

# International Boycott Report

For taxable year beginning ....., 19.....  
and ending ....., 19.....  
▶ **Controlled groups, see specific instructions.**

To be Filed  
in Duplicate  
(See Instruction B)

Name \_\_\_\_\_ Taxpayer identifying number \_\_\_\_\_

Number and street \_\_\_\_\_

City or town, State and ZIP code \_\_\_\_\_

Address of Service Center where your tax return is filed \_\_\_\_\_

Type of person filing this form (check one):  
 Individual     Partnership     Corporation     Trust     Estate     Other

1 If an individual, enter adjusted gross income from your tax return (see instructions) . . . . .

2 Partnerships and corporations:  
(a) If a partnership.—Enter the name and taxpayer identifying number of each partner.  
(b) If a corporation.—Enter the name and employer identification number of all members of the controlled group (as defined in section 993(a)(3)). If a consolidated return was filed, do not list members included in the consolidated return; instead, attach a copy of Form 851. List all other members of the controlled group not included in the consolidated return.  
If you list any corporations below, or if Form 851 is filed, you must designate a "common taxable year" and enter the name and employer identification number in line 4(b) of the corporation whose taxable year has been so designated.

Name	Taxpayer identifying number

If necessary, attach additional sheets and check this box . . . . . ▶

	Code	Description
(c) Enter principal business activity code and description (see instructions) . . . . .		
(d) DISCs.—Enter principal product or service code and description (see instructions) . . . . .		

3 Partnerships.—The following information must be submitted by each partnership filing Form 5713:  
(a) Enter total assets of the partnership (Form 1065, page 1) . . . . .  
(b) Enter ordinary income of the partnership (Form 1065, line 26) . . . . .

4 Corporations.—The following information must be submitted by every corporation filing Form 5713:  
(a) Type of form filed (Form 1120, 1120F, 1120L, 1120M, etc.) . . . . .  
(b) Common taxable year election (see instructions)—  
(1) Name of corporation ▶ \_\_\_\_\_  
(2) Employer identification number . . . . .  
(3) Common taxable year beginning ....., 19..... and ending ....., 19.....  
(c) Corporations filing this form enter—  
(1) Total assets (see instructions) . . . . .  
(2) Taxable income before net operating loss and special deductions (see instructions) . . . . .

5 Estate or trust.—Enter total income (Form 1041, line 9) . . . . .

6 Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions):  
(a) Foreign tax credit . . . . .  
(b) Deferral of earnings of controlled foreign corporations . . . . .  
(c) Deferral of DISC income . . . . .

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Title ▶ \_\_\_\_\_

**7** The following information must be submitted by every person filing Form 5713 (see specific instructions):

- (a) Are you a United States shareholder (as defined in section 951(b)) of any foreign corporation that had reportable operations under section 999(a)? . . . . .
- (b) If the answer to (a) is "Yes," is any foreign corporation a controlled foreign corporation (as defined in section 957(a))? . . . . .
- (c) Do you own any stock of a DISC? . . . . .
- (d) Do you claim any foreign tax credit? . . . . .
- (e) Do you control (within the meaning of section 304(c)) any corporation (other than a corporation included in this report) that has reportable operations under section 999(a)? . . . . .  
If "Yes," did the corporation controlled by you participate in or cooperate with an international boycott at any time during its taxable year that ends with or within your taxable year? . . . . .
- (f) Are you controlled (within the meaning of section 304(c)) by any person (other than a person included in this report) that has reportable operations under section 999(a)? . . . . .  
If "Yes," did the person controlling you participate in or cooperate with an international boycott at any time during its taxable year that ends with or within your taxable year? . . . . .
- (g) Are you treated under section 671 as the owner of a trust that has reportable operations under section 999(a)? . . . . .
- (h) Are you a partner in a partnership that has reportable operations under section 999(a)? . . . . .

Yes	No

**Part I Operations in or Related to a Boycotting Country (See Instructions)**

**8** Boycott of Israel.—Did you have any operations in or related to any country (or with the government, a company or a national of such country) associated in carrying out the boycott of Israel which is on the list maintained by the Secretary of the Treasury under section 999(a)(3) (see Instruction C)? . . . . .

