

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

Department of the Treasury  
Internal Revenue Service

► Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.  
Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning , 20 , and ending , 20

Attachment  
Sequence No. **121**

|   |   |
|---|---|
| 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</b> Category of filer (See instructions. Check applicable box(es):<br>1 <input type="checkbox"/> 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</b> Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period _____ %  |

Filer's tax year beginning , 20 , and ending , 20

**D** Check box if this is a final Form 5471 for the foreign corporation

**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions)

**F** 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(1)</b> Employer identification number, if any |  |
|   |                                      |  |                                      | <b>b(2)</b> Reference ID number (see instructions) |  |
|   |                                      |  |                                      | <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) Taxable income or (loss)  | (ii) 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 |   |

## Schedule A Stock of the Foreign Corporation

| (a) Description of each class of stock | (b) Number of shares issued and outstanding |                                      |
|--|---|--------------------------------------|
|  | (i) Beginning of annual accounting period   | (ii) End of annual accounting period |
|  |   |                                      |
|  |   |                                      |
|  |   |                                      |
|  |   |                                      |



**Schedule C Income Statement** (see instructions)

**Important:** Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

|                                   |   | Functional Currency | U.S. Dollars |
|-----------------------------------|---|---------------------|--------------|
| <b>Income</b>                     | <b>1a</b> Gross receipts or sales . . . . .   | <b>1a</b>           |              |
|                                   | <b>b</b> Returns and allowances . . . . .   | <b>1b</b>           |              |
|                                   | <b>c</b> Subtract line 1b from line 1a . . . . .  | <b>1c</b>           |              |
|                                   | <b>2</b> Cost of goods sold . . . . .   | <b>2</b>            |              |
|                                   | <b>3</b> Gross profit (subtract line 2 from line 1c) . . . . .  | <b>3</b>            |              |
|                                   | <b>4</b> Dividends . . . . .  | <b>4</b>            |              |
|                                   | <b>5</b> Interest . . . . .   | <b>5</b>            |              |
|                                   | <b>6a</b> Gross rents . . . . .   | <b>6a</b>           |              |
|                                   | <b>b</b> Gross royalties and license fees . . . . .   | <b>6b</b>           |              |
|                                   | <b>7</b> Net gain or (loss) on sale of capital assets. . . . .  | <b>7</b>            |              |
| <b>Deductions</b>                 | <b>8a</b> Foreign currency transaction gain or loss—unrealized . . . . .  | <b>8a</b>           |              |
|                                   | <b>b</b> Foreign currency transaction gain or loss—realized. . . . .  | <b>8b</b>           |              |
|                                   | <b>9</b> Other income (attach statement) . . . . .  | <b>9</b>            |              |
|                                   | <b>10</b> Total income (add lines 3 through 9) . . . . .  | <b>10</b>           |              |
|                                   | <b>11</b> Compensation not deducted elsewhere . . . . .   | <b>11</b>           |              |
|                                   | <b>12a</b> Rents . . . . .  | <b>12a</b>          |              |
|                                   | <b>b</b> Royalties and license fees . . . . .   | <b>12b</b>          |              |
|                                   | <b>13</b> Interest . . . . .  | <b>13</b>           |              |
|                                   | <b>14</b> Depreciation not deducted elsewhere . . . . .   | <b>14</b>           |              |
|                                   | <b>15</b> Depletion . . . . .   | <b>15</b>           |              |
| <b>Net Income</b>                 | <b>16</b> Taxes (exclude income tax expense (benefit)) . . . . .  | <b>16</b>           |              |
|                                   | <b>17</b> Other deductions (attach statement—exclude income tax expense (benefit)) . . . . .  | <b>17</b>           |              |
|                                   | <b>18</b> Total deductions (add lines 11 through 17) . . . . .  | <b>18</b>           |              |
|                                   | <b>19</b> Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10) . . . . . | <b>19</b>           |              |
|                                   | <b>20</b> Unusual or infrequently occurring items . . . . .   | <b>20</b>           |              |
| <b>Other Comprehensive Income</b> | <b>21a</b> Income tax expense (benefit)—current . . . . .   | <b>21a</b>          |              |
|                                   | <b>b</b> Income tax expense (benefit)—deferred . . . . .  | <b>21b</b>          |              |
|                                   | <b>22</b> Current year net income or (loss) per books (combine lines 19 through 21b)  | <b>22</b>           |              |
| <b>Other Comprehensive Income</b> | <b>23a</b> Foreign currency translation adjustments . . . . .   | <b>23a</b>          |              |
|                                   | <b>b</b> Other . . . . .  | <b>23b</b>          |              |
|                                   | <b>c</b> Income tax expense (benefit) related to other comprehensive income . . . . .   | <b>23c</b>          |              |
|                                   | <b>24</b> Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c) . . . . .  | <b>24</b>           |              |

