

# Information Return of U.S. Persons With Respect To Certain Foreign Corporations

(Rev. June 1995)

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning ,19 , and ending ,19

**File In Duplicate**  
(see **When and Where To File** in the instructions)

▶ See separate instructions.

Name of person filing this return	<b>A Identifying number</b>
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)	<b>B</b> Category of filer (see <b>Who Must File</b> in the instructions and check applicable box(es)): (1) <input type="checkbox"/> (2) <input type="checkbox"/> (3) <input type="checkbox"/> (4) <input type="checkbox"/> (5) <input type="checkbox"/>
City or town, state, and ZIP code	<b>C</b> Enter the total percentage of voting stock of the foreign corporation you owned at the end of its annual accounting period .....%
Filer's tax year beginning , 19 , and ending , 19	

**D** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

**Important:** Fill in all applicable lines and schedules. All information must be in the English language. All amounts must be stated in U.S. dollars unless otherwise indicated.  
Enter the foreign corporation's functional currency ▶

<b>1a</b> Name and address of foreign corporation		<b>b</b> Employer identification number, if any	
		<b>c</b> Country under whose laws incorporated	
<b>d</b> Date of incorporation	<b>e</b> Principal place of business	<b>f</b> Principal business activity code number	<b>g</b> Principal business activity

**2** Provide the following information for the foreign corporation's accounting period stated above.

<b>a</b> Name, address, and identifying number of branch office or agent (if any) in the United States	<b>b</b> If a U.S. income tax return was filed, please show:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
<b>c</b> Name and address of foreign corporation's statutory or resident agent in country of incorporation	<b>d</b> Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	

**Schedule A Stock of the Foreign Corporation**

**Part I—ALL Classes of Stock**

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period

**Part II—Additional Information for PREFERRED Stock**

(To be completed only by Category (1) filers for foreign personal holding companies)

(a) Description of each class of PREFERRED stock <i>(Note: This description should match the corresponding description entered in Part I, column (a).)</i>	(b) Par value in functional currency	(c) Rate of dividend	(d) Indicate whether the stock is cumulative or noncumulative



**Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued** (see instructions)

	(a) Name of country or U.S. possession	Amount of tax		
		(b) In foreign currency	(c) Spot conversion rate	(d) In U.S. dollars
1	U.S.			
2				
3				
4				
5				
6				
7				
8	Total			

**Schedule F Balance Sheet**

**Important:** Schedule F requests financial accounting information prepared and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1	
2a	Trade notes and accounts receivable	2a	
b	Less allowance for bad debts	2b ( ) ( )	
3	Inventories	3	
4	Other current assets (attach schedule)	4	
5	Loans to stockholders and other related persons	5	
6	Investment in subsidiaries (attach schedule)	6	
7	Other investments (attach schedule)	7	
8a	Buildings and other depreciable assets	8a	
b	Less accumulated depreciation	8b ( ) ( )	
9a	Depletable assets	9a	
b	Less accumulated depletion	9b ( ) ( )	
10	Land (net of any amortization)	10	
11	Intangible assets:		
a	Goodwill	11a	
b	Organization costs	11b	
c	Patents, trademarks, and other intangible assets	11c	
d	Less accumulated amortization for lines 11a, b, and c	11d ( ) ( )	
12	Other assets (attach schedule)	12	
13	Total assets	13	
<b>Liabilities and Stockholders' Equity</b>			
14	Accounts payable	14	
15	Other current liabilities (attach schedule)	15	
16	Loans from stockholders and other related persons	16	
17	Other liabilities (attach schedule)	17	
18	Capital stock:		
a	Preferred stock	18a	
b	Common stock	18b	
19	Paid-in or capital surplus (attach reconciliation)	19	
20	Retained earnings	20	
21	Less cost of treasury stock	21 ( ) ( )	
22	Total liabilities and stockholders' equity	22	

Does the foreign corporation have an interest in a partnership or trust?  Yes  No

**Schedule H Current Earnings and Profits** (enter the amounts on lines 1 through 5c in functional currency)

<b>1</b>	Current year net income or (loss) per foreign books of account . . . . .		<b>1</b>	
<b>2</b>	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):			
		<b>Net Additions</b>	<b>Net Subtractions</b>	
<b>a</b>	Capital gains or losses . . . . .			
<b>b</b>	Depreciation and amortization . . . . .			
<b>c</b>	Depletion . . . . .			
<b>d</b>	Investment or incentive allowance . . . . .			
<b>e</b>	Charges to statutory reserves . . . . .			
<b>f</b>	Inventory adjustments . . . . .			
<b>g</b>	Taxes . . . . .			
<b>h</b>	Other (attach schedule) . . . . .			
<b>3</b>	Total net additions . . . . .			
<b>4</b>	Total net subtractions . . . . .			
<b>5a</b>	Current earnings and profits (line 1 plus line 3 minus line 4) . . . . .		<b>5a</b>	
<b>b</b>	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) . . . . .		<b>5b</b>	
<b>c</b>	Combine lines 5a and 5b . . . . .		<b>5c</b>	
<b>d</b>	Current earnings and profits in U.S. dollars (line 5c translated at the weighted average exchange rate as defined in Regulations Section 1.989(b)-1) . . . . .		<b>5d</b>	
	Enter exchange rate used for line 5d ▶			

**Schedule I Summary of Shareholder's Income From Foreign Corporation** (see instructions)

<b>1</b>	Subpart F income (line 40b, Worksheet A in the instructions) . . . . .	<b>1</b>	
<b>2</b>	Earnings invested in U.S. property (line 17, Worksheet B in the instructions). . . . .	<b>2</b>	
<b>3</b>	Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions) . . . . .	<b>3</b>	
<b>4</b>	Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions) . . . . .	<b>4</b>	
<b>5</b>	Earnings invested in excess passive assets (line 21, Worksheet E in the instructions). . . . .	<b>5</b>	
<b>6</b>	Factoring income . . . . .	<b>6</b>	
<b>7</b>	Total of lines 1 through 6. Enter here and on your income tax return . . . . .	<b>7</b>	
<b>8</b>	Dividends received (translated at spot rate on payment date under section 989(b)(1)). . . . .	<b>8</b>	
<b>9</b>	Exchange gain or (loss) on a distribution of previously taxed income . . . . .	<b>9</b>	

Was any income of the foreign corporation blocked **OR** did any become unblocked during the tax year (see section 964(b))?  
 If the answer to either part of the question is "Yes," check the "Yes" box and attach an explanation . . .  Yes  No