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Attorneys for Plaintiff

**SUPERIOR COURT OF THE STATE OF CALIFORNIA
FOR THE COUNTY OF VENTURA**

NATALI GODINEZ ZUNIGA,
individually, and on behalf of other
aggrieved employees pursuant to the
California Private Attorneys General Act,

Plaintiff,

vs.

CROWN DODGE, a California corporation;
and DOES 1 through 100, inclusive,

Defendants.

Case No.: 2023CUOE017631

Honorable Charmaine H. Buehner
Department 44

**SECOND SUPPLEMENTAL
DECLARATION OF CHARLES T.
SWEENY**

Hearing Date: October 7, 2026
Hearing Time: 1:30 P.M.
Department: 44

Complaint Filed: December 11, 2023
Trial Date: None Set

1 **SECOND SUPPLEMENTAL DECLARATION OF CHARLES T. SWEENY**

2 I, Charles T. Sweeny, hereby declare as follows:

3 1. I am an attorney licensed to practice law in the State of California. I am a member
4 of Sweeny Law, PC, who, along with Lawyers *for* Justice, PC, are attorneys of record for
5 Plaintiff Natali Godinez Zuniga (“Plaintiff”). The facts set forth in this declaration are within
6 my personal knowledge or based on information and belief and, if called as a witness, I could
7 and would competently testify thereto.

8 2. As explained in Plaintiff’s concurrently filed Second Supplemental Brief, on
9 September 24, 2026, the Parties executed an Addendum to the Settlement Agreement (the
10 “Addendum”), amending the disposition of uncashed funds to a *cy pres* beneficiary, the Greg E.
11 Knoll Justice Gap Fund. A true and correct copy of the Addendum with the revised Cover Letter
12 reflecting the same modification is attached hereto as **Exhibit 1**.

13 3. Attached hereto as **Exhibit 2** is a true and correct copy of the Amended
14 Declaration of Dan Wallis that addresses the portion of the Court’s 8/26 Order, in which the
15 Court requested that Defendant provide “a supplemental declaration that sufficiently
16 contextualizes its financial condition so that the Court can evaluate whether the agreed-upon
17 payment plan is warranted.” (See Plaintiff’s September 3, 2026 Notice of Ruling).

18 4. On September 29, 2026, I submitted all the additional filings “in support of this
19 motion, including the August supplemental filings, Defendant’s August 21, 2026 declaration,
20 and the supplemental filings¹ in advance of the continued October 7, 2026 hearing.” (See
21 Plaintiff’s September 3, 2026 Notice of Ruling). Because one of those submissions included an
22 Addendum to the Settlement Agreement, the most appropriate selection on the LWDA portal
23 was to designate the submission as a “proposed settlement,” and even when various other filings
24 are provided in the same submission, the only confirmation that the LWDA provides is an email
25 reflecting that the “Item submitted” was a “Proposed Settlement.” That email is attached hereto
26 as **Exhibit 3**, but all of the other items described in this paragraph were submitted to the LWDA.

27 _____
28 ¹ While this declaration itself was uploaded to the LWDA, the Exhibit 2 that is referenced herein was not included
because of the sequence of events.

1 I declare under penalty of perjury under the laws of the State of California that the
2 foregoing is true and correct.

3 Executed this 29th day of September, 2026, at Los Angeles, California.

4 

5 _____
Charles T. Sweeny

EXHIBIT 1

ADDENDUM TO PRIVATE ATTORNEYS GENERAL ACT SETTLEMENT
AGREEMENT AND RELEASE

This Addendum to the Private Attorneys General Act Settlement Agreement and Release (“Addendum”) is entered into by and between Natali Godinez Zuniga (“Plaintiff”), for herself and as a representative of the State of California and the Aggrieved Employees and Crown Dodge (“Defendant”), subject to approval by the Court. The term “Party” or “Parties” as used herein shall refer to Plaintiff, Defendant, or both, as may be appropriate.

