

FORM 1120-F TY2018 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 (**Note:** Form 4626 has been made historical and removed from this scenario)

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)
Phone: 000-321-7654
Email Address: sam.brintz@rmni.com
Date Signed: 08/28/2019

Preparer: **Name:** John E. Suiter
Email Address: john.e.suiter@AAATax.com
Date Prepared: 08/20/2019

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

U.S. Income Tax Return of a Foreign Corporation

For calendar year 2018, or tax year beginning _____, 2018, and ending _____, 20_____

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

2018

Type or Print	Name <u>RMN Incorporated</u>	Employer identification number <u>00-0000600</u>
	Number, street, and room or suite no. (see instructions) <u>1234 Main Street</u>	Check box(es) if: <input type="checkbox"/> Initial return
	City or town, state or province, country, and ZIP or foreign postal code <u>Sydney, Victoria Australia 30000</u>	<input type="checkbox"/> Name or address change <input type="checkbox"/> Final return <input type="checkbox"/> First post-merger return <input type="checkbox"/> Amended return <input checked="" type="checkbox"/> Schedule M-3 attached <input type="checkbox"/> Protective return

<p>A Country of incorporation <u>Australia</u></p> <p>B Foreign country under whose laws the income reported on this return is also subject to tax <u>Australia</u></p> <p>C Date incorporated <u>9/15/2000</u></p> <p>D (1) Location of corporation's primary books and records (city, province or state, and country) <u>Sydney, Victoria Australia</u></p> <p>(2) Principal location of worldwide business <u>1234 Main Australia</u></p> <p>(3) If the corporation maintains an office or place of business in the United States, check here. <input checked="" type="checkbox"/></p>	<p>E If the corporation had an agent in the United States at any time during the tax year, enter:</p> <p>(1) Type of agent _____</p> <p>(2) Name _____</p> <p>(3) Address _____</p> <p>F See the instructions and enter the corporation's principal:</p> <p>(1) Business activity code number ▶ <u>485320</u></p> <p>(2) Business activity ▶ <u>Limousine Service</u></p> <p>(3) Product or service ▶ <u>Chauffeur Service</u></p> <p>G Check method of accounting: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ _____</p>
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Computation of Tax Due or Overpayment

1	Tax from Section I, line 11, page 3	25,000		
2	Tax from Section II, Schedule J, line 9, page 5	4,316,900		
3	Tax from Section III (add lines 6 and 10 on page 6)	1,936,470		
4	Total tax. Add lines 1 through 3		4	6,278,370
5a	2017 overpayment credited to 2018	100,000		
5b	2018 estimated tax payments	6,200,000		
5c	Less 2018 refund applied for on Form 4466	()		
5d	Combine lines 5a through 5c	6,300,000		
5e	Tax deposited with Form 7004	100,000		
5f	Credit for tax paid on undistributed capital gains (attach Form 2439)			
5g	Credit for federal tax paid on fuels (attach Form 4136). See instructions			
5h	Refundable credit from Form 8827, line 8c			
5i	U.S. income tax paid or withheld at source (add line 12, page 3, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))	30,000		
5j	Total payments. Add lines 5d through 5i		5j	6,430,000
6	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		6	
7	Amount owed. If line 5j is smaller than the total of lines 4 and 6, enter amount owed		7	
8a	Overpayment. If line 5j is larger than the total of lines 4 and 6, enter amount overpaid		8a	151,630
8b	Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapters 3 and 4 (from Schedule W, line 7, page 8)		8b	5,000
9	Enter portion of line 8a you want Credited to 2019 estimated tax ▶		9	151,630
			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	Chief Financial Officer	
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May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶ <u>AAA Tax Service</u>			Firm's EIN ▶	<u>00-0000300</u>
	Firm's address ▶ <u>4000 3rd Street, Suite 100, Portland, OR 97201</u>			Phone no.	

