

U.S. Income Tax Return of a Foreign Corporation

For calendar year 1993, or tax year beginning _____, 1993, and ending _____, 19 _____
▶ See separate instructions.

1993

Please type or print	Name	Employer identification number
	Number, street, and room or suite no. (see instructions)	Check applicable boxes: <input type="checkbox"/> initial return <input type="checkbox"/> amended return <input type="checkbox"/> final return <input type="checkbox"/> change of address
	City or town, state and ZIP code, or country	

<p>A Country of incorporation</p> <p>B Foreign country under whose laws the income reported on this return is subject to tax</p> <p>C Date incorporated</p> <p>D The corporation's books and records are maintained by: Name</p> <p>Address</p> <p>.....</p> <p>ZIP code or country</p> <p>E If the corporation had an agent in the United States at any time during the tax year, enter: Kind of agent</p> <p>Name</p> <p>Address</p> <p>.....</p> <p>F Refer to the list on the last page of the instructions and state the corporation's principal: (1) Business activity code number ▶</p> <p>(2) Business activity ▶</p> <p>(3) Product or service ▶</p>	<p>G Check method of accounting: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:80%;"></th> <th style="width:10%; text-align:center;">Yes</th> <th style="width:10%; text-align:center;">No</th> </tr> </thead> <tbody> <tr> <td>H Did the corporation file a U.S. income tax return for the preceding tax year?</td> <td style="text-align:center;"></td> <td style="text-align:center;"></td> </tr> <tr> <td>I Was the corporation at any time during the tax year engaged in a trade or business in the United States?</td> <td style="text-align:center;"></td> <td style="text-align:center;"></td> </tr> <tr> <td>J Did the corporation at any time during the tax year have a permanent establishment in the United States for purposes of applying section 894(b) and any applicable tax treaty between the United States and a foreign country?</td> <td style="text-align:center;"></td> <td style="text-align:center;"></td> </tr> <tr> <td colspan="3">If "Yes," enter the name of the foreign country:</td> </tr> <tr> <td>K Is the corporation a foreign personal holding company? (See section 552 for definition.)</td> <td style="text-align:center;"></td> <td style="text-align:center;"></td> </tr> <tr> <td colspan="3">If "Yes," have you filed Form 5471? (Sec. 6035)</td> </tr> <tr> <td>L Did the corporation have any transactions with related parties?</td> <td style="text-align:center;"></td> <td style="text-align:center;"></td> </tr> <tr> <td colspan="3">If "Yes," you may have to file Form 5472 (see General Instruction M1). Enter number of Forms 5472 attached ▶</td> </tr> </tbody> </table> <p>Note: Additional information is required at the bottom of pages 2 and 5.</p>		Yes	No	H Did the corporation file a U.S. income tax return for the preceding tax year?			I Was the corporation at any time during the tax year engaged in a trade or business in the United States?			J Did the corporation at any time during the tax year have a permanent establishment in the United States for purposes of applying section 894(b) and any applicable tax treaty between the United States and a foreign country?			If "Yes," enter the name of the foreign country:			K Is the corporation a foreign personal holding company? (See section 552 for definition.)			If "Yes," have you filed Form 5471? (Sec. 6035)			L Did the corporation have any transactions with related parties?			If "Yes," you may have to file Form 5472 (see General Instruction M1). Enter number of Forms 5472 attached ▶		
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Computation of Tax Due or Overpayment

1 Tax from Section I, line 11, page 2	1	
2 Tax from Section II, Schedule J, line 9, page 4	2	
3 Tax from Section III (add lines 6 and 10 on page 5)	3	
4 Personal holding company tax (attach Schedule PH (Form 1120))—See General Instruction P	4	
5 Total tax. Add lines 1 through 4	5	
6 Payments:		
a 1992 overpayment credited to 1993	6a	
b 1993 estimated tax payments	6b	
c Less 1993 refund applied for on Form 4466	6c	()
e Tax deposited with Form 7004	6e	
f Credit from regulated investment companies (attach Form 2439)	6f	
g Credit for Federal tax on fuels (attach Form 4136). See instructions	6g	
h U.S. income tax paid or withheld at source (add line 12, page 2, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))	6h	
i Total payments. Add lines 6d through 6h.	6i	
7 Estimated tax penalty (see instructions). Check if Form 2220 is attached	7	<input type="checkbox"/>
8 Tax due. If line 6i is smaller than the total of lines 5 and 7, enter amount owed	8	
9 Overpayment. If line 6i is larger than the total of lines 5 and 7, enter amount overpaid	9	
10 Enter amount of line 9 you want: Credited to 1994 estimated tax ▶	10	Refunded ▶

