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Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

**SCHEDULE M
(Form 8858)**

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

Transactions Between Foreign Disregarded Entity (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

OMB No. 1545-1910

Name of person filing Form 8858	Identifying number
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Name of FDE or FB	U.S. identifying number, if any	Reference ID number (see instructions)
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Name of tax owner	U.S. identifying number, if any
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Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB 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 FDE's or FB's tax year. See instructions.

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

Column Headings. This schedule contains three 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"/> Controlled Foreign Partnership					
(a) Transactions of FDE or FB	(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"/> Controlled Foreign Corporation					
(a) Transactions of FDE or FB	(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
<input type="checkbox"/> U.S. Tax Owner					
(a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
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)					