

**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**

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to [www.irs.gov/Form8858](http://www.irs.gov/Form8858) for instructions and the latest information.

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"/> <b>Controlled Foreign Partnership</b>					
(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"/> <b>Controlled Foreign Corporation</b>					
(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"/> <b>U.S. Tax Owner</b>					
(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	
<b>1</b> Sales of inventory . . . . .					
<b>2</b> Sales of property rights . . . . .					
<b>3</b> Compensation received for certain services . . . . .					
<b>4</b> Commissions received . . . . .					
<b>5</b> Rents, royalties, and license fees received . . . . .					
<b>6</b> Dividends/Distributions received . . . . .					
<b>7</b> Interest received . . . . .					
<b>8</b> Other . . . . .					
<b>9</b> Add lines 1 through 8 . . . . .					
<b>10</b> Purchases of inventory . . . . .					
<b>11</b> Purchases of tangible property other than inventory . . . . .					
<b>12</b> Purchases of property rights . . . . .					
<b>13</b> Compensation paid for certain services . . . . .					
<b>14</b> Commissions paid . . . . .					
<b>15</b> Rents, royalties, and license fees paid . . . . .					
<b>16</b> Interest paid . . . . .					
<b>17</b> Add lines 10 through 16 . . . . .					
<b>18</b> Amounts borrowed (see instructions) . . . . .					
<b>19</b> Amounts loaned (see instructions) . . . . .					