RECITALS

- A. On August 26, 2026, at the continued hearing on Plaintiff’s Motion for Approval of Private Attorneys General Act Settlement Agreement, the Court directed the Parties to execute an addendum addressing the *cy pres* distribution of funds from uncashed Individual Settlement Share checks.
- B. Section 7(c)(4) of the Settlement Agreement originally required those funds to be transmitted to the State Controller’s Office Unclaimed Property Division in the names of the affected Aggrieved Employees and in the amounts of their respective Individual Settlement Shares.
- C. After meeting and conferring, the Parties agreed instead to designate the Greg E. Knoll Justice Gap Fund as the *cy pres* beneficiary of those funds.
- D. The Parties also agree that the cover letter accompanying the Individual Settlement Share checks must accurately state the revised treatment of uncashed checks. A Revised Cover Letter is attached as Exhibit A and incorporated into this Addendum by this reference.

AGREEMENT

- 1. **Replacement of Section 7(c)(4).** Section 7(c)(4) of the Settlement Agreement is deleted in its entirety and replaced with the following:

Uncashed Checks. Individual Settlement Share checks shall remain valid for 90 calendar days from the original date after issuance. After the 90-calendar-day period expires, the PAGA Settlement Administrator shall cancel each uncashed Individual Settlement Share check and transmit the amount of that cancelled check to the Greg E. Knoll Justice Gap Fund as a *cy pres* distribution. No funds from cancelled Individual Settlement Share checks shall revert to Defendant.
- 2. **Revised Cover Letter.** The Revised Cover Letter attached to this Addendum as Exhibit A is approved for use by the PAGA Settlement Administrator when mailing Individual Settlement Share checks to Aggrieved Employees. The Revised Cover Letter supersedes and replaces the Cover Letter previously approved as Exhibit A to the proposed Order and Judgment, solely to update the disposition of uncashed Individual Settlement Share checks.
- 3. **Incorporation and Priority.** The Revised Cover Letter attached to this Addendum as Exhibit A is incorporated into and made part of the Settlement Agreement. If an

inconsistency exists between the Settlement Agreement, any prior cover letter, and this Addendum or Exhibit A, this Addendum and Exhibit A control solely as to the treatment of uncashed Individual Settlement Share checks.

4. **No Other Modifications.** Except as expressly modified by this Addendum, all provisions of the Settlement Agreement remain in full force and effect.

IN WITNESS WHEREOF, the Parties hereto knowingly and voluntarily executed this Addendum as of the date set forth below:

Date: 09/24/2026

Natali Godinez Zuniga

Natali Godinez Zuniga (Sep 24, 2026 13:01:57 PDT)

Natali Godinez Zuniga
Individually and On Behalf of
the State of California and Aggrieved Employees

Date: _____

Crown Dodge

By: _____

inconsistency exists between the Settlement Agreement, any prior cover letter, and this Addendum or Exhibit A, this Addendum and Exhibit A control solely as to the treatment of uncashed Individual Settlement Share checks.

4. **No Other Modifications.** Except as expressly modified by this Addendum, all provisions of the Settlement Agreement remain in full force and effect.

IN WITNESS WHEREOF, the Parties hereto knowingly and voluntarily executed this Addendum as of the date set forth below:

Date: _____

Natali Godinez Zuniga
Individually and On Behalf of
the State of California and Aggrieved Employees

Date: Sep 24, 2026

Dan Wallis
Dan Wallis (Sep 24, 2026 14:58:47 PDT)

Crown Dodge
By: COO _____

EXHIBIT A

Exhibit A

<<Mailing Date>>

To: <<First Name>><<Last Name>>
<<Street Address>>
<<City>> <<State>> <<Zip>>

Re: Settlement Payment from *Natali Godinez Zuniga v. Crown Dodge*, Ventura County Superior Court Case No. 2023CUOE017631.