Please Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	Title	
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security number
	Firm's name (or yours if self-employed) and address	E.I. No. ▶	ZIP code ▶	

SECTION I.—Certain Gains, Profits, and Income From U.S. Sources That Are NOT Effectively Connected With the Conduct of a Trade or Business in the United States (see instructions)

If you are required to complete Section II or are using Form 1120-F as a claim for refund of tax withheld at source, include below **ALL** income from U.S. sources that is **NOT** effectively connected with the conduct of a trade or business in the United States. Otherwise, include only those items of income on which the U.S. income tax was not fully paid at the source. The rate of tax on each item of **gross** income listed below is 30% (4% for the gross transportation tax) or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Fill in treaty rates where applicable. **If the corporation claimed a lower treaty rate, also complete Item W, page 5.**

Name of treaty country, if any ►

(a) Nature of income	(b) Gross income	(c) Rate of tax (%)	(d) Amount of tax	(e) Amount of U.S. income tax paid or withheld at the source
1 Interest				
2 Dividends				
3 Rents				
4 Royalties				
5 Annuities				
6 Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting schedule)				
7 Gains from sale or exchange of patents, copyrights, etc.				
8 Fiduciary distributions (attach supporting schedule)				
9 Gross transportation income (see instructions)		4		
10 Other fixed or determinable annual or periodic gains, profits, and income				
.....				
11 Total. Enter here and on line 1, page 1 ►				
12 Total. Enter here and include on line 6h, page 1. ►				

Additional Information Required (continued from page 1)

	Yes	No		Yes	No
M Is the corporation a personal holding company? (See section 542 for definition.)			S Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3) ►		
N Is the corporation a controlled foreign corporation? (See section 957 for definition.)			T Is the corporation a subsidiary in a parent-subsidiary controlled group?		
O Is the corporation a personal service corporation? (See page 8 of instructions for definition.)			If "Yes," enter the name and employer identification number of the parent corporation ►		
P Enter tax-exempt interest received or accrued during the tax year (see instructions) ►			U Did any individual, partnership, corporation, estate, or trust at the end of the tax year own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) .		
Q Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (For rules of attribution, see section 267(c).)			If "Yes," complete the following:		
If "Yes," attach a schedule showing (1) name and identifying number of such U.S. corporation; (2) percentage owned; and (3) taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.			(1) Attach a schedule showing the name and identifying number. (Do not include any information already entered in T above).		
R If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ► <input type="checkbox"/>			(2) Enter percentage owned ►		

Note: Additional information is required at the bottom of page 5.

SECTION II.—Income Effectively Connected With the Conduct of a Trade or Business in the United States
(see instructions)

IMPORTANT—Fill in all applicable lines and schedules. If you need more space, see General Instruction M3.

Income	1a Gross receipts or sales _____ b Less returns and allowances _____ c Bal ▶	1c		
	2 Cost of goods sold (Schedule A, line 8)	2		
	3 Gross profit (subtract line 2 from line 1c)	3		
	4 Dividends (Schedule C, line 14)	4		
	5 Interest	5		
	6 Gross rents	6		
	7 Gross royalties	7		
	8 Capital gain net income (attach Schedule D (Form 1120))	8		
	9 Net gain or (loss) from Form 4797, Part II, line 20 (attach Form 4797)	9		
	10 Other income (see instructions—attach schedule)	10		
	11 Total income. Add lines 3 through 10 ▶	11		
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (Schedule E, line 4). Deduct only amounts connected with a U.S. business	12		
	13a Salaries and wages _____ b Less employment credits _____ c Bal ▶	13c		
	14 Repairs and maintenance	14		
	15 Bad debts	15		
	16 Rents	16		
	17 Taxes and licenses	17		
	18 Interest deduction allowable under Regulations section 1.882-5	18		
	19 Charitable contributions (see instructions for 10% limitation)	19		
	20 Depreciation (attach Form 4562)	20		
	21 Less depreciation claimed on Schedule A and elsewhere on return	21		
	22 Balance (subtract line 21 from line 20)	22		
	23 Depletion	23		
	24 Advertising	24		
	25 Pension, profit-sharing, etc., plans	25		
	26 Employee benefit programs	26		
	27 Other deductions (attach schedule)	27		
	28 Total deductions. Add lines 12 through 27 ▶	28		
	29 Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)	29		
	30 Less: a Net operating loss deduction	30a		
b Special deductions (Schedule C, line 15)	30b			
31 Taxable income or (loss). Subtract line 30c from line 29	31			

