

## **FORM 1120-F TY2020 TEST SCENARIO 9**

**FORMS REQUIRED:** 1120-F, 1120-F Sch H, 1120-F Sch I, 1120-F Sch M1 and M2, 1120-F Sch M-3, 1120-F Sch P, 1120-F Sch S, 1120-F Sch V, 1120 Sch UTP, 1125-E, 5472, 1042-S, 8453-I

### **ATTACHMENTS:**

AccountingMethodChangeFromPriorYearStatement  
DeterminationMethodChangeFromPriorYearStatement  
ItemizedOtherIncomeSchedule  
ConnectedEarningsProfitsSchedule  
USNetEquityEndOfCurrentYearSchedule  
USNetEquityEndOfPriorYearSchedule  
ItemizedOtherInvestmentsSchedule  
OtherNonCurrentUSAssetsSchedule  
MortgagesEtcPayableGreaterThan1YrThirdPartyLiabilitiesSchedule  
Section1445and1446TaxStatement  
HomeOfficeDeductibleExpenseComputationStatement  
AdjustmentsForUSTaxPrinciplesInUSDollarsSchedule  
PubliclyTradedStockSchedule  
IdentifySetsOfBooksAndIncomeLossSchedule  
OtherIncomeLossItemsWithDifferencesSchedule  
VesselOrAircraftCharterInStatement  
VesselOrAircraftCharterOutStatement

**BINARY ATTACHMENTS:** Scanned Form 8453-I (8453 Signature Document)

**HEADER INFO** not on actual forms:

**MultipleSoftwarePackagesUsed:** No

**Originator:**                   **EFIN:** Use your EFIN  
**Type:** ERO  
**Practioner PIN:** N/A (using scanned Form 8453-I)  
**PIN Entered by:** N/A

**Signature Option:** Binary Attachment 8453 Signature Document

**Officer:**                   **Name:** Samuel L Booker  
**Title:** Chief Financial Officer  
**Taxpayer PIN:** N/A (using scanned Form 8453-I)  
**Signing Officer SSN:** 000-00-3164  
**Phone:** 000-321-7654  
**Email Address:** [sam.brintz@rmni.com](mailto:sam.brintz@rmni.com)  
**Date Signed:** 08/28/2021  
**Prior Year Income Amount:** 20,000,000

**Preparer:**                   **Name:** John E. Suiter  
**Email Address:** [john.e.suiter@AAATax.com](mailto:john.e.suiter@AAATax.com)  
**Date Prepared:** 08/20/2021

**Name Control: RMNI**

**Attachment 1, Form 1120F, Item "H":** Accounting method changes  
(*AccountingMethodChangeFromPriorYearStatement*)

We changed our method of accounting from cash to accrual.

**Attachment 2, Form 1120F, Item "I":** Determination method changes  
(*DeterminationMethodChangeFromPriorYearStatement*)

We changed our method of accounting from cash to accrual.

**Attachment 3, Form 1120F Section II, line 10:** Itemized other Income Schedule  
(*ItemizedOtherIncomeSchedule*)

Corp Name: RMN Incorporated  
EIN: 00-0000600  
Income Type: Exchange Gain/Loss Realized  
Amount: -300,000

**Attachment 4, Form 1120F, Section III, Part 1, line 2:** Connected Earnings and Profits  
(*ConnectedEarningsProfitsSchedule*)

Corp Name: RMN Incorporated  
EIN: 00-0000600  
Adjustment to Corporations effectively connected taxable income: Depreciation  
Temporary Difference  
Positive Adjustment: 4,114,900

**Attachment 5, Form 1120F, Section III, Part 1, Line 4a:** U.S. Net Equity at End of  
Current Year (*USNetEquityEndOfCurrentYearSchedule*)

Net Equity at the end of the year:  
Property A: 260,000,000

**Attachment 6, Form 1120-F, Section III, Part I, Line 4b:** U.S. Net Equity at End of  
Prior Year (*USNetEquityEndOfPriorYearSchedule*)

Net Equity at the end of the prior year:  
Property A: 250,000,000

**Attachment 7, Form 1120-F, Schedule L, Line 9 (b):** Other Investments US  
(*ItemizedOtherInvestmentsSchedule*)

Corp Name: RMN Incorporated  
EIN: 00-0000600  
Description: Loans to customers  
Beginning Amount: 100,000,000  
Ending Amount: 100,000,000

**Attachment 8, Form 1120-F, Schedule L, Line 16b:** Other Non Current Assets US  
(*OtherNonCurrentUSAssetsSchedule*)

Corp Name: RMN Incorporated  
EIN: 00-0000600  
Description: Related Party  
Beginning Amount: 10,000,000  
Ending Amount: 10,000,000

**Attachment 9, Form 1120-F, Schedule L, Line 22b:** Third Party Liabilities  
(*MortgagesEtcPayableGreaterThan1YrThirdPartyLiabilitiesSchedule*)

Corp Name: RMN Incorporated  
EIN: 00-0000600  
Description: Long term borrowing  
Beginning Amount: 250,000,000  
Ending Amount: 240,000,000

**Attachment 10, Form 1120F, Schedule W line 3:** Section 1445 and 1446 Tax  
Statement (*Section1445and1446TaxStatement*)

Tax on ECI: 4,316,900  
Refigured Taxable Income: 12,334,000  
Refigured Tax on ECI: 4,316,900  
Calculated Tax, Sections 1445 and 1446: 0

**Attachment 11, Form 1120-F, Schedule H, Part II, line 16:** Remaining home office  
expense (*HomeOfficeDeductibleExpenseComputationStatement*)

Home Office Expense: 150,000

**Attachment 12, Form 1120-F, Schedule H, Part IV, line 30:** Adjustments For US Tax  
Principles in US Dollars Schedule  
(*AdjustmentsForUSTaxPrinciplesInUSDollarsSchedule*)

Item Description: Adjustment  
Amount: -4,296,000

**Attachment 13, Form 1120-F, Schedule M-3, Part I, line 3:** Publicly Traded Stock  
Schedule (*PubliclyTradedStockSchedule*)

Stock Exchange: London Exchange  
Trading Symbol: RMNI

**Attachment 14, Form 1120-F, Schedule M-3, Part 1, line 4:** Identify Sets of Books and  
Income Loss Schedule (*IdentifySetsOfBooksAndIncomeLossSchedule*)

Book used: Non-Consolidated Worldwide Books  
Net Income/Loss: 12,230,000

**Attachment 15, Form 1120-F, Schedule M-3, Part II, line 24:** Other Income (Loss)  
 Items with Differences Schedule (*OtherIncomeLossItemsWithDifferencesSchedule*)

	<u>Per Income Statement</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Oth Perm Differences</u>	<u>Per Tax Return</u>
Exchange Gain/ Loss Realized	(333,500)	0	33,500	0	(300,000)

**Attachment 16, Form 1120-F, Schedule V, line 3:** Vessel Or Aircraft Chartered in  
 Statement (*VesselOrAircraftCharterInStmt*)

Name of Vessel: Jill  
 Name of Lessor: Jill Bnimble  
 Address of Lessor: 55 Any Street, Beanstock, TX 77287  
 Term of lease: 60 months  
 Method for calculating: Accounting method used

Name of Vessel: Jack  
 Name of Lessor: Jack Bnimble  
 Address of Lessor: 33 Any Street, Beanstock, TX 77287  
 Term of lease: 90 months  
 Method for calculating: Accounting method used

**Attachment 17, Form 1120-F, Schedule V, line 4:** Vessel Or Aircraft Chartered Out  
 Statement (*VesselOrAircraftCharterOutStmt*)

Name of Vessel: Jill  
 Country of Registration: United States  
 Name of each Lessee: Jack Bnimble  
 Address of each Lessee: 33 Any Street, Beanstock, TX 77287  
 Term of each lease: 60 months  
 Days under use: 120  
 Method Used: Actual Method  
 Calculation Used: Accounting method used

Name of Vessel: Jack  
 Country of Registration: United States  
 Name of each Lessee: Jill Bnimble  
 Address of each Lessee: 55 Any Street, Beanstock, TX 77287  
 Term of each lease: 60 months  
 Days under use: 150  
 Method Used: Actual Method  
 Calculation Used: Accounting method used

Department of the Treasury Internal Revenue Service

For calendar year 2019, or tax year beginning , 2019, and ending , 20

2019

Go to www.irs.gov/Form1120F for instructions and the latest information.

Name: RMN Incorporated, Employer identification number: 00-0000600, Address: 1234 Main Street, Sydney, Victoria Australia 30000

A Country of incorporation: Australia, B Foreign country under whose laws the income reported on this return is also subject to tax: Australia, C Date incorporated: 9/15/2000, D (1) Location of corporation's primary books and records: Sydney, Victoria Australia, E If the corporation had an agent in the United States at any time during the tax year, enter: (1) Type of agent, (2) Name, (3) Address, F See the instructions and enter the corporation's principal: (1) Business activity code number: 485320, (2) Business activity: Limousine Service, (3) Product or service: Chauffeur Service, G Check method of accounting: (1) Cash, (2) Accrual, (3) Other (specify)

Computation of Tax Due or Overpayment

Table with 4 main columns: Description, Sub-description, Amount, Total. Rows include Tax from Section I, II, III, Total tax, 2018 overpayment, 2019 estimated tax payments, Less 2019 refund, Tax deposited, Credits, U.S. income tax paid, Total payments, Estimated tax penalty, Amount owed, Overpayment, and Refunded.

Sign Here: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature of officer, Date, Title: Chief Financial Officer.

May the IRS discuss this return with the preparer shown below (see instructions)? [X] Yes [ ] No

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, Firm's name: AAA Tax Service, Firm's EIN: 00-0000300, Firm's address: 4000 3rd Street, Suite 100, Portland, OR 97201, Phone no.

Additional Information (continued from page 1)

Table with columns for question descriptions, Yes/No checkboxes, and Yes/No columns. Rows include questions H through U regarding accounting changes, income determination, tax returns, foreign establishments, controlled foreign corporations, interest received, voting stock, NOL carryover, subsidiary status, dealer status, and treaty-based returns.

**Additional Information** (continued from page 2)

<p><b>FF</b> Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year (see instructions)? . . . . .</p> <p><b>GG</b> Does the corporation satisfy <b>one or more</b> of the following (see instructions)? . . . . .</p> <p style="margin-left: 20px;"><b>(1)</b> The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.</p> <p style="margin-left: 20px;"><b>(2)</b> The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.</p> <p style="margin-left: 20px;"><b>(3)</b> The corporation is a tax shelter and the corporation has business interest expense.</p> <p style="margin-left: 20px;">If "Yes," to any, complete and attach Form 8990.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:50%;">Yes</th> <th style="width:50%;">No</th> </tr> <tr> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> </tr> <tr> <td style="text-align: center;"> </td> <td style="text-align: center;">✓</td> </tr> <tr> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> </tr> <tr> <td style="text-align: center;"> </td> <td style="text-align: center;">✓</td> </tr> </table>	Yes	No				✓				✓	<p><b>HH</b> During the tax year, did the corporation dispose of an interest in a partnership that directly or indirectly engaged in a trade or business within the United States? . . . . .</p> <p><b>II</b> Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? . . . . .</p> <p>If "Yes," enter amount from Form 8996, line 14 . . . . . ▶ \$ _____</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:50%;">Yes</th> <th style="width:50%;">No</th> </tr> <tr> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> </tr> <tr> <td style="text-align: center;"> </td> <td style="text-align: center;">✓</td> </tr> <tr> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> </tr> <tr> <td style="text-align: center;"> </td> <td style="text-align: center;">✓</td> </tr> </table>	Yes	No				✓				✓
Yes	No																						
	✓																						
	✓																						
Yes	No																						
	✓																						
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**SECTION I—Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States**—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Report all gross transportation income subject to 4% tax on line 9. Report other column (a) income items only if not properly withheld and reported on Form 1042-S. The rate of tax on these **gross** income items is 30% or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item W on page 2.** If multiple treaty rates apply to a type of income (for example, subsidiary and portfolio dividends or dividends received by disregarded entities), attach a statement showing the amounts, tax rates, and withholding for each.

