

**Information Return of U.S. Persons With Respect To Certain Foreign Corporations**

OMB No. 1545-0704  
 Attachment  
 Sequence No. 121

▶ See separate instructions.

**File In Duplicate**  
 (see When and Where to File in the instructions)

Department of the Treasury  
 Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning 20 and ending 20

Name of person filing this return	<b>A</b> Identifying number
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)	<b>B</b> Category of filer (See instructions. Check applicable box(es): 1 (repealed) 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/>
City or town, state, and ZIP code	<b>C</b> Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period _____%
Filer's tax year beginning 20 and ending 20	

**D** Person(s) on whose behalf this information return is filed.

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable boxes		
			Shareholder	Officer	Director

**Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation		b Employer identification number, if any	
		c Country under whose laws incorporated	
d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity
h Functional currency			

**2** Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	

**Schedule A Stock of the Foreign Corporation**

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period

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**Schedule B U.S. Shareholders of Foreign Corporation (see instructions)**

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. <i>Note: This description should match the corresponding description entered in Schedule A, column (a).</i>	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)

**Schedule C Income Statement (see instructions)**

**Important:** Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S. Dollars
<b>Income</b>	1a Gross receipts or sales	1a	
	b Returns and allowances	1b	
	c Subtract line 1b from line 1a	1c	
	2 Cost of goods sold	2	
	3 Gross profit (subtract line 2 from line 1c)	3	
	4 Dividends	4	
	5 Interest	5	
	6 Gross rents, royalties, and license fees	6	
	7 Net gain or (loss) on sale of capital assets	7	
8 Other income (attach schedule)	8		
9 Total income (add lines 3 through 8)	9		
<b>Deductions</b>	10 Compensation not deducted elsewhere	10	
	11 Rents, royalties, and license fees	11	
	12 Interest	12	
	13 Depreciation not deducted elsewhere	13	
	14 Depletion	14	
	15 Taxes (exclude provision for income, war profits, and excess profits taxes)	15	
	16 Other deductions (attach schedule—exclude provision for income, war profits, and excess profits taxes)	16	
	17 Total deductions (add lines 10 through 16)	17	
<b>Net Income</b>	18 Net income or (loss) before extraordinary items, prior period adjustments, and the provision for income, war profits, and excess profits taxes (subtract line 17 from line 9)	18	
	19 Extraordinary items and prior period adjustments (see instructions)	19	
	20 Provision for income, war profits, and excess profits taxes (see instructions)	20	
	21 Current year net income or (loss) per books (combine lines 18 through 20)	21	

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**Schedule E** Income, War Profits, and Excess Profits Taxes Paid or Accrued (see instructions)

	(a) Name of country or U.S. possession	Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			
2				
3				
4				
5				
6				
7				
8	Total			

**Schedule F** Balance Sheet

**Important:** Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a)	(b)
		Beginning of annual accounting period	End of annual accounting period
1	Cash	1	
2a	Trade notes and accounts receivable	2a	
b	Less allowance for bad debts	2b ( ) ( )	
3	Inventories	3	
4	Other current assets (attach schedule)	4	
5	Loans to shareholders and other related persons	5	
6	Investment in subsidiaries (attach schedule)	6	
7	Other investments (attach schedule)	7	
8a	Buildings and other depreciable assets	8a	
b	Less accumulated depreciation	8b ( ) ( )	
9a	Depletable assets	9a	
b	Less accumulated depletion	9b ( ) ( )	
10	Land (net of any amortization)	10	
11	Intangible assets:		
a	Goodwill	11a	
b	Organization costs	11b	
c	Patents, trademarks, and other intangible assets	11c	
d	Less accumulated amortization for lines 11a, b, and c	11d ( ) ( )	
12	Other assets (attach schedule)	12	
13	Total assets	13	
Liabilities and Shareholders' Equity			
14	Accounts payable	14	
15	Other current liabilities (attach schedule)	15	
16	Loans from shareholders and other related persons	16	
17	Other liabilities (attach schedule)	17	
18	Capital stock:		
a	Preferred stock	18a	
b	Common stock	18b	
19	Paid-in or capital surplus (attach reconciliation)	19	
20	Retained earnings	20	
21	Less cost of treasury stock	21 ( ) ( )	
22	Total liabilities and shareholders' equity	22	

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- 4 During the tax year, was the foreign corporation a participant in a cost sharing arrangement?
- 5 During the tax year, did the foreign corporation become a participant in a cost sharing arrangement?

**Schedule G Other Information**

- |   |   |                          |                          |
|---|---|--------------------------|--------------------------|
|   |   | <b>Yes</b>               | <b>No</b>                |
| 1 | During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership?<br>If "Yes," see the instructions for required attachment.  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 | During the tax year, did the foreign corporation own an interest in any trust?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 | During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?<br>If "Yes," you are generally required to attach Form 8858 for each entity (see instructions). | <input type="checkbox"/> | <input type="checkbox"/> |

**Schedule H Current Earnings and Profits** (see instructions)

**Important:** Enter the amounts on lines 1 through 5c in functional currency.

1	Current year net income or (loss) per foreign books of account			1	
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	<b>Net Additions</b>	<b>Net Subtractions</b>		
a	Capital gains or losses				
b	Depreciation and amortization				
c	Depletion				
d	Investment or incentive allowance				
e	Charges to statutory reserves				
f	Inventory adjustments				
g	Taxes				
h	Other (attach schedule)				
3	Total net additions				
4	Total net subtractions				
5a	Current earnings and profits (line 1 plus line 3 minus line 4)			5a	
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)			6b	
c	Combine lines 5a and 5b			5c	
d	Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions)). Enter exchange rate used for line 5d ▶			5d	

**Schedule I Summary of Shareholder's Income From Foreign Corporation** (see instructions)

1	Subpart F income (line 38b, Worksheet A in the instructions)	1	
2	Earnings invested in U.S. property (line 17, Worksheet B in the instructions)	2	
3	Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions)	3	
4	Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)	4	
5	Factoring income	5	
6	Total of lines 1 through 5. Enter here and on your income tax return. See instructions.	6	
7	Dividends received (translated at spot rate on payment date under section 989(b)(1))	7	
8	Exchange gain or (loss) on a distribution of previously taxed income	8	

- |   |  |                          |                          |
|---|--|--------------------------|--------------------------|
|   |  | <b>Yes</b>               | <b>No</b>                |
| • | Was any income of the foreign corporation blocked?                             | <input type="checkbox"/> | <input type="checkbox"/> |
| • | Did any such income become unblocked during the tax year (see section 964(b))? | <input type="checkbox"/> | <input type="checkbox"/> |
- If the answer to either question is "Yes," attach an explanation.