

**SCHEDULE M  
(Form 8858)**

(December 2004)

Department of the Treasury  
Internal Revenue Service

**Transactions Between Foreign Disregarded Entity of a  
Foreign Tax Owner and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ **Attach to Form 8858.**

▶ **See separate instructions.**

Name of person filing Form 8858

Identifying number

Name of foreign disregarded entity

Name of tax owner

**Important:** Complete a **separate** Schedule M for each foreign disregarded entity for which the tax owner is a controlled foreign corporation or controlled foreign partnership. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign disregarded entity and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the foreign disregarded entity's tax year (see instructions).

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

**Column Headings.** This schedule contains two sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 19 with respect to the applicable set of column headings:

<input type="checkbox"/> <b>Controlled Foreign Partnership</b>  (a) Transactions of foreign disregarded entity		(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
<input type="checkbox"/> <b>Controlled Foreign Corporation</b>  (a) Transactions of foreign disregarded entity		(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
1	Sales of inventory . . . . .					
2	Sales of property rights . . . . .					
3	Compensation received for certain services . . . . .					
4	Commissions received . . . . .					
5	Rents, royalties, and license fees received . . . . .					
6	Dividends/Distributions received . . . . .					
7	Interest received . . . . .					
8	Other . . . . .					
9	Add lines 1 through 8 . . . . .					
10	Purchases of inventory . . . . .					
11	Purchases of tangible property other than inventory . . . . .					
12	Purchases of property rights . . . . .					
13	Compensation paid for certain services . . . . .					
14	Commissions paid . . . . .					
15	Rents, royalties, and license fees paid . . . . .					
16	Interest paid . . . . .					
17	Add lines 10 through 16 . . . . .					
18	Amounts borrowed (see instructions) . . . . .					
19	Amounts loaned (see instructions) . . . . .					

**For Paperwork Reduction Act Notice, see the Instructions for Form 8858.**

Cat. No. 37387C

**Schedule M (Form 8858) (12-2004)**

The separate instructions will require a Controlled Foreign Partnership (CFP) or Controlled Foreign Corporation (CFC) that is a tax owner of a Foreign Disregarded Entity (FDE) to provide an attachment that identifies its status as a CFP or CFC and its transactions with FDE listing the amounts for items 1 through 19 as shown in the far left column.