Name of treaty country, if any ▶					
	(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
1	Interest . . . . .	20,000	10	20,000	4,000
2a	Dividends (excluding payments received by QDDs in their equity derivatives dealer capacity) . . . . .	6,665	15	1,000	2,000
2b	Dividend equivalents (excluding payments received by QDDs in their equity derivatives dealer capacity) . . . . .				
3	Rents . . . . .	50,000	20	10,000	20,000
4	Royalties . . . . .	40,000	5	2,000	4,000
5	Annuities . . . . .				
6	Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting statement) . . . . .				
7	Gains from sale or exchange of patents, copyrights, etc. . . . .				
8	Fiduciary distributions (attach supporting statement) . . . . .				
9	Gross transportation income (see instructions)	250,000	<b>4</b>	10,000	
10	Other items of income . . . . .				
11	Total. Enter here and on line 1, page 1 . . . . . ▶			25,000	
12	Total. Enter here and include on line 5i, page 1 . . . . . ▶				30,000

**13** Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above?  Yes  No

If "Yes," attach a statement that provides the information requested above with respect to each such item of income.

**SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States**  
(see instructions)

**Important:** Fill in all applicable lines and schedules. If you need more space, see **Assembling the Return** in the instructions.

<b>Income</b>	<b>1a</b>	Gross receipts or sales	25,534,000	<b>b</b>	Less returns and allowances	7,500	<b>c</b>	Bal ▶	<b>1c</b>	25,526,500
	<b>2</b>	Cost of goods sold (attach Form 1125-A)							<b>2</b>	
	<b>3</b>	Gross profit (subtract line 2 from line 1c)							<b>3</b>	25,526,500
	<b>4</b>	Dividends (Schedule C, line 13)							<b>4</b>	13,500
	<b>5</b>	Interest							<b>5</b>	
	<b>6</b>	Gross rents							<b>6</b>	
	<b>7</b>	Gross royalties							<b>7</b>	
	<b>8</b>	Capital gain net income (attach Schedule D (Form 1120))							<b>8</b>	
	<b>9</b>	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)							<b>9</b>	
	<b>10</b>	Other income (see instructions—attach statement)							<b>10</b>	(300,000)
	<b>11</b>	<b>Total income.</b> Add lines 3 through 10							<b>11</b>	25,240,000
<b>Deductions</b> (See instructions for limitations on deductions.)	<b>12</b>	Compensation of officers (see instructions—attach Form 1125-E)							<b>12</b>	250,000
	<b>13</b>	Salaries and wages (less employment credits)							<b>13</b>	
	<b>14</b>	Repairs and maintenance							<b>14</b>	
	<b>15</b>	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)							<b>15</b>	
	<b>16</b>	Rents							<b>16</b>	
	<b>17</b>	Taxes and licenses							<b>17</b>	
	<b>18</b>	Interest expense from Schedule I, line 25 (see instructions)							<b>18</b>	12,500,000
	<b>19</b>	Charitable contributions							<b>19</b>	
	<b>20</b>	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)							<b>20</b>	
	<b>21</b>	Depletion							<b>21</b>	
	<b>22</b>	Advertising							<b>22</b>	
	<b>23</b>	Pension, profit-sharing, etc., plans							<b>23</b>	
	<b>24</b>	Employee benefit programs							<b>24</b>	
	<b>25</b>	Reserved for future use							<b>25</b>	
	<b>26</b>	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)							<b>26</b>	150,000
	<b>27</b>	Other deductions (attach statement)							<b>27</b>	
	<b>28</b>	<b>Total deductions.</b> Add lines 12 through 27							<b>28</b>	12,900,000
	<b>29</b>	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)							<b>29</b>	12,340,000
	<b>30</b>	<b>Less:</b>								
	<b>a</b> Net operating loss deduction (see instructions)			<b>30a</b>						
	<b>b</b> Special deductions (Schedule C, line 14)			<b>30b</b>	6,000					
	<b>c</b> Add lines 30a and 30b							<b>30c</b>	6,000	
<b>31</b>	Taxable income or (loss). Subtract line 30c from line 29							<b>31</b>	12,334,000	

**SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States**

(continued)

**Schedule C Dividends and Special Deductions** (see instructions)

	(a) Dividends	(b) %	(c) Special deductions: (a) × (b)
<b>1</b> Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) . . . . .		50	
<b>2</b> Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) . . . . .	9,231	65	6,000
<b>3</b> Dividends on certain debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
<b>4</b> Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
<b>5</b> Dividends on certain preferred stock of 20%-or-more-owned public utilities .		26.7	
<b>6</b> Dividends from less-than-20%-owned foreign corporations . . . . .		50	
<b>7</b> Dividends from 20%-or-more-owned foreign corporations . . . . .		65	
<b>8 Subtotal.</b> Add lines 1 through 7. See instructions for limitation . . . . .		see instructions	6,000
<b>9</b> Dividends from foreign corporations not included on line 3, 6, or 7 . . . . .			
<b>10</b> IC-DISC and former DISC dividends not included on line 1, 2, or 3 (section 246(d))	4,769		
<b>11</b> Other dividends . . . . .			
<b>12</b> Deduction for dividends paid on certain preferred stock of public utilities .			
<b>13 Total dividends.</b> Add column (a), lines 8 through 11. Enter here and on line 4, page 4	13,500		
<b>14 Total special deductions.</b> Add column (c), lines 8 and 12. Enter here and on line 30b, page 4 . . . . . ▶			6,000

**Schedule J Tax Computation** (see instructions)

<b>1</b> Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) . . . . . ▶ <input type="checkbox"/>		
<b>2</b> Income tax . . . . .		2 4,316,900
<b>3</b> Base erosion minimum tax amount (attach Form 8991) . . . . .		3 0
<b>4</b> Add lines 2 and 3 . . . . .		4 4,316,900
<b>5a</b> Foreign tax credit (attach Form 1118) . . . . .	5a	
<b>b</b> General business credit (attach Form 3800) . . . . .	5b	
<b>c</b> Credit for prior year minimum tax (attach Form 8827) . . . . .	5c	
<b>d</b> Bond credits from Form 8912 . . . . .	5d	
<b>6 Total credits.</b> Add lines 5a through 5d . . . . .		6
<b>7</b> Subtract line 6 from line 4 . . . . .		7 4,316,900
<b>8</b> Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (attach statement) . . . . .		8
<b>9 Total tax.</b> Add lines 7 and 8. Enter here and on line 2, page 1 . . . . .		9 4,316,900

**SECTION III—Branch Profits Tax and Tax on Excess Interest**

**Part I—Branch Profits Tax** (see instructions)

<b>1</b> Enter the amount from Section II, line 29 . . . . .	<b>1</b>	12,340,000
<b>2</b> Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required statement showing the nature and amount of adjustments.) (See instructions.) . . . . .	<b>2</b>	4,114,900
<b>3</b> Effectively connected earnings and profits. Combine line 1 and line 2 . . . . .	<b>3</b>	16,454,900
<b>4a</b> Enter U.S. net equity at the end of the current tax year. (Attach required statement.) . . . . .	<b>4a</b>	260,000,000
<b>b</b> Enter U.S. net equity at the end of the prior tax year. (Attach required statement.) . . . . .	<b>4b</b>	250,000,000
<b>c</b> Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e . . . . .	<b>4c</b>	10,000,000
<b>d</b> Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b . . . . .	<b>4d</b>	
<b>e</b> Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years . . . . .	<b>4e</b>	
<b>5</b> Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here . . . . .	<b>5</b>	6,454,900
<b>6 Branch profits tax.</b> Multiply line 5 by 30% (0.30) (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. <b>Also complete item W on page 2</b> . . . . .	<b>6</b>	1,936,470

**Part II—Tax on Excess Interest** (see instructions for this Part and for Schedule I (Form 1120-F))

<b>7a</b> Enter the interest from Section II, line 18 . . . . .	<b>7a</b>	12,500,000
<b>b</b> Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24d (i.e., if line 24d is negative, enter as a positive number; if line 24d is positive, enter as a negative number) . . . . .	<b>7b</b>	
<b>c</b> Combine lines 7a and 7b (amount must equal Schedule I, line 23) . . . . .	<b>7c</b>	12,500,000
<b>8 Branch Interest</b> (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box . . . . . <input type="checkbox"/>	<b>8</b>	12,500,000
<b>9a</b> Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0- . . . . .	<b>9a</b>	0
<b>b</b> If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0- . . . . .	<b>9b</b>	
<b>c</b> Subtract line 9b from line 9a . . . . .	<b>9c</b>	
<b>10 Tax on excess interest.</b> Multiply line 9c by 30% (0.30) (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. <b>Also complete item W on page 2</b> . . . . .	<b>10</b>	

**Part III—Additional Information**

	Yes	No
<b>11</b> Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
<b>a</b> A complete termination of all U.S. trades or businesses? . . . . .		✓
<b>b</b> The tax-free liquidation or reorganization of a foreign corporation? . . . . .		✓
<b>c</b> The tax-free incorporation of a U.S. trade or business? . . . . .		✓
If <b>11a</b> or <b>11b</b> applies and the transferee is a domestic corporation, attach Form 8848. If <b>11c</b> applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).		

**Note:** Check if completing on  U.S. basis or  Worldwide basis

**Schedule L Balance Sheets per Books**

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
<b>1</b> Cash . . . . .		10,000,000		10,000,000
<b>2a</b> Trade notes and accounts receivable . . . . .				
<b>b</b> Less allowance for bad debts . . . . .	( )		( )	
<b>3</b> Inventories . . . . .				
<b>4</b> U.S. government obligations . . . . .				
<b>5</b> Tax-exempt securities (see instructions) . . . . .				
<b>6a</b> Interbranch current assets* . . . . .				
<b>b</b> Other current non-U.S. assets* . . . . .				
<b>c</b> Other current U.S. assets* . . . . .				
<b>7</b> Loans to shareholders . . . . .				
<b>8</b> Mortgage and real estate loans . . . . .				
<b>9a</b> Other loans and investments—non-U.S. assets* . . . . .				
<b>b</b> Other loans and investments—U.S. assets* . . . . .		100,000,000		100,000,000
<b>10a</b> Buildings and other depreciable assets . . . . .				
<b>b</b> Less accumulated depreciation . . . . .	( )		( )	
<b>11a</b> Depletable assets . . . . .				
<b>b</b> Less accumulated depletion . . . . .	( )		( )	
<b>12</b> Land (net of any amortization) . . . . .				
<b>13a</b> Intangible assets (amortizable only) . . . . .				
<b>b</b> Less accumulated amortization . . . . .	( )		( )	
<b>14</b> Assets held in trust . . . . .		380,000,000		380,000,000
<b>15</b> Other non-current interbranch assets* . . . . .				
<b>16a</b> Other non-current non-U.S. assets* . . . . .				
<b>b</b> Other non-current U.S. assets* . . . . .		10,000,000		10,000,000
<b>17</b> Total assets . . . . .		500,000,000		500,000,000
<b>Liabilities</b>				
<b>18</b> Accounts payable . . . . .				
<b>19</b> Mortgages, notes, bonds payable in less than 1 year:				
<b>a</b> Interbranch liabilities* . . . . .				
<b>b</b> Third-party liabilities* . . . . .				
<b>20</b> Other current liabilities* . . . . .				
<b>21</b> Loans from shareholders . . . . .				
<b>22</b> Mortgages, notes, bonds payable in 1 year or more:				
<b>a</b> Interbranch liabilities* . . . . .				
<b>b</b> Third-party liabilities* . . . . .		250,000,000		240,000,000
<b>23</b> Liabilities held in trust . . . . .				
<b>24a</b> Other interbranch liabilities* . . . . .				
<b>b</b> Other third-party liabilities* . . . . .				
<b>Equity</b>				
<b>25</b> Capital stock: <b>a</b> Preferred stock . . . . .				
<b>b</b> Common stock . . . . .	50,000,000	50,000,000	50,000,000	50,000,000
<b>26</b> Additional paid-in capital . . . . .		200,000,000		201,796,900
<b>27</b> Retained earnings—Appropriated* . . . . .				
<b>28</b> Retained earnings—Unappropriated . . . . .				8,203,100
<b>29</b> Adjustments to shareholders' equity* . . . . .				
<b>30</b> Less cost of treasury stock . . . . .	( )		( )	
<b>31</b> Total liabilities and shareholders' equity . . . . .		500,000,000		500,000,000

\* Attach statement—see instructions.

