

**SCHEDULE P  
(Form 1120-F)**

**List of Foreign Partner Interests in Partnerships**

OMB No. 1545-0126

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1120-F.  
▶ See separate instructions.

**2007**

Name of corporation (foreign partner)	Employer identification number (EIN) :
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**Part I—List of Foreign Partner Interests in Partnerships**

Name of partnership	Address	EIN
<b>A</b>		
<b>B</b>		
<b>C</b>		
<b>D</b>		

**Note:** If corporation has more than 4 partnership interests, continue on separate page. See instructions.

**Part II—Foreign Partner Income and Expenses: Reconciliation to Schedule K-1 (Form 1065)**

Schedules K-1

	A	B	C	D	Total
<b>1</b> Net income (loss) reported on lines 1 through 3, Schedule K-1 . . . . .					
<b>2</b> Gross income included on lines 1 through 3, Schedule K-1 . . . . .					
<b>3</b> Gross effectively connected income (ECI) on lines 1 through 3, Schedule K-1 . . . . .					
<b>4</b> Other non-interest expenses on lines 1 through 3, Schedule K-1 . . . . .					
<b>5</b> Non-interest expenses on lines 1 through 3, Schedule K-1, allocated to gross ECI . . . . .					
<b>6</b> Other gross income reported on Schedule K-1 . . . . .					
<b>7</b> Other gross ECI reported on Schedule K-1 . . . . .					
<b>8</b> Other non-interest expenses reported on Schedule K-1 . . . . .					
<b>9</b> Other non-interest expenses reported on Schedule K-1 allocated to ECI . . . . .					
<b>10 Total gross income.</b> Add lines 2 and 6 . . . . .					
<b>11 Total gross effectively connected income.</b> Add lines 3 and 7 . . . . .					
<b>12</b> Interest expense on lines 1 through 3, Schedule K-1 . . . . .					
<b>13</b> Other interest expense reported on Schedule K-1, lines 13 and 18 . . . . .					
<b>14a Total interest expense.</b> Add lines 12 and 13 . . . . .					
<b>b</b> Interest expense directly allocable under Temporary Regulations section 1.882-5T(a)(1)(ii)(B). ( <b>Note:</b> Include the line 14b total on Schedule I, line 22.) . . . . .					
<b>c</b> Subtract line 14b from line 14a. ( <b>Note:</b> Enter the line 14c total on Schedule I, line 9, column (b).) . . . . .					

**Part III—Foreign Partner’s Average Outside Basis Under Regulations sections 1.882-5(b) and 1.884-1(d)(3)**

Schedules K-1

	A	B	C	D	Total
<b>15</b> Section 705 outside basis . . . . .					
<b>16a</b> Partner’s liabilities included in outside basis under section 752 that give rise to directly allocable interest expense under Temporary Regulations section 1.882-5T(a)(1)(ii)(B) . . . . .					
<b>b</b> All other liabilities included in partner’s outside basis under section 752 . . . . .					
<b>c</b> Add lines 16a and 16b . . . . .					
<b>d</b> Subtract line 16c from line 15 . . . . .					
<b>17</b> Partner’s liabilities under Regulations section 1.884-1(d)(3)(vi). ( <b>Note:</b> Enter the line 17 total on Schedule I, line 8, column (b).) . . . . .					
<b>18</b> <b>Partner’s outside basis under Regulations section 1.884-1(d)(3)(vi).</b> Add lines 16d and 17 . . . . .					
<b>19</b> Partner’s outside basis allocable to ECI under Regulations section 1.884-1(d)(3)(i). ( <b>Note:</b> Enter the line 19 total on Schedule I, line 5, column (b).) . . . . .					
<b>20</b> Enter “income” or “asset” to indicate the allocation method used on line 19 (see instructions) . . . . .					