Dear <<First Name>><<Last Name>>:

Please find enclosed a check in the amount of <<amount of payment>> (“Individual Settlement Share”). This check is your payment from the settlement in the lawsuit entitled *Natali Godinez Zuniga v. Crown Dodge*, Ventura County Superior Court Case No. 2023CUOE017631 (“Action”).

The lawsuit was filed on December 11, 2023 by Natali Godinez Zuniga (“Plaintiff”) against her former employer, on behalf of the State of California, with respect to herself and other alleged aggrieved employees, to seek recovery of civil penalties pursuant to the Private Attorneys General Act of 2004, California Labor Code § 2698, *et seq.* (“PAGA”), for multiple alleged violations of the California Labor Code and Industrial Welfare Commission Wage Orders, including, *inter alia*, for failure to properly pay minimum and overtime wages, failure to provide compliant meal and rest periods and associated premiums, failure to pay wages during employment and upon termination, failure to provide compliant wage statements, failure to maintain requisite payroll records, and failure to reimburse business expenses. Prior to filing the lawsuit, on October 3, 2023 Plaintiff submitted a letter to the California Labor and Workforce Development Agency (“LWDA”), pursuant to PAGA, to provide notice of her intent to seek civil penalties under PAGA for Defendant’s alleged violations of California Labor Code sections 201, 202, 203, 204, 226(a), 226.7, 510, 512(a), 551, 552, 558, 1174(d), 1194, 1197, 1197.1, 1198, 2800 and 2802, and IWC Wage Orders including *inter alia*, Wage Orders 4-2001, 7-2001, and 9-2001, thereby initiating LWDA Case Number LWDA-CM-985319-23 (the “PAGA Notice”);

A settlement was reached between Plaintiff and Defendant Crown Dodge (“Defendant”). In agreeing to this settlement, Defendant does not admit that it is liable in any way for any penalties. In fact, Defendant denies all claims asserted in the Action and maintains that it fully complies with all applicable wage and hour laws and that it has reached a settlement in order to avoid the cost, time, and uncertainty of continued litigation.

On <<Date>>, the settlement was approved by the Court, with a portion to be paid to the LWDA and a portion to be paid to all current and former hourly-paid or non-exempt individuals employed by Defendant within the State of California at any time during the PAGA Period (“Aggrieved Employees”). The period October 3, 2022 through September 11, 2025 is the “PAGA Period”.

You are receiving a portion of the settlement (the enclosed Individual Settlement Share) because you have been identified as an Aggrieved Employee. Your Individual Settlement Share is based on the total number of pay periods that you worked for Defendant in California during the PAGA Period. The Individual Settlement Share is considered to be 100% penalties, which will be reported on an IRS Form 1099. You are responsible for paying any and all taxes that may be due as a result of any payment issued to you under the settlement and should consult a tax advisor regarding the tax consequences of such payment.

Under the settlement, as of <<date of entry of order by the Court approving the Settlement and full funding of Total Settlement Amount>>, the Released Parties were fully released and forever discharged from any and all Released Claims.

“Released Parties” means Defendant, including Defendant’s parent corporation, franchisees, affiliates, subsidiaries, divisions, predecessors, insurers, successors and assigns, and their current and former employees, attorneys, officers, directors, owners, managers, and each of their respective agents thereof, both individually and in their business capacities, and their employee benefit plans and programs and the trustees, administrators, fiduciaries and insurers of such plans and programs.

“Released Claims” means any and all claims, arising during the PAGA Period, for civil penalties under the California Labor Code, Wage Orders, and/or regulations, pursuant to California Labor Code section 2698, *et seq.* (“PAGA”) as well as any interest, fees, and costs available under PAGA, that were pled or could have been pled, based on the factual allegations pled in the PAGA Notice or in the Operative Complaint, and any amendments thereto, including but not limited to, for failure to pay minimum, regular, and overtime, failure to provide compliant meal periods and associated premiums, failure to provide compliant rest periods and associated premiums, failure to timely pay wages during employment, failure to timely pay wages upon termination, failure to provide compliant and accurate wage statements, failure to maintain complete and accurate payroll records, failure to reimburse necessary business-related expenses and costs, and for violations of California Labor Code 201, 202, 203, 204, 226(a), 226.7, 510, 512(a), 551, 552, 558, 1174(d), 1194, 1197, 1197.1, 1198, 2800 and 2802, and IWC Wage Orders including *inter alia*, Wage Orders 4-2001, 7-2001, and 9-2001.