**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.

| <b>Assets</b>                               |   | (a)<br>Beginning of annual<br>accounting period | (b)<br>End of annual<br>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>                                    | Derivatives . . . . .   | <b>3</b>  |   |
| <b>4</b>                                    | Inventories . . . . .   | <b>4</b>  |   |
| <b>5</b>                                    | Other current assets (attach statement) . . . . .                   | <b>5</b>  |   |
| <b>6</b>                                    | Loans to shareholders and other related persons . . . . .           | <b>6</b>  |   |
| <b>7</b>                                    | Investment in subsidiaries (attach statement) . . . . .             | <b>7</b>  |   |
| <b>8</b>                                    | Other investments (attach statement) . . . . .                      | <b>8</b>  |   |
| <b>9a</b>                                   | Buildings and other depreciable assets . . . . .                    | <b>9a</b>                                       |   |
| <b>b</b>                                    | Less accumulated depreciation . . . . .                             | <b>9b</b> ( ) ( )                               |   |
| <b>10a</b>                                  | Depletable assets . . . . .   | <b>10a</b>                                      |   |
| <b>b</b>                                    | Less accumulated depletion . . . . .                                | <b>10b</b> ( ) ( )                              |   |
| <b>11</b>                                   | Land (net of any amortization) . . . . .                            | <b>11</b>                                       |   |
| <b>12</b>                                   | Intangible assets:  |   |   |
| <b>a</b>                                    | Goodwill . . . . .  | <b>12a</b>                                      |   |
| <b>b</b>                                    | Organization costs . . . . .  | <b>12b</b>                                      |   |
| <b>c</b>                                    | Patents, trademarks, and other intangible assets . . . . .          | <b>12c</b>                                      |   |
| <b>d</b>                                    | Less accumulated amortization for lines 12a, 12b, and 12c . . . . . | <b>12d</b> ( ) ( )                              |   |
| <b>13</b>                                   | Other assets (attach statement) . . . . .                           | <b>13</b>                                       |   |
| <b>14</b>                                   | <b>Total assets</b> . . . . .                                       | <b>14</b>                                       |   |
| <b>Liabilities and Shareholders' Equity</b> |   |   |   |
| <b>15</b>                                   | Accounts payable . . . . .  | <b>15</b>                                       |   |
| <b>16</b>                                   | Other current liabilities (attach statement) . . . . .              | <b>16</b>                                       |   |
| <b>17</b>                                   | Derivatives . . . . .   | <b>17</b>                                       |   |
| <b>18</b>                                   | Loans from shareholders and other related persons . . . . .         | <b>18</b>                                       |   |
| <b>19</b>                                   | Other liabilities (attach statement) . . . . .                      | <b>19</b>                                       |   |
| <b>20</b>                                   | Capital stock:  |   |   |
| <b>a</b>                                    | Preferred stock . . . . .   | <b>20a</b>                                      |   |
| <b>b</b>                                    | Common stock . . . . .  | <b>20b</b>                                      |   |
| <b>21</b>                                   | Paid-in or capital surplus (attach reconciliation) . . . . .        | <b>21</b>                                       |   |
| <b>22</b>                                   | Retained earnings . . . . .   | <b>22</b>                                       |   |
| <b>23</b>                                   | Less cost of treasury stock . . . . .                               | <b>23</b> ( ) ( )                               |   |
| <b>24</b>                                   | <b>Total liabilities and shareholders equity</b> . . . . .          | <b>24</b>                                       |   |

