A-2026-3062739

ERM COHO

August 6th, 2026

Matthew L. Homsher
Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor
Harrisburg, PA 17120

DATE OF DEPOSIT

AUG 08 2026

PA Public Utility Commission
Secretary's Bureau

Re: Coho Climate Advisors LLC
Electric Generation License Application
Docket No. A-2026-3062739
Utility Code: 1228970

Dear Secretary Homsher:

Coho Climate Advisors LLC ("Coho" or the "Applicant") hereby submits its responses to the Pennsylvania Public Utility Commission's August 3rd Follow Up Data Request regarding the above-referenced Electric Generation License Application.

Advisory services for climate, energy, and water

The Applicant's responses address the request to provide one of the following:
1. provide standalone financial documents for the guarantor entity; or
2. have the guaranty executed by the ultimate parent and provide corresponding financial information for 2025.

Alternatively, the Applicant may submit under the name of the applicant, financial statements such as bank statements (minimum of three months), audited financial statements, or tax returns for the past two years.

The financial guarantee submitted with this application is provided by ERM Inc. ERM Inc. does not prepare standalone audited financial statements, as its financial results are consolidated into the financial statements of its ultimate parent company, ERM Group Limited. Accordingly for the same reasons, standalone financial statements for Coho Climate Advisors and ERM Inc. are not available.

As alternative evidence of financial capacity respective to Coho Climate Advisors, we have provided copies of our financial guarantor, ERM Inc.'s, Pennsylvania tax returns for FY2024 and FY2025.

Additionally, Coho Climate Advisors, LLC, the applicant, is a disregarded entity wholly owned by ERM Inc. As a disregarded entity, Coho does not file separate Pennsylvania income tax returns. Instead, its financial activity is reported as part of ERM Inc.'s tax filings. To support this ownership and tax treatment, we have included a copy of Coho Climate Advisors, LLC's Form W-9, which identifies Coho as a disregarded entity and confirms its relationship to ERM Inc.

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cohoclimate.com**

ERM
COHO

We respectfully submit these materials in support of the financial guarantee and the Applicant's licensing application.

Please let me know if you have any questions.

Pursuant to the Commission's request, a copy of this filing is being provided to Lee Yalcin of the Bureau of Technical Utility Services.

Thank you for your consideration of this submission.

Respectfully submitted,

COHO CLIMATE ADVISORS LLC

Geoff Heller
Consulting Partner
Coho Climate Advisors LLC
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DATE OF DEPOSIT

AUG 08 2026

PA Public Utility Commission
Secretary's Bureau

Advisory services for climate, energy, and water

Enclosures

cc: Lee Yalcin
Bureau of Technical Utility Services
Pennsylvania Public Utility Commission
lyalcin@pa.gov

PA Public Utility Commission
Secretary's Bureau

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Environmental Resources Management, Inc.

2 Business name/disregarded entity name, if different from above.

Coho Climate Advisors LLC

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

75 Valley Stream Parkway, Suite 200

6 City, state, and ZIP code

Malvern, PA 19355

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

☐☐☐ – ☐☐ – ☐☐☐☐

or

Employer identification number

23 – 2889340

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** [signature] **Date** 1/5/26

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

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must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note for ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

• **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

• Generally, individuals (including sole proprietors) are not exempt from backup withholding.

• Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.

• Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.

• Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

2—The United States or any of its agencies or instrumentalities.

3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.

5—A corporation.

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.

7—A futures commission merchant registered with the Commodity Futures Trading Commission.

8—A real estate investment trust.

9—An entity registered at all times during the tax year under the Investment Company Act of 1940.

10—A common trust fund operated by a bank under section 584(a).

11—A financial institution as defined under section 581.

12—A middleman known in the investment community as a nominee or custodian.

13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	**THEN the payment is exempt for . . .**
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over $600 required to be reported and direct sales over $5,000[1]	Generally, exempt payees 1 through 5.[2]
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

[1] See Form 1099-MISC, Miscellaneous Information, and its instructions.

[2] However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.SSA.gov*. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at *www.irs.gov/EIN*. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor[2]
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee[1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner[1]
6. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity[4]
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

[1] List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

[2] Circle the minor's name and furnish the minor's SSN.

[3] You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

[4] List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or report them at *www.ftc.gov/complaint*. You can contact the FTC at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see *www.IdentityTheft.gov* and Pub. 5027.

Go to *www.irs.gov/IdentityTheft* to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

ERNST & YOUNG U.S. LLP
1401 MCKINNEY, SUITE 2400
HOUSTON, TX 77010
713-750-1500

DATE OF DEPOSIT

AUG 08 2026

PA Public Utility Commission
Secretary's Bureau

ENVIRONMENTAL RESOURCES MANAGEMENT, INC.
Instructions for Filing
Form PA-8453-C
PA Corporate Tax Declaration
for the year ended March 31, 2024

The original form should be signed (using full name and title) and dated by an authorized officer of the corporation.

The signed form should be returned on or before February 18, 2025 to:

ERNST & YOUNG U.S. LLP
1401 MCKINNEY, SUITE 2400
HOUSTON, TX 77010

We must receive your signed Form PA-8453-C before we can electronically transmit your return.

The return shows a $527,000 overpayment. We have applied it as follows:

Amount to be applied to 2024 estimated tax	$527,000
Total Overpayment	**$527,000**

DO NOT separately file Form RCT-101 with the state of Pennsylvania. Doing so will delay the processing of your return.

The state of Pennsylvania will notify us when your return has been accepted. Your return is not considered filed until the state confirms its acceptance.

pennsylvania DEPARTMENT OF REVENUE

PA-8453 C (SU) 08-23

PA Corporate Net Income Tax Declaration for a State e-file Report

2023

For calendar year 2023 or tax year beginning, 04/01 2023, ending, 03/31 20 24.

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) 23-2889340

Name of Corporation

ENVIRONMENTAL RESOURCES MANAGEMENT

Address	City	State	ZIP Code	Revenue ID Number
75 VALLEY STREAM PARKWA SUITE 200	MALVERN	PA	19355	1000531596

SECTION I TAX REPORT INFORMATION (Whole dollars only.)

1. Income or Loss from Federal Return on a Separate Company Basis (From RCT-101, Section C, Line 1)	1.	96,286,354.
2. PA Taxable Income or Loss (From RCT-101, Section C, Line 12)	2.	2,912,538.
3. PA Corporate Net Income Tax Due (From RCT-101, Section C, Line 16)	3.	261,837.

SECTION II DECLARATION OF OFFICER (See instructions.) **Keep a copy of the corporation's tax report, RCT-101.**

4a. ☐ I consent that the corporation's refund check may be mailed directly to the address provided on RCT-101.

4b. ☒ I do not want a refund mailed to the corporation, or the corporation is not receiving a refund.

4c. ☐ I authorize (1) the PA Department of Revenue and its designated financial institution to initiate an electronic funds withdrawal entry to my financial institution account designated in the electronic portion of my 2023 Pennsylvania Corporate Net Income Tax Report for payment of my state taxes owed; and (2) my financial institution to debit the entry to my account. I also authorize the financial institutions involved in the processing of my electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to my payment. **To revoke a payment, I must contact my financial institution account indicated in the tax preparation software for payment of the corporation state taxes.**

If I filed a balance-due report, I understand if the PA Department of Revenue does not receive full and timely payment of my tax liability, I remain liable for the tax due and all applicable interest and penalties. If I filed a joint federal and state tax return/report and there is an error on my federal return, I understand my state report will be rejected.

Under penalties of perjury, I declare I am an officer of the above-named corporation and the information I provided to my electronic return originator (ERO) and/or transmitter and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2023 Pennsylvania Corporate Net Income Tax Report. To the best of my knowledge and belief, the corporation's report is true, correct and complete. I consent to my ERO and/or transmitter sending the corporation's report and accompanying schedules and statements to the Internal Revenue Service (IRS) and subsequently by the IRS to the PA Department of Revenue. I also consent to the PA Department of Revenue sending my ERO and/or transmitter, through the IRS, an acknowledgment of receipt of transmission, an indication of whether or not the corporation's report is accepted and, if rejected, the reason(s) for rejection.

SIGN HERE	Signature of Officer	Date	Title	Social Security number	
	75 VALLEY STREAM PARKWA		REGIONAL FI		
	Address SUITE 200		City MALVERN	State PA	ZIP Code 19355

SECTION III DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER (See instructions.)

