

Information Return with Respect to a Foreign Corporation

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign corporation's annual
accounting period beginning ,19 , and ending ,19

**To Be Filed
In Duplicate**

Name and address of person filing this return	Identifying number
Filer's tax year beginning , 19 , and ending , 19	

Important: Fill in all applicable lines and sections. All information must be in the English language **AND** all amounts must be stated in U.S. dollars unless otherwise indicated.

1a Name of foreign corporation and address where books and records are located		b Employer identification number, if any
		c Country under whose laws incorporated
d Were any of the corporation's accounting/tax records maintained on a computerized system? <input type="checkbox"/> Yes <input type="checkbox"/> No		
e Date of Incorporation	f Principal country in which business is conducted	g Business code number
		h Principal business activity

2 Provide the following information for the above-stated accounting period of the foreign corporation:

Name, address, and identifying number of branch or agent in U.S. (if any)	If U.S. income tax returns were filed, please indicate:		
	If the foreign corporation joined in filing a consolidated return, name of corporation filing the consolidated return	Taxable income or (loss)	Amount of U.S. income tax paid (after all credits)
.....			
.....			

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Beginning of annual accounting period		(c) End of annual accounting period	
	Number of shares		Number of shares	
	(1) Issued	(2) Outstanding	(1) Issued	(2) Outstanding

Schedule B U. S. Shareholders of Foreign Corporation

(a) Name, address, and identifying number of shareholder	(b) Class of stock	(c) Number of shares of outstanding stock held at						(d) Pro rata share of subpart F and G income
		Beginning of annual accounting period			End of annual accounting period			
		(1) Directly	(2) Indirectly	(3) Con-structively	(4) Directly	(5) Indirectly	(6) Con-structively	

Total percentage of voting stock of the foreign corporation owned by you at the end of the annual accounting period of the foreign corporation	%
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Schedule C Earnings and Profits

Income	1 Net sales (gross receipts less returns and allowances):			
	a Unrelated customers	1a		
	b Related customers	1b		
	c Add lines 1a and 1b			1c
	2 Cost of goods sold and/or operations (line 7, Schedule D)			2
	3 Gross profit (subtract line 2 from line 1c)			3
	4 Dividends			4
	5 Interest			5
	6 Gross rents, royalties, and license fees			6
7 Net gain or (loss) on sale of capital assets			7	
8 Other income (attach schedule)			8	
9 Total income (add lines 3 through 8)			9	
Deductions	10 Compensation not deducted elsewhere			10
	11 Rents, royalties, and license fees			11
	12 Interest			12
	13 Depreciation not deducted elsewhere			13
	14 Depletion			14
	15 Taxes (exclude income, war profits, and excess profits taxes)			15
	16 Other deductions (attach schedule—exclude income, war profits, and excess profits taxes)			16
17 Total deductions (add lines 10 through 16)			17	
Earnings and Profits	18 Earnings and profits (before reduction for any income, war profits, or excess profits taxes):			
	a Subtract line 17 from line 9	18a		
	b Unrealized exchange gain or (loss) under section 964(a). (Omit if earnings and profits are not computed under section 964(a).)	18b		
	c Combine lines 18a and 18b			18c
	19 Income, war profits, and excess profits taxes paid or accrued (from line 5, column (d), Schedule E)			19
20 Earnings and profits (subtract line 19 from line 18c)			20	

Schedule D Cost of Goods Sold and/or Operations

1 Beginning inventory			1
2 Merchandise bought for manufacture or sale:			
a From unrelated suppliers	2a		
b From related suppliers	2b		
c Add lines 2a and 2b			2c
3 Wages and salaries			3
4 Other costs (attach schedule)			4
5 Total (add lines 1 through 4)			5
6 Ending inventory			6
7 Cost of goods sold and/or operations (subtract line 6 from line 5). Enter here and on line 2, Schedule C			7
a If you are engaged in manufacturing, did you value your inventory using the full absorption method (Regulations section 1.471-11)?		<input type="checkbox"/> Yes <input type="checkbox"/> No	

Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued

(a) Name of country or U.S. possession	Amount of tax		
	(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1 U.S.			
2			
3			
4			
5 Total. Enter here and on line 19, Schedule C			