Schedule A Cost of Goods Sold (see instructions)

1 Inventory at beginning of year	1		
2 Purchases	2		
3 Cost of labor	3		
4 Additional section 263A costs (see instructions—attach schedule)	4		
5 Other costs (attach schedule)	5		
6 Add lines 1 through 5	6		
7 Inventory at end of year	7		
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and on Section II, line 2.	8		
9a Check all methods used for valuing closing inventory:			
<input type="checkbox"/> Cost			
<input type="checkbox"/> Lower of cost or market as described in Regulations section 1.471-4			
<input type="checkbox"/> Writedown of subnormal goods as described in Regulations section 1.471-2(c)			
<input type="checkbox"/> Other (Specify method used and attach explanation.) ▶			
b Check if the LIFO inventory method was adopted this tax year for any goods ▶ <input type="checkbox"/>			
If checked, attach Form 970.			
c If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO			9c
d Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No			
e Was there any change in determining quantities, cost, or valuations between opening and closing inventory? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach explanation.			

Schedule C Dividends and Special Deductions (see instructions)	(a) Dividends received	(b) %	(c) Special deductions: (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations that are subject to the 70% deduction		70	
7 Dividends from 20%-or-more-owned foreign corporations that are subject to the 80% deduction		80	
8 Total. Add lines 1 through 7. See instructions for limitation			
9 Other dividends from foreign corporations not included on lines 3, 6, and 7			
10 Foreign dividend gross-up (section 78)			
11 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
12 Other dividends			
13 Deduction for dividends paid on certain preferred stock of a public utility			
14 Total dividends. Add lines 1 through 12. Enter here and on line 4, page 3			
15 Total deductions. Add lines 8 and 13. Enter here and on line 30b, page 3			

Schedule E Compensation of Officers (See instructions for line 12, page 3.)
 Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 of Section II, page 3) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2 Total compensation of officers					
3 Compensation of officers claimed on Schedule A and elsewhere on this return					
4 Subtract line 3 from line 2. Enter the result here and on line 12, page 3					

Schedule J Tax Computation (see instructions)

1 Check if the corporation is a member of a controlled group (see sections 1561 and 1563) ► <input type="checkbox"/>			
2a If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income bracket amounts (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____			
b Enter the corporation's share of: (1) additional 5% tax (not more than \$11,750) \$ _____ (2) additional 3% tax (not more than \$100,000) \$ _____			
3 Income tax. Check this box if the corporation is a qualified personal service corporation (see page 15 of the instructions) ► <input type="checkbox"/>			3
4a Foreign tax credit (attach Form 1118)	4a		
b Orphan drug credit (attach Form 6765)	4b		
c Check: <input type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> QEV credit (attach Form 8834)	4c		
d General business credit. Enter here and check which forms are attached: <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form 3468 <input type="checkbox"/> Form 5884 <input type="checkbox"/> Form 6478 <input type="checkbox"/> Form 6765 <input type="checkbox"/> Form 8586 <input type="checkbox"/> Form 8830 <input type="checkbox"/> Form 8826 <input type="checkbox"/> Form 8835	4d		
e Credit for prior year minimum tax (attach Form 8827)	4e		
5 Total credits. Add lines 4a through 4e			5
6 Subtract line 5 from line 3			6
7 Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611			7
8a Alternative minimum tax (attach Form 4626)			8a
b Environmental tax (attach Form 4626)			8b
9 Total tax under section 882(a). Add lines 6 through 8b. Enter here and on line 2, page 1.			9

SECTION III.—Branch Profits Tax and Tax on Excess Interest (see instructions)