I declare I have reviewed the above-named corporation's report, and the entries on Form PA 8453 C are true, correct and complete to the best of my knowledge and belief. I obtained the corporate officer's signature on this form before submitting the report to the PA Department of Revenue, provided the corporate officer a copy of all forms and information to be filed with the PA Department of Revenue and followed all other requirements specified by the PA Department of Revenue and in IRS Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers of forms 1120/1120S. If I am also the preparer, under penalties of perjury, I declare I examined the above-named corporation's report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete. I understand I am required to keep this form and the supporting documents for three years.

ERO's USE ONLY					
	ERO's Signature	Date	Check if also paid preparer ☒	Check if self-employed ☐	ERO's SSN or PTIN P01625099
	Firm's name (or yours if self-employed), address and ZIP code ▶ ERNST & YOUNG U.S. LLP 1401 MCKINNEY, SUITE 2400 HOUSTON, TX 77010			Telephone Number 713-750-7500	EIN 34-6565596

Under penalties of perjury, I declare I examined the above-named corporation's report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete.

PAID PREPARER'S USE ONLY				
	Preparer's Signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address and ZIP code ▶		Telephone Number	

Electronic Return Originators (EROs) and paid preparers must retain this form and supporting documents for three years.

DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.

DEPARTMENT USE ONLY

RCT-101 12-23 PAGE 1 OF 4
PA CORPORATE NET INCOME TAX REPORT 2023

STEP A:

Tax Year Beginning 04012023 Tax Year Ending 03312024

STEP B:

Economic Nexus	Y		
Revenue ID	1000531596		
Federal EIN	23-2889340	Parent Corporation EIN	452904625
NAICS code	541620		
Corporation Name	ENVIRONMENTAL RESOURCES MANAGEMENT		
Address Line 1	75 VALLEY STREAM PARKWA		
Address Line 2	SUITE 200		
City	MALVERN		
State	PA		
ZIP	19355		
Province			
Country Code			
Foreign Postal Code			
Address Change	N		

IRS Filing Type A = 1120 B = 1120S C = Other A

STEP C:

N	Initial Report	N	S Corp filing as C Corp
N	Final Report (must include REV-861 and REV-181, where applicable)	N	KOZ/SDA CREDIT
N	Amended Report	N	Royalty/Related Interest Add-Back (Act 52 of 2013)
		N	S Corp Taxable Built-in Gains
N	File Period Change	N	Section 381/382/Merger NOLs
N	Change Fed Group	N	Alternative Apportionment
N	52-53 Week Filer	N	Claiming P.L. 86-272 Protection

SECTION A: GENERAL INFORMATION QUESTIONNAIRE

1. State of Incorporation: PA
2. Date of Incorporation: (MMDDYYYY) 03181997
3. Date Commenced Doing Business in PA:
4. Describe corporate activity in PA: ENVIRONMENTAL CONSULTING
5. Describe corporate activity outside PA: ENVIRONMENTAL CONSULTING
6. Other states in which taxpayer has activity: DE,DC,ID,IN,IA,ME,MD,MI,MO,NC,ND,NM,NJ,OH,VA,WV
7. Does this corporation own all or a majority of stock in other corporations? N If yes, include the REV-798, Schedule X.
8. Has the federal government changed taxable income as originally reported for any period for which reports of change have not been filed? N If yes, file the RCT-128C.

REVENUE ID 1000531596
TAX YEAR END 03312024 NAME ENVIRONMENTAL RESOURCES MA

RCT-101 12-23 **PAGE 2 OF 4 PA CORPORATE NET INCOME TAX REPORT 2023**

SECTION B: SCHEDULE C-1: APPORTIONMENT SCHEDULE FOR CORPORATE NET INCOME TAX (Include RCT-106.)

Sales Factor			Special Apportionment		
Sales - PA	1A	25702048	Numerator	2A	0
Sales - Total	1B	552134885	Denominator	2B	0
Sales Factor	1C	0.046550	Special Apportionment	2C	0

USE WHOLE DOLLARS ONLY

SECTION C: PA CORPORATE NET INCOME TAX

1.	Income or loss from federal return on a separate-company basis.	1	96286354
2.	**DEDUCTIONS:**		
	2A. Corporate dividends received (from REV-798, Schedule C-2, Line 7).	2A	38016647
	2B. Interest on U.S. securities (GROSS INTEREST minus EXPENSES).	2B	0
	2C. Current yr. addtl. PA deprec. plus adjust. for sale (REV-1834, Sched. C-8, Line 8).	2C	1782784
	2D. Other (from REV-860, Schedule OD) See instructions.	2D	0
	TOTAL DEDUCTIONS - Add Lines 2A through 2D and enter the result on Line 2.	2	39799431
3.	**ADDITIONS:**		
	3A. Taxes imposed on or measured by net income (from REV-860, Schedule C-5, Line 6).	3A	4050844
	3B. Current year bonus depreciation (REV-1834, Sched. C-8, Line 3).	3B	1585677
	3C. Intangible expense or related interest expense (REV-802, Sched. C-6; must include REV-802).	3C	0
	3D. Other (from REV-860, Schedule OA) See instructions. Stmt 1	3D	444499
	TOTAL ADDITIONS - Add Lines 3A through 3D and enter the result on Line 3.	3	6081020
4.	Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3).	4	62567943
5.	Total nonbusiness income or loss (from REV-934, Column C, Total; must include REV-934).	5	0
6.	Income or loss to be apportioned (Line 4 minus Line 5).	6	62567943
7.	Apportionment (from Schedule C-1, 1C, or 2C if using Special Apportionment).	7	0.046550
8.	Income or loss apportioned to PA (Line 6 times Line 7).	8	2912538
9.	Nonbusiness income or loss allocated to PA (from REV-934, Column A, Total; must include REV-934).	9	0
10.	PA taxable income or loss after apportionment (Line 8 plus Line 9).	10	2912538
11.	Total net operating loss deduction (from RCT-103, Part A, Line 4).	11	0
12.	PA taxable income or loss (Line 10 minus Line 11).	12	2912538
13.	Qualified Manufacturing Innovation and Reinvestment Deduction (cannot reduce tax liability by more than 50%).	13	0
14.	PA CNI tax ((Line 12 - Line 13) times tax rate - See Instructions). If Line 12 is less than zero , enter "0".	14	261837
15.	Credit for tax paid by affiliate(s) for intangible expense or related interest expense (from REV-803, Sch C-7; must include REV-803).	15	0
16.	Tax Liability (Line 14 minus line 15).	16	261837
17.	Credit for CNI Tax Withholding (from PA Schedule CP, line 16).	17	0
18.	Estimated Payments & Credits on Deposit.	18	788837
19.	Restricted Credits (cannot exceed line 16).	19	0
20.	Total Due/Overpayment (Line 16 minus lines 17, 18 and 19).	20	-527000

REVENUE ID 1000531596
TAX YEAR END 03312024 **NAME** ENVIRONMENTAL RESOURCES MA

RCT-101 12-23 **PAGE 3 OF 4 PA CORPORATE NET INCOME TAX REPORT 2023**

SECTION D: TRANSFER/REFUND METHOD

1.	Transfer (Amount to be credited to the next tax year after offsetting all unpaid liabilities).	1	527000
2.	Refund (Amount to be refunded after offsetting all unpaid liabilities).	2	0

DIRECT DEPOSIT: Banking rules do not permit direct deposit to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit field or bank routing and account number information below in this case, and you will receive a check from the Department. If your refund will be going to a bank account within the U.S., you have the option to have your refund directly deposited.

Direct Deposit
C=Checking S=Savings

Routing #

Account #

SECTION E: BULK SALE

*Schedule of Disposition of Assets, REV-861, must be completed and filed with this report.

Has the corporation sold or transferred in bulk, 51 percent or more of any class of assets? (See instructions.) N

If yes, enter the following information. (Include a separate schedule if additional space is needed.)

Purchaser Name
Address Line 1
Address Line 2
City
State
ZIP
Province
Country Code
Foreign Postal Code

SECTION F: SCHEDULE OF REAL PROPERTY IN PA (Include a separate schedule if additional space is needed.)

Did you own or rent property in PA titled to the corporation or any Single Member LLC during this filing period? Y

If yes, the below section must be completed.

O = Own R = Rent	Street Address	City	County	KOZ/KOEZ
R	75 VALLEY STREAM PARK	MALVERN	CHESTER	N

REVENUE ID
TAX YEAR END NAME

RCT-101 12-23 PAGE 3 OF 4 PA CORPORATE NET INCOME TAX REPORT 2023

SECTION D: TRANSFER/REFUND METHOD

1. Transfer (Amount to be credited to the next tax year after offsetting all unpaid liabilities). 1
2. Refund (Amount to be refunded after offsetting all unpaid liabilities). 2

DIRECT DEPOSIT: Banking rules do not permit direct deposit to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit field or bank routing and account number information below in this case, and you will receive a check from the Department. If your refund will be going to a bank account within the U.S., you have the option to have your refund directly deposited.