Additional Information (continued from page 1)

	Yes	No		Yes	No
H Did the corporation's method of accounting change from the preceding tax year? If "Yes," attach a statement with an explanation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	V At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267 (c) for rules of attribution.) If "Yes," attach a statement showing the name and identifying number. (Do not include any information already entered in item T.) Enter percentage owned ▶ _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
I Did the corporation's method of determining income change from the preceding tax year? If "Yes," attach a statement with an explanation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	W (1) Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax? If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. Note: Failure to disclose a treaty-based return position may result in a \$10,000 penalty (see section 6712). (2) Is the corporation claiming treaty benefits pursuant to, or otherwise filing its return pursuant to, a Competent Authority determination or an Advance Pricing Agreement? If "Yes," attach a copy of the Competent Authority determination letter or Advance Pricing Agreement to your return.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
J Did the corporation file a U.S. income tax return for the preceding tax year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	X During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? (2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition?	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Y (1) Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner? If "Yes," attach Schedule P. See instructions. (2) During the tax year, did the corporation own, directly or indirectly, at least a 10% interest, in any foreign partnership? If "Yes," see instructions for required attachment.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
L Did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? If "Yes," enter the name of the foreign country: <u>Australia</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Z (1) Has the corporation engaged in any transactions the results of which are subject to the arm's-length standard under section 482 and its regulations? (2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
M Did the corporation have any transactions with related parties? If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached ▶ <u>1</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	AA Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
N Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	BB During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
O Is the corporation a personal service corporation? (See instructions for definition.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	CC Is the corporation (including the home office or any branch) a qualified derivatives dealer (QDD)? (1) If "Yes," attach the required statement (see instructions) (2) If "Yes," enter the QI-EIN ▶ _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
P Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	DD Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years (see sections 59A(e)(2) and (3))? If "Yes," complete and attach Form 8991.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Q At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.) If "Yes," attach a statement showing (1) name and EIN of such U.S. corporation; (2) percentage owned; and (3) taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	EE During the tax year, did the corporation pay or accrue any interest or royalty for which a deduction is not allowed under section 267A (see instructions)? If "Yes," enter the total amount of the disallowed deductions . . . ▶ \$ _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
R If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) ▶ <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
S Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 4.) ▶ \$ _____	<input type="checkbox"/>	<input type="checkbox"/>			
T Is the corporation a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the parent corporation's: (1) EIN ▶ <u>00-000042</u> (2) Name ▶ <u>Second Limousine Services</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
U (1) Is the corporation a dealer under section 475? (2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
	<input type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>

Additional Information (continued from page 2)

FF 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)?	Yes	No	HH 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?	Yes	No
		✓			
GG Does the corporation satisfy one of the following conditions and the corporation does not own a pass-through entity with current year, or prior year carryover, excess business interest expense (see instructions)?	Yes	No	II Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter amount from Form 8996, line 13 \$	Yes	No
	✓				
<p>(1) The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year do not exceed \$25 million, and the corporation is not a tax shelter.</p> <p>(2) The corporation only has business interest expense from (a) an electing real property trade or business, (b) an electing farming business, or (c) certain utility businesses under section 163(j)(7). If "No," complete and attach Form 8990.</p>					

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	2,000	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	4	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.

Income	1a	Gross receipts or sales	25,534,000	b	Less returns and allowances	7,500	c	Bal ▶	1c	25,526,500
	2	Cost of goods sold (attach Form 1125-A)							2	
	3	Gross profit (subtract line 2 from line 1c)							3	25,526,500
	4	Dividends (Schedule C, line 13)							4	13,500
	5	Interest							5	
	6	Gross rents							6	
	7	Gross royalties							7	
	8	Capital gain net income (attach Schedule D (Form 1120))							8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)							9	
	10	Other income (see instructions—attach statement)							10	(300,000)
	11	Total income. Add lines 3 through 10							11	25,240,000
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E)							12	250,000
	13	Salaries and wages (less employment credits)							13	
	14	Repairs and maintenance							14	
	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)							15	
	16	Rents							16	
	17	Taxes and licenses							17	
	18	Interest expense from Schedule I, line 25 (see instructions)							18	12,500,000
	19	Charitable contributions							19	
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)							20	
	21	Depletion							21	
	22	Advertising							22	
	23	Pension, profit-sharing, etc., plans							23	
	24	Employee benefit programs							24	
	25	Reserved for future use							25	
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)							26	150,000
	27	Other deductions (attach statement)							27	
	28	Total deductions. Add lines 12 through 27							28	12,900,000
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)							29	12,340,000
	30	Less:								
	a Net operating loss deduction (see instructions)			30a						
	b Special deductions (Schedule C, line 14)			30b	6,000					
	c Add lines 30a and 30b							30c	6,000	
31	Taxable income or (loss). Subtract line 30c from line 29							31	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 received	(b) %	(c) Special deductions: (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	9,231	65	6,000
3 Dividends on certain debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6 Dividends from less-than-20%-owned foreign corporations		50	
7 Dividends from 20%-or-more-owned foreign corporations		65	
8 Subtotal. Add lines 1 through 7. See instructions for limitation		see instructions	6,000
9 Dividends from foreign corporations not included on line 3, 6, or 7			
10 IC-DISC and former DISC dividends not included on line 1, 2, or 3 (section 246(d))	4,769		
11 Other dividends			
12 Deduction for dividends paid on certain preferred stock of public utilities			
13 Total dividends. Add lines 8 through 11. Enter here and on line 4, page 4	13,500		
14 Total special deductions. Add lines 8 and 12. Enter here and on line 30b, page 4			6,000