Yes	No

If "Yes," enter name of the country(ies), taxpayer identifying number of person(s) having operations, principal business activity code, a description of the principal business activity; and if you are a DISC, enter the product code. If necessary, attach addition sheets using the exact format and check this box . . . . .

Name of country (1)	Taxpayer identifying number of person(s) having operations (2)	Principal business activity		DISC's only—Enter product code (5)
		Code (3)	Description (4)	
(a)				
(b)				
(c)				
(d)				
(e)				
(f)				
(g)				
(h)				
(i)				
(j)				
(k)				
(l)				
(m)				
(n)				
(o)				
(p)				

**9** Non-listed countries boycotting Israel.—Did you have operations in any non-listed country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel? . . .

Yes	No

If "Yes," enter the country(ies), taxpayer identifying number of person(s) having operations, the principal business activity code, a description of the principal business activity; and if you are a DISC, enter the product code. If necessary, attach additional sheets using the exact format and check this box . . .

Name of country (1)	Taxpayer identifying number of person(s) having operations (2)	Principal business activity		DISC's only—Enter product code (5)
		Code (3)	Description (4)	
(a)				
(b)				
(c)				
(d)				
(e)				
(f)				
(g)				
(h)				

**10** Boycotts other than the boycott of Israel.—Did you have operations in any other country which you know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel? .

Yes	No

If "Yes," enter the country(ies), taxpayer identifying number of person(s) having operations, the principal business activity code, a description of the principal business activity; and if you are a DISC, enter the product code. If necessary, attach additional sheets using the exact format and check this box . . .

Name of country (1)	Taxpayer identifying number of person(s) having operations (2)	Principal business activity		DISC's only—Enter product code (5)
		Code (3)	Description (4)	
(a)				
(b)				
(c)				
(d)				
(e)				
(f)				
(g)				
(h)				

**11** Were you requested to participate in or cooperate with an international boycott? . . .  
If "Yes," attach a copy (in English) of any and all such requests received during your taxable year. If the request was in a form other than a written request, attach a separate sheet explaining the nature and form of any and all such requests. (See Instructions.)

Yes	No

**12** Did you, in fact, participate in or cooperate with an international boycott? . . .  
If "Yes," attach a copy (in English) of any and all boycott clauses agreed to, and attach a general statement of the agreement. If the agreement was in a form other than a written agreement, attach a separate sheet explaining the nature and form of any and all such agreements. (See Instructions.)

**Note:** If the answer to either question 11 or 12 is "Yes," you must complete the rest of Form 5713. If you answered "Yes" to question 12, you must complete Schedules A, B, or C (Form 5713).

**Part II** Requests for and Acts of Participation in or Cooperation with an International Boycott

**13 (a)** Did you receive requests to enter into, or, in fact, enter into any agreement:

Type of participation or cooperation	Requests		Agreements	
	Yes	No	Yes	No
(1) As a condition of doing business directly or indirectly within a country or with the government, a company, or a national of a country to—				
(i) Refrain from doing business with or in a country which is the object of an international boycott or with the government, companies or nationals of that country? . . . . .				
(ii) Refrain from doing business with any United States person engaged in trade in a country which is the object of an international boycott or with the government, companies, or nationals of that country? . . . . .				
(iii) Refrain from doing business with any company whose ownership or management is made up, all or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion? . . . . .				
(iv) Refrain from employing individuals of a particular nationality, race, or religion? . . . . .				
(2) As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased or operated by a person who does not participate in or cooperate with an international boycott? . . . . .				

**(b)** Requests and agreements.—If the answer to any part of 13(a) is "Yes," indicate below: the country, the taxpayer identifying number, principal business activity code, description of the principal business activity, the number and the number code indicating the type of participation or cooperation requested or agreed to. Also, if you are a DISC, enter the product code in column (5). (See Instructions). If necessary, attach additional sheets using the exact format and check this box

Name of country (1)	Taxpayer identifying number of person receiving the request or having the agreement (2)	Principal business activity		DISCs only—Enter product code (5)	Type of cooperation or participation			
		Code (3)	Description (4)		Requested		Agreed	
					Number (6)	Code (7)	Number (8)	Code (9)
(a)								
(b)								
(c)								
(d)								
(e)								
(f)								
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