Direct Deposit C=Checking S=Savings | Routing # | Account #

SECTION E: BULK SALE

*Schedule of Disposition of Assets, REV-861, must be completed and filed with this report.

Has the corporation sold or transferred in bulk, 51 percent or more of any class of assets? (See instructions.)
If yes, enter the following information. (Include a separate schedule if additional space is needed.)

Purchaser Name
Address Line 1
Address Line 2
City
State
ZIP
Province
Country Code
Foreign Postal Code

SECTION F: SCHEDULE OF REAL PROPERTY IN PA (Include a separate schedule if additional space is needed.)

Did you own or rent property in PA titled to the corporation or any Single Member LLC during this filing period?
If yes, the below section must be completed.

O = Own R = Rent	Street Address	City	County	KOZ/KOEZ
R	800 CRANBERRY WOODS D	CRANBERRY TOWNS	CRANBERRY	N

REVENUE ID
TAX YEAR END NAME

RCT-101 12-23 PAGE 3 OF 4 PA CORPORATE NET INCOME TAX REPORT 2023

SECTION D: TRANSFER/REFUND METHOD

1. Transfer (Amount to be credited to the next tax year after offsetting all unpaid liabilities). 1
2. Refund (Amount to be refunded after offsetting all unpaid liabilities). 2

DIRECT DEPOSIT: Banking rules do not permit direct deposit to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit field or bank routing and account number information below in this case, and you will receive a check from the Department. If your refund will be going to a bank account within the U.S., you have the option to have your refund directly deposited.

Direct Deposit
C=Checking S=Savings
Routing #
Account #

SECTION E: BULK SALE

*Schedule of Disposition of Assets, REV-861, must be completed and filed with this report.

Has the corporation sold or transferred in bulk, 51 percent or more of any class of assets? (See instructions.)
If yes, enter the following information. (Include a separate schedule if additional space is needed.)

Purchaser Name
Address Line 1
Address Line 2
City
State
ZIP
Province
Country Code
Foreign Postal Code

SECTION F: SCHEDULE OF REAL PROPERTY IN PA (Include a separate schedule if additional space is needed.)

Did you own or rent property in PA titled to the corporation or any Single Member LLC during this filing period?
If yes, the below section must be completed.

O = Own R = Rent	Street Address	City	County	KOZ/KOEZ
R	6 PPG PLACE	PITTSBURGH	ALLEGHENY	N

REVENUE ID 1000531596
TAX YEAR END 03312024 NAME ENVIRONMENTAL RESOURCES MA

RCT-101 12-23 PAGE 4 OF 4 PA CORPORATE NET INCOME TAX REPORT 2023

SECTION G: CORPORATE OFFICER (Must sign affirmation below.)

CORPORATE OFFICERS
(See instructions.)
Must provide requested information for all filled officer positions.

	SSN	Last Name	First Name	MI
President/Managing Partner		SUSAN	ANGYAL	
Vice President		BEEVERS	JONATHAN	
Secretary		JESSICA	RAZA	
Treasurer/Tax Manager		RUMSEY	GREGORY WILLIA	C

NAME GREG RUMSEY
PHONE 8322098880
EMAIL GREG.RUMSEY@ERM.COM

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If this report is an amended report, the taxpayer hereby consents to the extension of the assessment period for this tax year to one year from the date of filing of this amended report or three years from the filing of the original report, whichever period last expires, and agrees to retain all required records pertaining to that tax and tax period until the end of the extended assessment period, regardless of any statutory provision providing for a shorter period of retention. For purposes of this extension, an original report filed before the due date is deemed filed on the due date. I am authorized to execute this consent to the extension of the assessment period.

Corporate Officer Signature	Date
GREG RUMSEY	

PREPARER'S INFORMATION

Firm Federal EIN	346565596
Firm Name	ERNST & YOUNG U.S. LLP
Preparer's Name	ERIC MASTERSON
Preparer's SSN/PTIN	
Phone	7137501500
Email	ERIC.MASTERSON@EY.COM
Address Line 1	1401 MCKINNEY, SUITE 24
Address Line 2	
City	HOUSTON
State	TX
ZIP	77010
Province	
Country Code	
Foreign Postal Code	

FORM BARCODE 1062 0000

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

Tax Preparer's Signature	Date

Pennsylvania Form RCT-101, Page 2 Detail

Line 3D - Other Additions

FOREIGN TAXES	444,499
Total	444,499

pennsylvania
DEPARTMENT OF REVENUE (SU) 04-23 (I)

REV-798

SCHEDULE C-2
PA DIVIDEND DEDUCTION

Corporation Name

ENVIRONMENTAL RESOURCES MANAGEMENT,

Revenue ID	FEIN	Tax Year Beginning	Tax Year Ending
1000531596	23-2889340	04/01/2023	03/31/2024

1. Federal Schedule C, Line (24), Total Deductions	1.	38,016,647
2. Federal Schedule C, Line (18), Foreign Dividend Gross-Up (Section 78)	2.	
3. Federal Schedule C, Line (22) (Attach federal Form 8993)	3.	
4. Dividends from less-than-20-percent-owned foreign corporations listed on Lines (14), (16b), (16c), (17), (19) and (20) of federal Schedule C x 50 percent - 0.50	4.	
5. Dividends from 20-percent-or-more-owned foreign corporations listed on Lines (14), (16b), (16c), (17), (19) and (20) of federal Schedule C x 65 percent - 0.65	5.	
6. Dividends listed on Lines (14), (16b), (16c), (17), (19) and (20) of federal Schedule C from foreign corporations that meet the "80 percent voting and value test" of IRC § 1504(a)(2) and otherwise would qualify for 100 percent deduction under IRC § 243(a)(3) if they were a domestic corporation. **Do not list any amounts included above**	6.	
7. **Total PA Dividend Deduction** - Add Lines 1, 2, 4, 5 and 6. Subtract Line 3. Enter this amount on RCT-101, Section C, Line 2A.	7.	38,016,647

SCHEDULE X

Taxpayers completing this schedule must include beginning and ending consolidating schedules reflecting the activity of all members of the consolidated group, along with all consolidations and eliminations.

Corporation Name

ENVIRONMENTAL RESOURCES MANAGEMENT,

Revenue ID	FEIN	Tax Year Beginning	Tax Year Ending
1000531596	23-2889340	04/01/2023	03/31/2024

NAME	FILE IN PA	REVENUE ID	EIN

Name, SSN, EIN and/or Revenue ID of any individual or business entity owning all or a majority of the stock of the taxpayer.

Name	SSN or EIN	Revenue ID
ERM DELAWARE, INC.	51-0384757	100509193

REV-1834

SCHEDULE C-8
ADJUSTMENT FOR
BONUS DEPRECIATION

Corporation Name

ENVIRONMENTAL RESOUR

Revenue ID	FEIN	Tax Year Beginning	Tax Year Ending
1000531596	23-2889340	04/01/2023	03/31/2024

This Schedule is required to be completed annually and submitted with the RCT-101

1. Unused Bonus Depreciation Balance from prior year:		1,789,998
1A. Unrecovered Bonus Depreciation Balance:		
On Qualified Property Acquired in Transactions Where Asset Basis is Carried Over		
Date of Transaction: ____ Type of Transaction: ____		
Revenue ID of Corporation from Whom Assets Acquired: ____ FEIN: ____		
2. Amount of Federal Bonus Depreciation claimed in this tax year:		
2A. Property placed in service prior to Sept. 28, 2017		
2B. Property placed in service on or after Sept. 28, 2017	1,585,677	
3. Current Year Bonus Deprec. Addition (Line 2A plus 2B) TOTAL (Carry to Line 3B, Page 2, of RCT-101)		1,585,677
4. Additional PA Bonus Depreciation Deduction:		
4A. Property placed in service prior to Sept. 28, 2017 (MACRS x 3/7)		
4B. Property placed in service on or after Sept. 28, 2017 (MACRS w/o regard to Bonus)	1,749,516	
5. PA Bonus Depreciation Deduction TOTAL (Line 4A plus 4B)		1,749,516
6. Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:		
6A. Property placed in service prior to Sept. 28, 2017 (Schedule C-9 Line 2)		
6B. Property placed in service on or after Sept. 28, 2017 (Schedule C-9 Line 4)	33,268	
7. PA Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed: TOTAL (Line 6A plus 6B)		33,268
8. PA Bonus Depreciation Deduction (Line 5 plus 7) TOTAL (Carry to line 2C, Page 2, of RCT-101)		1,782,784
9. Remaining Unused Bonus Depreciation Balance Carry-Forward: TOTAL (Line 1 plus Line 1A plus Line 3 minus Line 8)		1,592,891

pennsylvania
DEPARTMENT OF REVENUE (SU) 10-22

REV-1834

SCHEDULE C-9 - ADJUSTMENT FOR DEDUCTION FOR PROPERTY WHICH IS FULLY DEPRECIATED, SOLD OR OTHERWISE DISPOSED

Corporation Name

ENVIRONMENTAL RESOUR

Revenue ID	FEIN	Tax Year Beginning	Tax Year Ending
1000531596	23-2889340	04/01/2023	03/31/2024

This Schedule is required to be completed annually (if applicable) and submitted with the RCT-101

1. Property placed in service prior to Sept. 28, 2017:
   1A. Bonus Depreciation previously added back on the property . . . .
   1B. Total PA deduction previously claimed on the property . . . .

