

IRM PROCEDURAL UPDATE

DATE: 03/03/2021

NUMBER: wi-21-0321-0332

SUBJECT: BMF International Accounts Management

AFFECTED IRM(s)/SUBSECTION(s): 21.8.2.2.2

CHANGE(s):

IRM 21.8.2.2.2 Updated the American Samoa Economic Development Credit extended by H.R. 1865.

1. BMF International Corporate Income Tax Returns:
 - Form 1120 and Form 1120-C with Form 1118, Form 5712, Form 5712-A, Form 5735, and Schedule P

NOTE: American Samoa Economic Development Credit, reported on Form 5735, was extended. Section 119 of H.R. 1865 extended the credit to the first 16 taxable years which begin after December 31, 2006 and before January 1, 2022.

 - Form 1120-F, *U.S. Income Tax Return of a Foreign Corporation*
 - Form 1120-FSC, *U. S. Income Tax Return of a Foreign Sales Corporation* and Form 8873 *Extraterritorial income Exclusion*
2. BMF International Employment Tax Returns:
 - Form 940-PR
 - Form 941-PR
 - Form 941-SS
 - Schedule H (PR) (estate or church employees)
 - Form 943-PR
 - Form 944 (SP)
3. BMF Foreign Partnership Returns:
 - Form 1065
 - Form 1065-B
4. BMF Foreign Information Returns:
 - Form 5471
 - Form 5472
5. BMF Foreign Withholding Tax Returns:
 - Form 1042
 - Form 8288
 - Form 8804
6. Foreign Trust and Estate Tax Returns:
 - Form 1040NR (Fiduciary)

- Form 3520
- Form 3520-A
- 7. BMF Foreign Exempt Organization Returns:
 - Foreign and U. S. territory addressed Form 990
 - Form 990-PF and Form 990-T with Form 1118, Form 5712, Form 5712-A, Form 5735, or Schedule P attached. See Note in (1) above regarding Form 5735 and Schedule P.
- 8. BMF Foreign Information Statements:
 - Form 8805
 - Form 8813
 - Alien Exemption Certificate Form W-8, Form 1001, Form 4224, Form 8233, and Form 8709

NOTE: These Alien Certification Forms, except Form 8233, became obsolete on December 31, 2000.

 - Alien Exemption Certificate Form W-8BEN-E, Form W-8ECI, Form W-8EXP, Form W-8IMY, and Form W-8CE.
- 9. NMF International Income Tax Returns:
 - Form 1120-IC-DISC K-1
 - Form 926
 - Form 8404
 - Form 1040NR Fiduciary
- 10. Forms Associated with Foreign Withholding Tax Returns:
 - Form 8288A
 - Form 8805, Form 8813
 - Form 1042-S, Form 1042-T