing research activities   |   |  |                                    |
| 14. Foreign transactions  |   |  |                                    |
| A Name of country or U.S. possession  |   |  |                                    |
| B Gross income from all sources   |   |  |                                    |
| C Gross income sourced at shareholder level   |   |  |                                    |
| Foreign gross income sourced at corporate level   |   |  |                                    |
| D Reserved for future use   |   |  |                                    |
| E Foreign branch category   |   |  |                                    |
| F Passive category  |   |  |                                    |
| G General category  |   |  |                                    |
| H Other   |   |  |                                    |
| Deductions allocated to shareholder level   |   |  |                                    |
| I Interest expense  | Form 1116, Part I   |  |                                    |
| J Other   | Form 1116, Part I   |  |                                    |
| Deductions allocated to corporate level to foreign source   |   |  |                                    |
| K Residual category   |   |  |                                    |
| L Foreign branch category   |   |  |                                    |
| M Passive category  |   |  |                                    |
| N General category  |   |  |                                    |
| O Other   |   |  |                                    |
| Information   |   |  |                                    |
| Total foreign taxes paid  | Form 1116, Part II  |  |                                    |
| Q Total foreign taxes accrued   | Form 1116, Part II  |  |                                    |
| R Reduction in taxes available for credit   |   |  |                                    |
| S Including gross receipts  | Form 1116, line 12  |  |                                    |
| T Environmental income exclusion  | Form 6873   |  |                                    |
| U Section 965 information   | Form 6873   |  |                                    |
| V Other foreign transactions  | See the Shareholder's Instructions                        |  |                                    |
| 15. Alternative minimum tax (AMT) items   |   |  |                                    |
| A Post-1986 depreciation adjustment   |   |  |                                    |
| B Adjusted gain or loss   |   |  |                                    |
| C Depletion (other than oil & gas)  |   |  |                                    |
| D Oil, gas, & geothermal - gross income   |   |  |                                    |
| E Oil, gas, & geothermal - deductions   |   |  |                                    |
| F Other AMT items   |   |  |                                    |
| 16. Items affecting shareholder basis   |   |  |                                    |
| A Tax-exempt interest income  | Form 1040 or 1040-SR, line 2a                             |  |                                    |
| B Other tax-exempt income   |   |  |                                    |
| C Nondeductible expenses  |   |  |                                    |
| D Distributions   |   |  |                                    |
| E Repayment of loans from shareholders  |   |  |                                    |
| 17. Other information   |   |  |                                    |
| A Investment income   | Form 4952, line 4a  |  |                                    |
| B Investment expenses   | Form 4952, line 5   |  |                                    |
| C Qualified rehabilitation expenditures (other than rental real estate)   |   |  |                                    |
| D Basis of energy property  | See the Shareholder's Instructions                        |  |                                    |
| E Recapture of low-income housing credit (section 42(j)(5))   | See the Shareholder's Instructions                        |  |                                    |
| F Recapture of low-income housing credit (other)  | Form 8611, line 8   |  |                                    |
| G Recapture of investment credit  | Form 8611, line 8   |  |                                    |
| H Recapture of other credits  | See Form 4255   |  |                                    |
| I Look-back interest - completed long-term contracts  | See Form 8597   |  |                                    |
| J Look-back interest - income forecast method   | See Form 8868   |  |                                    |
| K Dispositions of property with section 179 deductions  |   |  |                                    |
| L Recapture of section 179 deduction through U  |   |  |                                    |
| V Section 199A information  |   |  |                                    |
| W through Z   | Reserved for future use                                   |  |                                    |
| AA Excess taxable income  |   |  |                                    |
| AB Excess business interest income  |   |  |                                    |
| AC Other information  | See the Shareholder's Instructions                        |  |                                    |

# Hobe & Lucas

Certified Public Accountants, Inc.

4807 Rockside Road, Suite 510  
Independence, Ohio 44131

Tel: (216) 524-8900  
Fax: (216) 524-8777

[www.hobe.com](http://www.hobe.com)

ENERGY COST SAVERS, INC.  
3601 GREEN ROAD, SUITE 304  
CLEVELAND, OH 44122

ENERGY COST SAVERS, INC.:

WE HAVE PREPARED YOUR TAX RETURNS FROM INFORMATION PROVIDED BY YOU. THE RECEIPT OF SUCH INFORMATION CONFIRMS YOUR ACCEPTANCE OF OUR FIRM'S STANDARD POLICIES AND PROCEDURES APPLICABLE TO TAX COMPLIANCE AND PREPARATION SERVICES.

THE FOLLOWING RETURNS WERE PREPARED FOR YOU:

2020 U.S. INCOME TAX RETURN FOR AN S CORPORATION

2020 REGIONAL INCOME TAX AGENCY S CORPORATION INCOME TAX RETURN

2020 ANNUAL COMMERCIAL ACTIVITY TAX REMINDER

EACH ORIGINAL RETURN, NOT FILED ELECTRONICALLY, SHOULD BE SIGNED, DATED AND FILED IN ACCORDANCE WITH THE FILING INSTRUCTIONS. THE COPIES SHOULD BE RETAINED FOR YOUR FILES.

WE SINCERELY APPRECIATE THE OPPORTUNITY TO SERVE YOU. PLEASE CONTACT US IF YOU HAVE ANY QUESTIONS CONCERNING YOUR RETURNS.

SINCERELY,

LAWRENCE A DEBALTZO

# 2020 TAX RETURN FILING INSTRUCTIONS

U.S. INCOME TAX RETURN FOR AN S CORPORATION

FOR THE YEAR ENDING

DECEMBER 31, 2020

|                    |   |
|--------------------|---|
| for                | ENERGY COST SAVERS, INC.<br>3601 GREEN ROAD, SUITE 304<br>CLEVELAND, OH 44122   |
| by                 | HOBE & LUCAS CPAS<br>4807 ROCKSIDE ROAD, #510<br>INDEPENDENCE, OH 44131   |
| filed and          | THE APPROPRIATE CORPORATE OFFICER(S)  |
| of tax             | Total tax \$ 0<br>Less: payments and credits \$ 0<br>Plus: other amount \$ 0<br>Plus: interest and penalties \$ 0<br>NO PMT REQUIRED \$   |
| refund             | Credited to your estimated tax \$ 0<br>Other amount \$ 0<br>Refunded to you \$ 0  |
| check              | NOT APPLICABLE  |
| return (if any) to | THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-S TO OUR OFFICE. WE WILL THEN SUBMIT YOUR ELECTRONIC RETURN. |
| must be            | RETURN FEDERAL FORM 8879-S TO US BY MARCH 15, 2021.   |
| is                 | ENCLOSED IS A COPY OF SCHEDULE K-1 TO BE DISTRIBUTED TO THE SHAREHOLDER.  |

**8879-S****IRS e-file Signature Authorization for Form 1120-S**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

- ERO must obtain and retain completed Form 8879-S.  
 ► Go to [www.irs.gov/Form8879S](http://www.irs.gov/Form8879S) for the latest information.

**2020**

For calendar year 2020, or tax year beginning

, 2020, and ending

, 20

Name of Corporation

**ENERGY COST SAVERS, INC.**

Employer identification number

**34-1919523****Part I Tax Return Information** (Whole dollars only)

|  |   |         |
|--|---|---------|
| Gross receipts or sales less returns and allowances (Form 1120-S, line 1c) | 1 | 51,576. |
| Gross profit (Form 1120-S, line 3)   | 2 | 37,423. |
| Ordinary business income (loss) (Form 1120-S, line 21)                     | 3 | 555.    |
| Net rental real estate income (loss) (Form 1120-S, Schedule K, line 2)     | 4 |         |
| Income (loss) reconciliation (Form 1120-S, Schedule K, line 18)            | 5 | 500.    |

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

For penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2020 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (credit debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-855-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize **HOBE & LUCAS CPAS** to enter my PIN **44122** as my signature on the corporation's 2020 electronically filed income tax return.  
 ERO firm name Don't enter all zeros

☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2020 electronically filed income tax return.

IRS signature ►

Date ►

Title ► **PRESIDENT****Part III Certification and Authentication**

Enter your six-digit EFIN followed by your five-digit self-selected PIN.

**34544544131**

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

Signature ► **HOBE & LUCAS CPAS**Date ► **02/10/21**

**ERO Must Retain This Form - See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

Paperwork Reduction Act Notice, see Instructions.