<b>Schedule W</b>		<b>Overpayment Resulting From Tax Deducted and Withheld Under Chapters 3 and 4</b>	
<b>1</b>	<b>Total Chapter 3 and 4 payments.</b> Enter the amount from page 1, line 5i . . . . .	<b>1</b>	30,000
<b>2</b>	Enter the tax amount from page 1, line 1 . . . . .	<b>2</b>	25,000
<b>3</b>	Enter the portion of the tax amount shown on page 1, line 2, pertaining to income associated with amounts deducted and withheld under sections 1445 and 1446 (see instructions for general guidelines) . . . . .	<b>3</b>	0
<b>4</b>	<b>Total Chapter 3 and 4 tax.</b> Combine lines 2 and 3 . . . . .	<b>4</b>	25,000
<b>5</b>	<b>Tentative overpayment resulting from tax deducted and withheld under Chapters 3 and 4.</b> Subtract line 4 from line 1 . . . . .	<b>5</b>	5,000
<b>6</b>	Enter the amount from page 1, line 8a . . . . .	<b>6</b>	151,630
<b>7</b>	<b>Overpayment resulting from tax deducted and withheld under Chapters 3 and 4.</b> Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b . . . . .	<b>7</b>	5,000

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

Department of the Treasury  
Internal Revenue Service

**Deductions Allocated to Effectively Connected  
Income Under Regulations Section 1.861-8**

▶ Attach to Form 1120-F.

▶ Go to [www.irs.gov/Form1120F](http://www.irs.gov/Form1120F) for instructions and the latest information.

OMB No. 1545-0123

**2019**

Name of corporation

RMN Incorporated

Employer identification number

00-0000600

**Part I Home Office Deductible Expenses Definitely Related Solely to ECI or Non-ECI**

**Note:** Enter all amounts on lines 1a through 13 in only U.S. dollars or in only functional currency. If U.S. dollars, check box . Otherwise, specify currency ▶

<b>1a</b>	Total expenses on the books of the home office . . . . .	<b>1a</b>	26,000,000		
<b>b</b>	Check the applicable box below to indicate the accounting convention used to compute the amount on line 1a: <input checked="" type="checkbox"/> U.S. GAAP <input type="checkbox"/> Home Country GAAP <input type="checkbox"/> IFRS <input type="checkbox"/> Other (specify) ▶ _____				
<b>2</b>	Adjustments for U.S. tax principles (attach statement – see instructions) . . . . .	<b>2</b>			
<b>3</b>	Total deductible expenses on the books of the home office. Combine lines 1a and 2 . . . . .	<b>3</b>		26,000,000	
<b>4</b>	Interest expense included on line 3 . . . . .	<b>4</b>	25,000,000		
<b>5</b>	Bad debt expense included on line 3 . . . . .	<b>5</b>			
<b>6</b>	Total of interest expense and bad debt expense. Add lines 4 and 5 . . . . .	<b>6</b>		25,500,000	
<b>7</b>	Remaining deductible expenses to be allocated and apportioned between ECI and non-ECI. Subtract line 6 from line 3 . . . . .	<b>7</b>		500,000	
<b>8</b>	Deductible expenses definitely related solely to non-ECI from subsidiaries . . . . .	<b>8</b>			
<b>9</b>	Deductible expenses definitely related solely to other non-ECI booked in the home country . . . . .	<b>9</b>	200,000		
<b>10</b>	Deductible expenses definitely related solely to other non-ECI booked in other countries (including the United States) . . . . .	<b>10</b>			
<b>11</b>	Deductible expenses definitely related solely to ECI . . . . .	<b>11</b>			
<b>12</b>	Total deductible expenses definitely related solely to ECI or non-ECI. Add lines 8 through 11 . . . . .	<b>12</b>		200,000	

**Part II Home Office Deductible Expenses Allocated and Apportioned to ECI**

**Note:** Enter the amounts on lines 15 through 20 in U.S. dollars.

<b>13</b>	Remaining deductible expenses on the books of the home office not definitely related solely to ECI or non-ECI. Subtract line 12 from line 7 . . . . .	<b>13</b>		300,000	
<b>14</b>	Average exchange rate used to convert amounts to U.S. dollars (see instructions) . . . . .	<b>14</b>			
<b>15</b>	Enter the amount from line 13. If line 13 is stated in functional currency, divide line 13 by line 14 . . . . .	<b>15</b>		300,000	
<b>16</b>	Remaining home office deductible expenses on line 15 allocated and apportioned under Regulations section 1.861-8 to ECI (attach computation) . . . . .	<b>16</b>		150,000	
<b>17</b>	Enter the amount from line 11. If line 11 is stated in functional currency, divide line 11 by line 14 . . . . .	<b>17</b>			
<b>18</b>	Total home office deductible expenses allocated and apportioned to ECI. Add lines 16 and 17 . . . . .	<b>18</b>		150,000	
<b>19</b>	Total deductible expenses from other non-U.S. locations allocated and apportioned to ECI . . . . .	<b>19</b>			
<b>20</b>	<b>Total deductible expenses allocated and apportioned to ECI.</b> Add lines 18 and 19 and enter the amount here and on Form 1120-F, Section II, line 26 . . . . .	<b>20</b>		150,000	

**Part III Allocation and Apportionment Methods and Financial Records Used to Complete Parts I and II**

**Note:** Enter the amounts in Part III, lines 21a, 21b, 22a, and 22b in U.S. dollars.

- If one or more methods used are different than in prior year, check box
- If any amount on line 20 is recorded as an interbranch amount on books and records used to prepare Form 1120-F, Schedule L, include the amount on Part IV, line 35 and check this box

<b>21</b>	Gross income ratio:				
<b>a</b>	Gross ECI . . . . .	<b>21a</b>	25,260,000		
<b>b</b>	Worldwide gross income . . . . .	<b>21b</b>	50,520,000		
<b>c</b>	Divide line 21a by line 21b . . . . .	<b>21c</b>		50 %	
<b>22</b>	Asset ratio:				
<b>a</b>	Average U.S. assets from Schedule I, line 5, column (d) . . . . .	<b>22a</b>	500,000,000		
<b>b</b>	Worldwide assets (if applicable, from Schedule I, line 6b) . . . . .	<b>22b</b>	1,000,000,000		
<b>c</b>	Divide line 22a by line 22b . . . . .	<b>22c</b>		50 %	
<b>23</b>	Number of personnel ratio:				
<b>a</b>	Personnel of U.S. trade or business . . . . .	<b>23a</b>	1		
<b>b</b>	Worldwide personnel . . . . .	<b>23b</b>	3		
<b>c</b>	Divide line 23a by line 23b . . . . .	<b>23c</b>		33 %	
<b>24</b>	Did the corporation use any ratio-based methods (other than those indicated on lines 21 through 23 above) in Parts I and II? If "Yes," attach statement (see instructions) . . . . .			<b>Yes</b>	<b>No</b>
					✓
<b>25</b>	Did the corporation use any other methods (e.g., time-spent analysis or estimates) in Parts I and II? If "Yes," attach statement (see instructions) . . . . .				✓

**Part III Allocation and Apportionment Methods and Financial Records Used to Complete**

**Parts I and II (continued)**

**Note:** Indicate whether the corporation used any of the following financial and other records in Parts I and II to identify deductible expenses allocated and apportioned to ECI.

	Yes	No
<b>26a</b> Published or other non-public audited financial statements . . . . .	✓	
<b>b</b> Non-audited financial statements . . . . .		✓
<b>27</b> Home office management or other departmental cost accounting reports . . . . .		✓
<b>28</b> Other (e.g., home country regulatory reports or written, contemporaneous functional analyses) (attach statement)		✓

**Part IV Allocation and Apportionment of Expenses on Books and Records Used to Prepare Form 1120-F, Schedule L**

**Note:** Enter all amounts in Part IV in U.S. dollars.

<b>29</b> Total expenses per books and records used to prepare Form 1120-F, Schedule L . . . . .	<b>29</b>	17,296,000	
<b>30</b> Adjustments for U.S. tax principles (attach statement – see instructions) . . . . .	<b>30</b>	(4,296,000)	
<b>31</b> Total deductible expenses. Combine lines 29 and 30 . . . . .	<b>31</b>		13,000,000
<b>32a</b> Third-party interest expense included on line 31 . . . . .	<b>32a</b>	12,500,000	
<b>b</b> Interbranch interest expense included on line 31 . . . . .	<b>32b</b>		
<b>33</b> Bad debt expense included on line 31 . . . . .	<b>33</b>		
<b>34</b> Other third-party deductible expenses not allocated or apportioned to ECI and non-ECI under Regulations section 1.861-8 included on line 31 (attach statement). . . . .	<b>34</b>		
<b>35</b> Interbranch expenses per books and records included on line 31 and not included on line 32b (attach statement) . . . . .	<b>35</b>		
<b>36</b> Add lines 32a through 35 . . . . .	<b>36</b>		12,500,000
<b>37</b> Deductible expenses on books and records allocated and apportioned to ECI or non-ECI under Regulations section 1.861-8. Subtract line 36 from line 31 . . . . .	<b>37</b>		500,000

	(a) ECI Amounts	(b) Non-ECI Amounts	(c) Total: Add columns (a) and (b)
Reconciliation of allocation and apportionment of deductible expenses to ECI and non-ECI on books and records under Regulations section 1.861-8 (from line 37)			
<b>38a</b> Derivative transaction deductible expenses definitely related to ECI or non-ECI under Regulations section 1.861-8 (from line 37) . . . . .	<b>38a</b>		
<b>b</b> Other deductible expenses definitely related to ECI or non-ECI (from line 37) . . . . .	<b>38b</b>	250,000	250,000
<b>39</b> Total deductible expenses definitely related to ECI or non-ECI. Add lines 38a and 38b . . . . .	<b>39</b>	250,000	250,000
<b>40</b> Other deductible expenses on books and records not definitely related to ECI or non-ECI that are allocated and apportioned to ECI and non-ECI (from line 37) . . . . .	<b>40</b>		
<b>41</b> Total deductible expenses on books and records allocated and apportioned to ECI and non-ECI. Add lines 39 and 40. Column (c) must equal line 37 . . . . .	<b>41</b>	250,000	250,000

**Note:** Line 41, column (a) is the total of the deductions reported on Form 1120-F, Section II, lines 12, 13, 14, 16, 17, 19 through 24, and 27.

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

**Interest Expense Allocation Under Regulations  
Section 1.882-5**

OMB No. 1545-0123

**2019**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1120-F.

▶ Go to [www.irs.gov/Form1120F](http://www.irs.gov/Form1120F) for instructions and the latest information.

Name of corporation

Employer identification number

RMN Incorporated

00-0000600

**A** Check here if the corporation is a foreign bank as defined in Regulations section 1.882-5(c)(4)

**B** This Schedule I is being completed with respect to (check one):

- Adjusted U.S. booked liabilities method under Regs. sec. 1.882-5(d). **Complete lines 1 through 15 and 21 through 25.**
- Separate currency pools method under Regs. sec. 1.882-5(e). **Complete lines 1 through 9 and 16a through 25.**

**Step 1 Average U.S. Assets for the Tax Year: Regulations Section 1.882-5(b)**

	(a) Set(s) of Books that Give Rise to U.S. Booked Liabilities (see inst.)	(b) Partnership Interests	(c) Set(s) of Books Other than those Described in Columns (a) and (b)	(d) Totals. Add columns (a) through (c)
<b>1</b> Specify the method used to determine the value of the corporation's U.S. assets on lines 2 through 5 below (check one):				
<input type="checkbox"/> Adjusted basis method: Regs. sec. 1.882-5(b)(2)(i)				
<input checked="" type="checkbox"/> Fair market value method: Regs. sec. 1.882-5(b)(2)(ii)				
<b>2</b> Total assets per books	1,000,000,000			
<b>3a</b> Total interbranch assets				
<b>b</b> Total non-ECI assets under section 864(c)(4)(D)	500,000,000			
<b>c</b> Total other non-ECI assets (attach statement-see instructions)				
<b>d</b> Adjustments for amounts from partnerships and certain disregarded entities included on line 2, column (a)	10,000,000			
<b>e</b> Adjustments for assets that give rise to direct interest expense allocations under Regs. sec. 1.882-5(a)(1)(ii)				
<b>f</b> Other adjustments to average assets included in line 2 (e.g., mark-to-market differences)				
<b>4</b> Combine lines 3a through 3f	510,000,000			
<b>5</b> Total value of U.S. assets for the tax year	490,000,000	10,000,000		500,000,000
<b>Column (a):</b> Subtract line 4 from line 2.				
<b>Column (b):</b> See instructions for amount to enter.				
<b>Column (c):</b> See instructions for amount to enter.				

