

Disqualified Corporate Interest Expense Disallowed Under Section 163(j) and Related Information

▶ Attach to the corporation's income tax return.
 ▶ See separate instructions.

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| Name of corporation (name of parent, if an affiliated group) | Employer identification number |
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Check here if the form is being filed on behalf of an affiliated group described in section 1504(a).

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|---|-----------|--|-----------|--|
| 1a Enter the total amount of the corporation's money at the end of the tax year | 1a | | | |
| b Enter the adjusted basis of all the corporation's other assets at the end of the tax year | 1b | | | |
| c Add lines 1a and 1b | 1c | | | |
| d Enter the total amount of the corporation's indebtedness at the end of the tax year (see instructions) | 1d | | | |
| e Subtract line 1d from line 1c. If zero or less, enter -0- | | | 1e | |
| f Debt to equity ratio. Divide line 1d by line 1e (see instructions) | | | 1f | |

- g** Is the corporation including as part of its assets on line 1b stock described in Regulations section 1.7874-1(d) that it holds in a corporation to whom it paid disqualified interest? Yes No
 If "Yes," enter the adjusted basis of that stock ▶ \$ _____
- h** Is the corporation including as part of its assets on line 1b stock it holds in foreign subsidiaries? Yes No
 If "Yes," enter the adjusted basis of that stock ▶ \$ _____
- i** Is the corporation including as part of its assets on line 1b tangible assets it directly holds that are located in a foreign country? (see instructions) Yes No
 If "Yes," enter the adjusted basis of those tangible assets ▶ \$ _____
- j** Is the corporation including as part of its assets on line 1b any intangible assets? Yes No
 If "Yes," enter the adjusted basis of those intangible assets ▶ \$ _____

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|--|-----------|--|--|--|
| 2a Enter the interest paid or accrued by the corporation for the tax year | 2a | | | |
| b Enter any interest includible in the gross income of the corporation for the tax year | 2b | | | |
| c Net interest expense. Subtract line 2b from line 2a. If zero or less, enter -0- | 2c | | | |
| 3a Enter the corporation's taxable income (loss) before the application of section 163(j) | 3a | | | |
| b Enter the corporation's net interest expense from line 2c | 3b | | | |
| c Enter any net operating loss deduction taken by the corporation under section 172 | 3c | | | |
| d Enter any deduction taken under section 199 | 3d | | | |
| e Enter any deduction taken for depreciation, amortization, or depletion | 3e | | | |
| f Enter any additional adjustments the corporation has made to its taxable income (loss) (other than those listed on lines 3b through 3e above) in arriving at its adjusted taxable income (see instructions—attach schedule) | 3f | | | |
| g Adjusted taxable income. Combine lines 3a through 3f. If zero or less, enter -0- | 3g | | | |

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|---|-----------|--|--|
| 4a Multiply line 3g by 50% | 4a | | |
| b Enter any unused excess limitation carried forward to the current tax year from the prior 3 tax years (see instructions) | 4b | | |
| c Add lines 4a and 4b | 4c | | |
| d Excess interest expense. Subtract line 4c from line 2c. If zero or less, enter -0- | 4d | | |
| 5a Enter any disqualified interest paid or accrued by the corporation to a related person | 5a | | |
| b Enter any disqualified interest paid or accrued by the corporation on indebtedness subject to a disqualified guarantee | 5b | | |
| c Enter any interest paid or accrued by a taxable REIT subsidiary (as defined in section 856(l)) of a real estate investment trust to such trust | 5c | | |
| d Add lines 5a, 5b, and 5c | 5d | | |
| e Enter any disqualified interest disallowed under section 163(j) for prior tax years that is treated as paid or accrued in the current tax year | 5e | | |
| f Total disqualified interest for the tax year. Add lines 5d and 5e | 5f | | |

6 Information about related persons receiving disqualified interest:

| | Name, Address, and ZIP code | Country of Incorporation or Organization |
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| a | | |
| b | | |
| c | | |
| d | | |
| e | | |

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|--|-----------|--|--|
| 7 Amount of interest deduction disallowed under section 163(j) and carried forward to the next tax year. If line 1f is 1.5 or less, enter the smaller of line 4d or line 5e. If line 1f is greater than 1.5, enter the smaller of line 4d or line 5f (see instructions) | 7 | | |
| 8a Unused excess limitation carryforward from the prior 2 tax years | 8a | | |
| b Excess limitation for the current tax year. Subtract line 2c from line 4a. If zero or less, enter -0- | 8b | | |
| c Excess limitation carryforward to the next tax year. Add lines 8a and 8b (see instructions) | 8c | | |