

**SCHEDULE M  
(Form 5471)**

(Rev. December 2012)

Department of the Treasury  
Internal Revenue Service

**Transactions Between Controlled Foreign Corporation  
and Shareholders or Other Related Persons**

▶ Information about Schedule M (Form 5471) and its instructions is at [www.irs.gov/form5471](http://www.irs.gov/form5471).

▶ Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471		Identifying number
Name of foreign corporation	EIN (if any)	Reference ID number (see instructions)

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

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

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory) . . . . .					
2 Sales of tangible property other than stock in trade . . . . .					
3 Sales of property rights (patents, trademarks, etc.) . . . . .					
4 Platform contribution transaction payments received . . . . .					
5 Cost sharing transaction payments received . . . . .					
6 Compensation received for technical, managerial, engineering, construction, or like services . . . . .					
7 Commissions received . . . . .					
8 Rents, royalties, and license fees received . . . . .					
9 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income) . . . . .					
10 Interest received . . . . .					
11 Premiums received for insurance or reinsurance . . . . .					
12 Add lines 1 through 11 . . . . .					
13 Purchases of stock in trade (inventory) . . . . .					
14 Purchases of tangible property other than stock in trade . . . . .					
15 Purchases of property rights (patents, trademarks, etc.) . . . . .					
16 Platform contribution transaction payments paid . . . . .					
17 Cost sharing transaction payments paid . . . . .					
18 Compensation paid for technical, managerial, engineering, construction, or like services . . . . .					
19 Commissions paid . . . . .					
20 Rents, royalties, and license fees paid . . . . .					
21 Dividends paid . . . . .					
22 Interest paid . . . . .					
23 Premiums paid for insurance or reinsurance . . . . .					
24 Add lines 13 through 23 . . . . .					
25 Amounts borrowed (enter the maximum loan balance during the year) — see instructions . . . . .					
26 Amounts loaned (enter the maximum loan balance during the year) — see instructions . . . . .					