Schedule J Tax Computation (see instructions)

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

1	Enter the amount from Section II, line 29	1	12,340,000
2	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.)	2	4,114,900
3	Effectively connected earnings and profits. Combine line 1 and line 2	3	16,454,900
4a	Enter U.S. net equity at the end of the current tax year. (Attach required statement.)	4a	260,000,000
b	Enter U.S. net equity at the end of the prior tax year. (Attach required statement.)	4b	250,000,000
c	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	4c	10,000,000
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d	
e	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	4e	
5	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	5	6,454,900
6	Branch profits tax. 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. Also complete item W on page 2	6	1,936,470

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

7a	Enter the interest from Section II, line 18	7a	12,500,000
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)	7b	
c	Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7c	12,500,000
8	Branch Interest (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"/>	8	12,500,000
9a	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a	0
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-	9b	
c	Subtract line 9b from line 9a	9c	
10	Tax on excess interest. 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. Also complete item W on page 2	10	

Part III—Additional Information

	Yes	No
11 Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a A complete termination of all U.S. trades or businesses?		✓
b The tax-free liquidation or reorganization of a foreign corporation?		✓
c The tax-free incorporation of a U.S. trade or business?		✓
If 11a or 11b applies and the transferee is a domestic corporation, attach Form 8848. If 11c 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)
Assets				
1 Cash		10,000,000		10,000,000
2a Trade notes and accounts receivable				
b Less allowance for bad debts	()		()	
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6a Interbranch current assets*				
b Other current non-U.S. assets*				
c Other current U.S. assets*				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9a Other loans and investments—non-U.S. assets*				
b Other loans and investments—U.S. assets*		100,000,000		100,000,000
10a Buildings and other depreciable assets				
b Less accumulated depreciation	()		()	
11a Depletable assets				
b Less accumulated depletion	()		()	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	()		()	
14 Assets held in trust		380,000,000		380,000,000
15 Other non-current interbranch assets*				
16a Other non-current non-U.S. assets*				
b Other non-current U.S. assets*		10,000,000		10,000,000
17 Total assets		500,000,000		500,000,000
Liabilities				
18 Accounts payable				
19 Mortgages, notes, bonds payable in less than 1 year:				
a Interbranch liabilities*				
b Third-party liabilities*				
20 Other current liabilities*				
21 Loans from shareholders				
22 Mortgages, notes, bonds payable in 1 year or more:				
a Interbranch liabilities*				
b Third-party liabilities*		250,000,000		240,000,000
23 Liabilities held in trust				
24a Other interbranch liabilities*				
b Other third-party liabilities*				
Equity				
25 Capital stock: a Preferred stock				
b Common stock	50,000,000	50,000,000	50,000,000	50,000,000
26 Additional paid-in capital		200,000,000		201,796,900
27 Retained earnings—Appropriated*				
28 Retained earnings—Unappropriated				8,203,100
29 Adjustments to shareholders' equity*				
30 Less cost of treasury stock	()		()	
31 Total liabilities and shareholders' equity		500,000,000		500,000,000

* Attach statement—see instructions.