2. Recovery of Unrecovered Bonus (Line 1A minus 1B)
   (Carry to Line 6A, Schedule C-8) . . . .

3. Property Placed in Service on or after Sept. 28, 2017:
   3A. Bonus Depreciation previously added back on the property 89,058
   3B. Total PA deduction previously claimed on the property (MACRS) 55,790

4. Recovery of Unrecovered Bonus (Line 3A minus 3B)
   (Carry to Line 6B, Schedule C-8) 33,268

R pennsylvania DEPARTMENT OF REVENUE

RCT-106 (SU) 08-22
DETERMINATION OF APPORTIONMENT PERCENTAGE
INSERT SHEET
FILE WITH RCT-101

Corporation Name

ENVIRONMENTAL RESOUR

Revenue ID	FEIN	Tax Year Beginning	Tax Year Ending
1000531596	23-2889340	04/01/2023	03/31/2024

SALES FACTOR Description	Inside PA	Inside and Outside PA
1. Sales (net of returns and allowances)	25,702,048	552,134,885
2. Interest, Rents, Royalties		
3. Gross Receipts from the Sale of Other Business Assets (except securities, unless you are a securities dealer)		
4. Other Sales (receipts only)		
5. Partner's Share of Sales from Partnerships		
6. Total Sales	(A) 25,702,048	(B) 552,134,885

(C) Sales Factor (Divide A by B; calculate to six decimal places.) (C) 0 • 0 4 6 5 5 0 Carry (A), (B) and (C) to RCT-101, Schedule C-1, Lines 1A, 1B and 1C.

SPECIAL APPORTIONMENT

Special apportionment to be completed only by railroad, truck, bus, airline or qualified air freight forwarding companies; pipeline or natural gas companies; water transportation companies; or satellite television services providers. Refer to instructions.

(A) NUMERATOR ____________

(B) DENOMINATOR ____________ = (C) ___ • ____________ Carry (A), (B) and (C) to RCT-101, Schedule C-1, Lines 2A, 2B and 2C.

(C) Special Apportionment (Divide A by B; calculate to six decimal places.)

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DEPARTMENT OF REVENUE

REV-860 (SU) 09-22

SCHEDULE C-5 - SCHEDULE OF TAXES

Corporation Name ENVIRONMENTAL RESOURCES MANAGEMENT,

Revenue ID	FEIN	Tax Year Beginning	Tax Year Ending
1000531596	23-2889340	04/01/2023	03/31/2024

1. PA Corporate Net Income Tax		
2. Philadelphia Business Income and Receipts Tax (BIRT) - Net Income Portion	56,381	
3. Income Taxes - Other States	4,050,844	
4. Local Income Taxes		
5. Other Income Taxes	431,099	
6. Total Income Taxes (Add Lines 1 through 5) Carry to RCT-101, Page 2, Line 3A		4,538,324
7. PA Capital Stock/Foreign Franchise Tax (Not applicable for tax years beginning on or after Jan. 1, 2016)		
8. Philadelphia Business Income and Receipts Tax (BIRT) - Gross Receipts Portion	13,048	
9. Payroll Taxes	16,278,547	
10. Real Estate Taxes	579,688	
11. Sales and Use Tax		
12. Business Privilege Tax - Other than Income		
13. Occupancy Tax		
14. Local Taxes - Not Based on Income		
15. Other Taxes - Not Based on Income	257,920	
16. Total Taxes Not Imposed on or Measured by Income (Add Lines 7 through 15)		17,129,203
17. Total Tax Expense Reported on Federal Income Tax Return (Add Lines 6 and 16)		21,667,527

SCHEDULE OA - OTHER ADDITIONS

DESCRIPTION	AMOUNT
Tax Preference Items	
FOREIGN TAXES	444,499
Total Carry to RCT-101, Section C, Line 3D	444,499

SCHEDULE OD - OTHER DEDUCTIONS

DESCRIPTION	AMOUNT
Federal Wages Disallowed as a Result of Tax Credits Under IRC Sec 45B or IRC Sec 51	
Total Carry to RCT-101, Section C, Line 2-D	

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DEPARTMENT OF REVENUE (SU) 09-22

REV-802

SCHEDULE C-6
ADD-BACK FOR INTANGIBLE EXPENSES OR COST AND RELATED INTEREST

Corporation Name
ENVIRONMENTAL RESOUR

Revenue ID	FEIN	Tax Year Beginning	Tax Year Ending
1000531596	23-2889340	04/01/2023	03/31/2024

SECTION I PAYMENTS MADE DIRECTLY OR INDIRECTLY TO AN AFFILIATED ENTITY

Affiliated Entity Name	FEIN	Where Organized	Where Managed and Directed (Corporate HQ)	Intangible Expenses	Related Interest Expense
1. ERM-NA HOLDINGS CORP.	233073509	PA		1a.	1b. 487301
2.				2a.	2b.
3.				3a.	3b.
4.				4a.	4b.
5. **TOTAL PAYMENTS**				**5a.**	**5b.** 487301

Exclusion of payments:

6. Tax avoidance was not principal purpose and was done at arm's length rates and terms.	6a.	6b. 487301
7. Affiliated entity domiciled in a foreign nation that has in force a comprehensive income tax treaty with the U.S. Government. (Complete Part II.)	7a.	7b.
8. Affiliated entity was a conduit for the intangible expenses or cost/related interest paid directly or indirectly by the taxpayer to an unaffiliated entity. (Complete Part III.)	8a.	8b.
9. Total Amount Excluded from Total Intangible Expenses or Cost/Related Interest Payments	9a.	9b. 487301
10. Add-back of Intangible Expenses or Cost/Related Interest Payments	10a.	10b.
11. **TOTAL INTANGIBLE EXPENSES AND RELATED INTEREST EXPENSE**		**11.**

SECTION II TRANSACTIONS WITH FOREIGN ENTITIES

Foreign Affiliated Entity Name	Domestic Country of Foreign Affiliate	Domestic Affiliate FEIN	Intangible Expenses	Related Interest Expense
1.			1a.	1b.
2.			2a.	2b
3.			3a.	3b.
4.			4a.	4b.
5. **TOTAL EXCLUDED**			**5a.**	**5b.**

3D4630 1.000

SECTION III TRANSACTIONS WITH UNAFFILIATED ENTITIES

	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
1. Unaffiliated Entity Name			
a. Intangible Expenses Paid to Unaffiliated Entity		1a.	
b. Related Interest Expense Paid to Unaffiliated Entity			1b.
c/d. Total Payment Portion Allocation Percentage		1c.	1d.
e/f. Exclusion Amount		**1e.**	**1f.**
2. Unaffiliated Entity Name			
a. Intangible Expenses Paid to Unaffiliated Entity		2a.	
b. Related Interest Expense Paid to Unaffiliated Entity			2b.
c/d. Total Payment Portion Allocation Percentage		2c.	2d.
e/f. Exclusion Amount		**2e.**	**2f.**
3. Unaffiliated Entity Name			
a. Intangible Expenses Paid to Unaffiliated Entity		3a.	
b. Related Interest Expense Paid to Unaffiliated Entity			3b.
c/d. Total Payment Portion Allocation Percentage		3c.	3d.
e/f. Exclusion Amount		**3e.**	**3f.**
4. Unaffiliated Entity Name			
a. Intangible Expenses Paid to Unaffiliated Entity		4a.	
b. Related Interest Expense Paid to Unaffiliated Entity			4b.
c/d. Total Payment Portion Allocation Percentage		4c.	4d.
e/f. Exclusion Amount		**4e.**	**4f.**
5. Unaffiliated Entity Name			
a. Intangible Expenses Paid to Unaffiliated Entity		5a.	
b. Related Interest Expense Paid to Unaffiliated Entity			5b.
c/d. Total Payment Portion Allocation Percentage		5c.	5d.
e/f. Exclusion Amount		**5e.**	**5f.**
6. TOTAL EXCLUDED		**6a.**	**6b.**

Electronic Filing Information: PDF attachments Included in this Return

Tax Year: 2023
Name: ENVIRONMENTAL RES
Return No: C0001673

Jurisdiction: Pennsylvania
No of Attachments: 1

PDF Attachment Description	PDF File Name	File Size
FED 7004	C0001673_GA_FED 7004.pdf	32,165

01/21/2025 20:17:28

Form **7004** (Rev. December 2018) Department of the Treasury Internal Revenue Service

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

▶ File a separate application for each return.
▶ Go to *www.irs.gov/Form7004* for instructions and the latest information.

