

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

(Rev. May 2001)

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 , 20 , and ending , 20

**File In Duplicate**  
(see **When and Where To File** on page 1 of 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 page 1 of the instructions. 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 the foreign corporation's voting stock you owned at the end of its annual accounting period .....%
Filer's tax year beginning , 20 , and ending , 20	

**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.

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

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

a Name, address, and identifying number of branch office or agent (if any) in the United States		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)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation		d 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 B U.S. Shareholders of Foreign Corporation** (See page 5 of the instructions.)

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder <b>(Note: This description should match the corresponding description entered in Schedule A, Part I, column (a).)</b>	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)

**Schedule C Income Statement** (See page 5 of the instructions.)

**Important:** Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S. Dollars
<b>Income</b>	<b>1a</b> Gross receipts or sales . . . . .	<b>1a</b>	
	<b>b</b> Returns and allowances . . . . .	<b>1b</b>	
	<b>c</b> Subtract line 1b from line 1a . . . . .	<b>1c</b>	
	<b>2</b> Cost of goods sold . . . . .	<b>2</b>	
	<b>3</b> Gross profit (subtract line 2 from line 1c) . . . . .	<b>3</b>	
	<b>4</b> Dividends . . . . .	<b>4</b>	
	<b>5</b> Interest . . . . .	<b>5</b>	
	<b>6</b> Gross rents, royalties, and license fees . . . . .	<b>6</b>	
	<b>7</b> Net gain or (loss) on sale of capital assets . . . . .	<b>7</b>	
<b>8</b> Other income (attach schedule) . . . . .	<b>8</b>		
<b>9</b> Total income (add lines 3 through 8) . . . . .	<b>9</b>		
<b>Deductions</b>	<b>10</b> Compensation not deducted elsewhere . . . . .	<b>10</b>	
	<b>11</b> Rents, royalties, and license fees . . . . .	<b>11</b>	
	<b>12</b> Interest . . . . .	<b>12</b>	
	<b>13</b> Depreciation not deducted elsewhere. . . . .	<b>13</b>	
	<b>14</b> Depletion . . . . .	<b>14</b>	
	<b>15</b> Taxes (exclude provision for income, war profits, and excess profits taxes) . . . . .	<b>15</b>	
	<b>16</b> Other deductions (attach schedule—exclude provision for income, war profits, and excess profits taxes) . . . . .	<b>16</b>	
<b>17</b> Total deductions (add lines 10 through 16) . . . . .	<b>17</b>		
<b>Net Income</b>	<b>18</b> Net income or (loss) before extraordinary items, prior period adjustments, and the provision for income, war profits, and excess profits taxes (subtract line 17 from line 9) . . . . .	<b>18</b>	
	<b>19</b> Extraordinary items and prior period adjustments (see instructions) . . . . .	<b>19</b>	
	<b>20</b> Provision for income, war profits, and excess profits taxes (see instructions)	<b>20</b>	
	<b>21</b> Current year net income or (loss) per books (line 18 plus line 19 minus line 20)	<b>21</b>	

**Schedule E** **Income, War Profits, and Excess Profits Taxes Paid or Accrued** (See page 5 of instructions.)

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

**Schedule F** **Balance Sheet**

**Important:** Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See page 5 of the instructions for an exception for DASTM corporations.

Assets			(a)	(b)
			Beginning of annual accounting period	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		

**Schedule G Other Information**

Yes No

- 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in a foreign partnership?  Yes  No  
If "Yes," see page 5 of the instructions for required attachment.
- 2 During the tax year, did the foreign corporation own an interest in any trust?  Yes  No
- 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3?  Yes  No  
If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each entity.

**Schedule H Current Earnings and Profits** (See page 5 of the instructions.)

**Important:** Enter the amounts on lines 1 through 5c in functional currency.

1	Current year net income or (loss) per foreign books of account			<b>1</b>	
2	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>		
a	Capital gains or losses				
b	Depreciation and amortization				
c	Depletion				
d	Investment or incentive allowance				
e	Charges to statutory reserves				
f	Inventory adjustments				
g	Taxes				
h	Other (attach schedule)				
3	Total net additions				
4	Total net subtractions				
5a	Current earnings and profits (line 1 plus line 3 minus line 4)			<b>5a</b>	
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)			<b>5b</b>	
c	Combine lines 5a and 5b			<b>5c</b>	
d	Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions). Enter exchange rate used for line 5d ▶			<b>5d</b>	

**Schedule I Summary of Shareholder's Income From Foreign Corporation** (See page 6 of instructions.)

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

Yes No

- Was any income of the foreign corporation blocked?  Yes  No
  - Did any such income become unblocked during the tax year (see section 964(b))?  Yes  No
- If the answer to either question is "Yes," attach an explanation.