**Step 2 U.S.-Connected Liabilities for the Tax Year: Regulations Section 1.882-5(c)**

<b>6</b> Specify the method used to determine the amounts in Step 2 (check one):			
<input checked="" type="checkbox"/> Actual ratio under Regs. sec. 1.882-5(c)(2). <b>Complete lines 6a through 6c below.</b>			
<input type="checkbox"/> Fixed ratio under Regs. sec. 1.882-5(c)(4). <b>Complete line 6d below.</b>			
<b>a</b> Average worldwide liabilities			500,000,000
<b>b</b> Average worldwide assets			1,000,000,000
<b>c</b> Divide line 6a by line 6b			50%
<b>d</b> Fixed ratio under Regs. sec. 1.882-5(c)(4). If the corporation is a foreign bank as defined in Regs. sec. 1.882-5(c)(4), enter 95% on line 6d. If the corporation is not a foreign bank or an insurance company, enter 50% on line 6d			%
<b>e</b> Enter the ratio from line 6c or 6d, as applicable			50%
<b>7a</b> U.S.-connected liabilities before Regs. sec. 1.884-1(e)(3) election(s). Multiply line 5, column (d) by line 6e			250,000,000
<b>b</b> U.S. liability reduction under Regs. sec. 1.884-1(e)(3) election			
<b>c U.S.-Connected Liabilities.</b> Subtract line 7b from line 7a			250,000,000

**Step 3 Interest Expense Paid or Accrued on Average U.S. Booked Liabilities: Regulations Section 1.882-5(d)**

	(a) Set(s) of Books that Give Rise to U.S. Booked Liabilities (see inst.)	(b) Partnership Interests	(c) Totals. Add columns (a) and (b)
<b>8</b> Total average amount of U.S. booked liabilities as defined in Regs. sec. 1.882-5(d)(2) (see instructions)	245,000,000	5,000,000	250,000,000
<b>Column (a):</b> Do not include amounts that give rise to directly allocable interest under Regs. sec. 1.882-5(a)(1)(ii) or from partnerships includible in column (b).			
<b>Column (b):</b> Enter the portion of the total from Schedule P, line 18 that constitutes U.S. booked liabilities.			

**Step 3 (cont.) Interest Expense Paid or Accrued on Average U.S. Booked Liabilities: Regulations Section 1.882-5(d)**

	(a) Set(s) of Books that Give Rise to U.S. Booked Liabilities (see inst.)	(b) Partnership Interests	(c) <b>Totals.</b> Add columns (a) and (b)
<b>9</b> Total interest paid or accrued during the tax year on line 8 amount	12,250,000	250,000	12,500,000
<b>Column (a):</b> Do not include amounts that give rise to directly allocable interest under Regs. sec. 1.882-5(a)(1)(ii) or from partnerships includible in column (b). <b>Column (b):</b> Enter the portion of the total from Schedule P, line 15c that is interest on U.S. booked liabilities.			

**Step 3 (cont.) Adjusted U.S. Booked Liabilities Method: Regulations Section 1.882-5(d)**

If line 7c is greater than line 8, column (c), complete lines 10 through 13 below and skip lines 14a and 14b.

If line 7c is less than or equal to line 8, column (c), skip lines 10 through 13 and complete lines 14a and 14b.

<b>10</b> If the corporation is a foreign bank which is making a current-year election to use the published average 30-day LIBOR (see instructions), check the box on this line, skip lines 10a through 10c, and enter the rate on line 10d <input type="checkbox"/>				
<b>a</b> Total interest paid or accrued during the tax year on U.S. dollar liabilities that are <b>not</b> U.S. booked liabilities included on line 8	<b>10a</b>			
<b>b</b> Average U.S. dollar denominated liabilities that are <b>not</b> U.S. booked liabilities included on line 8	<b>10b</b>			
<b>c</b> Divide line 10a by line 10b	<b>10c</b>	%		
<b>d</b> Enter the 30-day LIBOR, if elected under Regs. sec. 1.882-5(d)(5)(ii)(B)	<b>10d</b>	%		
<b>e</b> Enter the rate from line 10c or, if elected, the 30-day LIBOR on line 10d. See instructions if amount on line 10c is zero			<b>10e</b>	%
<b>11</b> <b>Excess U.S.-connected liabilities.</b> Subtract line 8, column (c), from line 7c			<b>11</b>	
<b>12</b> <b>Excess interest.</b> Multiply line 10e by line 11			<b>12</b>	
<b>13</b> Add lines 9, column (c) and 12			<b>13</b>	
<b>14a</b> <b>Scaling ratio.</b> Divide line 7c by line 8, column (c)			<b>14a</b>	100 %
<b>b</b> Multiply line 9, column (c) by line 14a. See instructions for hedging amounts			<b>14b</b>	12,500,000
<b>15</b> <b>Interest expense allocable to ECI under the adjusted U.S. booked liabilities method.</b> Enter the result from line 13 or line 14b here and on line 21			<b>15</b>	12,500,000

**Step 3 (cont.) Separate Currency Pools Method: Regulations Section 1.882-5(e)**

	(a) U.S. Dollar Denominated	(b) Home Country Currency. Specify:	(c) Other Currency. Specify:	(d) Other Currency. Specify:
<b>16a</b> <b>U.S. assets.</b> Enter the corporation's U.S. assets, using the methodology in Regs. sec. 1.882-5(e)(1)(i). If more columns are needed, attach statement (see instructions)				
<b>b</b> Check here if a less than 3% currency election was made <input type="checkbox"/>				
<b>17a</b> Enter the percentage from line 6e	%	%	%	%
<b>b</b> <b>U.S.-connected liabilities.</b> Multiply line 16a by line 17a, or, if a liability reduction election is made, see instructions				
<b>18a</b> Enter the total interest expense paid or accrued for the tax year with respect to the foreign corporation's worldwide liabilities denominated in that foreign currency (enter in functional currency)				
<b>b</b> Enter the corporation's average worldwide liabilities (whether interest bearing or not) denominated in that foreign currency (enter in functional currency)				
<b>c</b> <b>Borrowing rate:</b> Divide line 18a by line 18b	%	%	%	%
<b>19</b> <b>Interest expense allocation by separate currency pool.</b> Multiply line 17b by line 18c				
<b>20</b> <b>Interest expense allocable to ECI under the separate currency pools method.</b> Total the amounts on line 19, columns (a) through (d), and amounts from attached statement, if any, and enter the result here and on line 21				

**SUMMARY—Interest Expense Allocation and Deduction under Regulations Section 1.882-5**

<b>21</b>	Amount from line 15 or line 20, as applicable . . . . .	<b>21</b>	12,500,000				
<b>22</b>	Enter the corporation's interest expense directly allocable under Regs. sec. 1.882-5(a)(1)(ii). (Include total from Schedule P, line 15b.) . . . . .	<b>22</b>					
<b>23</b>	<b>Interest expense allocable to ECI under Regs. sec. 1.882-5.</b> Add lines 21 and 22 . . . . . ▶	<b>23</b>	12,500,000				
<b>24a</b>	Amount of line 23 that is disallowed as a deduction under the Internal Revenue Code or under an income tax treaty (attach statement—see instructions) . . . . .	<b>24a</b>	(	)			
<b>b</b>	Deferred interest expense included on line 23 or previously deferred and recognized in the current year (attach statement—see instructions) . . . . .	<b>24b</b>					
<b>c</b>	Amount of line 23 that is capitalized under section 263A (attach statement—see instructions) . . . . .	<b>24c</b>	(	)			
<b>d</b>	Combine lines 24a through 24c . . . . .	<b>24d</b>					
<b>25</b>	<b>Total interest expense deduction under Regs. sec. 1.882-5.</b> Combine lines 23 and 24d and enter here and on Form 1120F, Section II, line 18. The amount entered on line 25 may not exceed the total interest expense paid or accrued by the foreign corporation . . . . . ▶	<b>25</b>	12,500,000				

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form1120F](http://www.irs.gov/Form1120F) for the latest information.  
▶ Attach to Form 1120-F.

Name of corporation  
RMN Incorporated

Employer identification number  
00-0000600

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**  
**Note:** The corporation may be required to file Schedule M-3 (see instructions).

<b>1</b>	Net income (loss) per books . . . . .		<b>7</b>	Income recorded on books this year not included on this return (itemize):	
<b>2</b>	Federal income tax per books . . . . .		<b>a</b>	Tax-exempt interest \$ _____	
<b>3</b>	Excess of capital losses over capital gains		<b>b</b>	Other (itemize): _____	
<b>4</b>	Income subject to tax not recorded on books this year (itemize): _____		<b>8</b>	Deductions on this return not charged against book income this year (itemize):	
<b>5</b>	Expenses recorded on books this year not deducted on this return (itemize):		<b>a</b>	Depreciation . . . \$ _____	
<b>a</b>	Depreciation . . . . . \$ _____		<b>b</b>	Charitable contributions \$ _____	
<b>b</b>	Charitable contributions \$ _____		<b>c</b>	Other (itemize): _____	
<b>c</b>	Travel and entertainment \$ _____		<b>9</b>	Add lines 7 and 8 . . . . .	
<b>d</b>	Other (itemize): _____		<b>10</b>	Income—line 6 less line 9 . . . . .	
<b>6</b>	Add lines 1 through 5 . . . . .				

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books**

<b>1</b>	Balance at beginning of year . . . . .		<b>5</b>	Distributions:	
<b>2</b>	Net income (loss) per books . . . . .	8,203,100	<b>a</b>	Cash . . . . .	
<b>3</b>	Other increases (itemize): _____		<b>b</b>	Stock . . . . .	
			<b>c</b>	Property . . . . .	
			<b>6</b>	Other decreases (itemize): _____	
<b>4</b>	Add lines 1, 2, and 3 . . . . .	8,203,100	<b>7</b>	Add lines 5 and 6 . . . . .	
			<b>8</b>	Balance at end of year (line 4 less line 7)	8,203,100

**Who Must File**

Generally, any foreign corporation that is required to complete Form 1120-F, Section II must complete Schedules M-1 and M-2 (Form 1120-F). However, the following rules apply.

Do not complete Schedules M-1, M-2, and M-3 if total assets at the end of the tax year (Schedule L, line 17, column (d)) are less than \$25,000.

Complete Schedule M-3 in lieu of Schedule M-1 if total assets at the end of the tax year that are reportable on Schedule L are \$10 million or more.

A corporation filing Form 1120-F that is not required to file Schedule M-3 may voluntarily file Schedule M-3 instead of Schedule M-1. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

Foreign corporations that (a) are required to file a Schedule M-3 (Form 1120-F) and have less than \$50 million in total assets at the end of the tax year, or (b) are not required to file a Schedule M-3 (Form 1120-F) and voluntarily file a Schedule M-3 (Form 1120-F) must either (1) complete Schedule M-3 (Form 1120-F) entirely, or (2) complete Schedule M-3 (Form 1120-F) through Part I and complete Schedule M-1 instead of

completing Parts II and III of Schedule M-3 (Form 1120-F). If the foreign corporation chooses (2), then Schedule M-1, line 1 must equal Schedule M-3 (Form 1120-F), Part I, line 11. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

**Note:** If Schedule M-3 is completed in lieu of Schedule M-1, the corporation is still required to complete Schedule M-2.