OMB No. 1545-0233

Print or Type

Name: ERM EMERALD US INC & SUBSIDIARIES
Identifying number: 45-2904625
Number, street, and room or suite no. (If P.O. box, see instructions.): 75 VALLEY STREAM PARKWAY, SUITE 200
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).): MALVERN, PA 19355

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

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

1 Enter the form code for the return listed below that this application is for 1 2

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

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

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here . . . . . ▶ ☐

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here . . . . . ▶ ☒
If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application. See Statement 94

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here . . ▶ ☐

5a The application is for calendar year 20___ , or tax year beginning 04/01 , 20 23, and ending 03/31 , 20 24

b **Short tax year.** If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (See instructions - attach explanation)

6	Tentative total tax	6	9,060,828.
7	**Total** payments and credits. See instructions	7	12,762,168.
8	**Balance due.** Subtract line 7 from line 6. See instructions	8	NONE

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Form **7004** (Rev. 12-2018)

JSA
3X0915 1.000

Form 7004 - Affiliated Group Members

Name and address of each member of the group	Employer ID
ERM EMERALD US, INC. 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	45-2904625
ERM NC, INC. 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	27-4320598
ERM INFORMATION SOLUTIONS, INC. 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	03-0420446
ERM ALASKA, INC. 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	92-0155937
ERM CONSULTING & ENGINEERING, INC. 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	14-1115660
SUSTAINABILITY, INC. 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	22-3781830
SHELTON COMMUNICATIONS GROUP, INC. 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	03-0405021
ENVIRONMENTAL RESOURCES MANAGEMENT MICHIGAN, 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	30-0810064
ENVIRONMENTAL RESOURCES MANAGEMENT, INC. 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	03-0405021

Continued on next page

Form 7004 - Affiliated Group Members

Name and address of each member of the group (Cont'd)	Employer ID
ERM DELAWARE, INC. 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	51-0384757
ERM-NA HOLDINGS CORP. 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	23-3073509
ENVIRONMENTAL RESOURCES MANAGEMENT SOUTHWEST, 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	74-2065243

ERNST & YOUNG U.S. LLP
1401 MCKINNEY, SUITE 2400
HOUSTON, TX 77010
713-750-1500

ENVIRONMENTAL RESOURCES MANAGEMENT, INC.
Instructions for Filing
Form PA-8453-C
PA Corporate Tax Declaration
for the year ended March 31, 2025

The original form should be signed (using full name and title) and dated by an authorized officer of the corporation.

The signed form should be returned on or before February 17, 2026 to:

ERNST & YOUNG U.S. LLP
1401 MCKINNEY, SUITE 2400
HOUSTON, TX 77010

We must receive your signed Form PA-8453-C before we can electronically transmit your return.

The return shows a $402,550 overpayment. We have applied it as follows:

Amount to be applied to 2025 estimated tax	$402,550
Total Overpayment	**$402,550**

DO NOT separately file Form RCT-101 with the state of Pennsylvania. Doing so will delay the processing of your return.

The state of Pennsylvania will notify us when your return has been accepted. Your return is not considered filed until the state confirms its acceptance.

pennsylvania DEPARTMENT OF REVENUE

PA-8453 C (SU) 06-24

PA Corporate Net Income Tax Declaration for a State e-file Report

2024

For calendar year 2024 or tax year beginning, 04/01 2024, ending, 03/31 20 25.

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) 23-2889340

Name of Corporation

ENVIRONMENTAL RESOURCES MANAGEMENT

Address	City	State	ZIP Code
840 W SAM HOUSTON PKWY	HOUSTON	TX	77024

SECTION I TAX REPORT INFORMATION (Use whole dollars only.)

1. Income or Loss from Federal Return on a Separate Company Basis (From RCT-101, Section C, Line 1)	1.	57,465,743.
2. PA Taxable Income or Loss (From RCT-101, Section C, Line 12)	2.	2,926,379.
3. PA Corporate Net Income Tax Due (From RCT-101, Section C, Line 16)	3.	248,450.

SECTION II DECLARATION OF OFFICER (See instructions.) **Keep a copy of the corporation's tax report, RCT-101.**

4a. ☐ I consent that the corporation's refund check may be mailed directly to the address provided on RCT-101.

4b. ☒ I do not want a refund mailed to the corporation, or the corporation is not receiving a refund.

4c. ☐ I authorize (1) the PA Department of Revenue and its designated financial institution to initiate an electronic funds withdrawal entry to my financial institution account designated in the electronic portion of my 2023 Pennsylvania Corporate Net Income Tax Report for payment of my state taxes owed; and (2) my financial institution to debit the entry to my account. I also authorize the financial institutions involved in the processing of my electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to my payment. **To revoke a payment, I must contact my financial institution account indicated in the tax preparation software for payment of the corporation state taxes.**

If I filed a balance-due report, I understand if the PA Department of Revenue does not receive full and timely payment of my tax liability, I remain liable for the tax due and all applicable interest and penalties. If I filed a joint federal and state tax return/report and there is an error on my federal return, I understand my state report will be rejected.

Under penalties of perjury, I declare I am an officer of the above-named corporation and the information I provided to my electronic return originator (ERO) and/or transmitter and the amounts in Section I above agree with the amounts on the corresponding lines of the corporation's 2024 Pennsylvania Corporate Net Income Tax Report. To the best of my knowledge and belief, the corporation's report is true, correct, and complete. I consent to my ERO and/or transmitter sending the corporation's report and accompanying schedules and statements to the Internal Revenue Service (IRS) and subsequently by the IRS to the PA Department of Revenue. I also consent to the PA Department of Revenue sending my ERO and/or transmitter, through the IRS, an acknowledgment of receipt of transmission, an indication of whether or not the corporation's report is accepted and, if rejected, the reason(s) for rejection.

SIGN HERE

Signature of Officer	Date	Title	Social Security Number
		REGIONAL FI	
Address 840 W SAM HOUSTON PKWY		City HOUSTON	State TX / ZIP Code 77024

SECTION III DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER (See instructions.)

I declare I have reviewed the above-named corporation's report, and the entries on Form PA 8453 C are true, correct and complete to the best of my knowledge and belief. I obtained the corporate officer's signature on this form before submitting the report to the PA Department of Revenue, provided the corporate officer a copy of all forms and information to be filed with the PA Department of Revenue and followed all other requirements specified by the PA Department of Revenue and in IRS Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers of forms 1120/1120S. If I am also the preparer, under penalties of perjury, I declare I examined the above-named corporation's report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct, and complete. I understand I am required to keep this form and the supporting documents for three years.

ERO's USE ONLY

ERO's Signature	Date	Check if also paid preparer	Check if self-employed	ERO's SSN or PTIN
[signature]	2/10/2026	☒	☐	P01625099
Firm's name (or yours if self-employed), address and ZIP code: ERNST & YOUNG U.S. LLP, 1401 MCKINNEY, SUITE 2400 HOUSTON, TX 77010			Telephone Number 713-750-1500	EIN 34-6565596

Under penalties of perjury, I declare I examined the above-named corporation's report, accompanying schedules, and statements, and to the best of my knowledge and belief they are true, correct, and complete.

PAID PREPARER'S USE ONLY

Preparer's Signature	Date	Check if self-employed	Preparer's SSN or PTIN
		☐	
Firm's name (or yours if self-employed), address and ZIP code		Telephone Number	

Electronic Return Originators (EROs) and paid preparers must retain this form and supporting documents for three years.

DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.