Schedule W Overpayment Resulting From Tax Deducted and Withheld Under Chapters 3 and 4

1 Total Chapter 3 and 4 payments. Enter the amount from page 1, line 5i		1	30,000
2 Enter the tax amount from page 1, line 1	2		25,000
3 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)	3		0
4 Total Chapter 3 and 4 tax. Combine lines 2 and 3		4	25,000
5 Tentative overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Subtract line 4 from line 1		5	5,000
6 Enter the amount from page 1, line 8a		6	151,630
7 Overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b		7	5,000

Form **1120-F** (2018)

DRAFT AS OF
November 1, 2018
DO NOT FILE

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

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

OMB No. 1545-0123

2018

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-F.

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

Name of corporation

Employer identification number

RMN Incorporated

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 ▶

1a	Total expenses on the books of the home office	1a	26,000,000	
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) ▶			
2	Adjustments for U.S. tax principles (attach statement – see instructions)	2		
3	Total deductible expenses on the books of the home office. Combine lines 1a and 2	3	26,000,000	
4	Interest expense included on line 3	4	25,000,000	
5	Bad debt expense included on line 3	5		
6	Total of interest expense and bad debt expense. Add lines 4 and 5	6	25,500,000	
7	Remaining deductible expenses to be allocated and apportioned between ECI and non-ECI. Subtract line 6 from line 3	7	500,000	
8	Deductible expenses definitely related solely to non-ECI from subsidiaries	8		
9	Deductible expenses definitely related solely to other non-ECI booked in the home country	9	200,000	
10	Deductible expenses definitely related solely to other non-ECI booked in other countries (including the United States)	10		
11	Deductible expenses definitely related solely to ECI	11		
12	Total deductible expenses definitely related solely to ECI or non-ECI. Add lines 8 through 11	12	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.

13	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	13	300,000
14	Average exchange rate used to convert amounts to U.S. dollars (see instructions)	14	
15	Enter the amount from line 13. If line 13 is stated in functional currency, divide line 13 by line 14	15	300,000
16	Remaining home office deductible expenses on line 15 allocated and apportioned under Regulations section 1.861-8 to ECI (attach computation)	16	150,000
17	Enter the amount from line 11. If line 11 is stated in functional currency, divide line 11 by line 14	17	
18	Total home office deductible expenses allocated and apportioned to ECI. Add lines 16 and 17	18	150,000
19	Total deductible expenses from other non-U.S. locations allocated and apportioned to ECI	19	
20	Total deductible expenses allocated and apportioned to ECI. Add lines 18 and 19 and enter the amount here and on Form 1120-F, Section II, line 26	20	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.

<input type="checkbox"/>	If one or more methods used are different than in prior year, check box		
<input type="checkbox"/>	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		
21	Gross income ratio:		
a	Gross ECI	21a	25,260,000
b	Worldwide gross income	21b	50,520,000
c	Divide line 21a by line 21b	21c	50 %
22	Asset ratio:		
a	Average U.S. assets from Schedule I, line 5, column (d)	22a	500,000,000
b	Worldwide assets (if applicable, from Schedule I, line 6b)	22b	1,000,000,000
c	Divide line 22a by line 22b	22c	50 %
23	Number of personnel ratio:		
a	Personnel of U.S. trade or business	23a	1
b	Worldwide personnel	23b	3
c	Divide line 23a by line 23b	23c	33 %
24	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)	Yes	No
			✓
25	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
26a Published or other non-public audited financial statements	✓	
b Non-audited financial statements		✓
27 Home office management or other departmental cost accounting reports		✓
28 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.

29 Total expenses per books and records used to prepare Form 1120-F, Schedule L	29	17,296,000	
30 Adjustments for U.S. tax principles (attach statement – see instructions)	30	(4,296,000)	
31 Total deductible expenses. Combine lines 29 and 30	31		13,000,000
32a Third-party interest expense included on line 31	32a	12,500,000	
b Interbranch interest expense included on line 31	32b		
33 Bad debt expense included on line 31	33		
34 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).	34		
35 Interbranch expenses per books and records included on line 31 and not included on line 32b (attach statement)	35		
36 Add lines 32a through 35	36		12,500,000
37 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	37		500,000

	(a) ECI Amounts	(b) Non-ECI Amounts	(c) Total: Add columns (a) and (b)
38a Derivative transaction deductible expenses definitely related to ECI or non-ECI under Regulations section 1.861-8 (from line 37)			
b Other deductible expenses definitely related to ECI or non-ECI (from line 37)	250,000		250,000
39 Total deductible expenses definitely related to ECI or non-ECI. Add lines 38a and 38b	250,000		250,000
40 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)			
41 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	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 25, and 27.