**Specific Instructions**

**Schedule M-1**

**Line 1. Net income (loss) per books.**

The foreign corporation must report on line 1 of Schedule M-1 the net income (loss) per the set(s) of books taken into account on Schedule L.

**Line 5c. Travel and entertainment expenses.** Include any of the following.

- Entertainment expenses not deductible under section 274(a).
- Meal expenses not deductible under section 274(n).
- Expenses for the use of an entertainment facility.
- The part of business gifts over \$25.
- Expenses of an individual over \$2,000 that are allocable to conventions on cruise ships.

- Employee achievement awards of non-tangible property or of tangible property if the value is over \$400 (\$1,600 if part of a qualified plan).

- The part of luxury water travel expenses not deductible under section 274(m).

- Expenses for travel as a form of education.

- Other nondeductible travel and entertainment expenses.

**Line 7a. Tax-exempt interest.** Report any tax-exempt interest received or accrued, including any exempt-interest dividends received as a shareholder in a mutual fund or other regulated investment company. Also report this same amount in item P at the top of page 2 of Form 1120-F.

**Schedule M-2**

**Line 1. Beginning balance of unappropriated retained earnings.**

Enter the beginning balance of unappropriated retained earnings per the set(s) of books taken into account on Schedule L.

**Note:** For additional information for Schedule M-2 reporting, see the Instructions for Schedule M-3 (Form 1120-F).

**SCHEDULE M-3  
(Form 1120-F)**

Department of the Treasury  
Internal Revenue Service

**Net Income (Loss) Reconciliation for Foreign  
Corporations With Reportable Assets of \$10 Million or More**

▶ Attach to Form 1120-F.  
▶ Go to [www.irs.gov/Form1120F](http://www.irs.gov/Form1120F) for instructions and the latest information.

OMB No. 1545-0123

**2019**

Name of corporation

RMN Incorporated

Employer identification number

00-0000600

- A** Has the corporation reported taxable income on Form 1120-F, page 4, using a treaty provision to attribute business profits to a U.S. permanent establishment under rules other than section 864(c)? . . . . .  Yes  No
- B** Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)? . . . . .  Yes  No
- C** Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)?  Yes  No
- D** Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L? . . . . .  Yes  No

**Part I Financial Information and Net Income (Loss) Reconciliation** (see instructions)

- 1** Is the corporation a foreign bank as defined in Regulations section 1.882-5(c)(4)?
  - Yes.** Complete the remainder of Part I as follows:  
If D is "Yes," use the income statement described in D to complete lines 2 through 5 and 7 through 11.  
If D is "No," use the income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L to complete lines 2 through 5 and 7 through 11.
  - No.** Complete the remainder of Part I as follows:  
If B is "Yes," use the income statement described in B to complete lines 2 through 11.  
If B is "No" and C is "Yes," use the income statement described in C to complete lines 2 through 11.  
If B and C are "No" and D is "Yes," use the income statement described in D to complete lines 2 through 11.  
If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through 11.

- 2a** Enter the income statement period: Beginning 01/01/2021 Ending 12/31/2021
- b** Has the corporation's income statement been restated for the income statement period entered on line 2a?
  - Yes.** Attach an explanation and the amount of each item restated.
  - No.**
- c** Has the corporation's income statement been restated for any of the 5 income statement periods immediately preceding the period on line 2a?
  - Yes.** Attach an explanation and the amount of each item restated.
  - No.**

- 3** Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?
  - Yes.** List exchange(s) and symbol ▶ London Exchange RMNI
  - No.**

<b>4</b> Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1 . . . . .	12,230,000
<b>5a</b> Net income from includible disregarded foreign entities not included on line 4 (attach statement) . . . . .	( )
<b>b</b> Net loss from includible disregarded foreign entities not included on line 4 (attach statement) . . . . .	( )
<b>c</b> Net income from includible disregarded U.S. entities not included on line 4 (attach statement) . . . . .	( )
<b>d</b> Net loss from includible disregarded U.S. entities not included on line 4 (attach statement) . . . . .	( )
<b>6</b> Net income (loss) from foreign locations not included on line 4 (attach statement) . . . . .	( )
<b>7a</b> Net income of non-includible entities (attach statement) . . . . .	( )
<b>b</b> Net loss of non-includible entities (attach statement) . . . . .	( )
<b>8</b> Adjustments to intercompany transactions (attach statement) . . . . .	( )
<b>9</b> Adjustments to reconcile income statement period to tax year (attach statement) . . . . .	( )
<b>10</b> Other adjustments to reconcile to amount on line 11 (attach statement) . . . . .	( )
<b>11</b> <b>Adjusted financial net income (loss) of non-consolidated foreign corporation.</b> Combine lines 4 through 10 . . . . .	12,230,000

**Note.** Part I, line 11, must equal Part II, line 28, column (a) or Schedule M-1, line 1 (see instructions).

Name of corporation

Employer identification number

RMN Incorporated

00-0000600

**Part II** Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
<b>1</b> Gross receipts . . . . .	25,534,000	(7,500)			25,526,500
<b>2</b> Cost of goods sold (attach statement) . . . . .					
<b>3a</b> Dividends from foreign entities . . . . .					
<b>b</b> Dividends from U.S. entities . . . . .	13,500				13,500
<b>c</b> Substitute dividend payments received . . . . .					
<b>4a</b> Interest income excluding interest equivalents . . . . .	20,000		(20,000)		
<b>b</b> Substitute interest payments received . . . . .					
<b>c</b> Interest equivalents not included on line 4b . . . . .					
<b>5</b> Gross rental income . . . . .					
<b>6</b> Gross royalty income . . . . .					
<b>7</b> Fee and commission income . . . . .	4,312,900		(4,312,900)		
<b>8</b> Income (loss) from equity method corporations . . . . .					
<b>9</b> Net income (loss) from U.S. partnerships . . . . .					
<b>10</b> Net income (loss) from certain foreign partnerships (see instructions) . . . . .					
<b>11</b> Net income (loss) from other pass- through entities (attach statement) . . . . .					
<b>12</b> Items relating to reportable transactions (attach statement) . . . . .					
<b>13</b> Hedging transactions . . . . .					
<b>14a</b> Mark-to-market income (loss) under section 475(a) . . . . .					
<b>b</b> Mark-to-market income (loss) subject to section 475(d)(3)(B) . . . . .					
<b>c</b> Mark-to-market income (loss) under section 475(e) . . . . .					
<b>d</b> Mark-to-market income (loss) under section 475(f) . . . . .					
<b>15</b> Gain (loss) from certain section 988 transactions . . . . .					
<b>16a</b> Interest income from global securities dealing . . . . .					
<b>b</b> Dividends from global securities dealing . . . . .					
<b>c</b> Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b . . . . .					
<b>17</b> Sales versus lease (for sellers and/or lessors) . . . . .					
<b>18</b> Section 481(a) adjustments . . . . .					
<b>19</b> Unearned/deferred revenue . . . . .					
<b>20</b> Original issue discount, imputed interest, and phantom income . . . . .					
<b>21a</b> Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities . . . . .					
<b>b</b> Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . . .					

Name of corporation

Employer identification number

RMN Incorporated

00-0000600

**Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions) (continued from page 2)

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
<b>21c</b> Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .					
<b>d</b> Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .					
<b>e</b> Abandonment losses . . . . .					
<b>f</b> Worthless stock losses (attach statement)					
<b>g</b> Other gain/loss on disposition of assets other than inventory . . . . .					
<b>22</b> Capital loss limitation and carryforward used . . . . .					
<b>23</b> Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities . . . . .					
<b>24</b> Other income (loss) items with differences (attach statement) . . . . .	(333,500)		33,500		(300,000)
<b>25 Total income (loss) items.</b> Combine lines 1 through 24 . . . . .	29,546,900	(7,500)	(4,299,400)		25,240,000
<b>26 Total expense/deduction items</b> (from Part III, line 33) . . . . .	(17,316,900)		16,816,900	12,400,000	(12,900,000)
<b>27</b> Other items with no differences . . . . .					
<b>28 Reconciliation totals.</b> Combine lines 25 through 27 . . . . .	12,230,000	(7,500)	12,517,500	12,400,000	12,340,000

**Note.** Line 28, column (a), must equal Part I, line 11, and column (e) must equal Form 1120-F, page 4, line 29.

**Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
<b>1</b> U.S. current income tax expense . . . . .	4,316,900		(4,316,900)		
<b>2</b> U.S. deferred income tax expense . . . . .					
<b>3</b> Non-U.S. current income tax expense (other than foreign withholding taxes) . . . . .					
<b>4</b> Non-U.S. deferred income tax expense . . . . .					
<b>5</b> Non-U.S. withholding taxes . . . . .					
<b>6</b> Compensation with section 162(m) limitation . . . . .					
<b>7</b> Salaries and other base compensation . . . . .	500,000		(250,000)		250,000
<b>8</b> Stock option expense . . . . .					
<b>9</b> Other equity-based compensation . . . . .					
<b>10</b> Meals and entertainment . . . . .					
<b>11</b> Fines and penalties . . . . .					
<b>12</b> Judgments, damages, awards, and similar costs . . . . .					

Name of corporation

Employer identification number

**Part III** Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions) (continued from page 3)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
<b>13</b> Pension and profit-sharing . . . . .					
<b>14</b> Other post-retirement benefits . . . . .					
<b>15</b> Deferred compensation . . . . .					
<b>16</b> Charitable contributions . . . . .					
<b>17</b> Section 162(r)-FDIC premiums paid by certain large financial institutions (see instructions) . . . . .					
<b>18</b> Current year acquisition or reorganization investment banking fees, legal and accounting fees . . . . .					
<b>19</b> Current year acquisition/reorganization other costs . . . . .					
<b>20</b> Amortization/impairment of goodwill . . . . .					
<b>21</b> Amortization of acquisition, reorganization, and start-up costs . . . . .					
<b>22</b> Other amortization or impairment write-offs . . . . .					
<b>23</b> Depreciation . . . . .					
<b>24</b> Bad debt expense . . . . .					
<b>25</b> Purchase versus lease (for purchasers and/or lessees) . . . . .					
<b>26a</b> Interest expense per books . . . . .	12,500,000		(12,500,000)		
<b>b</b> Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23) . . . . .				12,500,000	12,500,000
<b>c</b> Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d) . . . . .			(            )		
<b>d</b> Substitute interest payments . . . . .					
<b>e</b> Interest equivalents (for example, guarantee fees) not included on line 26d					
<b>27</b> Substitute dividend payments . . . . .					
<b>28</b> Fee and commission expense . . . . .					
<b>29</b> Rental expense . . . . .					
<b>30</b> Royalty expense . . . . .					
<b>31</b> Expenses allocable to effectively connected income under Regulations section 1.861-8 from home office or other books that do not give rise to U.S. booked liabilities (from Schedule H (Form 1120-F), line 20) . . . . .				150,000	150,000
<b>32</b> Other expense/deduction items with differences (attach statement) . . . . .					
<b>33</b> <b>Total expense/deduction items.</b> Combine lines 1 through 32. Enter here and on Part II, line 26 . . . . .	17,316,900		(16,816,900)	12,400,000	12,900,000

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

**List of Foreign Partner Interests in Partnerships**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1120-F.

**2020**

▶ Go to [www.irs.gov/Form1120F](http://www.irs.gov/Form1120F) for instructions and the latest information.

