

**Net Income (Loss) Reconciliation for Foreign
 Corporations With Reportable Assets of \$10 Million or More**

2011

r A 1120- .

- A** Has the corporation reported taxable income on Form 1120-F, page 3, using a treaty provision to attribute business profits to a U.S. permanent establishment under rules other than section 864(c)?
- Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)?
- Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)?
- Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L?

() (see instructions)

- 1** Is the corporation a foreign bank as defined in Regulations section 1.882-5(c)(4)?
 . Complete the remainder of Part I as follows:
 If D is "Yes," use the income statement described in D to complete lines 2 through 5 and 7 through 11.
 If D is "No," use the income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L to complete lines 2 through 5 and 7 through 11.
- . Complete the remainder of Part I as follows:
 If B is "Yes," use the income statement described in B to complete lines 2 through 11.
 If B is "No" and C is "Yes," use the income statement described in C to complete lines 2 through 11.
 If B and C are "No" and D is "Yes," use the income statement described in D to complete lines 2 through 11.
 If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through 11.

- 2** Enter the income statement period: Beginning _____ Ending _____
 Has the corporation's income statement been restated for the income statement period entered on line 2a?
 . Attach an explanation and the amount of each item restated.
 .
 Has the corporation's income statement been restated for any of the 5 income statement periods preceding the period on line 2a?
 . Attach an explanation and the amount of each item restated.
 .

- 3** Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?
 . List exchange(s) and symbol _____
 .

4 Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1	4	
5 Net income from includible disregarded foreign entities not included on line 4 (attach schedule) . . .	5	
Net loss from includible disregarded foreign entities not included on line 4 (attach schedule) . . .	5	()
Net income from includible disregarded U.S. entities not included on line 4 (attach schedule) . . .	5	
Net loss from includible disregarded U.S. entities not included on line 4 (attach schedule) . . .	5	()
6 Net income (loss) from foreign locations not included on line 4 (attach schedule)	6	
7 Net income of non-includible entities (attach schedule)	7	()
Net loss of non-includible entities (attach schedule)	7	
8 Adjustments to intercompany transactions (attach schedule)	8	
9 Adjustments to reconcile income statement period to tax year (attach schedule)	9	
10 Other adjustments to reconcile to amount on line 11 (attach schedule)	10	
11 A () - . Combine lines 4 through 10	11	

Name of corporation

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(see instructions) (continued from page 3)

/	() Expense per Income Statement	() Temporary Differences	() Permanent Differences	() Other Permanent Differences for Allocations to Non-ECI and ECI	() Deduction per Tax Return
13 Pension and profit-sharing					
14 Other post-retirement benefits					
15 Deferred compensation					
16 Charitable contributions					
17 Domestic production activities deduction					
18 Current year acquisition or reorganization investment banking fees, legal and accounting fees					
19 Current year acquisition/reorganization other costs					
20 Amortization/impairment of goodwill					
21 Amortization of acquisition, reorganization, and start-up costs					
22 Other amortization or impairment write-offs					
23 Depreciation					
24 Bad debt expense					
25 Purchase versus lease (for purchasers and/or lessees)					
26 Interest expense per books					
Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)					
Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d)			()		
U.S. source substitute interest payments					
Interest equivalents (e.g., guarantee fees) not included on line 26d					
27 Dividend equivalent payments					
28 Fee and commission expense					
29 Rental expense					
30 Royalty expense					
31 Expenses allocable to effectively connected income under Regulations section 1.861-8 from home office or other books that do not give rise to U.S. booked liabilities (from Schedule H (Form 1120-F), line 20)					
32 Other expense/deduction items with differences (attach schedule)					
33 /					
Combine lines 1 through 32. Enter here and on Part II, line 26					