Form **8879-S** (2020)

Form **1120-S****U.S. Income Tax Return for an S Corporation**

OMB No. 1545-0123

**2020**Department of the Treasury  
Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.  
Go to [www.irs.gov/Form1120S](http://www.irs.gov/Form1120S) for instructions and the latest information.

For calendar year 2020 or tax year beginning

, ending

|  |  |   |
|--|--|---|
| <b>A</b> S election effective date<br><b>04/01/2000</b>                    | <b>Name</b><br><b>ENERGY COST SAVERS, INC.</b>   | <b>D</b> Employer identification number<br><b>34-1919523</b>  |
| <b>B</b> Business activity code number (see instructions)<br><b>541990</b> | <b>Number, street, and room or suite no. If a P.O. box, see instructions.</b><br><b>3601 GREEN ROAD, SUITE 304</b> | <b>E</b> Date incorporated<br><b>04/01/2000</b>               |
| <b>C</b> Check if Sch. M-3 attached <input type="checkbox"/>               | <b>City or town, state or province, country, and ZIP or foreign postal code</b><br><b>CLEVELAND, OH 44122</b>      | <b>F</b> Total assets (see instructions)<br><b>\$ 17,196.</b> |

**G** Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☒ No If "Yes," attach Form 2553 if not already filed

**H** Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination or revocation

**I** Enter the number of shareholders who were shareholders during any part of the tax year **1**

**J** Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

|  |   |                                |   |            |                |
|--|---|--------------------------------|---|------------|----------------|
| <b>Income</b>  | <b>1 a</b> Gross receipts or sales <b>51,576.</b>   | <b>b</b> Return and allowances | <b>c</b> Bal. Subtract line 1b from line 1a | <b>1c</b>  | <b>51,576.</b> |
|  | <b>2</b> Cost of goods sold (attach Form 1125-A)  |                                |   | <b>2</b>   | <b>14,153.</b> |
|  | <b>3</b> Gross profit. Subtract line 2 from line 1c   |                                |   | <b>3</b>   | <b>37,423.</b> |
|  | <b>4</b> Net gain (loss) from Form 4797, line 17 (attach Form 4797)   |                                |   | <b>4</b>   |                |
|  | <b>5</b> Other income (loss) (attach statement)   |                                |   | <b>5</b>   | <b>137.</b>    |
|  | <b>6</b> Total income (loss). Add lines 3 through 5   |                                |   | <b>6</b>   | <b>37,560.</b> |
| <b>Deductions (See instructions for limitations)</b>   | <b>7</b> Compensation of officers (see instrs. - attach Form 1125-E)  |                                |   | <b>7</b>   | <b>6,900.</b>  |
|  | <b>8</b> Salaries and wages (less employment credits)   |                                |   | <b>8</b>   |                |
|  | <b>9</b> Repairs and maintenance  |                                |   | <b>9</b>   |                |
|  | <b>10</b> Bad debts   |                                |   | <b>10</b>  |                |
|  | <b>11</b> Rents   |                                |   | <b>11</b>  | <b>11,451.</b> |
|  | <b>12</b> Taxes and licenses  |                                |   | <b>12</b>  | <b>740.</b>    |
|  | <b>13</b> Interest (see instructions)   |                                |   | <b>13</b>  | <b>1,742.</b>  |
|  | <b>14</b> Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)                 |                                |   | <b>14</b>  |                |
|  | <b>15</b> Depletion (Do not deduct oil and gas depletion.)  |                                |   | <b>15</b>  |                |
|  | <b>16</b> Advertising   |                                |   | <b>16</b>  |                |
|  | <b>17</b> Pension, profit-sharing, etc., plans  |                                |   | <b>17</b>  |                |
|  | <b>18</b> Employee benefit programs   |                                |   | <b>18</b>  |                |
|  | <b>19</b> Other deductions (attach statement)   |                                |   | <b>19</b>  | <b>16,172.</b> |
|  | <b>20</b> Total deductions. Add lines 7 through 19  |                                |   | <b>20</b>  | <b>37,005.</b> |
|  | <b>21</b> Ordinary business income (loss). Subtract line 20 from line 6                                     |                                |   | <b>21</b>  | <b>555.</b>    |
| <b>Tax and Payments</b>  | <b>22 a</b> Excess net passive income or LIFO recapture tax (see instructions)                              | <b>22a</b>                     |   | <b>22c</b> |                |
|  | <b>b</b> Tax from Schedule D (Form 1120-S)  | <b>22b</b>                     |   |            |                |
|  | <b>c</b> Add lines 22a and 22b  |                                |   |            |                |
|  | <b>23 a</b> 2020 estimated tax payments and 2019 overpayment credited to 2020                               | <b>23a</b>                     |   |            |                |
|  | <b>b</b> Tax deposited with Form 7064   | <b>23b</b>                     |   |            |                |
|  | <b>c</b> Credit for federal tax paid on dividends (attach Form 4136)  | <b>23c</b>                     |   |            |                |
|  | <b>d</b> Reserved for future use  | <b>23d</b>                     |   |            |                |
|  | <b>e</b> Add lines 23a through 23d  |                                |   | <b>23e</b> |                |
|  | <b>24</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> |                                |   | <b>24</b>  |                |
|  | <b>25</b> Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed         |                                |   | <b>25</b>  |                |
|  | <b>26</b> Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid      |                                |   | <b>26</b>  |                |
| <b>27</b> Enter amount from line 26: Credited to 2021 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/> |   |                                | <b>27</b>                                   |            |                |

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

**Sign Here** Signature of officer **PRESIDENT** Date Title

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

|  |  |                               |                  |
|--|--|-------------------------------|------------------|
| <b>Paid Preparer's Information</b>   | <b>Preparer's Information</b>                        | <b>Check if self-employed</b> | <b>PTIN</b>      |
| Print/preparer's name<br><b>LAWRENCE A DEBALTZO</b>                          | Preparer's signature<br><b>HOBE &amp; LUCAS CPAS</b> | <input type="checkbox"/>      | <b>P00327960</b> |
| Firm's name<br><b>HOBE &amp; LUCAS CPAS</b>                                  | Firm's EIN<br><b>31-1488076</b>                      |                               |                  |
| Firm's address<br><b>4807 ROCKSIDE ROAD, #510<br/>INDEPENDENCE, OH 44131</b> | Phone no.<br><b>216-524-8900</b>                     |                               |                  |

| Schedule B 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 <b>ENERGY</b>   |  |                                | b Product or service <b>CONSULTING</b> |   |     |    |
| 3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation  |  |                                |  |   | X   |    |
| 4 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 stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below   |  |                                |  |   | X   |    |
| (i) Name of Corporation   | (ii) Employer Identification Number (if any) | (iii) Country of Incorporation | (iv) Percentage of Stock Owned         | (v) If Percentage in (iv) is 100%, Enter the (v) in a Qualified Subchapter S Subsidiary Election Was Made |     |    |
|   |  |                                |  |   |     |    |
|   |  |                                |  |   |     |    |
|   |  |                                |  |   |     |    |
|   |  |                                |  |   |     |    |
| b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below   |  |                                |  |   | X   |    |
| (i) Name of Entity  | (ii) Employer Identification Number (if any) | (iii) Type of Entity           | (iv) Country of Organization           | (v) Maximum Percentage Owned in Profit, Loss, or Capital  |     |    |
|   |  |                                |  |   |     |    |
|   |  |                                |  |   |     |    |
|   |  |                                |  |   |     |    |
|   |  |                                |  |   |     |    |
| 5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.  |  |                                |  |   | X   |    |
| (i) Total shares of restricted stock _____  |  |                                |  |   |     |    |
| (ii) Total shares of non-restricted stock _____   |  |                                |  |   |     |    |
| b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.  |  |                                |  |   | X   |    |
| (i) Total shares of stock outstanding at the end of the tax year _____  |  |                                |  |   |     |    |
| (ii) Total shares of stock outstanding if all instruments were exercised _____  |  |                                |  |   |     |    |
| 6 Has this corporation filed, or is it required to file Form 8871, Material Advisor Disclosure Statement, to provide info. on any reportable transaction? _____   |  |                                |  |   | X   |    |
| 7 Check this box if the corporation is a publicly offered debt instrument with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.  |  |                                |  |   |     |    |
| 8 If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years _____ \$ _____ |  |                                |  |   |     |    |
| 9 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   |    |
| 10 Does the corporation satisfy one or more of the following? See instructions _____  |  |                                |  |   | X   |    |
| a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.   |  |                                |  |   |     |    |
| b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$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.  |  |                                |  |   |     |    |
| 11 Does the corporation satisfy both of the following conditions? _____   |  |                                |  |   | X   |    |
| a The corporation's total receipts (see instructions) for the tax year were less than \$250,000.  |  |                                |  |   |     |    |
| b The corporation's total assets at the end of the tax year were less than \$250,000.   |  |                                |  |   |     |    |
| If "Yes," the corporation is not required to complete Schedules L and M-1.  |  |                                |  |   |     |    |