DEPARTMENT USE ONLY

RCT-101 09-24 PAGE 1 OF 4
PA CORPORATE NET INCOME TAX REPORT 2024

STEP A:

Tax Year Beginning 04012024 Tax Year Ending 03312025

STEP B:

Economic Nexus	Y		
Federal EIN	23-2889340	Parent Corporation EIN	452904625
NAICS code	541620		
Corporation Name	ENVIRONMENTAL RESOURCES MANAGEMENT		
Address Line 1	840 W SAM HOUSTON PKWY		
Address Line 2			
City	HOUSTON		
State	TX		
ZIP	77024		
Province			
Country Code			
Foreign Postal Code			
Address Change	N		

IRS Filing Type A = 1120 B = 1120S C = Other A

STEP C:

N	Initial Report	N	S Corp filing as C Corp
N	Final Report (must include REV-861 and REV-181, where applicable)	N	KOZ
N	Amended Report	N	Royalty/Related Interest Add-Back (Act 52 of 2013)
		N	S Corp Taxable Built-in Gains
N	File Period Change	N	Section 381/382/Merger NOLs
N	Change Fed Group	N	Alternative Apportionment
N	52-53 Week Filer	N	Claiming P.L. 86-272 Protection

SECTION A: GENERAL INFORMATION QUESTIONNAIRE

1. State of Incorporation: PA
2. Date of Incorporation: (MMDDYYYY) 03181997
3. Date Commenced Doing Business in PA:
4. Describe corporate activity in PA: ENVIRONMENTAL CONSULTING
5. Describe corporate activity outside PA: ENVIRONMENTAL CONSULTING
6. Other states in which taxpayer has activity: DE,DC,ID,IN,IA,ME,MD,MI,MO,NC,ND,NM,NJ,OH,VA,WV
7. Does this corporation own all or a majority of stock in other corporations? N If yes, include the REV-798, Schedule X.
8. Has the federal government changed taxable income as originally reported for any period for which reports of change have not been filed? N If yes, file the RCT-128C.

FEIN 23-2889340
TAX YEAR END 03312025 NAME ENVIRONMENTAL RESOURCES MA

RCT-101 09-24 PAGE 2 OF 4 PA CORPORATE NET INCOME TAX REPORT 2024

SECTION B: SCHEDULE C-1: APPORTIONMENT SCHEDULE FOR CORPORATE NET INCOME TAX (Include RCT-106.)

Sales Factor			Special Apportionment		
Sales - PA	1A	30908944	Numerator	2A	0
Sales - Total	1B	613038329	Denominator	2B	0
Sales Factor	1C	0.050419	Special Apportionment	2C	0

USE WHOLE DOLLARS ONLY

SECTION C: PA CORPORATE NET INCOME TAX

1.	Income or loss from federal return on a separate-company basis.	1	57465743
2.	**DEDUCTIONS:**		
	2A. Corporate dividends received (from REV-798, Schedule C-2, Line 7).	2A	0
	2B. Interest on U.S. securities (GROSS INTEREST minus EXPENSES).	2B	0
	2C. Current yr. addtl. PA deprec. plus adjust. for sale (REV-1834, Sched. C-8, Line 8).	2C	1631988
	2D. Intangible income or related interest income (REV-798, Sched. X; must include REV-798). See inst.	2D	0
	2E. Other (from REV-860, Schedule OD) See instructions.	2E	0
	TOTAL DEDUCTIONS - Add Lines 2A through 2E and enter the result on Line 2.	2	1631988
3.	**ADDITIONS:**		
	3A. Taxes imposed on or measured by net income (from REV-860, Schedule C-5, Line 6).	3A	1443699
	3B. Current year bonus depreciation (REV-1834, Sched. C-8, Line 3).	3B	371269
	3C. Intangible expense or related interest expense (REV-802, Sched. C-6; must include REV-802).	3C	0
	3D. Other (from REV-860, Schedule OA) See instructions. Stmt 1	3D	392477
	TOTAL ADDITIONS - Add Lines 3A through 3D and enter the result on Line 3.	3	2207445
4.	Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3).	4	58041200
5.	Total nonbusiness income or loss (from REV-934, Column C, Total; must include REV-934).	5	0
6.	Income or loss to be apportioned (Line 4 minus Line 5).	6	58041200
7.	Apportionment (from Schedule C-1, 1C, or 2C if using Special Apportionment).	7	0.050419
8.	Income or loss apportioned to PA (Line 6 times Line 7).	8	2926379
9.	Nonbusiness income or loss allocated to PA (from REV-934, Column A, Total; must include REV-934).	9	0
10.	PA taxable income or loss after apportionment (Line 8 plus Line 9).	10	2926379
11.	Total net operating loss deduction (from RCT-103, Part A, Line 4).	11	0
12.	PA taxable income or loss (Line 10 minus Line 11).	12	2926379
13.	Qualified Manufacturing Innovation and Reinvestment Deduction (cannot reduce tax liability by more than 50%).	13	0
14.	PA CNI tax ((Line 12 - Line 13) times tax rate - See Instructions). If Line 12 is less than zero , enter "0".	14	248450
15.	Credit for tax paid by affiliate(s) for intangible expense or related interest expense (from REV-803, Sch C-7: must include REV-803).	15	0
			248450
16.	Tax Liability (Line 14 minus line 15).	16	
17.	Credit for CNI Tax Withholding (from PA Schedule CP, line 16).	17	0
18.	Estimated Payments & Credits on Deposit.	18	651000
19.	Restricted Credits (cannot exceed line 16).	19	0
20.	Total Due/Overpayment (Line 16 minus lines 17, 18 and 19).	20	-402550

FEIN 23-2889340
TAX YEAR END 03312025 NAME ENVIRONMENTAL RESOURCES MA

RCT-101 09-24 PAGE 3 OF 4 PA CORPORATE NET INCOME TAX REPORT 2024

SECTION D: TRANSFER/REFUND METHOD

1.	Transfer (Amount to be credited to the next tax year after offsetting all unpaid liabilities).	1	402550
2.	Refund (Amount to be refunded after offsetting all unpaid liabilities).	2	0

DIRECT DEPOSIT: Banking rules do not permit direct deposit to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit field or bank routing and account number information below in this case, and you will receive a check from the Department. If your refund will be going to a bank account within the U.S., you have the option to have your refund directly deposited.

Direct Deposit C=Checking S=Savings Routing # Account #

SECTION E: BULK SALE

*Schedule of Disposition of Assets, REV-861, must be completed and filed with this report.

Has the corporation sold or transferred in bulk, 51 percent or more of any class of assets? (See instructions.) N

If yes, enter the following information. (Include a separate schedule if additional space is needed.)

Purchaser Name
Address Line 1
Address Line 2
City
State
ZIP
Province
Country Code
Foreign Postal Code

SECTION F: SCHEDULE OF REAL PROPERTY IN PA (Include a separate schedule if additional space is needed.)

Did you own or rent property in PA titled to the corporation or any Single Member LLC during this filing period? Y

If yes, the below section must be completed.

O = Own R = Rent	Street Address	City	County	KOZ/KOEZ
R	75 VALLEY STREAM PARK	MALVERN	CHESTER	N

FEIN
TAX YEAR END NAME

RCT-101 09-24 PAGE 3 OF 4 PA CORPORATE NET INCOME TAX REPORT 2024

SECTION D: TRANSFER/REFUND METHOD

1. Transfer (Amount to be credited to the next tax year after offsetting all unpaid liabilities). 1
2. Refund (Amount to be refunded after offsetting all unpaid liabilities). 2

DIRECT DEPOSIT: Banking rules do not permit direct deposit to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit field or bank routing and account number information below in this case, and you will receive a check from the Department. If your refund will be going to a bank account within the U.S., you have the option to have your refund directly deposited.

Direct Deposit
C=Checking S=Savings
Routing #
Account #

SECTION E: BULK SALE

*Schedule of Disposition of Assets, REV-861, must be completed and filed with this report.

Has the corporation sold or transferred in bulk, 51 percent or more of any class of assets? (See instructions.)
If yes, enter the following information. (Include a separate schedule if additional space is needed.)

Purchaser Name
Address Line 1
Address Line 2
City
State
ZIP
Province
Country Code
Foreign Postal Code

SECTION F: SCHEDULE OF REAL PROPERTY IN PA (Include a separate schedule if additional space is needed.)

Did you own or rent property in PA titled to the corporation or any Single Member LLC during this filing period?
If yes, the below section must be completed.

O = Own R = Rent	Street Address	City	County	KOZ/KOEZ
R	800 CRANBERRY WOODS D	CRANBERRY TOWNS	CRANBERRY	N

FEIN
TAX YEAR END NAME

RCT-101 09-24 PAGE 3 OF 4 PA CORPORATE NET INCOME TAX REPORT 2024

SECTION D: TRANSFER/REFUND METHOD

1. Transfer (Amount to be credited to the next tax year after offsetting all unpaid liabilities). 1
2. Refund (Amount to be refunded after offsetting all unpaid liabilities). 2

DIRECT DEPOSIT: Banking rules do not permit direct deposit to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit field or bank routing and account number information below in this case, and you will receive a check from the Department. If your refund will be going to a bank account within the U.S., you have the option to have your refund directly deposited.

