

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

**List of Foreign Partner Interests in Partnerships**

OMB No. 1545-0126

**2013**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1120-F.

▶ Information about Schedule P (Form 1120-F) and its separate instructions is available at [www.irs.gov/form1120f](http://www.irs.gov/form1120f).

Name of corporation (foreign partner)

Employer identification number (EIN)

**Part I List of Foreign Partner Interests in Partnerships**

(a) Name of partnership	(b) Address	(c) EIN	(d) For each partnership interest, is the foreign corporation's distributive share ECI, or treated as ECI, in whole or in part, with a U.S. trade or business determined under section 875 (see instructions)?
<b>A</b>			<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>B</b>			<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>C</b>			<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>D</b>			<input type="checkbox"/> Yes <input type="checkbox"/> No

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

**Part II Foreign Partner Income and Expenses: Reconciliation to Schedule K-1 (Form 1065)  
See instructions if reconciling to Schedule K-1 (Form 1065-B).**

	Schedules K-1				Total
	A	B	C	D	
<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> 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> Net income (loss) reported on Schedule K-1, other than on lines 1 through 3 . . . . .					
<b>7</b> Other gross income reported on Schedule K-1 . . . . .					
<b>8</b> Other gross ECI reported on Schedule K-1 . . . . .					
<b>9</b> Other non-interest expenses reported on Schedule K-1 . . . . .					
<b>10</b> Other non-interest expenses reported on Schedule K-1, allocated to gross ECI . . . . .					
<b>11 Total gross income.</b> Add lines 2 and 7 . . . . .					
<b>12 Total gross effectively connected income.</b> Add lines 3 and 8 . . . . .					
<b>13</b> Interest expense on lines 1 through 3, Schedule K-1 . . . . .					
<b>14</b> Other interest expense reported on Schedule K-1, lines 13 and 18 . . . . .					
<b>15a Total interest expense.</b> Add lines 13 and 14 . . . . .					
<b>b</b> Interest expense directly allocable under Regulations section 1.882-5(a)(1)(ii)(B). ( <b>Note.</b> Include the line 15b total on Schedule I, line 22.) . . . . .					
<b>c</b> Subtract line 15b from line 15a. ( <b>Note.</b> Enter the portion of the line 15c total that constitutes interest on U.S. booked liabilities 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**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>Total</b>
<b>16</b> Section 705 outside basis . . . . .					
<b>17a</b> Partner's liabilities included in outside basis under section 752 that give rise to directly allocable interest expense under Regulations section 1.882-5(a)(1)(ii)(B) . . . . .					
<b>b</b> All other liabilities included in partner's outside basis under section 752 . . . . .					
<b>c</b> Add lines 17a and 17b . . . . .					
<b>d</b> Subtract line 17c from line 16 . . . . .					
<b>18</b> Partner's liabilities under Regulations section 1.884-1(d)(3)(vi). ( <b>Note.</b> Enter the portion of the line 18 total on Schedule I, line 8, column (b) that represents U.S. booked liabilities under Regulations section 1.882-5(d).) . . . . .					
<b>19</b> <b>Partner's outside basis under Regulations section 1.884-1(d)(3)(vi).</b> Add lines 17d and 18 . . . . .					
<b>20</b> Partner's outside basis allocable to ECI under Regulations section 1.884-1(d)(3)(i) and 1.882-5. ( <b>Note.</b> Enter the line 20 total on Schedule I, line 5, column (b).) . . . . .					
<b>21</b> Enter "income" or "asset" to indicate the allocation method used on line 20 (see instructions) . . . . .					