**Part III Other information** (see instructions) (continued)

|   | Yes | No |
|---|-----|----|
| 12 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had its terms modified so as to reduce the principal amount of the debt?<br>If "Yes," enter the amount of principal reduction <span style="float: right;">\$</span> |     | X  |
| 13 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions  |     | X  |
| 14a Did the corporation make any payments in 2020 that would require it to file Form(s) 1099?   | X   |    |
| b If "Yes," did the corporation file or will it file required Form(s) 1099?   | X   |    |
| 15 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?<br>If "Yes," enter the amount from Form 8996, line 15 <span style="float: right;">\$</span>   |     | X  |

**Part IV Shareholders' Pro Rata Share Items**

|  |   | Total amount |
|--|---|--------------|
| Income (Loss)  | 1 Ordinary business income (loss) (page 1, line 21)   | 1 555.       |
|  | 2 Net rental real estate income (loss) (attach Form 8825)   | 2            |
|  | 3a Other gross rental income (loss) <span style="float: right;">3a</span>                         |              |
|  | b Expenses from other rental activities (attach statement) <span style="float: right;">3b</span>  |              |
|  | c Other net rental income (loss). Subtract line 3b from line 3a                                   | 3c           |
|  | 4 Interest income   | 4            |
|  | 5 Dividends: a Ordinary dividends   | 5a           |
|  | b Qualified dividends <span style="float: right;">5b</span>                                       |              |
|  | 6 Royalties   | 6            |
|  | 7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))                            | 7            |
| Deductions   | 8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))                            | 8a           |
|  | b Collectibles (28%) gain (loss) <span style="float: right;">8b</span>                            |              |
|  | c Unrecaptured section 1250 gain (attach statement) <span style="float: right;">8c</span>         |              |
|  | 9 Net section 1231 gain (loss) (attach Form 4797)   | 9            |
|  | 10 Other income (loss) (see instructions) Type <span style="float: right;">10</span>              |              |
|  | 11 Section 179 deduction (attach Form 4562)   | 11           |
|  | 12a Charitable contributions <span style="float: right;">STATEMENT 5</span>                       | 12a 55.      |
|  | b Investment interest expense   | 12b          |
|  | c Section 59(e)(2) expenditures Type <span style="float: right;">12c</span>                       |              |
|  | d Other deductions (see instructions) Type <span style="float: right;">12d</span>                 |              |
| Credits  | 13a Low-income housing credit (section 42(f)(5))  | 13a          |
|  | b Low-income housing credit (other)   | 13b          |
|  | c Qualified rehabilitation expenditures (rental real estate) (attach Form 8829, if applicable)    | 13c          |
|  | d Other rental real estate credits (see instructions) Type <span style="float: right;">13d</span> |              |
|  | e Other rehab credits (see instructions) Type <span style="float: right;">13e</span>              |              |
|  | f Biofuel producer credit (attach Form 6478)  | 13f          |
|  | g Other credits (see instructions) Type <span style="float: right;">13g</span>                    |              |
|  | 14a Name of country or U.S. possession <span style="float: right;">14a</span>                     |              |
|  | b Gross income from all sources   | 14b          |
|  | c Gross income sourced at shareholder level   | 14c          |
| Foreign Transactions   | Foreign gross income sourced at corporate level   |              |
|  | d Reserved for future use   | 14d          |
|  | e Foreign branch category   | 14e          |
|  | f Passive category  | 14f          |
|  | g General category  | 14g          |
|  | h Other (attach statement)  | 14h          |
|  | Deductions allocated and apportioned at shareholder level   |              |
|  | i Interest expense  | 14i          |
|  | j Other   | 14j          |
|  | Deductions allocated and apportioned at corporate level to foreign source income                  |              |
| k Reserved for future use  | 14k   |              |
| l Foreign branch category  | 14l   |              |
| m Passive category   | 14m   |              |
| n General category   | 14n   |              |
| o Other (attach statement)   | 14o   |              |
| Other information  |   |              |
| p Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued <span style="float: right;">14p</span> |   |              |
| q Reduction in taxes available for credit (attach statement) <span style="float: right;">14q</span>                                      |   |              |
| r Other foreign tax information (attach statement)   |   |              |

| Shareholders' Pro Rata Share Items (continued) |  | Total amount |
|--|--|--------------|
| Alternative Minimum Tax (AMT) Items            | 15a Post-1986 depreciation adjustment  | 15a          |
|  | b Adjusted gain or loss  | 15b          |
|  | c Depletion (other than oil and gas)   | 15c          |
|  | d Oil, gas, and geothermal properties - gross income   | 15d          |
|  | e Oil, gas, and geothermal properties - deductions   | 15e          |
|  | f Other AMT items (attach statement)   | 15f          |
| Items Affecting Shareholder Basis              | 16a Tax-exempt interest income   | 16a          |
|  | b Other tax-exempt income  | 16b          |
|  | c Nondeductible expenses   | 16c          |
|  | d Distributions (attach statement if required)   | 16d          |
|  | e Repayment of loans from shareholders   | 16e          |
| Other Information                              | 17a Investment income  | 17a          |
|  | b Investment expenses  | 17b          |
|  | c Dividend distributions paid from accumulated earnings and profits  | 17c          |
|  | d Other items and amounts (att. stmt.)   | 17d          |
| Reconciliation                                 | 18 Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14p | 18           |

| Balance Sheets per Books             |   | Beginning of tax year |          | End of tax year |          |
|--------------------------------------|---|-----------------------|----------|-----------------|----------|
| Assets                               |   | (a)                   | (b)      | (c)             | (d)      |
| 1                                    | Cash  |                       | 17,554.  |                 | 2,986.   |
| 2                                    | Trade notes and accounts receivable                 |                       |          |                 |          |
| 3                                    | Less allowance for bad debts                        |                       |          |                 |          |
| 4                                    | Inventories   |                       | 17,431.  |                 | 13,000.  |
| 5                                    | U.S. government obligations                         |                       |          |                 |          |
| 6                                    | Tax-exempt securities                               |                       |          |                 |          |
| 7                                    | Other current assets (att. stmt.)                   |                       | 1,210.   |                 | 1,210.   |
| 8                                    | Loans to shareholders                               |                       |          |                 |          |
| 9                                    | Mortgage and real estate loans                      |                       |          |                 |          |
| 10                                   | Other investments (att. stmt.)                      |                       |          |                 |          |
| 11                                   | Buildings and other depreciable assets              | 20,000.               |          | 20,000.         |          |
| 12                                   | Less accumulated depreciation                       | 20,000.               | 0.       | 20,000.         | 0.       |
| 13                                   | Depletable assets                                   |                       |          |                 |          |
| 14                                   | Less accumulated depletion                          |                       |          |                 |          |
| 15                                   | Land (net of any amortization)                      |                       |          |                 |          |
| 16                                   | Intangible assets (amortizable only)                |                       |          |                 |          |
| 17                                   | Less accumulated amortization                       |                       |          |                 |          |
| 18                                   | Other assets (att. stmt.)                           |                       |          |                 |          |
| 19                                   | Total assets  |                       | 20,395.  |                 | 17,196.  |
| Liabilities and Shareholders' Equity |   |                       |          |                 |          |
| 20                                   | Accounts payable                                    |                       |          |                 |          |
| 21                                   | Mortgages, notes, bonds payable in less than 1 year |                       |          |                 |          |
| 22                                   | Other current liabilities (att. stmt.)              |                       |          |                 |          |
| 23                                   | Loans from shareholders                             |                       | 3,690.   |                 | 190.     |
| 24                                   | Mortgages, notes, bonds payable in 1 year or more   |                       |          |                 |          |
| 25                                   | Other liabilities (att. stmt.)                      |                       |          |                 |          |
| 26                                   | Capital stock                                       |                       | 86,000.  |                 | 86,000.  |
| 27                                   | Additional paid-in capital                          |                       | 5,500.   |                 | 5,500.   |
| 28                                   | Retained earnings                                   |                       | -74,795. |                 | -74,494. |
| 29                                   | Adjustments to shareholders' equity (att. stmt.)    |                       |          |                 |          |
| 30                                   | Less cost of treasury stock                         |                       |          |                 |          |
| 31                                   | Total liabilities and shareholders' equity          |                       | 20,395.  |                 | 17,196.  |



**Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

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

|   |      |  |      |
|---|------|--|------|
| Income (loss) per books   | 301. | 5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):<br>a Tax-exempt interest \$                 |      |
| Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 8, and 10, not recorded on books this year (itemize):      |      |  |      |
| Expenses recorded on books this year not included on Schedule K, lines 1 through 12 (itemize):<br>a Depreciation \$ |      | 6 Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize):<br>a Depreciation \$ |      |
| Depreciation \$   |      |  |      |
| Employer's contribution \$  |      |  |      |
| MT 10 199.  | 199. | 7 Add lines 5 and 6  |      |
| Lines 1 through 3   | 500. | 8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4   | 500. |

**Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account (see Instrs.)**

|  | (a) Accumulated adjustments account | (b) Shareholders' undistributed taxable income previously taxed | (c) Accumulated earnings and profits | (d) Other adjustments account |
|--|-------------------------------------|---|--------------------------------------|-------------------------------|
| Income at beginning of tax year                        | -73,284.                            |   |                                      |                               |
| Ordinary income from page 1, line 21                   | 555.                                |   |                                      |                               |
| Capital gains  |                                     |   |                                      |                               |
| Dividends from page 1, line 21                         |                                     |   |                                      |                               |
| Reductions STATEMENT 11                                | 254.                                |   |                                      |                               |
| Income from lines 1 through 5                          | -72,983.                            |   |                                      |                               |
| Adjustments  |                                     |   |                                      |                               |
| Income at end of tax year. Subtract line 6 from line 8 | -72,983.                            |   |                                      |                               |

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## Cost of Goods Sold

Rev. November 2018)

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service▶ Go to [www.irs.gov/Form1125A](http://www.irs.gov/Form1125A) for the latest information.

|   |   |   |
|---|---|---|
| Name<br><b>ENERGY COST SAVERS, INC.</b> |   | Employer identification number<br><b>34-1919523</b> |
| 1                                       | Inventory at beginning of year  | 17,431.   |
| 2                                       | Purchases   | 9,332.  |
| 3                                       | Cost of labor   |   |
| 4                                       | Additional section 263A costs (attach schedule)   |   |
| 5                                       | Other costs (attach schedule) <b>SEE STATEMENT 13</b>   | 390.  |
| 6                                       | Total. Add lines 1 through 5  | 27,153.   |
| 7                                       | Inventory at end of year  | 13,000.   |
| 8                                       | Cost of goods sold. 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 | 14,153.   |

9a 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? ☐ Yes ☒ No

If "Yes," attach explanation.

For Paperwork Reduction Act Notice, see separate instructions.

Form 1125-A (Rev. 11-2018)

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## Document Record

|                          |  |
|--------------------------|--|
| <b>Date Filed:</b>       | 3/2/2021 4:18:19 PM  |
| <b>Document Type:</b>    | APP-Application  |
| <b>Link to Document:</b> | <a href="#">View Document</a>  |
| <b>Number of pages:</b>  | 53   |
| <b>Case Numbers:</b>     | <b><u>14-2029-EL-AGG</u></b>   |
| <b>Summary:</b>          | In the Matter of the Application for Competitive Retail Electric Service filed by Robert Wyman on behalf of Energy Cost Savers, Inc. |
| <b>Source File(s):</b>   |  |

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Adobe

# 2021 TAX RETURN FILING INSTRUCTIONS

## U.S. INCOME TAX RETURN FOR AN S CORPORATION

FOR THE YEAR ENDING

DECEMBER 31, 2021

|  |   |
|--|---|
| Prepared for                                 | ENERGY COST SAVERS, INC.<br>3601 GREEN ROAD, SUITE 304<br>CLEVELAND, OH 44122   |
| Prepared by                                  | HOBE & LUCAS CPAS<br>4807 ROCKSIDE ROAD, #510<br>INDEPENDENCE, OH 44131   |
| To be signed and dated by                    | THE APPROPRIATE CORPORATE OFFICER(S).   |
| Amount of tax                                | Total tax \$ 0<br>Less: payments and credits \$ 0<br>Plus: other amount \$ 0<br>Plus: interest and penalties \$ 0<br>NO PMT REQUIRED \$   |
| Overpayment                                  | Credited to your estimated tax \$ 0<br>Other amount \$ 0<br>Refunded to you \$ 0  |
| Make check payable to                        | NOT APPLICABLE  |
| Mail tax return and check (if applicable) to | THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-S TO OUR OFFICE. WE WILL THEN SUBMIT YOUR ELECTRONIC RETURN. |
| Return must be mailed on or before           | RETURN FEDERAL FORM 8879-S TO US BY MARCH 15, 2022.   |
| Special Instructions                         | ENCLOSED IS A COPY OF SCHEDULE K-1 TO BE DISTRIBUTED TO THE SHAREHOLDER.  |

## SCHEDULE K-1 SECTION 199A ADDITIONAL INFORMATION

THE SECTION 199A AMOUNTS TO BE USED IN THE CALCULATION OF THE QUALIFIED BUSINESS INCOME DEDUCTION ON YOUR 1040/1041 RETURN ARE REPORTED ON LINE 17, UNDER CODE V. PLEASE CONSULT YOUR TAX ADVISOR REGARDING THE CALCULATION OF QUALIFIED BUSINESS INCOME DEDUCTION, INCLUDING THE POSSIBLE AGGREGATIONS AND LIMITATIONS THAT MAY APPLY AND THE FILING OF THE 1.199A-4(C)(2)(I) ANNUAL DISCLOSURE STATEMENT.

SCHEDULE K-1 SECTION 199A ITEMS, BOX 17  
CODE V

| DESCRIPTION           | AMOUNT  |
|-----------------------|---------|
| TRADE OR BUSINESS     |         |
| ORDINARY INCOME(LOSS) | 1,537.  |
| W-2 WAGES             | 25,300. |

## SCHEDULE K-1 GROSS RECEIPTS FOR SECTION 448(C), BOX 17, CODE AC

| DESCRIPTION                   | AMOUNT  |
|-------------------------------|---------|
| GROSS RECEIPTS - CURRENT YEAR | 61,269. |

Form **8879-S****IRS e-file Signature Authorization for Form 1120-S**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

- ERO must obtain and retain completed Form 8879-S.  
 ► Go to [www.irs.gov/Form8879S](http://www.irs.gov/Form8879S) for the latest information.

**2021**

For calendar year 2021, or tax year beginning

, 2021, and ending

, 20

Name of corporation

**ENERGY COST SAVERS, INC.**

Employer identification number

**34-1919523****Part I Tax Return Information** (Whole dollars only)

|   |  |   |         |
|---|--|---|---------|
| 1 | Gross receipts or sales less returns and allowances (Form 1120-S, line 1c) | 1 | 61,269. |
| 2 | Gross profit (Form 1120-S, line 3)   | 2 | 60,597. |
| 3 | Ordinary business income (loss) (Form 1120-S, line 21)                     | 3 | 1,537.  |
| 4 | Net rental real estate income (loss) (Form 1120-S, Schedule K, line 2)     | 4 |         |
| 5 | Income (loss) reconciliation (Form 1120-S, Schedule K, line 18)            | 5 | 1,372.  |

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

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2021 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize **HOBE & LUCAS CPAS** to enter my PIN **44122**  
 ERO firm name Don't enter all zeros

as my signature on the corporation's 2021 electronically filed income tax return.

☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2021 electronically filed income tax return.

Officer's signature \_\_\_\_\_ Date \_\_\_\_\_ Title **PRESIDENT**

**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

**34544544131**

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **HOBE & LUCAS CPAS** Date **02/15/22**

**ERO Must Retain This Form - See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see instructions.

Form **8879-S** (2021)

LHA

Form **1120-S****U.S. Income Tax Return for an S Corporation**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.  
Go to [www.irs.gov/Form1120S](http://www.irs.gov/Form1120S) for instructions and the latest information.