Name of corporation (foreign partner)

Employer identification number (EIN)

RMN Incorporated

00-0000600

**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)?
A ABC Financial Services	123 Wall St., NY, NY 10005	00-1234567	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B			<input type="checkbox"/> Yes <input type="checkbox"/> No
C			<input type="checkbox"/> Yes <input type="checkbox"/> No
D			<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**

**Schedules K-1**

	A	B	C	D	Total
1 Net income (loss) reported on lines 1 through 3, Schedule K-1 . . . . .	250,000				250,000
2 Gross income included on lines 1 through 3, Schedule K-1 . . . . .	500,000				500,000
3 Gross effectively connected income (ECI) on lines 1 through 3, Schedule K-1 . . . . .	500,000				500,000
4 Non-interest expenses on lines 1 through 3, Schedule K-1 . . . . .					
5 Non-interest expenses on lines 1 through 3, Schedule K-1, allocated to gross ECI . . . . .					
6 Net income (loss) reported on Schedule K-1, other than on lines 1 through 3 . . . . .					
7 Other gross income reported on Schedule K-1 . . . . .					
8 Other gross ECI reported on Schedule K-1 . . . . .					
9 Other non-interest expenses reported on Schedule K-1 . . . . .					
10 Other non-interest expenses reported on Schedule K-1, allocated to gross ECI . . . . .					
<b>11 Total gross income.</b> Add lines 2 and 7 . . . . .	500,000				500,000
<b>12 Total gross effectively connected income.</b> Add lines 3 and 8 . . . . .	500,000				500,000
13 Interest expense on lines 1 through 3, Schedule K-1 . . . . .	250,000				250,000
14 Other interest expense reported on Schedule K-1, lines 13 and 18 . . . . .					
<b>15a Total interest expense.</b> Add lines 13 and 14 . . . . .	250,000				250,000
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.) . . . . .					
c 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).) . . . . .	250,000				250,000

**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 . . . . .	10,000,000				10,000,000
<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) . . . . .	5,000,000				5,000,000
<b>b</b> All other liabilities included in partner's outside basis under section 752 . . . . .					
<b>c</b> Add lines 17a and 17b . . . . .	5,000,000				5,000,000
<b>d</b> Subtract line 17c from line 16 . . . . .	5,000,000				5,000,000
<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).) . . . . .	5,000,000				5,000,000
<b>19 Partner's outside basis under Regulations section 1.884-1(d)(3)(vi). Add lines 17d and 18 . . . . .</b>	10,000,000				10,000,000
<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> The line 20 total should generally be entered on Schedule I, line 5, column (b). However, see the instructions for Schedule I, line 5, column (b) before entering an amount on that line.) . . . . .	10,000,000				10,000,000
<b>21</b> Enter "income" or "asset" to indicate the allocation method used on line 20 (see instructions) . . . . .	ASSET				

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

**Exclusion of Income From the International  
Operation of Ships or Aircraft Under Section 883**

OMB No. 1545-0123

**2019**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1120-F.

▶ Go to [www.irs.gov/Form1120F](http://www.irs.gov/Form1120F) for instructions and the latest information.

Name of corporation

Employer identification number

RMN Incorporated

00-0000600

**Part I Qualified Foreign Corporation**

- 1a** Enter the name of the qualified foreign country in which the foreign corporation was organized ▶ Australia
- b** Check one (and only one) of the following boxes to indicate the type of equivalent exemption granted by the foreign country listed on line 1a above.
- Domestic law
  - Exchange of notes
  - Income tax convention
- c** Enter the applicable authority of the equivalent exemption type indicated on line 1b (see instructions) ▶ \_\_\_\_\_

**2** Enter the gross income in each of the following categories of qualified income for which the exemption is being claimed.  
**Note:** If an amount is not readily determinable, enter a reasonable estimate. If an estimate is used on any of the lines below, check here ▶

<b>a</b> Income from the carriage of passengers and cargo . . . . .	<b>2a</b>	
<b>b</b> Time or voyage (full) charter income of a ship or wet lease income of an aircraft . . . . .	<b>2b</b>	
<b>c</b> Bareboat charter income of a ship or dry lease income of an aircraft . . . . .	<b>2c</b>	250,000
<b>d</b> Incidental bareboat charter income of a ship or incidental dry lease income of an aircraft . . . . .	<b>2d</b>	
<b>e</b> Incidental container-related income . . . . .	<b>2e</b>	
<b>f</b> Income incidental to the international operation of ships or aircraft other than incidental income included on lines 2d and 2e above . . . . .	<b>2f</b>	
<b>g</b> Capital gains derived by a qualified foreign corporation engaged in the international operation of ships or aircraft from the sale, exchange or other disposition of a ship, aircraft, container or related equipment or other moveable property used by that qualified foreign corporation in the international operation of ships or aircraft . . . . .	<b>2g</b>	
<b>h</b> Income from participation in a pool, partnership, strategic alliance, joint operating agreement, code-sharing arrangement, international operating agency, or other joint venture described in Regulations section 1.883-1(e)(2) . . . . .	<b>2h</b>	

**Stock ownership test of Regulations section 1.883-1(c)(2):**

- 3** Check one (and only one) of the following boxes to indicate the test under which the stock ownership test of Regulations section 1.883-1(c)(2) was satisfied.
- The publicly-traded test of Regulations section 1.883-2(a). **Complete Part II.**
  - The CFC stock ownership test of Regulations section 1.883-3(a). **Complete Part III.**
  - The qualified shareholder stock ownership test of Regulations section 1.883-4(a). **Complete Part IV.**
- 4** Check the box if any of the shares of the foreign corporation's stock or the stock of any direct, indirect, or constructive shareholder are issued in bearer form. . . . .
- 5** If the box on line 4 is checked:
- a** Check the box on this line 5a if none of the bearer shares (other than bearer shares maintained in a dematerialized or immobilized book-entry system) were relied on to satisfy any of the stock ownership tests described in Regulations section 1.883-1(c)(2) . . . . .
  - b** Check the box on this line 5b if any of the bearer shares were maintained in a dematerialized or immobilized book-entry system and were relied on to satisfy any of the stock ownership tests described in Regulations section 1.883-1(c)(2) . . . . .

**Part II Stock Ownership Test for Publicly-Traded Corporations**

- 6** Enter the name of the country in which the stock is primarily traded ▶ \_\_\_\_\_
- 7** Enter the name of the securities market(s) on which the stock is listed ▶ \_\_\_\_\_
- 8** Enter a description of each class of stock relied on to meet the "regularly traded test" of Regulations section 1.883-2(d) (see instructions for description requirements) ▶ \_\_\_\_\_
- 9** Do one or more 5% shareholders (see instructions for definition) own in the aggregate 50% or more of the vote and value of the outstanding shares of any class of stock for more than half the number of days during the tax year? . . . . . **Yes**  **No**
- If "Yes," complete line 10.  
If "No," skip line 10.

- 10** For each class of stock relied on to meet the “regularly traded test” of Regulations section 1.883-2(d), indicate:
- a** (i) The number of days during the tax year of the corporation in which the class of stock was closely held, without regard to the exception in Regulations section 1.883-2(d)(3)(ii) ▶ \_\_\_\_\_
  - (ii) The total percentage of the vote and value of the class of stock that was owned by 5% shareholders during such days ▶ \_\_\_\_\_ %
  - b** For all qualified shareholders on which the corporation intends to rely to satisfy the closely-held exception test of Regulations section 1.883-2(d)(3)(ii), and who own stock in the closely-held block (directly, indirectly, or by applying the attribution rules of Regulations section 1.883-4(c)), enter:
    - (i) The total number of qualified shareholders, as defined in Regulations section 1.883-4(b)(1) ▶ \_\_\_\_\_
    - (ii) The total percentage of the value of the shares of the class of stock in the closely-held block of stock owned, directly or indirectly, by such qualified shareholders by country of residence (see instructions):

Country code (see instructions)	Percentage
_____	_____
_____	_____
_____	_____
_____	_____

- (iii) The number of days during the tax year of the corporation that such qualified shareholders owned, directly or indirectly, their shares in the closely-held block of stock ▶ \_\_\_\_\_

**Part III Stock Ownership Test for Controlled Foreign Corporations (CFC)**

- 11a** Enter the percentage of the value of all outstanding shares of the CFC that is owned by all “qualified U.S. persons” identified in the qualified ownership statements required under Regulations section 1.883-3(c)(2), applying the attribution of ownership rules of Regulations section 1.883-3(b)(4) ▶ \_\_\_\_\_ 50 %
- b** Enter the percentage of the value of all outstanding shares of the CFC that is owned by the “qualified U.S. persons” referred to on line 11a above as bearer shares maintained in a dematerialized or immobilized book-entry system ▶ \_\_\_\_\_ %
- 12** Enter the period during which such qualified U.S. persons held such stock (see instructions) ▶ \_\_\_\_\_  
January 1, 2021 through December 31, 2021
- 13** Enter the period during which the foreign corporation was a CFC (see instructions) ▶ \_\_\_\_\_  
January 1, 2021 through December 31, 2021
- 14** Is the CFC directly held by qualified U.S. persons? . . . . . Yes  No

**Part IV Qualified Shareholder Stock Ownership Test**

- 15** Check the box if more than 50% of the value of the outstanding shares of the corporation is owned (or treated as owned by reason of Regulations section 1.883-4(c)) by qualified shareholders for each category of income for which the exemption is claimed . . . . .
- 16** With respect to all qualified shareholders relied on to satisfy the 50% ownership test of Regulations section 1.883-4(a):
  - a** Enter the total number of such qualified shareholders as defined in Regulations section 1.883-4(b)(1) ▶ \_\_\_\_\_
  - b** Enter the total percentage of the value of the outstanding shares owned, applying the attribution rules of Regulations section 1.883-4(c), by such qualified shareholders by country of residence or organization, whichever is applicable.

Country code (see instructions)	Percentage
_____	_____
_____	_____
_____	_____
_____	_____
Total	_____

- c** Enter the percentage of the value of the outstanding shares that is owned by the qualified shareholders as bearer shares maintained in a dematerialized or immobilized book-entry system ▶ \_\_\_\_\_ %
- d** Enter the number of days during the tax year of the foreign corporation that such stock was held by qualified shareholders ▶ \_\_\_\_\_

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

Department of the Treasury  
Internal Revenue Service

**List of Vessels or Aircraft, Operators, and Owners**

▶ Attach to Form 1120-F.

▶ Go to [www.irs.gov/Form1120F](http://www.irs.gov/Form1120F) for instructions and the latest information.

OMB No. 1545-0123

**2019**

Name of corporation <u>RMN Incorporated</u>	Employer identification number <u>00-0000600</u>
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Provide the information requested on lines 1 through 9 for each vessel or aircraft with respect to which the corporation is subject to a 4% rate of tax under section 887. If you check "Yes" on line 3 or line 4 for a vessel or aircraft chartered in or chartered out, see instructions to determine whether you must attach a statement to Schedule V with additional information.

	A	B	C	D
<b>1</b> Name of vessel or type of aircraft . . . . .	<u>Jill</u>	<u>Jack</u>		
<b>2</b> Vessel or aircraft ID number . . . . .				
<b>3</b> Was the vessel or aircraft chartered in? . . . . .	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>4</b> Was the vessel or aircraft chartered out? . . . . .	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>5</b> Name of registered owner . . . . .	<u>Nam</u>	<u>Benimble</u>		
<b>6</b> EIN or SSN of registered owner . . . . .	<u>00-0000800</u>	<u>00-0000200</u>		
<b>7</b> Name of operator . . . . .	<u>Nam Corp</u>	<u>Jack B Quick</u>		
<b>8</b> EIN or SSN of operator . . . . .	<u>00-0000900</u>	<u>00-0000300</u>		
<b>9</b> U.S. source gross transportation income. See instructions for details regarding a statement that must be attached to Schedule V describing the method used to determine your U.S. source gross transportation income . . . . .	<u>250,000</u>	<u>0</u>		
<b>10 Total U.S. source gross transportation income.</b> Add the amounts on line 9, columns A through D (and the amounts on line 9 of any attached continuation statements) . . . . .			<b>10</b>	<u>250,000</u>
<b>11</b> Amount of line 10 that is exempt by treaty (attach Form 8833). . . . .			<b>11</b>	
<b>12</b> Subtract line 11 from line 10. Enter the result here and on Form 1120-F, Section I, line 9, column (b) . . . . .			<b>12</b>	<u>250,000</u>









Form **5472**

(Rev. December 2018)

**Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Under Sections 6038A and 6038C of the Internal Revenue Code)**

Go to [www.irs.gov/Form5472](http://www.irs.gov/Form5472) for instructions and the latest information.