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

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

2018

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-F.

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

Name of corporation

RMN Incorporated

Employer identification number

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)
1 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)				
2 Total assets per books	1,000,000,000			
3a Total interbranch assets				
b Total non-ECI assets under section 864(c)(4)(D)	500,000,000			
c Total other non-ECI assets (attach statement-see instructions)				
d Adjustments for amounts from partnerships and certain disregarded entities included on line 2, column (a)	10,000,000			
e Adjustments for assets that give rise to direct interest expense allocations under Regs. sec. 1.882-5(a)(1)(ii)				
f Other adjustments to average assets included in line 2 (e.g., mark-to-market differences)				
4 Combine lines 3a through 3f	510,000,000			
5 Total value of U.S. assets for the tax year	490,000,000	10,000,000		500,000,000
Column (a): Subtract line 4 from line 2.				
Column (b): See instructions for amount to enter.				
Column (c): See instructions for amount to enter.				

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

6 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). Complete lines 6a through 6c below.				
<input type="checkbox"/> Fixed ratio under Regs. sec. 1.882-5(c)(4). Complete line 6d below.				
a Average worldwide liabilities			500,000,000	
b Average worldwide assets			1,000,000,000	
c Divide line 6a by line 6b			50 %	
d 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			%	
e Enter the ratio from line 6c or 6d, as applicable				50 %
7a 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 U.S. liability reduction under Regs. sec. 1.884-1(e)(3) election				
c U.S.-Connected Liabilities. 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)
8 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
Column (a): 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).			
Column (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) Totals. Add columns (a) and (b)
9 Total interest paid or accrued during the tax year on line 8 amount	12,250,000	250,000	12,500,000
<p>Column (a): 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).</p> <p>Column (b): Enter the portion of the total from Schedule P, line 15c that is interest on U.S. booked liabilities.</p>			

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.

10 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"/>				
a Total interest paid or accrued during the tax year on U.S. dollar liabilities that are not U.S. booked liabilities included on line 8	10a			
b Average U.S. dollar denominated liabilities that are not U.S. booked liabilities included on line 8	10b			
c Divide line 10a by line 10b	10c		%	
d Enter the 30-day LIBOR, if elected under Regs. sec. 1.882-5(d)(5)(ii)(B)	10d		%	
e 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	10e		%	
11 Excess U.S.-connected liabilities. Subtract line 8, column (c), from line 7c	11			
12 Excess interest. Multiply line 10e by line 11	12			
13 Add lines 9, column (c) and 12	13			
14a Scaling ratio. Divide line 7c by line 8, column (c)	14a		100 %	
b Multiply line 9, column (c) by line 14a. See instructions for hedging amounts	14b		12,500,000	
15 Interest expense allocable to ECI under the adjusted U.S. booked liabilities method. Enter the result from line 13 or line 14b here and on line 21	15		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:
16a U.S. assets. 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 Check here if a less than 3% currency election was made <input type="checkbox"/>				
17a Enter the percentage from line 6e	%	%	%	%
b U.S.-connected liabilities. Multiply line 16a by line 17a, or, if a liability reduction election is made, see instructions				
18a 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 Enter the corporation's average worldwide liabilities (whether interest bearing or not) denominated in that foreign currency (enter in functional currency)				
c Borrowing rate: Divide line 18a by line 18b	%	%	%	%
19 Interest expense allocation by separate currency pool. Multiply line 17b by line 18c				
20 Interest expense allocable to ECI under the separate currency pools method. 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

21	Amount from line 15 or line 20, as applicable	21	12,500,000			
22	Enter the corporation's interest expense directly allocable under Regs. sec. 1.882-5(a)(1)(ii). (Include total from Schedule P, line 15b.)	22				
23	Interest expense allocable to ECI under Regs. sec. 1.882-5. Add lines 21 and 22 ▶	23	12,500,000			
24a	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)	24a	()			
b	Deferred interest expense included on line 23 or previously deferred and recognized in the current year (attach statement—see instructions)	24b	()			
c	Amount of line 23 that is capitalized under section 263A (attach statement—see instructions)	24c	()			
d	Combine lines 24a through 24c	24d				
25	Total interest expense deduction under Regs. sec. 1.882-5. 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 ▶	25	12,500,000			

DO NOT FILE

**SCHEDULES M-1 and M-2
(Form 1120-F)**

**Reconciliation of Income (Loss) and Analysis of
Unappropriated Retained Earnings per Books**

OMB No. 1545-0123

2018

Department of the Treasury
Internal Revenue Service

▶ Go to 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).