**2021**

For calendar year 2021 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

|  |   |   |
|--|---|---|
| <b>A</b> Selection effective date<br><b>04/01/2000</b>                     | <b>Name</b><br><b>ENERGY COST SAVERS, INC.</b>  | <b>D</b> Employer identification number<br><b>34-1919523</b>  |
| <b>B</b> Business activity code number (see instructions)<br><b>541990</b> | Number, street, and room or suite no. If a P.O. box, see instructions.<br><b>3601 GREEN ROAD, SUITE 304</b> | <b>E</b> Date incorporated<br><b>04/01/2000</b>               |
| <b>C</b> Check if Sch. M-3 attached <input type="checkbox"/>               | City or town, state or province, country, and ZIP or foreign postal code<br><b>CLEVELAND, OH 44122</b>      | <b>F</b> Total assets (see instructions)<br><b>\$ 18,373.</b> |

**G** Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☒ No

**H** Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ Selection termination

**I** Enter the number of shareholders who were shareholders during any part of the tax year **1**

**J** Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

|   |   |                                |   |            |                |
|---|---|--------------------------------|---|------------|----------------|
| <b>Income</b>   | <b>1 a</b> Gross receipts or sales <b>61,269.</b>   | <b>b</b> Return and allowances | <b>c</b> Bal. Subtract line 1b from line 1a | <b>1c</b>  | <b>61,269.</b> |
|   | <b>2</b> Cost of goods sold (attach Form 1125-A)  |                                |   | <b>2</b>   | <b>672.</b>    |
|   | <b>3</b> Gross profit. Subtract line 2 from line 1c   |                                |   | <b>3</b>   | <b>60,597.</b> |
|   | <b>4</b> Net gain (loss) from Form 4797, line 17 (attach Form 4797)   |                                |   | <b>4</b>   |                |
|   | <b>5</b> Other income (loss) (attach statement) <b>STATEMENT 2</b>  |                                |   | <b>5</b>   | <b>326.</b>    |
|   | <b>6</b> Total income (loss). Add lines 3 through 5   |                                |   | <b>6</b>   | <b>60,923.</b> |
| <b>Deductions (See instructions for limitations)</b>                                | <b>7</b> Compensation of officers (see instrs. - attach Form 1125-E)  |                                |   | <b>7</b>   | <b>25,300.</b> |
|   | <b>8</b> Salaries and wages (less employment credits)   |                                |   | <b>8</b>   |                |
|   | <b>9</b> Repairs and maintenance  |                                |   | <b>9</b>   |                |
|   | <b>10</b> Bad debts   |                                |   | <b>10</b>  |                |
|   | <b>11</b> Rents   |                                |   | <b>11</b>  | <b>11,500.</b> |
|   | <b>12</b> Taxes and licenses <b>STATEMENT 3</b>   |                                |   | <b>12</b>  | <b>3,590.</b>  |
|   | <b>13</b> Interest (see instructions)   |                                |   | <b>13</b>  | <b>44.</b>     |
|   | <b>14</b> Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)                 |                                |   | <b>14</b>  |                |
|   | <b>15</b> Depletion (Do not deduct oil and gas depletion.)  |                                |   | <b>15</b>  |                |
|   | <b>16</b> Advertising   |                                |   | <b>16</b>  |                |
|   | <b>17</b> Pension, profit-sharing, etc., plans  |                                |   | <b>17</b>  |                |
|   | <b>18</b> Employee benefit programs   |                                |   | <b>18</b>  |                |
|   | <b>19</b> Other deductions (attach statement) <b>STATEMENT 4</b>  |                                |   | <b>19</b>  | <b>18,952.</b> |
|   | <b>20</b> Total deductions. Add lines 7 through 19  |                                |   | <b>20</b>  | <b>59,386.</b> |
|   | <b>21</b> Ordinary business income (loss). Subtract line 20 from line 6                                     |                                |   | <b>21</b>  | <b>1,537.</b>  |
| <b>Tax and Payments</b>   | <b>22 a</b> Excess net passive income or LIFO recapture tax (see instructions)                              | <b>22a</b>                     |   | <b>22c</b> |                |
|   | <b>b</b> Tax from Schedule D (Form 1120-S)  | <b>22b</b>                     |   |            |                |
|   | <b>c</b> Add lines 22a and 22b  |                                |   |            |                |
|   | <b>23 a</b> 2021 estimated tax payments and 2020 overpayment credited to 2021                               | <b>23a</b>                     |   | <b>23d</b> |                |
|   | <b>b</b> Tax deposited with Form 7004   | <b>23b</b>                     |   |            |                |
|   | <b>c</b> Credit for federal tax paid on fuels (attach Form 4136)  | <b>23c</b>                     |   |            |                |
|   | <b>d</b> Add lines 23a through 23c  |                                |   |            |                |
|   | <b>24</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> |                                |   | <b>24</b>  |                |
|   | <b>25</b> Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed         |                                |   | <b>25</b>  |                |
|   | <b>26</b> Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid      |                                |   | <b>26</b>  |                |
| <b>27</b> Enter amount from line 26: Credited to 2022 estimated tax <b>Refunded</b> |   |                                | <b>27</b>                                   |            |                |

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

**Sign Here** Signature of officer **PRESIDENT** Date Title

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

|  |                                     |                                |  |                                 |
|--|-------------------------------------|--------------------------------|--|---------------------------------|
| <b>Print/Type preparer's name</b><br><b>LAWRENCE A DEBALTZO</b>              | <b>Preparer's signature</b>         | <b>Date</b><br><b>02/15/22</b> | <b>Check if self-employed</b> <input type="checkbox"/> | <b>PTIN</b><br><b>P00327960</b> |
| <b>Firm's name</b> <b>HOBE &amp; LUCAS CPAS</b>                              | <b>Firm's EIN</b> <b>31-1488076</b> |                                | <b>Phone no.</b> <b>216-524-8900</b>                   |                                 |
| <b>Firm's address</b> <b>4807 ROCKSIDE ROAD, #510 INDEPENDENCE, OH 44131</b> |                                     |                                |  |                                 |

| <b>Schedule K</b> |     | Shareholders' Pro Rata Share Items (continued)   | Total amount |
|-------------------|-----|--|--------------|
| Other Information | 17a | Investment income  | 17a          |
|                   | b   | Investment expenses  | 17b          |
|                   | c   | Dividend distributions paid from accumulated earnings and profits  | 17c          |
|                   | d   | Other items and amounts (att. stmt.)   | STATEMENT 7  |
| Reconciliation    | 18  | Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column.<br>From the result, subtract the sum of the amounts on lines 11 through 12d and 16f | 18 1,372.    |

| <b>Schedule L</b>                    |   | Balance Sheets per Books |          | Beginning of tax year | End of tax year |
|--------------------------------------|---|--------------------------|----------|-----------------------|-----------------|
| Assets                               |   | (a)                      | (b)      | (c)                   | (d)             |
| 1                                    | Cash  |                          | 2,986.   |                       | 4,163.          |
| 2 a                                  | Trade notes and accounts receivable                 |                          |          |                       |                 |
| b                                    | Less allowance for bad debts                        | ( )                      |          | ( )                   |                 |
| 3                                    | Inventories   |                          | 13,000.  |                       | 13,000.         |
| 4                                    | U.S. government obligations                         |                          |          |                       |                 |
| 5                                    | Tax-exempt securities                               |                          |          |                       |                 |
| 6                                    | Other current assets (att. stmt.)                   | STATEMENT 8              | 1,210.   |                       | 1,210.          |
| 7                                    | Loans to shareholders                               |                          |          |                       |                 |
| 8                                    | Mortgage and real estate loans                      |                          |          |                       |                 |
| 9                                    | Other investments (att. stmt.)                      |                          |          |                       |                 |
| 10 a                                 | Buildings and other depreciable assets              | 20,000.                  |          | 20,000.               |                 |
| b                                    | Less accumulated depreciation                       | ( 20,000.)               | 0.       | ( 20,000.)            | 0.              |
| 11 a                                 | Depletable assets                                   |                          |          |                       |                 |
| b                                    | Less accumulated depletion                          | ( )                      |          | ( )                   |                 |
| 12                                   | Land (net of any amortization)                      |                          |          |                       |                 |
| 13 a                                 | Intangible assets (amortizable only)                |                          |          |                       |                 |
| b                                    | Less accumulated amortization                       | ( )                      |          | ( )                   |                 |
| 14                                   | Other assets (att. stmt.)                           |                          |          |                       |                 |
| 15                                   | Total assets  |                          | 17,196.  |                       | 18,373.         |
| Liabilities and Shareholders' Equity |   |                          |          |                       |                 |
| 16                                   | Accounts payable                                    |                          |          |                       |                 |
| 17                                   | Mortgages, notes, bonds payable in less than 1 year |                          |          |                       |                 |
| 18                                   | Other current liabilities (att. stmt.)              | STATEMENT 9              | 0.       |                       | 183.            |
| 19                                   | Loans from shareholders                             |                          | 190.     |                       | 0.              |
| 20                                   | Mortgages, notes, bonds payable in 1 year or more   |                          |          |                       |                 |
| 21                                   | Other liabilities (att. stmt.)                      |                          |          |                       |                 |
| 22                                   | Capital stock                                       |                          | 86,000.  |                       | 86,000.         |
| 23                                   | Additional paid-in capital                          |                          | 5,500.   |                       | 5,500.          |
| 24                                   | Retained earnings                                   | STATEMENT 10             | -74,494. |                       | -73,310.        |
| 25                                   | Adjustments to shareholders' equity (att. stmt.)    |                          |          |                       |                 |
| 26                                   | Less cost of treasury stock                         | ( )                      |          | ( )                   |                 |
| 27                                   | Total liabilities and shareholders' equity          |                          | 17,196.  |                       | 18,373.         |