The enclosed check is valid for 90 days from the original date of issuance and mailing, and if it is not cashed, deposited, or otherwise negotiated within the 90-day timeframe, it will be cancelled, and the funds associated with the cancelled check will be transmitted to the Greg E. Knoll Justice Gap Fund in the amount of your respective Individual Settlement Share.

Do not call or write the Court, Office of the Clerk of the Court, Defendant, or Defendant's counsel to ask questions about the settlement or to ask tax-related questions. If you have any such questions, you may contact **PAGA Settlement Administrator** at **[toll-free phone number]** or via email at **[insert email address]**.

EXHIBIT 2

1 **CRUSER, MITCHELL, NOVITZ,**
2 **SANCHEZ, GASTON & ZIMET LLP**

3 Martin S. Gattas (SBN 316898)
4 mgattas@cmlawfirm.com
5 800 Wilshire Boulevard, 15th Floor
6 Los Angeles, CA 90017
7 213-689-8500 (phone)
8 213-689-8501 (fax)

9 Attorneys for Defendant
10 CROWN DODGE

11 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**
12 **FOR THE COUNTY OF VENTURA**

13 NATALI GODINEZ ZUNIGA, individually,
14 and on behalf of other aggrieved employees
15 pursuant to the California Private Attorneys
16 General Act;

17 Plaintiff,

18 v.

19 CROWN DODGE, a California corporation;
20 and DOES 1 through 100, inclusive,

21 Defendants.

Case No.: 2023CUOE017631

**AMENDED DECLARATION OF DAN
WALLIS, COO FOR DEFENDANT CROWN
DODGE, IN SUPPORT OF PLAINTIFF'S
MOTION FOR PRELIMINARY APPROVAL
OF PAGA SETTLEMENT**

Date: October 7, 2026

Time: 1:30 p.m.

Dept: 44

Complaint Filed: December 11, 2023

Trial Date: Not Set

22 **DECLARATION OF DAN WALLIS**

23 I, Dan Wallis, hereby declare the following:

24 1. I am the Chief Operations Officer of Crown Dodge, which is the named defendant
25 in the above-entitled matter, *Zuniga v. Crown Dodge*, filed in the Superior Court of California,
26 County of Ventura, Case No. 2023CUOE017631.

27 2. I submit this amended declaration in support of Plaintiff Natali Godinez Zuniga's
28 ("Plaintiff") Motion for Preliminary Approval of PAGA Settlement Agreement ("Motion"). I am
over the age of 18, I have personal knowledge of the matters stated in this Declaration, and if called

1 as a witness, I could and would competently testify to these facts.

2 3. As Chief Operations Officer of Crown Dodge, I have direct access to the company's
3 financial records, accounts, tax filings, sales reports, and employment data. The statements made in
4 this Declaration concerning Crown Dodge's financial condition are based on my personal
5 knowledge and my review of the company's financial records and documents maintained in the
6 ordinary course of business.

7 4. I submit this declaration to provide information regarding Crown Dodge's current
8 financial condition, and specifically its ability to pay a settlement agreed upon by the parties in the
9 PAGA Settlement at issue in the Motion. Based on the information set forth below, it is my opinion
10 that Crown Dodge does not have the financial capacity to pay a settlement amount greater than that
11 which has been agreed upon by the parties over twelve (12) monthly installments. Increasing the
12 monthly amount or shortening the time within which Crown Dodge pays the agreed upon settlement
13 would significantly compromise Crown Dodge's financial obligations and ability to operate with its
14 current workforce.

