

Form

8865**Return of U.S. Persons With Respect to
Certain Foreign Partnerships**

OMB No. 1545-1668

2005Department of the Treasury
Internal Revenue Service▶ **Attach to your tax return. See separate instructions.**Information furnished for the foreign partnership's tax year
beginning , 2005, and ending , 20Attachment
Sequence No. **118**

Name of person filing this return

Filer's identifying number

Filer's address (if you are not filing this form with your tax return)

A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):1 ☐ 2 ☐ 3 ☐ 4 ☐**B** Filer's tax year beginning , 20 , and ending , 20**C** Filer's share of liabilities: Nonrecourse \$ Qualified nonrecourse financing \$ Other \$**D** If filer is a member of a consolidated group but not the parent, enter the following information about the parent:

Name

EIN

Address

E Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

F1 Name and address of foreign partnership**2** EIN (if any)**3** Country under whose laws organized

4 Date of organization	5 Principal place of business	6 Principal business activity code number	7 Principal business activity	8a Functional currency	8b Exchange rate (see instr.)
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G Provide the following information for the foreign partnership's tax year:

1 Name, address, and identifying number of agent (if any) in the United States	2 Check if the foreign partnership must file: ☐ Form 1042 ☐ Form 8804 ☐ Form 1065 or 1065-B Service Center where Form 1065 or 1065-B is filed:
3 Name and address of foreign partnership's agent in country of organization, if any	4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

5 Were any special allocations made by the foreign partnership? ▶ ☐ **Yes** ☐ **No****6** Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, attached to this return (see instructions). ▶**7** How is this partnership classified under the law of the country in which it is organized? ▶**8** Did the partnership own any separate units within the meaning of Regulations section 1.1503-2(c)(3) or (4)? ▶ ☐ **Yes** ☐ **No****9** Does this partnership meet **both** of the following requirements?

- The partnership's total receipts for the tax year were less than \$250,000 and
 - The value of the partnership's total assets at the end of the tax year was less than \$600,000.
- If "Yes," **do not** complete Schedules L, M-1, and M-2. } ▶ ☐ **Yes** ☐ **No**

**Sign Here
Only If You
Are Filing
This Form
Separately
and Not With
Your Tax
Return**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

▶ Signature of general partner or limited liability company member

▶ Date

**Paid Preparer
Sign and Complete
Only If Form
is Filed
Separately.**Preparer's
signature ▶

Date

Check if
self-employed ▶ ☐

Preparer's SSN or PTIN

Firm's name (or
yours if self-employed),
address, and ZIP code ▶EIN ▶ :
Phone no. ()**For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.**

Cat. No. 25852A

Form **8865** (2005)

Schedule A

Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

a ☐ Owns a direct interest

b ☐ Owns a constructive interest

Name	Address	Identifying number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identifying number (if any)	Check if foreign person

Does the partnership have any other foreign person as a direct partner? ☐ **Yes** ☐ **No**

Schedule A-2

Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

Schedule B**Income Statement—Trade or Business Income**

Caution. Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a Gross receipts or sales	1a			
	b Less returns and allowances	1b			1c
	2 Cost of goods sold				2
	3 Gross profit. Subtract line 2 from line 1c				3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)				4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))				5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)				6
7 Other income (loss) (attach statement)				7	
8 Total income (loss). Combine lines 3 through 7				8	
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)				9
	10 Guaranteed payments to partners				10
	11 Repairs and maintenance				11
	12 Bad debts				12
	13 Rent				13
	14 Taxes and licenses				14
	15 Interest				15
	16a Depreciation (if required, attach Form 4562)	16a			
	b Less depreciation reported elsewhere on return	16b			16c
	17 Depletion (Do not deduct oil and gas depletion.)				17
	18 Retirement plans, etc.				18
	19 Employee benefit programs				19
	20 Other deductions (attach statement)				20
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20.				21
	22 Ordinary business income (loss) from trade or business activities. Subtract line 21 from line 8				22

Schedule D Capital Gains and Losses**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Short-term capital gain from installment sales from Form 6252, line 26 or 37					2
3 Short-term capital gain (loss) from like-kind exchanges from Form 8824					3
4 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts					4
5 Net short-term capital gain or (loss). Combine lines 1 through 4 in column (f). Enter here and on Form 8865, Schedule K, line 8 or 11					5

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
6					
7 Long-term capital gain from installment sales from Form 6252, line 26 or 37					7
8 Long-term capital gain (loss) from like-kind exchanges from Form 8824.					8
9 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts.					9
10 Capital gain distributions					10
11 Net long-term capital gain or (loss). Combine lines 6 through 10 in column (f). Enter here and on Form 8865, Schedule K, line 9a or 11					11