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

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

|   |        |   |        |
|---|--------|---|--------|
| 1 Net income (loss) per books   | 1,184. | 5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):                        |        |
| 2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize): |        | a Tax-exempt interest \$  |        |
| 3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 16f (itemize):                |        | 8 Deductions included on Schedule K, lines 1 through 12 and 16f, not charged against book income this year (itemize): |        |
| a Depreciation \$   |        | a Depreciation \$   |        |
| b Travel and entertainment \$   |        | 7 Add lines 5 and 6   |        |
| STMT 11 188.  | 188.   | 8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4  | 1,372. |
| 4 Add lines 1 through 3   | 1,372. |   |        |

**Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account (see instrs.)**

|   | (a) Accumulated adjustments account | (b) Shareholders' undistributed taxable income previously taxed | (c) Accumulated earnings and profits | (d) Other adjustments account |
|---|-------------------------------------|---|--------------------------------------|-------------------------------|
| 1 Balance at beginning of tax year                        | -72,983.                            |   |                                      |                               |
| 2 Ordinary income from page 1, line 21                    | 1,537.                              |   |                                      |                               |
| 3 Other additions   |                                     |   |                                      |                               |
| 4 Loss from page 1, line 21                               | ( )                                 |   |                                      |                               |
| 5 Other reductions STATEMENT 12                           | 353.                                |   |                                      |                               |
| 6 Combine lines 1 through 5                               | -71,799.                            |   |                                      |                               |
| 7 Distributions   |                                     |   |                                      |                               |
| 8 Balance at end of tax year. Subtract line 7 from line 6 | -71,799.                            |   |                                      |                               |

Form 1120-S (2021)

## Cost of Goods Sold

(Rev. November 2018)

Department of the Treasury  
Internal Revenue Service  
Name

▶ 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.

OMB No. 1545-0123

| ENERGY COST SAVERS, INC. |   | Employer identification number |
|--------------------------|---|--------------------------------|
|                          |   | 34-1919523                     |
| 1                        | Inventory at beginning of year  | 13,000.                        |
| 2                        | Purchases   | 672.                           |
| 3                        | Cost of labor   |                                |
| 4                        | Additional section 263A costs (attach schedule)   |                                |
| 5                        | Other costs (attach schedule)   |                                |
| 6                        | Total. Add lines 1 through 5  | 13,672.                        |
| 7                        | Inventory at end of year  | 13,000.                        |
| 8                        | Cost of goods sold. 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 | 672.                           |

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? ☐ Yes ☒ No

If "Yes," attach explanation.

For Paperwork Reduction Act Notice, see separate instructions.

Form 1125-A (Rev. 11-2018)

## FOOTNOTES

STATEMENT 1

TREAS. REG. SECTION 1.263(A)-1(F)  
DEMINIMIS SAFE HARBOR ELECTION

TAXPAYER IS HEREBY MAKING THE DEMINIMIS SAFE HARBOR ELECTION  
UNDER TREAS. REG. 1.263(A)-1(F).

FIXED ASSET CAPITALIZATION POLICY

A FIXED ASSET IS ANY TANGIBLE ASSET PURCHASED FOR USE IN THE DAY-TO-DAY OPERATIONS OF THE COMPANY FROM WHICH AN ECONOMIC BENEFIT WILL BE DERIVED OVER A PERIOD GREATER THAN ONE YEAR. FIXED ASSETS INCLUDE ITEMS OF PROPERTY AND EQUIPMENT SUCH AS BUILDINGS, LEASEHOLD IMPROVEMENTS, OFFICE FURNITURE, FIXTURES, COMPUTERS AND OTHER RELATED TECHNOLOGY EQUIPMENT. AT THE TIME A FIXED ASSET IS ACQUIRED, ITS COST IS CAPITALIZED UNLESS IT HAS A VALUE OF \$500 OR LESS IN WHICH CASE THE ASSET IS EXPENSED IN THE PERIOD ACQUIRED. AMOUNTS PAID FOR PROPERTY WITH AN ESTIMATED USEFUL LIFE OF 12 MONTHS OR LESS WITH A VALUE OF \$500 OR LESS ARE EXPENSED IN THE PERIOD ACQUIRED AS WELL.

HIS CAPITALIZATION POLICY IS EFFECTIVE AS OF  
JANUARY 1, 2014.

HIS POLICY WAS APPROVED BY THE COMPANY.

|            |              |             |
|------------|--------------|-------------|
| FORM 1120S | OTHER INCOME | STATEMENT 2 |
|------------|--------------|-------------|

| DESCRIPTION                         | AMOUNT |
|-------------------------------------|--------|
| WORKERS COMP REFUND                 | 326.   |
| TOTAL TO FORM 1120S, PAGE 1, LINE 5 | 326.   |

|            |                    |             |
|------------|--------------------|-------------|
| FORM 1120S | TAXES AND LICENSES | STATEMENT 3 |
|------------|--------------------|-------------|

| DESCRIPTION                          | AMOUNT |
|--------------------------------------|--------|
| PAYROLL TAXES                        | 2,007. |
| SALES TAX                            | 1,583. |
| TOTAL TO FORM 1120S, PAGE 1, LINE 12 | 3,590. |

|            |                  |             |
|------------|------------------|-------------|
| FORM 1120S | OTHER DEDUCTIONS | STATEMENT 4 |
|------------|------------------|-------------|

| DESCRIPTION                          | AMOUNT  |
|--------------------------------------|---------|
| ACCOUNTING                           | 5,185.  |
| AUTO EXPENSES                        | 630.    |
| AUTO LEASE                           | 6,337.  |
| BANK CHARGES                         | 50.     |
| CONSULTING FEES                      | 100.    |
| INSURANCE                            | 878.    |
| INTERNET SERVICE                     | 2,122.  |
| LICENSES                             | 100.    |
| OFFICE SUPPLIES AND MISC EXPENSES    | 1,694.  |
| TELEPHONE                            | 1,856.  |
| TOTAL TO FORM 1120S, PAGE 1, LINE 19 | 18,952. |

|            |                          |             |
|------------|--------------------------|-------------|
| SCHEDULE K | CHARITABLE CONTRIBUTIONS | STATEMENT 5 |
|------------|--------------------------|-------------|

| DESCRIPTION                      | NO<br>LIMIT | 50%, 60% OR<br>100% LIMIT | 30% LIMIT | 20% LIMIT |
|----------------------------------|-------------|---------------------------|-----------|-----------|
| VARIOUS QUALIFYING ORGANIZATIONS |             | 165.                      |           |           |
| TOTALS TO SCHEDULE K, LINE 12A   |             | 165.                      |           |           |

|            |                        |             |
|------------|------------------------|-------------|
| SCHEDULE K | NONDEDUCTIBLE EXPENSES | STATEMENT 6 |
|------------|------------------------|-------------|

| DESCRIPTION                   | AMOUNT |
|-------------------------------|--------|
| ENTERTAINMENT                 | 188.   |
| TOTAL TO SCHEDULE K, LINE 16C | 188.   |