15 5. Crown Dodge's principal, Robert Crown, has an outstanding tax lien from 2022
16 exceeding \$300,000 that remains due, and which continues to constitute a significant financial
17 obligation for Crown Dodge. A true and correct copy of IRS Notice of a balance of \$435,014.91
18 dated May 26, 2025 is attached hereto as **Exhibit A**.

19 6. In the 2024 tax year, Crown Dodge reported a business loss of -\$843,359. A redacted
20 copy of Crown Dodge's summarized Federal Tax Return Form 1120-S is attached hereto as **Exhibit**
21 **B**.

22 7. In the 2025 tax year, Crown Dodge reported a business loss of -\$1,151,986. A
23 redacted copy of Crown Dodge's summarized Federal Tax Return Form 1120-S is attached hereto
24 as **Exhibit C**.

25 8. Crown Dodge has experienced significant financial hardship for several years and
26 particularly during 2025-2026 year-to-date. The following facts demonstrate the severity of Crown
27 Dodge's current financial condition:

28 a. Crown Dodge has been forced to reduce its sales department workforce by

1 approximately twenty-eight percent (28%) during this period due to declining
2 business and the need to reduce operating costs.

3 b. The number of vehicles sold by Crown Dodge has decreased by approximately
4 twenty percent (20%) compared to the prior year.

5 c. Crown Dodge's net profits have declined by approximately twenty-five percent
6 (25%) compared to the prior year.

7 d. Crown Dodge's operating expenses have increased by approximately fifteen
8 percent (15%) due to significant vendor price increases, further reducing the
9 company's profit margins and available operating capital.

10 e. Crown Dodge's gross sales have declined by approximately seventeen percent
11 (17%) compared to the prior year.

12 f. Crown Dodge's financial difficulties are consistent with broader industry trends.
13 National sales for Stellantis/Fiat Chrysler Automobiles, Crown Dodge's vehicle
14 manufacturer, declined by approximately forty-four percent (44%) in 2025. This
15 substantial industry-wide decline has had a direct and material negative impact
16 on Crown Dodge's business operations and financial performance.

17 9. The cumulative effect of the above factors – declining vehicle sales, reduced gross
18 sales and net profits, reduction in sales force, increased operating costs, existing tax obligations, and
19 industry-wide downturns – has placed substantial strain on Crown Dodge's workforce, operations,
20 and overall financial stability. Crown Dodge has been forced to make difficult decisions to reduce
21 staff and control costs while continuing to meet its ongoing financial obligations. Under these
22 circumstances, the settlement amount and payment schedule agreed upon by the parties in the PAGA
23
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1 Settlement reflects a reasonable and appropriate resolution of this matter given Crown Dodge's
2 limited financial capacity to pay a greater amount.

3 I declare under penalty of perjury under the laws of the State of California that the foregoing
4 is true and correct.

5
6 Executed on Sep 22, 2026, 2026, at Ventura, California.

7
8 Dan Wallis

Dan Wallis (Sep 22, 2026 19:10:14 PDT)

9 DAN WALLIS

10 Chief Operations Officer, Crown Dodge
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EXHIBIT A



Department of the Treasury
Internal Revenue Service
ACS Support
PO Box 8208
Philadelphia, PA 19101-8208

018292.469141.240816.6192 1 AB 0.593 697



ROBERT B CROWN

For your reference	
Notice name	LT39
Notice date	05/26/2025
Case Reference number	0295976314
Taxpayer ID number	XXX-XX-X090
New quick, easy, and secure online payments Visit IRS.gov/lt39 to avoid interest and applicable penalties or time lost on the phone.	

018292

Please act on your balance of \$435,014.91 for your unpaid taxes.

We're required to send you this notice to let you know of any outstanding issues on your federal tax account. You don't need to contact us if you're already working with us to resolve your tax account.

