SCHEDULE M (Form 8858)
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Transactions Between Foreign Disregarded Entity of a Foreign Tax Owner and the Filer or Other Related Entities

▶ **Attach to Form 8858.**

▶ **Information about Schedule M (Form 8858) and its separate instructions is at *www.irs.gov/form8858.***

OMB No. 1545-1910

Name of person filing Form 8858	**Identifying number**

Name of foreign disregarded entity	U.S. identifying number, if any	Reference ID number (see instructions)

Name of tax owner	U.S. identifying number, if any

Important: *Complete a **separate** Schedule M for each foreign disregarded entity for which the tax owner is a controlled foreign corporation or controlled foreign partnership. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign disregarded entity and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the foreign disregarded entity's tax year (see instructions).*

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

Column Headings. This schedule contains two sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 19 with respect to the applicable set of column headings:

☐ **Controlled Foreign Partnership** **(a)** Transactions of foreign disregarded entity	**(b)** U.S. person filing this return	**(c)** Any domestic corporation or partnership controlling or controlled by the filer	**(d)** Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	**(e)** Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ **Controlled Foreign Corporation** **(a)** Transactions of foreign disregarded entity	**(b)** U.S. person filing this return	**(c)** Any domestic corporation or partnership controlled by the filer	**(d)** Any foreign corporation or partnership controlled by the filer (other than tax owner)	**(e)** 10% or more U.S. shareholder of any corporation controlling the tax owner	**(f)** 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/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					
13 Compensation paid for certain services					
14 Commissions paid					
15 Rents, royalties, and license fees paid					
16 Interest paid					
17 Add lines 10 through 16					
18 Amounts borrowed (see instructions)					
19 Amounts loaned (see instructions)					