Part I—Branch Profits Tax

1	Enter the amount from line 29, Section II, page 3	1		
2	Enter total amount of adjustments to arrive at effectively connected earnings and profits. See instructions for types of adjustments as well as exceptions for certain types of income included in effectively connected taxable income but not taken into account when computing effectively connected earnings and profits, and the treatment of deductions apportioned to that income. Attach a schedule showing the nature and amount of these adjustments	2		
3	Effectively connected earnings and profits. Combine line 1 and line 2 and enter the result here	3		
4a	Enter U.S. net equity at the end of the current tax year and attach schedule	4a		
b	Enter U.S. net equity at the end of the prior tax year and attach schedule	4b		
c	Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c		
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b and enter the result here	4d		
e	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e		
5	Dividend equivalent amount. If an amount is entered on line 4c, subtract that amount from line 3 and enter the result here. Enter -0- if the result is equal to or less than zero. If no increase is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here.	5		
6	Branch profits tax. Multiply the amount on line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). Enter here and include on line 3, page 1. See instructions for the requirements for qualification for treaty benefits; the definition of qualified resident; and special rules for foreign corporations that have completely terminated their U.S. trade or business during the tax year. Also complete Items W and X below	6		

Part II—Tax on Excess Interest

7a	Enter the amount of interest reported on line 18, Section II, page 3	7a		
b	Enter the amount of interest apportioned to the effectively connected income of the foreign corporation that is capitalized or otherwise nondeductible	7b		
c	Add lines 7a and 7b	7c		
8	Enter the amount of branch interest (including capitalized and other nondeductible interest). (See instructions for definition.) If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box <input type="checkbox"/>	8		
9a	Excess interest. Subtract line 8 from line 7c. Enter -0- if the result is equal to or less than zero	9a		
b	If the foreign corporation is a bank, enter the amount of excess interest treated as interest on deposits. Otherwise, enter -0-	9b		
c	Subtract line 9b from line 9a	9c		
10	Tax on excess interest. Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). Enter here and include on line 3, page 1. Also complete Items W and X below	10		

Additional Information Required (continued from page 2)

V Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:	Yes	No	W Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States thereby causing a reduction of tax? If "Yes," complete and attach Form 8833. Note: Failure to disclose a treaty-based return position may result in a penalty of \$10,000 (see section 6712).	Yes	No
(1) A complete termination of all U.S. trades or businesses?			X If the corporation is claiming it is a qualified resident of its country of residence for purposes of computing its branch profits tax and excess interest tax, check the basis for that claim:		
(2) The tax-free liquidation or reorganization of a foreign corporation?				Stock ownership and base erosion test	<input type="checkbox"/>
(3) The tax-free incorporation of a U.S. trade or business?				Publicly traded test	<input type="checkbox"/>
If (1) applies, or if (2) applies and the transferee is domestic, attach Form 8848.			Active trade or business test	<input type="checkbox"/>	
If (3) applies, attach the statement required by Regulations section 1.884-2T(d)(5).			Private letter ruling	<input type="checkbox"/>	

Additional schedules to be completed with respect to Section II or Section III (see instructions)

Schedule L	Balance Sheets	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 (see instructions)				
6	Other current assets (attach schedule)				
7	Loans to stockholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other fixed depreciable assets				
	b Less accumulated depreciation	()		()	
11a	Depletable assets				
	b Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
	b Less accumulated amortization	()		()	
14	Other assets (attach schedule)				
15	Total assets				
LIABILITIES AND STOCKHOLDERS' EQUITY					
16	Accounts payable				
17	Mtges., notes, bonds payable in less than 1 year				
18	Other current liabilities (attach schedule)				
19	Loans from stockholders				
20	Mtges., notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)				
22	Capital stock: a Preferred stock				
	b Common stock				
23	Paid-in or capital surplus				
24	Retained earnings—Appropriated (attach schedule)				
25	Retained earnings—Unappropriated				
26	Less cost of treasury stock		()		()
27	Total liabilities and stockholders' equity				

Schedule M-1 Reconciliation of Income or (Loss) per Books With Income per Return (You are not required to complete this schedule if the total assets (line 15, column (d), above) are less than \$25,000.)

1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize):		
2	Federal income tax			a Tax-exempt interest \$		
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):			8	Deductions on this return not charged against book income this year (itemize):	
			a Depreciation . . . \$		
5	Expenses recorded on books this year not deducted on this return (itemize):			b Contributions carryover \$		
	a Depreciation . . . \$		
	b Contributions carryover \$			9	Add lines 7 and 8	
	c Travel and entertainment \$			10	Income (line 29, page 3)—line 6 less line 9	
6	Add lines 1 through 5					

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 25 above) (You are not required to complete this schedule if the total assets (line 15, column (d), above) are less than \$25,000.)

1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books			b Stock	
3	Other increases (itemize):			c Property	
		6	Other decreases (itemize):	
	
4	Add lines 1, 2, and 3		7	Add lines 5a through 6	
			8	Balance at end of year (line 4 less line 7)	