

# Information Return of U.S. Persons With Respect To Certain Foreign Corporations

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning ,19 , and ending ,19

OMB No. 1545-0704  
 Expires 9-30-93

**To Be Filed In Duplicate**

Name of person filing this return	<b>A Identifying number</b>
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)	<b>B Category of filer</b> (see Gen. Instr. B and check applicable box(es) below): (1) <input type="checkbox"/> (2) <input type="checkbox"/> (3) <input type="checkbox"/> (4) <input type="checkbox"/> (5) <input type="checkbox"/>
City or town, state, and ZIP code	<b>C Enter the total percentage of voting stock of the foreign corporation you owned at the end of its annual accounting period</b> ..... %
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 translated from functional currency at the weighted average exchange rate for the year (as defined in Temporary Regulations section 1.989(b)-1T) unless otherwise indicated. Enter the relevant functional currency and the exchange rate used throughout the form ▶

<b>1a Name and address of foreign corporation</b>		<b>b Employer identification number, if any</b>	
		<b>c Country under whose laws incorporated</b>	
<b>d Were any of the foreign corporation's accounting/tax records maintained on a computerized system?</b> . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>e Date of incorporation</b>	<b>f Principal place of business</b>	<b>g Principal business activity code number</b>	<b>h Principal business activity</b>

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

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

<b>c Name and address of foreign corporation's statutory or resident agent in country of incorporation</b>	<b>d Name and address (including corporate department, if applicable) of person (or persons) having custody of the books of account and records of the foreign corporation, and the location of such books and records if different from such address</b>
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**Schedule A Stock of the Foreign Corporation**

**Part I—Information With Respect to ALL Classes of the Foreign Corporation's Stock**

(a) Description of each class of stock	(b) Number of shares issued and outstanding			
	(i) Beginning of annual accounting period		(ii) End of annual accounting period	
	(A) Issued	(B) Outstanding	(A) Issued	(B) Outstanding

**Part II—Additional Information With Respect to Classes of the Foreign Corporation's PREFERRED Stock (To Be Completed Only By Category (1) Filers With Respect to Foreign Personal Holding Companies)**

(a) Description of each class of PREFERRED stock <i>(Note: This description should match the corresponding description entered in Part I, column (a).)</i>	(b) Par value	(c) Rate of dividend	(d) Indicate whether the stock is cumulative or noncumulative

**Schedule B U. S. Shareholders of Foreign Corporation**

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder (Note: This description should match the corresponding description entered in Schedule A, Part I, column (a).)	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)

**Important:** Schedules C, D, F, and G request financial accounting information that is computed in functional currency in accordance with U.S. Generally Accepted Accounting Principles and translated into U.S. dollars using the weighted average exchange rate for the year (as defined in Temporary Regulations section 1.989(b)-1T).

**Schedule C Income Statement**

	1a Gross receipts or sales	b Less returns and allowances	c Bal ▶	1c
<b>Income</b>	2			2
	3			3
	4			4
	5			5
	6			6
	7			7
	8			8
	9			9
	<b>Deductions</b>	10		
11				11
12				12
13				13
14				14
15				15
16				16
<b>Net Income</b>	17			17
	18			18
	19			19
	20			20 (                    )
	21			21

**Schedule D Cost of Goods Sold**

1	Beginning inventory	1
2	Purchases	2
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 (subtract line 6 from line 5). Enter here and on line 2, Schedule C.	7

**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) Spot conversion rate (see instructions)	(d) In U.S. dollars
<b>1</b> U.S.			
<b>2</b>			
<b>3</b>			
<b>4</b>			
<b>5</b> Total			

**Schedule F Balance Sheets**

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

**Schedule G Analysis of Unappropriated Retained Earnings per Books (line 20b, Schedule F). This schedule does not have to be completed if the total assets on line 13, column (b) of Schedule F are less than \$25,000.**

<b>1</b> Balance at beginning of annual accounting period	<b>1</b>	
<b>2</b> Current year net income or loss per books (enter the amount from line 21, Schedule C)	<b>2</b>	
<b>3</b> Other increases (itemize) ▶	<b>3</b>	
<b>4</b> Total (combine lines 1 through 3)	<b>4</b>	
<b>5</b> Distributions during the current year out of current earnings and profits (enter the amount from Schedule J, column (c), line 4)	<b>5</b>	
<b>6</b> Other distributions (itemize) ▶	<b>6</b>	
<b>7</b> Other decreases (itemize) ▶	<b>7</b>	
<b>8</b> Total (add lines 5 through 7)	<b>8</b>	
<b>9</b> Balance at end of annual accounting period (subtract line 8 from line 4)	<b>9</b>	

**Schedule H Current Earnings and Profits**

1	Current year net income or (loss) per foreign books of account . . . . .			1
2	Net adjustments to line 1 in determining current earnings and profits in accordance with U.S. financial and tax accounting standards described in Regulations sections 1.964-1(b) and (c) (see instructions):	Net additions	Net subtractions	
a	Capital gains or losses . . . . .			
b	Depreciation and amortization . . . . .			
c	Depletion . . . . .			
d	Investment or incentive allowance . . . . .			
e	Charges to statutory reserves . . . . .			
f	Inventory valuation adjustments . . . . .			
g	Section 263A costs . . . . .			
h	Taxes . . . . .			
i	Other (attach schedule) . . . . .			
3	Total net additions . . . . .			
4	Total net subtractions . . . . .			
5	Current earnings and profits—Line 1 plus line 3 less line 4 . . . . .			5

**Schedule I Summary of Shareholder's Pro Rata Share of Income Under Subpart F (see instructions)**

1	Subpart F income (line 40, Worksheet A in the instructions) . . . . .	1
2	Increase in earnings invested in U.S. property translated at the year-end spot rate (as defined in section 989(b)) (line 14, Worksheet B in the instructions) . . . . .	2
3	Previously excluded subpart F income withdrawn from qualified investments (line 6, Worksheet C in the instructions) . . . . .	3
4	Previously excluded export trade income withdrawn from investment in export trade assets (line 7, Worksheet D in the instructions) . . . . .	4
5	Factoring income (see instructions) . . . . .	5
6	Total of lines 1 through 5 (enter here and on your income tax return—see instructions) . . . . .	6

Was any income of the foreign corporation blocked **OR** did any become unblocked during the tax year (see section 964(b))? If the answer to either part of the question is "Yes," check the "Yes" box and attach an explanation. . . . . Yes  No

**Schedule J Accumulated Earnings and Profits (E&P)**

	(a) Post-1986 Accumulated E&P	(b) Pre-1987 Accumulated E&P	(c) Total Accumulated E&P (combine columns (a) and (b))	(d) E&P Previously Taxed Under Subpart F (section 959(c) balances)	
				(i) Investment in U.S. Property	(ii) Other
1	Balance at beginning of year . . . . .				
2a	Plus current year E&P . . . . .				
b	Less current year deficit in E&P . . . . .				
3	Total undistributed earnings (combine lines 1 through 2b) . . . . .				
4	Less distributions during the current year out of current E&P . . . . .				
5	Less distributions during the current year out of accumulated E&P . . . . .				
6	Balance at end of year (subtract the sum of lines 4 and 5 from line 3)				

**Schedule K Person(s) on Whose Behalf This Information Return Is Filed**

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