What you need to do immediately if you aren't currently working with us:

- full pay your balance by September 9, 2025.
- If you can't pay in full right now:
You can pay your remaining balance over time if you are current with your filing obligations. Penalties and interest may continue to accrue. Visit [IRS.gov/opa](https://www.irs.gov/opa) to learn more.
- **Pay as much of your balance as you can now:**
Visit [IRS.gov/payments](https://www.irs.gov/payments) to pay online or mail in a check or money order with the payment stub below.
- **If you can't pay due to financial hardship:**
See the next page to learn about options available to you.



Learn more and avoid waiting on the phone by visiting [IRS.gov/lt39](https://www.irs.gov/lt39). If you can't find what you need online, see "IRS Help" section for more information.

EXHIBIT B

Form 1120-S

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0123

Department of the Treasury
Internal Revenue ServiceDo 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 for instructions and the latest information.

2024

For calendar year 2024 or tax year beginning 2024, ending

A Selection effective date 1/01/1999	TYPE OR PRINT CROWN DODGE 6300 KING STREET VENTURA, CA 93003-7211	D Employer identification number 4934
B Business activity code number (see instructions) 441110		E Date incorporated 2/23/1979
C Check if Schedule M-3 attached ☒		F Total assets (see instructions) \$

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

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

I Enter the number of shareholders who were shareholders during any part of the tax year 2

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 22. See the instructions for more information.

INCOME	1a Gross receipts or sales	b Less returns and allowances	Balance	1c
	2 Cost of goods sold (attach Form 1125-A)			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Net gain (loss) from Form 4797 Part II, line 17 (attach Form 4797)			4
	5 Other income (loss) (see instrs - att statement)	SEE STATEMENT 1		5
	6 Total income (loss). Add lines 3 through 5			6
DEDUCTIONS SEE INSTRUCTIONS	7 Compensation of officers (see instructions - attach Form 1125-E)			7
	8 Salaries and wages (less employment credits)			8
	9 Repairs and maintenance			9
	10 Bad debts			10
	11 Rents			11
	12 Taxes and licenses	SEE STATEMENT 2		12
	13 Interest (see instructions)			13
	14 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14
	15 Depletion (do not deduct oil and gas depletion.)			15
	16 Advertising			16
	17 Pension, profit-sharing, etc. plans			17
	18 Employee benefit programs			18
	19 Energy efficient commercial buildings deduction (attach Form 7205)			19
	20 Other deductions (attach statement)	SEE STATEMENT 3		20
	21 Total deductions. Add lines 7 through 20			21
	22 Ordinary business income (loss). Subtract line 21 from line 6			22 -843,359.
TAX AND PAYMENTS	23a Excess net passive income or LIFO recapture tax (see instructions)	23a		
	b Tax from Schedule D (Form 1120-S)	23b		
	c Add lines 23a and 23b (see instructions for additional taxes)			23c
	24a Current year's estimated tax payments and preceding year's overpayment credited to the current year	24a		
	b Tax deposited with Form 7004	24b		
	c Credit for federal tax paid on fuels (attach Form 4136)	24c		
	d Elective payment election amount from Form 3800	24d		
	z Add lines 24a through 24d			24z
	25 Estimated tax penalty (see instructions) Check if Form 2220 is attached			25
	26 Amount owed. If line 24z is smaller than the total of lines 23c and 25, enter amount owed			26 0.
27 Overpayment. If line 24z is larger than the total of lines 23c and 25, enter amount overpaid			27	
28 Enter amount from line 27	Credited to 2025 estimated tax	Refunded	28	

Sign Here

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

Signature of officer

Date

PRESIDENT

Title

May the IRS discuss this return with the preparer shown below? See instructions.

☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☒ if self-employed

PTIN

DAVID D MELTON

Firm's name MELTON, KAHYAI AND CO., CPA'S

Firm's EIN

Firm's address 3551 ARLINGTON AVE

Phone no. 951 683-5300

RIVERSIDE, CA 92506

BAA For Paperwork Reduction Act Notice, see separate instructions.