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

For tax year of the reporting corporation beginning \_\_\_\_\_, and ending \_\_\_\_\_

**Note:** Enter all information in English and money items in U.S. dollars.

**Part I Reporting Corporation** (see instructions). All reporting corporations must complete Part I.

<b>1a</b> Name of reporting corporation <u>RMN Incorporated</u> Number, street, and room or suite no. (if a P.O. box, see instructions)		<b>1b</b> Employer identification number <u>00-0000600</u>	
<u>1234 Main Street</u> City or town, state, and ZIP code (if a foreign address, see instructions)		<b>1c</b> Total assets \$ <u>500,000,000</u>	
<u>Sydney, Victoria, Australia 30000</u>			
<b>1d</b> Principal business activity ▶ <u>Limousine Service</u>		<b>1e</b> Principal business activity code ▶ <u>485320</u>	
<b>1f</b> Total value of gross payments made or received reported on <b>this</b> Form 5472. See instructions. \$ <u>2,000,000</u>	<b>1g</b> Total number of Forms 5472 filed for the tax year <u>1</u>	<b>1h</b> Total value of gross payments made or received reported on <b>all</b> Forms 5472. See instructions. \$ <u>2,000,000</u>	
<b>1i</b> Check here if this is a consolidated filing of Form 5472 . . . . . <input type="checkbox"/>	<b>1j</b> Check here if this is the initial year for which the U.S. reporting corporation is filing a Form 5472 . . . <input type="checkbox"/>	<b>1k</b> Country of incorporation <u>Australia</u>	
<b>1l</b> Country(ies) under whose laws the reporting corporation files an income tax return as a resident <u>Australia</u>		<b>1m</b> Principal country(ies) where business is conducted <u>Australia</u>	
<b>2</b> Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation ▶ <input type="checkbox"/>			
<b>3</b> Check here if the reporting corporation is a foreign-owned domestic disregarded entity (foreign-owned U.S. DE) treated as a corporation for purposes of section 6038A. See instructions . . . . . ▶ <input type="checkbox"/>			

**Part II 25% Foreign Shareholder** (see instructions)

Check here if any direct (or ultimate indirect) 25% foreign shareholder listed in Part II is a surrogate foreign corporation under section 7874(a)(2)(B). ▶

<b>1a</b> Name and address of direct 25% foreign shareholder <u>RLO Finance Group, 6 Rue de la taxes, Paris, France 01234</u>		
<b>1b(1)</b> U.S. identifying number, if any <u>APPLD FOR</u>	<b>1b(2)</b> Reference ID number (see instructions) <u>12346578901234</u>	<b>1b(3)</b> Foreign taxpayer identification number (FTIN), if any (see instructions)
<b>1c</b> Principal country(ies) where business is conducted <u>France</u>	<b>1d</b> Country of citizenship, organization, or incorporation <u>France</u>	<b>1e</b> Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident <u>France</u>
<b>2a</b> Name and address of direct 25% foreign shareholder		
<b>2b(1)</b> U.S. identifying number, if any	<b>2b(2)</b> Reference ID number (see instructions)	<b>2b(3)</b> FTIN, if any (see instructions)
<b>2c</b> Principal country(ies) where business is conducted	<b>2d</b> Country of citizenship, organization, or incorporation	<b>2e</b> Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident
<b>3a</b> Name and address of ultimate indirect 25% foreign shareholder		
<b>3b(1)</b> U.S. identifying number, if any	<b>3b(2)</b> Reference ID number (see instructions)	<b>3b(3)</b> FTIN, if any (see instructions)
<b>3c</b> Principal country(ies) where business is conducted	<b>3d</b> Country of citizenship, organization, or incorporation	<b>3e</b> Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident
<b>4a</b> Name and address of ultimate indirect 25% foreign shareholder		
<b>4b(1)</b> U.S. identifying number, if any	<b>4b(2)</b> Reference ID number (see instructions)	<b>4b(3)</b> FTIN, if any (see instructions)
<b>4c</b> Principal country(ies) where business is conducted	<b>4d</b> Country of citizenship, organization, or incorporation	<b>4e</b> Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident

**Part III Related Party** (see instructions). All reporting corporations must complete this question and the rest of Part III.

Check applicable box: Is the related party a  foreign person or  U.S. person?

**1a** Name and address of related party

Viva Financial, Rue de la Rue, 100, Paris, France 01234

<b>1b(1)</b> U.S. identifying number, if any APPLD FOR	<b>1b(2)</b> Reference ID number (see instructions) 43210987654321	<b>1b(3)</b> FTIN, if any (see instructions)
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**1c** Principal business activity **▶** Financial **1d** Principal business activity code **▶** 523900

**1e** Relationship—Check boxes that apply:  Related to reporting corporation  Related to 25% foreign shareholder  25% foreign shareholder

**1f** Principal country(ies) where business is conducted **1g** Country(ies) under whose laws the related party files an income tax return as a resident

France France

**Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party** (see instructions)

**Caution:** Part IV must be completed if the “foreign person” box is checked in the heading for Part III.

If estimates are used, check here.

<b>1</b> Sales of stock in trade (inventory)	<b>1</b>	
<b>2</b> Sales of tangible property other than stock in trade	<b>2</b>	
<b>3</b> Platform contribution transaction payments received	<b>3</b>	
<b>4</b> Cost-sharing transaction payments received	<b>4</b>	
<b>5a</b> Rents received (for other than intangible property rights)	<b>5a</b>	
<b>b</b> Royalties received (for other than intangible property rights)	<b>5b</b>	
<b>6</b> Sales, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	<b>6</b>	
<b>7</b> Consideration received for technical, managerial, engineering, construction, scientific, or like services	<b>7</b>	
<b>8</b> Commissions received	<b>8</b>	2,000,000
<b>9</b> Amounts borrowed (see instructions) <b>a</b> Beginning balance _____ <b>b</b> Ending balance or monthly average <b>▶</b>	<b>9b</b>	
<b>10</b> Interest received	<b>10</b>	
<b>11</b> Premiums received for insurance or reinsurance	<b>11</b>	
<b>12</b> Other amounts received (see instructions)	<b>12</b>	
<b>13 Total.</b> Combine amounts on lines 1 through 12	<b>13</b>	2,000,000
<b>14</b> Purchases of stock in trade (inventory)	<b>14</b>	
<b>15</b> Purchases of tangible property other than stock in trade	<b>15</b>	
<b>16</b> Platform contribution transaction payments paid	<b>16</b>	
<b>17</b> Cost-sharing transaction payments paid	<b>17</b>	
<b>18a</b> Rents paid (for other than intangible property rights)	<b>18a</b>	
<b>b</b> Royalties paid (for other than intangible property rights)	<b>18b</b>	
<b>19</b> Purchases, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	<b>19</b>	
<b>20</b> Consideration paid for technical, managerial, engineering, construction, scientific, or like services	<b>20</b>	
<b>21</b> Commissions paid	<b>21</b>	
<b>22</b> Amounts loaned (see instructions) <b>a</b> Beginning balance _____ <b>b</b> Ending balance or monthly average <b>▶</b>	<b>22b</b>	
<b>23</b> Interest paid	<b>23</b>	
<b>24</b> Premiums paid for insurance or reinsurance	<b>24</b>	
<b>25</b> Other amounts paid (see instructions)	<b>25</b>	
<b>26 Total.</b> Combine amounts on lines 14 through 25	<b>26</b>	

**Part V Reportable Transactions of a Reporting Corporation That is a Foreign-Owned U.S. DE** (see instructions)

Describe on an attached separate sheet any other transaction as defined by Regulations section 1.482-1(i)(7), such as amounts paid or received in connection with the formation, dissolution, acquisition, and disposition of the entity, including contributions to and distributions from the entity, and check here.

**Part VI Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party** (see instructions)

Describe these transactions on an attached separate sheet and check here.

**Part VII Additional Information.** All reporting corporations must complete Part VII.

- 1** Does the reporting corporation import goods from a foreign related party? . . . . .  Yes  No
- 2a** If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods? . . . . .  Yes  No
- b** If "Yes," attach a statement explaining the reason or reasons for such difference.
- c** If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472? . . . . .  Yes  No
- 3** During the tax year, was the foreign parent corporation a participant in any cost-sharing arrangement? . . . . .  Yes  No
- 4** During the course of the tax year, did the foreign parent corporation become a participant in any cost-sharing arrangement? . . . . .  Yes  No
- 5a** During the tax year, did the reporting corporation pay or accrue any interest or royalty, to the related party, for which the deduction is not allowed under section 267A? See instructions . . . . .  Yes  No
- b** If "Yes," enter the total amount of the disallowed deductions . . . . . \$ \_\_\_\_\_
- 6a** Does the reporting corporation claim a foreign-derived intangible income (FDII) deduction (under section 250) with respect to amounts listed in Part IV? . . . . .  Yes  No
- b** If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) of property to the foreign related party that the reporting corporation included in its computation of foreign-derived deduction eligible income (FDDEI). See instructions . . . . . \$ \_\_\_\_\_
- c** If "Yes," enter the amount of gross income derived from a license of property to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions. . . . . \$ \_\_\_\_\_
- d** If "Yes," enter the amount of gross income derived from services provided to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions . . . . . \$ \_\_\_\_\_

**Part VIII Base Erosion Payments and Base Erosion Tax Benefits Under Section 59A** (see instructions)

- 1** Amounts defined as base erosion payments under section 59A(d) . . . . . \$ \_\_\_\_\_
- 2** Amount of base erosion tax benefits under section 59A(c)(2) . . . . . \$ \_\_\_\_\_
- 3** Amount of total qualified derivative payments as described in section 59A(h) made by the reporting corporation . . . \$ \_\_\_\_\_
- 4** Reserved for future use . . . . .

**Foreign Corporation Income Tax Declaration for an IRS e-file Return**

▶ **File electronically with the corporation's tax return. Do not file paper copies.**  
▶ **Go to [www.irs.gov/Form8453](http://www.irs.gov/Form8453) for the latest information.**

**2019**

Department of the Treasury  
Internal Revenue Service

For calendar year 2019, or tax year beginning \_\_\_\_\_, 2019, ending \_\_\_\_\_, 20

Name of corporation

Employer identification number

RMN Incorporated

00-0000600

**Part I Tax Return Information** (whole dollars only)

<b>1</b>	Total income (Form 1120-F, Section II, line 11)	<b>1</b>	25,240,000
<b>2</b>	Taxable income (Form 1120-F, Section II, line 31)	<b>2</b>	12,334,000
<b>3</b>	Total tax (Form 1120-F, Schedule J, line 9)	<b>3</b>	4,316,000
<b>4</b>	Amount owed (Form 1120-F, page 1, line 7)	<b>4</b>	
<b>5a</b>	Overpayment (Form 1120-F, page 1, line 8a)	<b>5a</b>	151,630
<b>b</b>	Overpayment resulting from tax deducted and withheld under chapters 3 and 4 (Form 1120-F, page 1, line 8b)	<b>5b</b>	5,000

**Part II Declaration of Officer** (see instructions) **Be sure to keep a copy of the corporation's tax return.**

- 6a**  I consent that the corporation's refund be directly deposited as designated on the **Form 8302**, Electronic Deposit of Tax Refund of \$1 Million or More, that will be electronically transmitted with the corporation's 2019 federal income tax return.
- b**  I do not want direct deposit of the corporation's refund **or** the corporation is not receiving a refund.
- c**  I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If the corporation is filing a balance due return, I understand that if the IRS does not receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2019 federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the corporation's return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

**Sign Here**

Signature of officer	Date	Chief Financial Officer	Title

**Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer** (see instructions)

I declare that I have reviewed the above corporation's return and that the entries on Form 8453-I are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

<b>ERO's Use Only</b>	ERO's signature	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN P00000007
	Firm's name (or yours if self-employed), address, and ZIP code	AAA Tax Service 4000 3rd Avenue, Suite 100, Portland, OR 97201			EIN 00-0000300
					Phone no. 000-123-4567

Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

**Foreign Person's U.S. Source Income Subject to Withholding**

**2020**

▶ Go to [www.irs.gov/Form1042S](http://www.irs.gov/Form1042S) for instructions and the latest information.

