

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

(Rev. December 2005)

▶ See separate instructions.

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

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\_\_\_\_

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 Category of filer</b> (See instructions. Check applicable box(es): 1 (repealed) 2 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 Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period</b> ..... %
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 English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

<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	<b>h</b> Functional currency	

**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, enter:	
	<i>(i)</i> Taxable income or (loss)	<i>(ii)</i> 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	

<b>Schedule A Stock of the Foreign Corporation</b>		
(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	<i>(i)</i> Beginning of annual accounting period	<i>(ii)</i> End of annual accounting period



**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) Conversion rate	(d) In U.S. dollars
<b>1</b>	U.S.			
<b>2</b>				
<b>3</b>				
<b>4</b>				
<b>5</b>				
<b>6</b>				
<b>7</b>				
<b>8</b>	Total			

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

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

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

**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 any foreign partnership?    
If "Yes," see the instructions for required attachment.
- 2 During the tax year, did the foreign corporation own an interest in any trust?
- 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 (see instructions)?    
If "Yes," you are generally required to attach Form 8858 for each entity (see instructions).

**Schedule H Current Earnings and Profits** (see 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))			<b>5d</b>	

Enter exchange rate used for line 5d ►

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

1 Subpart F income (line 38b, 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 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?
- Did any such income become unblocked during the tax year (see section 964(b))?

If the answer to either question is "Yes," attach an explanation.