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

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books

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

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

2018

Department of the Treasury Internal Revenue Service

Attach to Form 1120-F.

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

Name of corporation

Employer identification number

RMN Incorporated

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)?
B Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)?
C Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)?
D Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L?

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)?
2a Enter the income statement period: Beginning 01/01/2018 Ending 12/31/2018
b Has the corporation's income statement been restated for the income statement period entered on line 2a?
c Has the corporation's income statement been restated for any of the 5 income statement periods immediately preceding the period on line 2a?

- 3 Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?
4 Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1

Table with 2 columns: Description and Amount. Rows include 4, 5a, 5b, 5c, 5d, 6, 7a, 7b, 8, 9, 10, 11. Total amount for line 11 is 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 RMN Incorporated	Employer identification number 00-0000600
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Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)

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

Name of corporation RMN Incorporated	Employer identification number 00-0000600
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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)

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

	(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
1 U.S. current income tax expense	4,316,900		(4,316,900)		
2 U.S. deferred income tax expense					
3 Non-U.S. current income tax expense (other than foreign withholding taxes)					
4 Non-U.S. deferred income tax expense					
5 Non-U.S. withholding taxes					
6 Compensation with section 162(m) limitation					
7 Salaries and other base compensation	500,000			(250,000)	250,000
8 Stock option expense					
9 Other equity-based compensation					
10 Meals and entertainment					
11 Fines and penalties					
12 Judgments, damages, awards, and similar costs					

Name of corporation RMN Incorporated	Employer identification number 00-0000600
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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)

	(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
13 Pension and profit-sharing					
14 Other post-retirement benefits					
15 Deferred compensation					
16 Charitable contributions					
17 Section 162(r)-FDIC premiums paid by certain large financial institutions (see instructions)					
18 Current year acquisition or reorganization investment banking fees, legal and accounting fees					
19 Current year acquisition/reorganization other costs					
20 Amortization/impairment of goodwill					
21 Amortization of acquisition, reorganization, and start-up costs					
22 Other amortization or impairment write-offs					
23 Depreciation					
24 Bad debt expense					
25 Purchase versus lease (for purchasers and/or lessees)					
26a Interest expense per books	12,500,000		(12,500,000)		
b Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)				12,500,000	12,500,000
c Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d)			()		
d Substitute interest payments					
e Interest equivalents (for example, guarantee fees) not included on line 26d					
27 Substitute dividend payments					
28 Fee and commission expense					
29 Rental expense					
30 Royalty expense					
31 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
32 Other expense/deduction items with differences (attach statement)					
33 Total expense/deduction items. 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

2018

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-F.

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

Name of corporation (foreign partner)

RMN Incorporated

Employer identification number (EIN)

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

Schedules K-1					
	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					
11 Total gross income. Add lines 2 and 7	500,000				500,000
12 Total gross effectively connected income. 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					
15a Total interest expense. Add lines 13 and 14	250,000				250,000
b Interest expense directly allocable under Regulations section 1.882-5(a)(1)(ii)(B). (Note: Include the line 15b total on Schedule I, line 22.)					
c Subtract line 15b from line 15a. (Note: 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

	A	B	C	D	Total
16 Section 705 outside basis	10,000,000				10,000,000
17a 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 All other liabilities included in partner's outside basis under section 752					
c Add lines 17a and 17b	5,000,000				5,000,000
d Subtract line 17c from line 16	5,000,000				5,000,000
18 Partner's liabilities under Regulations section 1.884-1(d)(3)(vi). (Note: 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
19 Partner's outside basis under Regulations section 1.884-1(d)(3)(vi). Add lines 17d and 18	10,000,000				10,000,000
20 Partner's outside basis allocable to ECI under Regulations section 1.884-1(d)(3)(i) and 1.882-5. (Note: 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
21 Enter "income" or "asset" to indicate the allocation method used on line 20 (see instructions)	ASSET				

SCHEDULE S (Form 1120-F)

Form 1120-F Test Scenario 9
Exclusion of Income From the International Operation of Ships or Aircraft Under Section 883

OMB No. 1545-0123

2018

Department of the Treasury Internal Revenue Service

Attach to Form 1120-F.