Direct Deposit C=Checking S=Savings Routing # Account #

SECTION E: BULK SALE

*Schedule of Disposition of Assets, REV-861, must be completed and filed with this report.

Has the corporation sold or transferred in bulk, 51 percent or more of any class of assets? (See instructions.)
If yes, enter the following information. (Include a separate schedule if additional space is needed.)

Purchaser Name
Address Line 1
Address Line 2
City
State
ZIP
Province
Country Code
Foreign Postal Code

SECTION F: SCHEDULE OF REAL PROPERTY IN PA (Include a separate schedule if additional space is needed.)

Did you own or rent property in PA titled to the corporation or any Single Member LLC during this filing period?
If yes, the below section must be completed.

O = Own R = Rent	Street Address	City	County	KOZ/KOEZ
R	6 PPG PLACE	PITTSBURGH	ALLEGHENY	N

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1010024333

FEIN 23-2889340
TAX YEAR END 03312025 NAME ENVIRONMENTAL RESOURCES MA

RCT-101 09-24 **PAGE 4 OF 4 PA CORPORATE NET INCOME TAX REPORT 2024**

SECTION G: CORPORATE OFFICER (Must sign affirmation below.)

CORPORATE OFFICERS
(See instructions.)
Must provide requested information for all filled officer positions.

	SSN	Last Name	First Name	MI
President/Managing Partner		ANGYAL	SUSAN	
Vice President		BEEVERS	JONATHAN	
Secretary		RAZA	JESSICA	
Treasurer/Tax Manager				

NAME Joanne DellaValle
PHONE 8322098880
EMAIL JOANNE.DELLAVALLE@ERM.COM

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If this report is an amended report, the taxpayer hereby consents to the extension of the assessment period for this tax year to one year from the date of filing of this amended report or three years from the filing of the original report, whichever period last expires, and agrees to retain all required records pertaining to that tax and tax period until the end of the extended assessment period, regardless of any statutory provision providing for a shorter period of retention. For purposes of this extension, an original report filed before the due date is deemed filed on the due date. I am authorized to execute this consent to the extension of the assessment period.

Corporate Officer Signature	Date

PREPARER'S INFORMATION

Firm FEIN	346565596
Firm Name	ERNST & YOUNG U.S. LLP
Preparer's Name	ERIC MASTERSON
Preparer's SSN/PTIN	
Phone	7137501500
Email	ERIC.MASTERSON@EY.COM
Address Line 1	1401 MCKINNEY SUITE 240
Address Line 2	
City	HOUSTON
State	TX
ZIP	77010
Province	
Country Code	
Foreign Postal Code	

FORM 1062
BARCODE 0000

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

Tax Preparer's Signature	Date
Eric Masterson	2/10/2026

4Y4626 2.000

Pennsylvania Form RCT-101, Page 2 Detail

Line 3D - Other Additions

FOREIGN TAXES	392,477
Total	392,477

pennsylvania
DEPARTMENT OF REVENUE (SU) 06-24

REV-1834

SCHEDULE C-8
ADJUSTMENT FOR
BONUS DEPRECIATION

Corporation Name

ENVIRONMENTAL RESOUR

FEIN	Tax Year Beginning	Tax Year Ending
23-2889340	04/01/2024	03/31/2025

This Schedule is required to be completed annually and submitted with the RCT-101

1. Unused Bonus Depreciation Balance from prior year:		1,592,891
1A. Unrecovered Bonus Depreciation Balance:		
On Qualified Property Acquired in Transactions Where Asset Basis is Carried Over		
Date of Transaction: ____________ Type of Transaction: __________________		
FEIN of Corporation from Whom Assets Acquired: _____________		
2. Amount of Federal Bonus Depreciation claimed in this tax year:		
2A. Property placed in service prior to Sept. 28, 2017		
2B. Property placed in service on or after Sept. 28, 2017	371,269	
3. Current Year Bonus Deprec. Addition (Line 2A plus 2B) TOTAL (Carry to Line 3B, Page 2, of RCT-101)		371,269
4. Additional PA Bonus Depreciation Deduction:		
4A. Property placed in service prior to Sept. 28, 2017 (MACRS x 3/7)		
4B. Property placed in service on or after Sept. 28, 2017 (MACRS w/o regard to Bonus)	1,490,219	
5. PA Bonus Depreciation Deduction TOTAL (Line 4A plus 4B)		1,490,219
6. Deduction for Property Which is Fully Depreciated, Sold, or Otherwise Disposed:		
6A. Property placed in service prior to Sept. 28, 2017 (Schedule C-9 Line 2)		
6B. Property placed in service on or after Sept. 28, 2017 (Schedule C-9 Line 4)	141,769	
7. PA Deduction for Property Which is Fully Depreciated, Sold, or Otherwise Disposed: TOTAL (Line 6A plus 6B)		141,769
8. PA Bonus Depreciation Deduction (Line 5 plus 7) TOTAL (Carry to line 2C, Page 2, of RCT-101)		1,631,988
9. Remaining Unused Bonus Depreciation Balance Carry-Forward: TOTAL (Line 1 plus Line 1A plus Line 3 minus Line 8)		332,172

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DEPARTMENT OF REVENUE (SU) 06-24

REV-1834

SCHEDULE C-9 - ADJUSTMENT FOR DEDUCTION FOR PROPERTY WHICH IS FULLY DEPRECIATED, SOLD OR OTHERWISE DISPOSED

Corporation Name

ENVIRONMENTAL RESOUR

FEIN	Tax Year Beginning	Tax Year Ending
23-2889340	04/01/2024	03/31/2025

This Schedule is required to be completed annually (if applicable) and submitted with the RCT-101

1. Property placed in service prior to Sept. 28, 2017:
   1A. Bonus Depreciation previously added back on the property . . . .
   1B. Total PA deduction previously claimed on the property . . . .

2. Recovery of Unrecovered Bonus (Line 1A minus 1B)
   (Carry to Line 6A, Schedule C-8) . . . .

3. Property Placed in Service on or after Sept. 28, 2017:
   3A. Bonus Depreciation previously added back on the property 175,160
   3B. Total PA deduction previously claimed on the property (MACRS) 33,391

4. Recovery of Unrecovered Bonus (Line 3A minus 3B)
   (Carry to Line 6B, Schedule C-8) 141,769

pennsylvania DEPARTMENT OF REVENUE

RCT-106 (SU) 03-24
DETERMINATION OF APPORTIONMENT PERCENTAGE
INSERT SHEET
FILE WITH RCT-101

Corporation Name		
ENVIRONMENTAL RESOUR		
FEIN	**Tax Year Beginning**	**Tax Year Ending**
23-2889340	04/01/2024	03/31/2025

SALES FACTOR Description	Inside PA	Inside and Outside PA
1. Sales (net of returns and allowances)	30,908,944	613,038,329
2. Interest, Rents, Royalties		
3. Gross Receipts from the Sale of Other Business Assets (except securities, unless you are a securities dealer)		
4. Other Sales (receipts only)		
5. Partner's Share of Sales from Partnerships		
6. Total Sales	(A) 30,908,944	(B) 613,038,329

(C) Sales Factor (Divide A by B; calculate to six decimal places.) (C) 0 • 0 5 0 4 1 9 Carry (A), (B), and (C) to RCT-101, Schedule C-1, Lines 1A, 1B, and 1C.

SPECIAL APPORTIONMENT

Special apportionment to be completed only by railroad, truck, bus, airline, or qualified air freight forwarding companies; pipeline or natural gas companies; water transportation companies; or satellite television services providers. Refer to instructions.

(A) NUMERATOR ______
(B) DENOMINATOR ______ = (C) ___ • ______ Carry (A), (B), and (C) to RCT-101, Schedule C-1, Lines 2A, 2B, and 2C.
(C) Special Apportionment (Divide A by B; calculate to six decimal places.)