**Schedule G Other Information**

|  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| <b>1</b> During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? . . . . .<br>If "Yes," see the instructions for required statement.   | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>2</b> During the tax year, did the foreign corporation own an interest in any trust? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>3</b> During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branch (see instructions)? . . . . .<br>If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions). | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>4a</b> During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? . . . . .<br>If "Yes," complete lines 4b and 4c.                    | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>b</b> Enter the total amount of the base erosion payments . . . . .   |                          | ▶ \$ _____               |
| <b>c</b> Enter the total amount of the base erosion tax benefit . . . . .  |                          | ▶ \$ _____               |
| <b>5a</b> During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? . . . . .<br>If "Yes," complete line 5b.   | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>b</b> Enter the total amount of the disallowed deductions (see instructions) . . . . .  |                          | ▶ \$ _____               |

**Schedule G Other Information** (continued)

Yes No

- 6a Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? . . . . .    
If "Yes," complete lines 6b, 6c, and 6d.
- b Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) . . . . . ▶ \$ \_\_\_\_\_
- c Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) . . . . . ▶ \$ \_\_\_\_\_
- d Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) . . . . . ▶ \$ \_\_\_\_\_
- 7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? . . . . .
- 8 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement?
- 9 If the answer to question 7 is "Yes," was the foreign corporation a participant in a cost sharing arrangement that was in effect before January 5, 2009? . . . . .
- 10 If the answer to question 7 is "Yes," did a U.S. taxpayer make any platform contributions as defined under Regulations section 1.482-7(c) to that cost sharing arrangement during the taxable year? . . . . .
- 11 If the answer to question 10 is "Yes," enter the present value of the platform contributions in U.S. dollars ▶ \$ \_\_\_\_\_
- 12 If the answer to question 10 is "Yes," check the box for the method under Regulations section 1.482-7(g) used to determine the price of the platform contribution transaction(s):  
 Comparable uncontrolled transaction method       Income method       Acquisition price method  
 Market capitalization method       Residual profit split method       Unspecified methods
- 13 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))? . . . . .
- 14a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? . . . . .    
If "Yes," go to line 14b.
- b Enter the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the taxable year ▶ \$ \_\_\_\_\_
- 15 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? . . . . .    
If "Yes," see instructions and attach statement.
- 16 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? . . . . .    
If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).
- 17 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? . . . . .
- 18 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? . . . . .
- 19 Did you answer "Yes" to any of the questions in the instructions for line 19? . . . . .    
If "Yes," enter the corresponding code(s) from the instructions and attach statement (see instructions) ▶

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

If item F on page 1 is completed, a separate Schedule I must be filed for each Category 4 or 5 filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

| Name of U.S. shareholder ►   | Identifying number ► |           |
|--|----------------------|-----------|
| <b>1a</b> Section 964(e)(4) Subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions) . . . . .                      |                      | <b>1a</b> |
| <b>b</b> Section 245A(e)(2) Subpart F income from hybrid dividends of tiered corporations (see instructions) . . . . .   |                      | <b>1b</b> |
| <b>c</b> Other Subpart F income (enter the result from Worksheet A in the instructions) . . . . .  |                      | <b>1c</b> |
| <b>2</b> Earnings invested in U.S. property (enter the result from Worksheet B in the instructions). . . . .   |                      | <b>2</b>  |
| <b>3</b> Previously excluded export trade income withdrawn from investment in export trade assets (enter the result from Worksheet C in the instructions). . . . . |                      | <b>3</b>  |
| <b>4</b> Factoring income . . . . .<br>See instructions for reporting amounts on lines 1 through 4 on your income tax return.                                      |                      | <b>4</b>  |
| <b>5</b> Dividends received (translated at spot rate on payment date under section 989(b)(1)) . . . . .  |                      | <b>5</b>  |
| <b>6</b> Exchange gain or (loss) on a distribution of previously taxed income . . . . .  |                      | <b>6</b>  |

- |  |                          |                          |
|--|--------------------------|--------------------------|
|  | <b>Yes</b>               | <b>No</b>                |
| • Was any income of the foreign corporation blocked? . . . . .                             | <input type="checkbox"/> | <input type="checkbox"/> |
| • Did any such income become unblocked during the tax year (see section 964(b))? . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |

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