**Copy B**  
for Recipient

000000011111 UNIQUE FORM IDENTIFIER  AMENDED  AMENDMENT NO.

<b>1</b> Income code 03	<b>2</b> Gross income 20,000	<b>3</b> Chapter indicator. Enter "3" or "4" 3	<b>3a</b> Exemption code	<b>4a</b> Exemption code 00	<b>13e</b> Recipient's U.S. TIN, if any 00-0000600	<b>13f</b> Ch. 3 status code 15	<b>13g</b> Ch. 4 status code 38
<b>5</b> Withholding allowance		<b>3b</b> Tax rate . 20	<b>4b</b> Tax rate 00 .		<b>13h</b> Recipient's GIIN	<b>13i</b> Recipient's foreign tax identification number, if any	<b>13j</b> LOB code
<b>6</b> Net income				<b>13k</b> Recipient's account number			
<b>7a</b> Federal tax withheld 4,000				<b>13l</b> Recipient's date of birth (YYYYMMDD)			
<b>7b</b> Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) . . . . . <input type="checkbox"/>							
<b>7c</b> Check if withholding occurred in subsequent year with respect to a partnership interest . . . . . <input type="checkbox"/>							
<b>8</b> Tax withheld by other agents				<b>14a</b> Primary Withholding Agent's Name (if applicable)			
<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )				<b>14b</b> Primary Withholding Agent's EIN		<b>15</b> Check if pro-rata basis reporting <input type="checkbox"/>	
<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9)				<b>15a</b> Intermediary or flow-through entity's EIN, if any		<b>15b</b> Ch. 3 status code	<b>15c</b> Ch. 4 status code
<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions)				<b>15d</b> Intermediary or flow-through entity's name			
<b>12a</b> Withholding agent's EIN 00-0000006	<b>12b</b> Ch. 3 status code 15	<b>12c</b> Ch. 4 status code 02		<b>15e</b> Intermediary or flow-through entity's GIIN			
<b>12d</b> Withholding agent's name Greatland Industries				<b>15f</b> Country code		<b>15g</b> Foreign tax identification number, if any	
<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN) ABC123.ZZZZZ.ME.840				<b>15h</b> Address (number and street)			
<b>12f</b> Country code	<b>12g</b> Foreign tax identification number, if any			<b>15i</b> City or town, state or province, country, ZIP or foreign postal code			
<b>12h</b> Address (number and street) 1234 Marsh Lane				<b>16a</b> Payer's name		<b>16b</b> Payer's TIN	
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code Duluth, GA 30096				<b>16c</b> Payer's GIIN		<b>16d</b> Ch. 3 status code	<b>16e</b> Ch. 4 status code
<b>13a</b> Recipient's name RMN Incorporated		<b>13b</b> Recipient's country code AS		<b>17a</b> State income tax withheld		<b>17b</b> Payer's state tax no.	<b>17c</b> Name of state
<b>13c</b> Address (number and street) 1234 Main Street							
<b>13d</b> City or town, state or province, country, ZIP or foreign postal code Sydney, Victoria, Australia 30000							

(keep for your records)

**Foreign Person's U.S. Source Income Subject to Withholding**

**2020**

▶ Go to [www.irs.gov/Form1042S](http://www.irs.gov/Form1042S) for instructions and the latest information.

**Copy B**  
for Recipient

000000022222 UNIQUE FORM IDENTIFIER  AMENDED  AMENDMENT NO.

<b>1</b> Income code 06	<b>2</b> Gross income 6,665	<b>3</b> Chapter indicator. Enter "3" or "4" 3	<b>3a</b> Exemption code	<b>4a</b> Exemption code 00	<b>13e</b> Recipient's U.S. TIN, if any 00-0000600	<b>13f</b> Ch. 3 status code 15	<b>13g</b> Ch. 4 status code 38								
<b>5</b> Withholding allowance				<b>13h</b> Recipient's GIIN											
<b>6</b> Net income				<b>13i</b> Recipient's foreign tax identification number, if any		<b>13j</b> LOB code									
<b>7a</b> Federal tax withheld 2,000				<b>13k</b> Recipient's account number											
<b>7b</b> Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>				<b>13l</b> Recipient's date of birth (YYYYMMDD) <table border="1" style="width:100%; height:20px;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											
<b>7c</b> Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>				<b>14a</b> Primary Withholding Agent's Name (if applicable)											
<b>8</b> Tax withheld by other agents				<b>14b</b> Primary Withholding Agent's EIN											
<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )				<b>15</b> Check if pro-rata basis reporting <input type="checkbox"/>		<b>15b</b> Ch. 3 status code									
<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9)				<b>15a</b> Intermediary or flow-through entity's EIN, if any		<b>15c</b> Ch. 4 status code									
<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions)				<b>15d</b> Intermediary or flow-through entity's name											
<b>12a</b> Withholding agent's EIN 00-0000007		<b>12b</b> Ch. 3 status code 15		<b>15e</b> Intermediary or flow-through entity's GIIN											
<b>12c</b> Ch. 4 status code 02				<b>15f</b> Country code		<b>15g</b> Foreign tax identification number, if any									
<b>12d</b> Withholding agent's name Workforce Enterprises Inc				<b>15h</b> Address (number and street)											
<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN) DEF456.ZZZZZ.ME.840				<b>15i</b> City or town, state or province, country, ZIP or foreign postal code											
<b>12f</b> Country code		<b>12g</b> Foreign tax identification number, if any		<b>16a</b> Payer's name											
<b>12h</b> Address (number and street) 999 Doe Road				<b>16b</b> Payer's TIN		<b>16c</b> Payer's GIIN									
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code Cambridge, MD 21871				<b>16d</b> Ch. 3 status code		<b>16e</b> Ch. 4 status code									
<b>13a</b> Recipient's name RMN Incorporated			<b>13b</b> Recipient's country code AS												
<b>13c</b> Address (number and street) 1234 Main Street				<b>17a</b> State income tax withheld		<b>17b</b> Payer's state tax no.									
<b>13d</b> City or town, state or province, country, ZIP or foreign postal code Sydney, Victoria, Australia 30000				<b>17c</b> Name of state											

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**Foreign Person's U.S. Source Income Subject to Withholding**

**2020**

▶ Go to [www.irs.gov/Form1042S](http://www.irs.gov/Form1042S) for instructions and the latest information.

**Copy B**  
for Recipient

000000033333 UNIQUE FORM IDENTIFIER  AMENDED  AMENDMENT NO.

<b>1</b> Income code 12	<b>2</b> Gross income 40,000	<b>3</b> Chapter indicator. Enter "3" or "4" 3	<b>3a</b> Exemption code	<b>4a</b> Exemption code 00	<b>13e</b> Recipient's U.S. TIN, if any 00-0000600	<b>13f</b> Ch. 3 status code 15	<b>13g</b> Ch. 4 status code 38
<b>5</b> Withholding allowance		<b>3b</b> Tax rate . 10	<b>4b</b> Tax rate 00 .		<b>13h</b> Recipient's GIIN	<b>13i</b> Recipient's foreign tax identification number, if any	<b>13j</b> LOB code
<b>6</b> Net income				<b>13k</b> Recipient's account number			
<b>7a</b> Federal tax withheld 4,000				<b>13l</b> Recipient's date of birth (YYYYMMDD)			
<b>7b</b> Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) . . . . . <input type="checkbox"/>							
<b>7c</b> Check if withholding occurred in subsequent year with respect to a partnership interest . . . . . <input type="checkbox"/>							
<b>8</b> Tax withheld by other agents				<b>14a</b> Primary Withholding Agent's Name (if applicable)			
<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )				<b>14b</b> Primary Withholding Agent's EIN		<b>15</b> Check if pro-rata basis reporting <input type="checkbox"/>	
<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9)				<b>15a</b> Intermediary or flow-through entity's EIN, if any		<b>15b</b> Ch. 3 status code	<b>15c</b> Ch. 4 status code
<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions)				<b>15d</b> Intermediary or flow-through entity's name			
<b>12a</b> Withholding agent's EIN 00-0000012	<b>12b</b> Ch. 3 status code 15	<b>12c</b> Ch. 4 status code 02		<b>15e</b> Intermediary or flow-through entity's GIIN			
<b>12d</b> Withholding agent's name Green Leaf Inc.				<b>15f</b> Country code		<b>15g</b> Foreign tax identification number, if any	
<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN) GHI789.ZZZZ.ME.840				<b>15h</b> Address (number and street)			
<b>12f</b> Country code	<b>12g</b> Foreign tax identification number, if any				<b>15i</b> City or town, state or province, country, ZIP or foreign postal code		
<b>12h</b> Address (number and street) 555 Oak Avenue				<b>16a</b> Payer's name		<b>16b</b> Payer's TIN	
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code Madison, TN 37115				<b>16c</b> Payer's GIIN		<b>16d</b> Ch. 3 status code	<b>16e</b> Ch. 4 status code
<b>13a</b> Recipient's name RMN Incorporated		<b>13b</b> Recipient's country code AS		<b>17a</b> State income tax withheld		<b>17b</b> Payer's state tax no.	<b>17c</b> Name of state
<b>13c</b> Address (number and street) 1234 Main Street							
<b>13d</b> City or town, state or province, country, ZIP or foreign postal code Sydney, Victoria, Australia 30000							

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▶ Go to [www.irs.gov/Form1042S](http://www.irs.gov/Form1042S) for instructions and the latest information.

**Copy B**  
for Recipient

0000004444 UNIQUE FORM IDENTIFIER  AMENDED  AMENDMENT NO.

<b>1</b> Income code 14	<b>2</b> Gross income 50,000	<b>3</b> Chapter indicator. Enter "3" or "4" 3	<b>3a</b> Exemption code	<b>4a</b> Exemption code 00	<b>13e</b> Recipient's U.S. TIN, if any 00-0000600	<b>13f</b> Ch. 3 status code 15	<b>13g</b> Ch. 4 status code 38
<b>5</b> Withholding allowance		<b>3b</b> Tax rate . 37	<b>4b</b> Tax rate 00 .		<b>13h</b> Recipient's GIIN	<b>13i</b> Recipient's foreign tax identification number, if any	<b>13j</b> LOB code
<b>6</b> Net income				<b>13k</b> Recipient's account number			
<b>7a</b> Federal tax withheld 20,000				<b>13l</b> Recipient's date of birth (YYYYMMDD)			
<b>7b</b> Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>							
<b>7c</b> Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>							
<b>8</b> Tax withheld by other agents				<b>14a</b> Primary Withholding Agent's Name (if applicable)			
<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )				<b>14b</b> Primary Withholding Agent's EIN		<b>15</b> Check if pro-rata basis reporting <input type="checkbox"/>	
<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9)				<b>15a</b> Intermediary or flow-through entity's EIN, if any		<b>15b</b> Ch. 3 status code	<b>15c</b> Ch. 4 status code
<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions)				<b>15d</b> Intermediary or flow-through entity's name			
<b>12a</b> Withholding agent's EIN 00-0000008	<b>12b</b> Ch. 3 status code 15	<b>12c</b> Ch. 4 status code 02		<b>15e</b> Intermediary or flow-through entity's GIIN			
<b>12d</b> Withholding agent's name Goldfish Inc.				<b>15f</b> Country code		<b>15g</b> Foreign tax identification number, if any	
<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN) JKL012.ZZZZZ.ME.840				<b>15h</b> Address (number and street)			
<b>12f</b> Country code	<b>12g</b> Foreign tax identification number, if any				<b>15i</b> City or town, state or province, country, ZIP or foreign postal code		
<b>12h</b> Address (number and street) 4321 Pond Lane				<b>16a</b> Payer's name		<b>16b</b> Payer's TIN	
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code Newcomb, OH 43832				<b>16c</b> Payer's GIIN		<b>16d</b> Ch. 3 status code	<b>16e</b> Ch. 4 status code
<b>13a</b> Recipient's name RMN Incorporated		<b>13b</b> Recipient's country code AS		<b>17a</b> State income tax withheld		<b>17b</b> Payer's state tax no.	<b>17c</b> Name of state
<b>13c</b> Address (number and street) 1234 Main Street							
<b>13d</b> City or town, state or province, country, ZIP or foreign postal code Sydney, Victoria, Australia 30000							

(keep for your records)