|            |                       |             |
|------------|-----------------------|-------------|
| SCHEDULE K | OTHER ITEMS, LINE 17D | STATEMENT 7 |
|------------|-----------------------|-------------|

| DESCRIPTION                           | AMOUNT  |
|---------------------------------------|---------|
| SECTION 199A - ORDINARY INCOME (LOSS) | 1,537.  |
| SECTION 199A - W-2 WAGES              | 25,300. |

|            |                      |             |
|------------|----------------------|-------------|
| SCHEDULE L | OTHER CURRENT ASSETS | STATEMENT 8 |
|------------|----------------------|-------------|

| DESCRIPTION                 | BEGINNING OF TAX YEAR | END OF TAX YEAR |
|-----------------------------|-----------------------|-----------------|
| DEPOSITS                    | 1,210.                | 1,210.          |
| TOTAL TO SCHEDULE L, LINE 6 | 1,210.                | 1,210.          |

|            |                           |             |
|------------|---------------------------|-------------|
| SCHEDULE L | OTHER CURRENT LIABILITIES | STATEMENT 9 |
|------------|---------------------------|-------------|

| DESCRIPTION                  | BEGINNING OF TAX YEAR | END OF TAX YEAR |
|------------------------------|-----------------------|-----------------|
| WITHHOLDING PAYABLE          | 0.                    | 183.            |
| TOTAL TO SCHEDULE L, LINE 18 | 0.                    | 183.            |

**SCHEDULE L ANALYSIS OF TOTAL RETAINED EARNINGS PER BOOKS STATEMENT 10****DESCRIPTION****AMOUNT**

BALANCE AT BEGINNING OF YEAR

-74,494.

NET INCOME PER BOOKS

1,184.

DISTRIBUTIONS

0.

OTHER INCREASES (DECREASES)

BALANCE AT END OF YEAR - SCHEDULE L, LINE 24, COLUMN (D)

-73,310.

**SCHEDULE M-1 EXPENSES RECORDED ON BOOKS THIS YEAR  
NOT INCLUDED ON SCHEDULE K****STATEMENT 11****DESCRIPTION****AMOUNT**

ENTERTAINMENT

188.

TOTAL TO SCHEDULE M-1, LINE 3

188.

**SCHEDULE M-2 ACCUMULATED ADJUSTMENTS ACCOUNT- OTHER REDUCTIONS STATEMENT 12****DESCRIPTION****AMOUNT**

CHARITABLE CONTRIBUTIONS

165.

NONDEDUCTIBLE EXPENSES

188.

TOTAL TO SCHEDULE M-2, LINE 5 - COLUMN (A)

353.

|                 |  |              |
|-----------------|--|--------------|
| SCHEDULES M-2/L | RECONCILIATION OF ENDING SCHEDULE M-2<br>AND RETAINED EARNINGS | STATEMENT 13 |
|-----------------|--|--------------|

| DESCRIPTION                                       | AAA      | OAA | SUTIPT | PRIOR EARNINGS<br>& PROFITS<br>& OTHER ADJ. |
|---|----------|-----|--------|---|
| CH. M-2 BALANCES                                  | -71,799. |     |        |   |
| AUTO LEASE INCLUSION                              |          |     |        |   |
| SUBTOTALS   | -71,799. |     |        |   |
| TOTAL RECONCILED SCHEDULE M-2 BALANCES            |          |     |        | -71,799.                                    |
| ENDING RETAINED EARNINGS FROM SCHEDULE L, LINE 24 |          |     |        | -73,310.                                    |

**Schedule K-1  
(Form 1120-S)**Department of the Treasury  
Internal Revenue Service**2021**☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

For calendar year 2021, or tax  
year beginning \_\_\_\_\_  
ending \_\_\_\_\_**Shareholder's Share of Income, Deductions,  
Credits, etc.** ▶ See separate instructions.**Part I Information About the Corporation****A** Corporation's employer identification number  
**34-1919523****B** Corporation's name, address, city, state, and ZIP code**ENERGY COST SAVERS, INC.**  
**3601 GREEN ROAD, SUITE 304**  
**CLEVELAND, OH 44122****C** IRS Center where corporation filed return  
**E-FILE****D** Corporation's total number of shares  
Beginning of tax year \_\_\_\_\_ **86.00**  
End of tax year \_\_\_\_\_ **86.00****Part II Information About the Shareholder****E** Shareholder's identifying number  
**294-28-6536****F** Shareholder's name, address, city, state, and ZIP code**ROBERT WYMAN**  
**23949 LAURELDALE ROAD**  
**SHAKER HTS, OH 44122****G** Current year allocation percentage \_\_\_\_\_ **100.000000%****H** Shareholder's number of shares  
Beginning of tax year \_\_\_\_\_ **86.00**  
End of tax year \_\_\_\_\_ **86.00****I** Loans from shareholder  
Beginning of tax year \_\_\_\_\_ \$ **190.**  
End of tax year \_\_\_\_\_ \$ \_\_\_\_\_**Part III Shareholder's Share of Current Year Income,  
Deductions, Credits, and Other Items**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>1</b>  | Ordinary business income (loss)  | <b>13</b> | Credits  |
|           | <b>1,537.</b>  |           |  |
| <b>2</b>  | Net rental real estate inc (loss)  |           |  |
| <b>3</b>  | Other net rental income (loss)   |           |  |
| <b>4</b>  | Interest income  |           |  |
| <b>5a</b> | Ordinary dividends   |           |  |
| <b>5b</b> | Qualified dividends  | <b>14</b> | Schedule K-3 is attached if checked <input type="checkbox"/> |
| <b>6</b>  | Royalties  | <b>15</b> | Alternative min tax (AMT) items                              |
| <b>7</b>  | Net short-term capital gain (loss)   |           |  |
| <b>8a</b> | Net long-term capital gain (loss)  |           |  |
| <b>8b</b> | Collectibles (28%) gain (loss)   |           |  |
| <b>8c</b> | Unrecaptured sec 1250 gain   |           |  |
| <b>9</b>  | Net section 1231 gain (loss)   | <b>16</b> | Items affecting shareholder basis                            |
|           |  | <b>C*</b> | <b>188.</b>  |
| <b>10</b> | Other income (loss)  |           |  |
|           |  |           |  |
|           |  |           |  |
|           |  |           |  |
|           |  | <b>17</b> | Other information  |
|           |  | <b>V</b>  | <b>* STMT</b>  |
| <b>11</b> | Section 179 deduction  | <b>AC</b> | <b>* STMT</b>  |
| <b>12</b> | Other deductions   |           |  |
| <b>A</b>  | <b>165.</b>  |           |  |
|           |  |           |  |
|           |  |           |  |
|           |  |           |  |
|           |  |           |  |
|           |  |           |  |
| <b>18</b> | <input type="checkbox"/> More than one activity for at-risk purposes*          |           |  |
| <b>19</b> | <input type="checkbox"/> More than one activity for passive activity purposes* |           |  |

\*See attached statement for additional information.

For IRS Use Only



## SCHEDULE K-1

## NONDEDUCTIBLE EXPENSES, BOX 16, CODE C

| DESCRIPTION   | AMOUNT | SHAREHOLDER FILING INSTRUCTIONS |
|---------------|--------|---------------------------------|
| ENTERTAINMENT | 188.   |                                 |
| TOTAL         | 188.   |                                 |

**List of Codes**

This list identifies the codes used on Schedule K-1 for all shareholders. For detailed reporting and filing information, see the specific line instructions, earlier, and the instructions for your income tax return.