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 2, line 22)	1	
	2 Net rental real estate income (loss) (<i>attach Form 8825</i>)	2	
	3a Other gross rental income (loss) 3a		
	b Expenses from other rental activities (<i>attach statement</i>) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a 3c		
	4 Guaranteed payments 4		
	5 Interest income 5		
	6 Dividends: a Ordinary dividends 6a		
	b Qualified dividends 6b		
	7 Royalties 7		
	8 Net short-term capital gain (loss) 8		
Deductions	9a Net long-term capital gain (loss) 9a		
	b Collectibles (28%) gain (loss) 9b		
	c Unrecaptured section 1250 gain (<i>attach statement</i>) 9c		
	10 Net section 1231 gain (loss) (<i>attach Form 4797</i>) 10		
	11 Other income (loss) (<i>see instructions</i>) Type ▶ 11		
	12 Section 179 deduction (<i>attach Form 4562</i>) 12		
	13a Contributions 13a		
	b Investment interest expense 13b		
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶ 13c(2)		
	d Other deductions (<i>see instructions</i>) Type ▶ 13d		
	Self-Employment	14a Net earnings (loss) from self-employment 14a	
b Gross farming or fishing income 14b			
c Gross nonfarm income 14c			
Credits & Credit Recapture	15a Low-income housing credit (section 42(j)(5)) 15a		
	b Low-income housing credit (other) 15b		
	c Qualified rehabilitation expenditures (rental real estate) (<i>attach Form 3468</i>) 15c		
	d Other rental real estate credits (<i>see instructions</i>) Type ▶ 15d		
	e Other rental credits (<i>see instructions</i>) Type ▶ 15e		
	f Other credits and credit recapture (<i>see instructions</i>) Type ▶ 15f		
Foreign Transactions	16a Name of country or U.S. possession ▶ 16a		
	b Gross income from all sources 16b		
	c Gross income sourced at partner level 16c		
	<i>Foreign gross income sourced at partnership level</i>		
	d Passive ▶ e Listed categories (<i>attach statement</i>) ▶ f General limitation ▶ 16f		
	<i>Deductions allocated and apportioned at partner level</i>		
	g Interest expense ▶ h Other ▶ 16h		
	<i>Deductions allocated and apportioned at partnership level to foreign source income</i>		
	i Passive ▶ j Listed categories (<i>attach statement</i>) ▶ k General limitation ▶ 16k		
	l Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued 16l		
m Reduction in taxes available for credit (<i>attach statement</i>) 16m			
n Other foreign tax information (<i>attach statement</i>)			
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment 17a		
	b Adjusted gain or loss 17b		
	c Depletion (other than oil and gas) 17c		
	d Oil, gas, and geothermal properties—gross income 17d		
	e Oil, gas, and geothermal properties—deductions 17e		
	f Other AMT items (<i>attach statement</i>) 17f		
Other Information	18a Tax-exempt interest income 18a		
	b Other tax-exempt income 18b		
	c Nondeductible expenses 18c		
	19a Distributions of cash and marketable securities 19a		
	b Distributions of other property 19b		
	20a Investment income 20a		
	b Investment expenses 20b		
c Other items and amounts (<i>attach statement</i>)			

Schedule L **Balance Sheets per Books.** (Not required if Item G9, page 1, is answered "Yes.")

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts				
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (<i>attach statement</i>)				
7 Mortgage and real estate loans				
8 Other investments (<i>attach statement</i>)				
9a Buildings and other depreciable assets.				
b Less accumulated depreciation				
10a Depletable assets				
b Less accumulated depletion				
11 Land (net of any amortization).				
12a Intangible assets (amortizable only)				
b Less accumulated amortization				
13 Other assets (<i>attach statement</i>)				
14 Total assets.				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (<i>attach statement</i>)				
18 All nonrecourse loans				
19 Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (<i>attach statement</i>)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive income category		
b Listed categories (<i>attach statement</i>)		
c General limitation income category		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item G9, page 1, is answered "Yes.")

1 Net income (loss) per books			6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):		
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11 not recorded on books this year (itemize):			a Tax-exempt interest \$		
3 Guaranteed payments (other than health insurance)			7 Deductions included on Schedule K, lines 1 through 13d, and 16l not charged against book income this year (itemize):		
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):			a Depreciation \$		
a Depreciation \$			8 Add lines 6 and 7		
b Travel and entertainment \$			9 Income (loss). Subtract line 8 from line 5		
5 Add lines 1 through 4					

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item G9, page 1, is answered "Yes.")

1 Balance at beginning of year			6 Distributions: a Cash		
2 Capital contributed:			b Property		
a Cash			7 Other decreases (itemize):		
b Property					
3 Net income (loss) per books			8 Add lines 6 and 7		
4 Other increases (itemize):			9 Balance at end of year. Subtract line 8 from line 5		
.					
5 Add lines 1 through 4					

Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory . . .				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services . . .				
4 Commissions received .				
5 Rents, royalties, and license fees received . .				
6 Distributions received . .				
7 Interest received . . .				
8 Other				
9 Add lines 1 through 8 .				
10 Purchases of inventory .				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.) . . .				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid . . .				
15 Rents, royalties, and license fees paid . . .				
16 Distributions paid . . .				
17 Interest paid				
18 Other				
19 Add lines 10 through 18 .				
20 Amounts borrowed (enter the maximum loan balance during the year)—see instructions . . .				
21 Amounts loaned (enter the maximum loan balance during the year)—see instructions				