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pennsylvania
DEPARTMENT OF REVENUE

REV-860 (SU) 06-24

SCHEDULE C-5 - SCHEDULE OF TAXES

Corporation Name ENVIRONMENTAL RESOURCES MANAGEMENT,

FEIN	Tax Year Beginning	Tax Year Ending
23-2889340	04/01/2024	03/31/2025

1. PA Corporate Net Income Tax		
2. Philadelphia Business Income and Receipts Tax (BIRT) - Net Income Portion	32,583	
3. Income Taxes - Other States	1,443,699	
4. Local Income Taxes		
5. Other Income Taxes	392,477	
6. Total Income Taxes (Add Lines 1 through 5) Carry to RCT-101, Page 2, Line 3A		1,868,759
7. PA Capital Stock/Foreign Franchise Tax (Not applicable for tax years beginning on or after Jan. 1, 2016)		
8. Philadelphia Business Income and Receipts Tax (BIRT) - Gross Receipts Portion	8,634	
9. Payroll Taxes	18,539,990	
10. Real Estate Taxes	153,245	
11. Sales and Use Tax		
12. Business Privilege Tax - Other than Income		
13. Occupancy Tax		
14. Local Taxes - Not Based on Income		
15. Other Taxes - Not Based on Income	126,285	
16. Total Taxes Not Imposed on or Measured by Income (Add Lines 7 through 15)		18,828,154
17. Total Tax Expense Reported on Federal Income Tax Return (Add Lines 6 and 16)		20,696,913

SCHEDULE OA - OTHER ADDITIONS

DESCRIPTION	AMOUNT
Tax Preference Items	
FOREIGN TAXES	392,477
Total Carry to RCT-101, Section C, Line 3D	392,477

SCHEDULE OD - OTHER DEDUCTIONS

DESCRIPTION	AMOUNT
Federal Wages Disallowed as a Result of Tax Credits Under IRC Sec 45B or IRC Sec 51	
Total Carry to RCT-101, Section C, Line 2D	

pennsylvania
DEPARTMENT OF REVENUE (SU) 06-24

REV-802

SCHEDULE C-6
ADD-BACK FOR INTANGIBLE EXPENSES OR COST AND RELATED INTEREST

Corporation Name: ENVIRONMENTAL RESOUR

FEIN	Tax Year Beginning	Tax Year Ending
1000531596 23-2889340	04/01/2024	03/31/2025

SECTION I PAYMENTS MADE DIRECTLY OR INDIRECTLY TO AN AFFILIATED ENTITY

Affiliated Entity Name	FEIN	Where Organized	Where Managed and Directed (Corporate HQ)	Intangible Expenses	Related Interest Expense
1. ERM-NA HOLDINGS CORP.	233073509	PA		1a.	1b. 2493350
2.				2a.	2b.
3.				3a.	3b.
4.				4a.	4b.
5. TOTAL PAYMENTS				5a.	5b. 2493350

Exclusion of payments:

6. Tax avoidance was not principal purpose and was done at arm's length rates and terms.	6a.	6b. 2493350
7. Affiliated entity domiciled in a foreign nation that has in force a comprehensive income tax treaty with the U.S. Government. (Complete Section II.)	7a.	7b.
8. Affiliated entity was a conduit for the intangible expenses or cost/related interest paid directly or indirectly by the taxpayer to an unaffiliated entity. (Complete Section III.)	8a.	8b.
9. Total Amount Excluded from Total Intangible Expenses or Cost/Related Interest Payments	9a.	9b. 2493350
10. Add-back of Intangible Expenses or Cost/Related Interest Payments	10a.	10b.
11. TOTAL INTANGIBLE EXPENSES AND RELATED INTEREST EXPENSE		11.

SECTION II TRANSACTIONS WITH FOREIGN ENTITIES

Foreign Affiliated Entity Name	Domestic Country of Foreign Affiliate	Domestic Affiliate FEIN	Intangible Expenses	Related Interest Expense
1.			1a.	1b.
2.			2a.	2b
3.			3a.	3b.
4.			4a.	4b.
5. TOTAL EXCLUDED			5a.	5b.

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SECTION III TRANSACTIONS WITH UNAFFILIATED ENTITIES

1. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		1a.	
b. Related Interest Expense Paid to Unaffiliated Entity			1b.
c/d. Total Payment Portion Allocation Percentage		1c.	1d.
e/f. Exclusion Amount		**1e.**	**1f.**

2. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		2a.	
b. Related Interest Expense Paid to Unaffiliated Entity			2b.
c/d. Total Payment Portion Allocation Percentage		2c.	2d.
e/f. Exclusion Amount		**2e.**	**2f.**

3. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		3a.	
b. Related Interest Expense Paid to Unaffiliated Entity			3b.
c/d. Total Payment Portion Allocation Percentage		3c.	3d.
e/f. Exclusion Amount		**3e.**	**3f.**

4. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		4a.	
b. Related Interest Expense Paid to Unaffiliated Entity			4b.
c/d. Total Payment Portion Allocation Percentage		4c.	4d.
e/f. Exclusion Amount		**4e.**	**4f.**

5. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		5a.	
b. Related Interest Expense Paid to Unaffiliated Entity			5b.
c/d. Total Payment Portion Allocation Percentage		5c.	5d.
e/f. Exclusion Amount		**5e.**	**5f.**

6. TOTAL EXCLUDED		**6a.**	**6b.**

Electronic Filing Information: PDF attachments Included in this Return

Tax Year: 2024
Name: ENVIRONMENTAL RES
Return No: C0001F54

Jurisdiction: Pennsylvania
No of Attachments: 1

PDF Attachment Description	PDF File Name	File Size
Federal Extension 7004	C0001F54_IN_Form 7004.pdf	32,503

02/10/2026 17:22:59

Form **7004**
(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

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

▶ File a separate application for each return.
▶ Go to *www.irs.gov/Form7004* for instructions and the latest information.

OMB No. 1545-0233

Print or Type

Name: ERM EMERALD US INC & SUBSIDIARIES
Identifying number: 45-2904625
Number, street, and room or suite no. (If P.O. box, see instructions.): 75 VALLEY STREAM PARKWAY, SUITE 200
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).): MALVERN, PA 19355

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

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

1 Enter the form code for the return listed below that this application is for 1 2

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

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

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here . . . . . ▶ ☐

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here . . . . . ▶ ☒
If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application. See Statement 1

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here . . ▶ ☐

5a The application is for calendar year 20___ , or tax year beginning 04/01 , 20 24, and ending 03/31 , 20 25

b **Short tax year.** If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return
☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (See instructions - attach explanation)

6	Tentative total tax	6	14,151,007.
7	**Total** payments and credits. See instructions	7	12,861,007.
8	**Balance due.** Subtract line 7 from line 6. See instructions	8	1,290,000.

Form 7004 - Affiliated Group Members

Name and address of each member of the group	Employer ID
ERM EMERALD US, INC. 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	45-2904625
ERM NC, INC. 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	27-4320598
ERM ALASKA, INC. 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	92-0155937
ERM CONSULTING & ENGINEERING, INC. 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	14-1115660
SUSTAINABILITY, INC. 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	22-3781830
ENVIRONMENTAL RESOURCES MANAGEMENT MICHIGAN, 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	30-0810064
ENVIRONMENTAL RESOURCES MANAGEMENT, INC. 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	23-2889340
ERM DELAWARE, INC. 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	51-0384757
ERM-NA HOLDINGS CORP. 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	23-3073509

Continued on next page

Form 7004 - Affiliated Group Members

Name and address of each member of the group (Cont'd)	Employer ID
ENVIRONMENTAL RESOURCES MANAGEMENT SOUTHWEST, 75 VALLEY STREAM PARKWAY, SUITE 200 MALVERN, PA 19355	74-2065243

DATE OF DEPOSIT

AUG 08 2026

PA Public Utility Commission
Secretary's Bureau

ORIGIN ID:CGEA (301) 675-9134
DAWN BENNETT

10412 HEATHSIDE WAY

POTOMAC, MD 20854
UNITED STATES US

SHIP DATE: 08AUG26
ACTWGT: 1.55 LB
CAD: 6571099/ROSA2710

TO ATTN: MATTHEW L. HOMSHER
PA PUBLIC UTILITY COMMSION
400 NORTH STREET
2ND FLOOR
COMMONWEALTH KEYSTONE BUILDING
HARRISBURG PA 17120

(301) 675-9134 REF:
INV:
PO: DEPT:

FedEx
Express

E

TUE - 11 AUG 5:00P
** 2DAY **

TRK# 0201 8755 0781 9042

SP CARLG

ALTA 17120
PA-US MDT

0172 MON 08/10 08:20
PA PUBLIC UTILITY COMMISION
400 NORTH ST
FL 2
HARRISBURG PA
379-4500
17120-0211-99
E
3696974

CMPC
717-705-1952

To: PUC MASTER
Agency: PUC
Floor:
External Carrier: FEDEX

RECEIVED
8/10/2026 10:50:57 AM
AUG 10 2026
PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

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