Schedule F Balance Sheets

	(a)		(b)	
	Beginning of annual accounting period		End of annual accounting period	
Assets				
1 Cash				
2 Trade notes and accounts receivable				
a Less allowance for bad debts	()	()	()	()
3 Inventories				
4 Other current assets (attach schedule)				
5 Loans to stockholders and other related persons (complete Schedule G, line 1)				
6 Investment in subsidiaries (attach schedule)				
7 Buildings and structures				
a Less accumulated depreciation	()	()	()	()
8 Other fixed depreciable assets				
a Less accumulated depreciation	()	()	()	()
9 Depletable assets				
a Less accumulated depletion	()	()	()	()
10 Land (net of any amortization)				
11 Intangible assets:				
a Goodwill				
b Organization costs				
c Patents, trademarks, and other intangible assets				
d Less accumulated amortization for lines 11a, b, and c	()	()	()	()
12 Other assets (attach schedule)				
13 Total assets				
Liabilities and Stockholder's Equity				
14 Accounts payable				
15 Other current liabilities (attach schedule)				
16 Loans from stockholders and other related persons (complete Schedule G, line 2)				
17 Other liabilities (attach schedule)				
18 Capital stock:				
a Preferred stock				
b Common stock				
19 Paid-in or capital surplus (attach reconciliation)				
20 Retained earnings:				
a Appropriated				
b Unappropriated				
21 Less cost of treasury stock	()	()	()	()
22 Total liabilities and stockholders' equity				

Schedule G Loans to and from Shareholders and Other Related Persons

Complete the following summary showing the total amount of outstanding balances at the beginning and end of the foreign corporation's annual accounting period represented by indebtedness and loans of the foreign corporation (column (a)) to persons described in columns (b) through (f). Exclude open accounts which arise and are collected in full during the ordinary course of business.

(a) Outstanding balances of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation controlled by U.S. person filing this return	(d) Any foreign corporation controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than controlling shareholder)	(f) 10% or more U.S. shareholder of domestic corporation filing this return
1 Loans to persons described in columns (b) through (f):					
a At beginning of foreign corporation's annual accounting period					
b At end of foreign corporation's annual accounting period					
2 Loans from persons described in columns (b) through (f):					
a At beginning of foreign corporation's annual accounting period					
b At end of foreign corporation's annual accounting period					

Schedule H Reconciliation of Book Profits to Earnings and Profits. Do not complete this schedule if total assets (Schedule F, line 13, column (b)) are less than \$25,000.

Earnings and profits are determined under: Section 902 Section 964(a)

1 Profit or (loss) for the year per books of account (before reduction for any income, war profits, and excess profits taxes)			1
2 Net adjustments to book profit in determining earnings and profits for U.S. tax purposes (see instructions):	Net additions	Net subtractions	
a Capital gains or losses			
b Depreciation			
c Depletion			
d Investment or incentive allowance			
e Charges to statutory reserves			
f Inventory valuation adjustments			
g Other (attach schedule—exclude income, war profits, and excess profits taxes)			
3 Total net additions			5
4 Total net subtractions			6
5 Line 1 plus line 3 less line 4			7
6 Unrealized exchange gain or (loss) under section 964(a) (omit if earnings and profits are not computed under section 964(a))			8
7 Earnings and profits for the year (before reduction for any income, war profits, and excess profits taxes) (add lines 5 and 6)			9
8 Income, war profits, and excess profits taxes paid or accrued (from line 5, column (d), Schedule E)			
9 Earnings and profits (subtract line 8 from line 7)			

Schedule I Analysis of Unappropriated Retained Earnings. Do not complete this schedule if total assets (Schedule F, line 13, column (b)) are less than \$25,000.

1 Balance at beginning of annual accounting period		1
2 Net income per books		2
3 Other increases (itemize) ▶		3
4 Total (add lines 1 through 3)		4
5 Distributions out of earnings and profits:		
a Paid during first 60 days of annual accounting period	5a	
b Paid during remainder of annual accounting period	5b	
c Add lines 5a and 5b		5c
6 Other distributions (itemize) ▶		6
7 Other decreases (itemize) ▶		7
8 Total (add lines 5c through 7)		8
9 Balance at end of annual accounting period (subtract line 8 from line 4)		9

Schedule J Summary of Subpart F Income (see worksheets contained in the instructions)

1 Subpart F income (Line 17, Worksheet A)	1
2 Increase in earnings invested in United States property (Line 14, Worksheet C)	2
3 Previously excluded subpart F income withdrawn from qualified investments (Line 6, Worksheet D)	3
4 Previously excluded export trade income withdrawn from investment in export trade assets (Line 7, Worksheet F)	4
5 Factoring income (see instructions)	5
6 Total of lines 1 through 5 (Enter here and on your income tax return.)	6

Was the income of the foreign corporation blocked (see section 964(b))? Yes No

Schedule K Accumulated Earnings and Profits Since 1962

	Total Earnings and Profits	Earnings and Profits Taxed Under Subpart F		Other Earnings and Profits
		Investment in U.S. Property	Other	
1 Balance at beginning of year				
2 Current year earnings and profits				
3 Actual distributions in current year				
4 Balance at end of year				

Schedule L Persons with Whom, or on Whose Behalf, this Return is Filed

(a) Name	(b) Address	(c) Identifying number	(d) Check applicable box(es)		
			Shareholder	Officer	Director