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

Name of corporation

RMN Incorporated

Employer identification number

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

Table with 2 columns: Description (a-h) and Amount (2a-2h). Row 2c contains the value 250,000.

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.
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...
b Check the box on this line 5b if any of the bearer shares were maintained in a dematerialized or immobilized book-entry system...

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)
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

- 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 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 is 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 owned, directly or indirectly, by such qualified shareholders by country of residence (see instructions):

Country code (see instructions)	Percentage
---------------------------------	------------

_____	_____
_____	_____
_____	_____

- (iii) The 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, 2018 through December 31, 2018
- 13** Enter the period during which the foreign corporation was a CFC (see instructions) ▶ _____
January 1, 2018 through December 31, 2018
- 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 period during the tax year of the foreign corporation that such stock was held by qualified shareholders ▶ _____

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

List of Vessels or Aircraft, Operators, and Owners

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1120-F.**

2018

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

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.

	A	B	C	D
1 Name of vessel or type of aircraft	<u>Jill</u>	<u>Jack</u>		
2 Vessel or aircraft ID number	<u>00-0000700</u>	<u>00-0000100</u>		
3 Was the vessel or aircraft chartered in?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
4 Was the vessel or aircraft chartered out?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
5 Name of registered owner	<u>Nam</u>	<u>Benimble</u>		
6 EIN or SSN of registered owner	<u>00-0000800</u>	<u>00-0000200</u>		
7 Name of operator	<u>Nam Corp</u>	<u>Jack B Quick</u>		
8 EIN or SSN of operator	<u>00-0000900</u>	<u>00-0000300</u>		
9 U.S. source gross transportation income	<u>250,000</u>	<u>0</u>		
10 Total U.S. source gross transportation income. Add the amounts on line 9, columns A through D (and the amounts on line 9 of any attached continuation statements)				10 <u>250,000</u>
11 Amount of line 10 that is exempt by treaty (attach Form 8833).				11
12 Subtract line 11 from line 10. Enter the result here and on Form 1120-F, Section I, line 9, column (b)				12 <u>250,000</u>

For Paperwork Reduction Act Notice, see the Instructions for Form 1120-F.

Cat. No. 50821R

Schedule V (Form 1120-F) 2018

SCHEDULE UTP (Form 1120)

Uncertain Tax Position Statement

Department of the Treasury Internal Revenue Service

File with Form 1120, 1120-F, 1120-L, or 1120-PC. Go to www.irs.gov/ScheduleUTP for instructions and the latest information.

2018

Name of entity as shown on page 1 of tax return RMN Incorporated

EIN of entity 00-0000600

This Part I, Schedule UTP (Form 1120) is page 1 of 1 Part I pages.

Part I Uncertain Tax Positions for the Current Tax Year. See instructions for how to complete columns (a) through (g). Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP. See instructions. []

Table with 7 main columns: (a) UTP No., (b) Primary IRC Sections, (c) Timing Codes, (d) Pass-Through Entity EIN, (e) Major Tax Position, (f) Ranking of Tax Position, (g) Reserved for Future Use. Includes a row with UTP No. C, Section 482, and a checked box in column (e).

Name of entity as shown on page 1 of tax return

EIN of entity

RMN Incorporated

00-0000600

This Part II, Schedule UTP (Form 1120) is page ___ of ___ Part II pages.

Part II Uncertain Tax Positions for Prior Tax Years.

See instructions for how to complete columns (a) through (h). Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP. See instructions. []

Table with 8 main columns: (a) UTP No., (b) Primary IRC Sections, (c) Timing Codes, (d) Pass-Through Entity EIN, (e) Major Tax Position, (f) Ranking of Tax Position, (g) Reserved for Future Use, (h) Year of Tax Position. The table contains 18 rows of data, each with a 'P' in column (a), 'P' and 'T' in column (c), and '-' in column (d).

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 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.