SPSA0112 10/31/24

Form 1120-S (2024)

EXHIBIT C

Form 1120-S

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0123

Department of the Treasury
Internal Revenue ServiceDo 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 for instructions and the latest information.

2025

For calendar year 2025 or tax year beginning 2025, ending

A S election effective date

1/01/1999

B Business activity code
number (see instructions)
441110C Check if Schedule
M-3 attached ☒Crown Dodge, Inc.
6300 King Street
Ventura, CA 93003-7211

D Employer identification number

4934

E Date incorporated

2/23/1979

F Total assets (see instructions)

\$

G Is the corporation electing to be an S corporation beginning with this tax year? See instructions. ☐ Yes ☒ NoH Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change
(4) ☐ Amended return (5) ☐ S election termination

I Enter the number of shareholders who were shareholders during any part of the tax year. 2

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 22. See the instructions for more information.

INCOME		DEDUCTIONS		TAX AND PAYMENTS	
1 a	Gross receipts or sales	b	Less returns and allowances	c	Balance
2	Cost of goods sold (attach Form 1125-A)				
3	Gross profit. Subtract line 2 from line 1c				
4	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)				
5	Other income (loss) (see instrs - att statement)				See Statement 1
6	Total income (loss). Add lines 3 through 5				
7	Compensation of officers (see instructions - attach Form 1125-E)				
8	Salaries and wages (less employment credits)				
9	Repairs and maintenance				
10	Bad debts				
11	Rents				
12	Taxes and licenses				See Statement 2
13	Interest (see instructions)				
14	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)				
15	Depletion (do not deduct oil and gas depletion)				
16	Advertising				
17	Pension, profit-sharing, etc., plans				
18	Employee benefit programs				
19	Energy efficient commercial buildings deduction (attach Form 7205)				
20	Other deductions (attach statement)				See Statement 3
21	Total deductions. Add lines 7 through 20				
22	Ordinary business income (loss). Subtract line 21 from line 6				-1,151,986.
23 a	Excess net passive income or LIFO recapture tax (see instructions)	23 a			
23 b	Tax from Schedule D (Form 1120-S)	23 b			
23 c	Add lines 23a and 23b (see instructions for additional taxes)				
24 a	Current year's estimated tax payments and preceding year's overpayment credited to the current year	24 a			
24 b	Tax deposited with Form 7004	24 b			
24 c	Credit for federal tax paid on fuels (attach Form 4136)	24 c			
24 d	Elective payment election amount from Form 3800	24 d			
24 z	Add lines 24a through 24d				
25	Estimated tax penalty (see instructions). Check if Form 2220 is attached				
26	Amount owed. If line 24z is smaller than the total of lines 23c and 25, enter amount owed				0.
27	Overpayment. If line 24z is larger than the total of lines 23c and 25, enter amount overpaid				
28	Enter amount from line 27: a Credited to 2026 estimated tax b Refunded				
c	Routing number	d	Type: ☐ Checking ☐ Savings		
e	Account number				

Sign
Here

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

Signature of officer

Date

President

Title

May the IRS discuss this return
with the preparer shown below?
See instructions.☒ Yes ☐ NoPaid
Preparer
Use Only

Preparer's name

Preparer's signature

Date

Check ☐ if

self-employed

PTIN

David R. Flamer, C.P.A.

David R. Flamer, C.P.A.

8/31/26

P00081442

Firm's name

David R. Flamer An Accountancy Corporation

Firm's EIN

95-4325284

Firm's address

2889 Bunsen Ave Ste R
Ventura, CA 93003

Phone no.

(818) 991-8700

BAA For Paperwork Reduction Act Notice, see separate instructions.

SPSA0112 01/12/26

Form 1120-S (2025) Created 4/7/25

EXHIBIT 3