**Box 10. Other income (loss)****Code**

- A** Other portfolio income (loss)
- B** Involuntary conversions
- C** Section 1256 contracts & straddles
- D** Mining exploration costs recapture
- E** Section 951A(a) income inclusions
- F** Inclusions of subpart F income
- G** Section 951(a)(1)(B) inclusions
- H** Other income (loss)

**Box 12. Other deductions**

- A** Cash contributions (60%)
- B** Cash contributions (30%)
- C** Noncash contributions (50%)
- D** Noncash contributions (30%)
- E** Capital gain property to a 50% limit organization (30%)
- F** Capital gain property (20%)
- G** Contributions (100%)
- H** Investment interest expense

- I** Deductions - royalty income
- J** Section 59(e)(2) expenditures
- K** Reserved for future use
- L** Deductions - portfolio (other)
- M** Preproductive period expenses
- N** Reserved for future use
- O** Reforestation expense deduction
- P** Reserved for future use
- Q** Reserved for future use
- R** Reserved for future use
- S** Other deductions

**Box 13. Credits**

- A** Reserved for future use
- B** Reserved for future use
- C** Low-income housing credit (section 42(j)(5)) from post-2007 buildings
- D** Low-income housing credit (other) from post-2007 buildings
- E** Qualified rehabilitation expenditures (rental real estate)
- F** Other rental real estate credits
- G** Other rental credits
- H** Undistributed capital gains credit
- I** Biofuel producer credit
- J** Work opportunity credit
- K** Disabled access credit
- L** Empowerment zone employment credit
- M** Credit for increasing research activities
- N** Credit for employer social security and Medicare taxes
- Q** Backup withholding

**P** Other credits**Box 15. Alternative minimum tax (AMT) items**

- A** Post-1986 depreciation adjustment
- B** Adjusted gain or loss
- C** Depletion (other than oil & gas)
- D** Oil, gas, & geothermal-gross income
- E** Oil, gas, & geothermal-deductions
- F** Other AMT items

**Box 16. Items affecting shareholder basis**

- A** Tax-exempt interest income
- B** Other tax-exempt income
- C** Nondeductible expenses
- D** Distributions
- E** Repayment of loans from shareholders
- F** Foreign taxes paid or accrued

**Box 17. Other information**

- A** Investment income
- B** Investment expenses
- C** Qualified rehabilitation expenditures (other than rental real estate)
- D** Basis of energy property
- E** Recapture of low-income housing credit (section 42(j)(5))
- F** Recapture of low-income housing credit (other)

- G** Recapture of investment credit
- H** Recapture of other credits
- I** Look-back interest-completed long-term contracts
- J** Look-back interest-income forecast method
- K** Dispositions of property with section 179 deductions
- L** Recapture of section 179 deduction
- M** Section 453(f)(3) information
- N** Section 453A(c) information
- O** Section 1260(b) information
- P** Interest allocable to production expenditures
- Q** CCF nonqualified withdrawals
- R** Depletion information-oil and gas
- S** Reserved for future use
- T** Reserved for future use
- U** Net investment income
- V** Section 199A information
- W** Reserved for future use
- X** Reserved for future use
- Y** Reserved for future use
- Z** Reserved for future use
- AA** Excess taxable income
- AB** Excess business interest income
- AC** Gross receipts for section 448(c)
- AD** Other information

| Schedule B 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 <b>ENERGY</b>   |  |                                |                                |   | b Product or service <b>CONSULTING</b> |    |
| 3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation  |  |                                |                                |   |  | X  |
| 4 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 stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below   |  |                                |                                |   |  | X  |
| (i) Name of Corporation   | (ii) Employer Identification Number (if any) | (iii) Country of Incorporation | (iv) Percentage of Stock Owned | (v) If Percentage in (iv) is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made |  |    |
|   |  |                                |                                |   |  |    |
|   |  |                                |                                |   |  |    |
|   |  |                                |                                |   |  |    |
|   |  |                                |                                |   |  |    |
| b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below   |  |                                |                                |   |  | X  |
| (i) Name of Entity  | (ii) Employer Identification Number (if any) | (iii) Type of Entity           | (iv) Country of Organization   | (v) Maximum Percentage Owned in Profit, Loss, or Capital  |  |    |
|   |  |                                |                                |   |  |    |
|   |  |                                |                                |   |  |    |
|   |  |                                |                                |   |  |    |
|   |  |                                |                                |   |  |    |
| 5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.  |  |                                |                                |   |  | X  |
| (i) Total shares of restricted stock _____  |  |                                |                                |   |  |    |
| (ii) Total shares of non-restricted stock _____   |  |                                |                                |   |  |    |
| b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.  |  |                                |                                |   |  | X  |
| (i) Total shares of stock outstanding at the end of the tax year _____  |  |                                |                                |   |  |    |
| (ii) Total shares of stock outstanding if all instruments were executed _____   |  |                                |                                |   |  |    |
| 6 Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide info. on any reportable transaction?  |  |                                |                                |   |  | X  |
| 7 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.   |  |                                |                                |   |  |    |
| 8 If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years \$ _____ |  |                                |                                |   |  |    |
| 9 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  |
| 10 Does the corporation satisfy one or more of the following? See instructions  |  |                                |                                |   |  | X  |
| a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.   |  |                                |                                |   |  |    |
| b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$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.  |  |                                |                                |   |  |    |
| 11 Does the corporation satisfy both of the following conditions?   |  |                                |                                |   | X                                      |    |
| a The corporation's total receipts (see instructions) for the tax year were less than \$250,000.  |  |                                |                                |   |  |    |
| b The corporation's total assets at the end of the tax year were less than \$250,000.   |  |                                |                                |   |  |    |
| If "Yes," the corporation is not required to complete Schedules L and M-1.  |  |                                |                                |   |  |    |

| Schedule B Other Information (see instructions) (continued) |   | Yes | No |
|---|---|-----|----|
| 12  | During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction <span style="float: right;">▶ \$</span> |     | X  |
| 13  | During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions   |     | X  |
| 14  | Did the corporation make any payments in 2021 that would require it to file Form(s) 1099? If "Yes," did the corporation file or will it file required Form(s) 1099?   |     | X  |
| 15  | Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 15 <span style="float: right;">▶ \$</span>   |     | X  |

| Schedule K Shareholders' Pro Rata Share Items     |   | Total amount |        |
|---|---|--------------|--------|
| Income (Loss)                                     | 1 Ordinary business income (loss) (page 1, line 21)   | 1            | 1,537. |
|   | 2 Net rental real estate income (loss) (attach Form 8825)   | 2            |        |
|   | 3a Other gross rental income (loss)   | 3a           |        |
|   | b Expenses from other rental activities (attach statement)  | 3b           |        |
|   | c Other net rental income (loss). Subtract line 3b from line 3a   | 3c           |        |
|   | 4 Interest income   | 4            |        |
|   | 5 Dividends: a Ordinary dividends   | 5a           |        |
|   | b Qualified dividends   | 5b           |        |
|   | 6 Royalties   | 6            |        |
|   | 7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))  | 7            |        |
| Income (Loss)                                     | 8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))  | 8a           |        |
|   | b Collectibles (28%) gain (loss)  | 8b           |        |
|   | c Unrecaptured section 1250 gain (attach statement)   | 8c           |        |
| 9 Net section 1231 gain (loss) (attach Form 4797) | 9   |              |        |
| 10 Other income (loss) (see instructions) Type ▶  | 10  |              |        |
| Deductions  | 11 Section 179 deduction (attach Form 4562)   | 11           |        |
|   | 12a Charitable contributions  | 12a          | 165.   |
|   | b Investment interest expense   | 12b          |        |
|   | c Section 59(e)(2) expenditures Type ▶  | 12c          |        |
| Credits   | d Other deductions (see instructions) Type ▶  | 12d          |        |
|   | 13a Low-income housing credit (section 42(j)(5))  | 13a          |        |
|   | b Low-income housing credit (other)   | 13b          |        |
|   | c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)  | 13c          |        |
|   | d Other rental real estate credits (see instructions) Type ▶  | 13d          |        |
|   | e Other rental credits (see instructions) Type ▶  | 13e          |        |
|   | f Biofuel producer credit (attach Form 6478)  | 13f          |        |
| International Transactions                        | g Other credits (see instructions) Type ▶   | 13g          |        |
|   | 14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items - International, and check this box to indicate you are reporting items of international tax relevance <span style="float: right;">▶ <input type="checkbox"/></span> |              |        |
| Alternative Minimum Tax (AMT) Items               | 15a Post-1986 depreciation adjustment   | 15a          |        |
|   | b Adjusted gain or loss   | 15b          |        |
|   | c Depletion (other than oil and gas)  | 15c          |        |
|   | d Oil, gas, and geothermal properties - gross income  | 15d          |        |
|   | e Oil, gas, and geothermal properties - deductions  | 15e          |        |
|   | f Other AMT items (attach statement)  | 15f          |        |
| Items Affecting Shareholder Basis                 | 16a Tax-exempt interest income  | 16a          |        |
|   | b Other tax-exempt income   | 16b          |        |
|   | c Nondeductible expenses  | 16c          | 188.   |
|   | d Distributions (attach statement if required)  | 16d          |        |
|   | e Repayment of loans from shareholders  | 16e          |        |
|   | f Foreign taxes paid or accrued   | 16f          |        |