1a Name of reporting corporation RMN Incorporated		1b Employer identification number 00-0000600	
Number, street, and room or suite no. (if a P.O. box, see instructions) 1234 Main Street		1c Total assets	
City or town, state, and ZIP code (if a foreign address, see instructions) Sydney, Victoria, Australia 30000		\$ 500,000,000	
1d Principal business activity ► Limousine Service		1e Principal business activity code ► 485320	
1f Total value of gross payments made or received reported on this Form 5472. See instructions. \$ 2,000,000	1g Total number of Forms 5472 filed for the tax year 1	1h Total value of gross payments made or received reported on all Forms 5472. See instructions. \$ 2,000,000	
1i Check here if this is a consolidated filing of Form 5472 <input type="checkbox"/>	1j Check here if this is the initial year for which the U.S. reporting corporation is filing a Form 5472 <input type="checkbox"/>	1k Country of incorporation Australia	
1l Country(ies) under whose laws the reporting corporation files an income tax return as a resident Australia		1m Principal country(ies) where business is conducted Australia	
2 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"/>			
3 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). ►

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

1b(1) U.S. identifying number, if any APPLD FOR	1b(2) Reference ID number (see instructions) 43210987654321	1b(3) FTIN, if any (see instructions)
---	---	--

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 France	1g Country(ies) under whose laws the related party files an income tax return as a resident 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.

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

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. See instructions \$ _____
- 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

Form **8453-I**

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/Form8453I for the latest information.

OMB No. 1545-0123

2018

Department of the Treasury Internal Revenue Service For calendar year 2018, or tax year beginning , 2018, ending , 20

Name of corporation RMN Incorporated	Employer identification number 00-0000600
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Part I Tax Return Information (Whole dollars only)	
1 Total income (Form 1120-F, Section II, line 11)	1 25,240,000
2 Taxable income (Form 1120-F, Section II, line 31)	2 12,334,000
3 Total tax (Form 1120-F, Schedule J, line 9)	3 4,316,000
4 Amount owed (Form 1120-F, page 1, line 7)	4
5a Overpayment (Form 1120-F, page 1, line 8a)	5a 151,630
b Overpayment resulting from tax deducted and withheld under Chapters 3 and 4 (Form 1120-F, page 1, line 8b)	5b 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 2018 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 2018 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
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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.

ERO's Use Only	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.

Paid Preparer Use Only	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.

0000001111 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form **1042-S** (2018)

0000002222 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code 06	2 Gross income 6,665	3 Chapter indicator. Enter "3" or "4" 3	3a Exemption code	4a Exemption code	13e Recipient's U.S. TIN, if any 00-0000600	13f Ch. 3 status code 15	13g Ch. 4 status code 38
5 Withholding allowance		3b Tax rate . 30	4b Tax rate . 00	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code	
6 Net income				13k Recipient's account number			
7a Federal tax withheld 2,000				13l Recipient's date of birth (YYYYMMDD)			
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>							
8 Tax withheld by other agents				14a Primary Withholding Agent's Name (if applicable)			
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				14b Primary Withholding Agent's EIN			
10 Total withholding credit (combine boxes 7a, 8, and 9)				15 Check if pro-rata basis reporting <input type="checkbox"/>			
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code
12a Withholding agent's EIN 00-0000007	12b Ch. 3 status code 02	12c Ch. 4 status code 02		15d Intermediary or flow-through entity's name			
12d Withholding agent's name Workforce Enterprises Inc.				15e Intermediary or flow-through entity's GIIN			
12e Withholding agent's Global Intermediary Identification Number (GIIN) DEF456.ZZZZZ.ME.840				15f Country code	15g Foreign tax identification number, if any		
12f Country code	12g Foreign taxpayer identification number, if any			15h Address (number and street)			
12h Address (number and street) 999 Doe Road				15i City or town, state or province, country, ZIP or foreign postal code			
12i City or town, state or province, country, ZIP or foreign postal code Cambridge, MD 21871				16a Payer's name		16b Payer's TIN	
13a Recipient's name RMN Incorporated		13b Recipient's country code AS		16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code
13c Address (number and street) 1234 Main Street				17a State income tax withheld	17b Payer's state tax no.	17c Name of state	
13d City or town, state or province, country, ZIP or foreign postal code Sydney, Victoria, Australia 30000							

0000003333 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

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

