

Statement in lieu of Form 8858. This statement must list the name, country under whose laws the entity was organized, and EIN (if any) of each applicable FDE.

Question 3

If the corporation owned at least a 10% interest, directly or indirectly, in any foreign partnership (other than any partnership for which a Form 8865 is attached to the tax return), attach a statement listing the following information for each foreign partnership. For this purpose, a foreign partnership includes an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3.

1. Name and EIN (if any) of the foreign partnership.
2. Identify which, if any, of the following forms the foreign partnership filed for its tax year ending with or within the corporation's tax year: Form 1042, 1065 or 1065-B, or 8804.
3. Name of the tax matters partner (if any).
4. Beginning and ending dates of the foreign partnership's tax year.

Question 5

The corporation may be required to file Form 3520 if:

- c It directly or indirectly transferred money or property to a foreign trust (for this purpose, any U.S. person who created a foreign trust is considered a transferor),
- c It is treated as the owner of any part of the assets of a foreign trust under the grantor trust rules, or
- c It received a distribution from a foreign trust.

For more information, see the Instructions for Form 3520.

Note. An owner of a foreign trust must ensure that the trust files an annual information return on **Form 3520-A**, Annual Information Return of Foreign Trust With a U.S. Owner. For details, see Form 3520-A.

Question 6

Check the "Yes" box if either **1** or **2** below applies to the corporation. Otherwise, check the "No" box.

1. At any time during the 2007 calendar year, the corporation had an interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (see Form TD F 90-22.1) **and:**

- c The combined value of the accounts was more than \$10,000 at any time during the calendar year and
- c The account was **not** with a U.S. military banking facility operated by a U.S. financial institution.

2. The corporation owns more than 50% of the stock in any corporation that would answer "Yes" to item **1** above.

If "Yes" is checked for this question:

- c Enter the name of the foreign country or countries (attach a separate sheet if more space is needed) and
- c File Form TD F 90-22.1 on or before June 30, 2008, with the Department of the Treasury at the address shown on the form. Because Form TD F 90-22.1 is not a tax form, do not file it with the corporation's tax return. You can order Form TD F 90-22.1 by calling 1-800-TAX-FORM (1-800-829-3676) or you can download it from the IRS website at **www.irs.gov**.