



Department of the Treasury  
Internal Revenue Service  
[Large Business & International]

Date:

Foreign corporation name:

Tax years ended:

Person to contact:

Contact telephone number:

Employee ID number:

Contact fax number:

Dear:

Re: [name, address and TIN (if any) of foreign corporation]

Our records show that during [2015] the foreign corporation named above engaged in transactions within the United States that might constitute the conduct of a U.S. trade or business. If it was engaged in a U.S. trade or business during [2015], your corporation should have filed Form 1120-F, U.S. Income Tax Return of a Foreign Corporation, whether or not it had a net profit in that year, and should have paid:

- the corporation income tax on any income effectively connected with that trade or business, and
- any branch profit taxes for which it is liable by reason of conducting a U.S. trade or business during [2015].

Note: If your corporation doesn't follow a calendar year filing, then it may be required to file more than one annual Form 1120-F for its taxable years that include portions of [2015].

If during [2015] your corporation maintained an office or place of business in the United States, you were required to file Form 1120-F by the 15th day of the 3rd month after the end of your tax year. If during [2015] you were engaged in a U.S. trade or business and your corporation didn't maintain an office or place of business in the United States, then you should have filed Form 1120-F by the 15th day of the 6th month after the end of your tax year.

If your corporation conducted limited activities in the United States and you determined that such activities didn't result in gross income that was effectively connected with the conduct of a trade or business within the United States, you may nonetheless file a return for that tax year on a timely basis. By doing so, your corporation may protect its right to receive the benefit of deductions and credits attributable to any gross income if it is later determined that its original determination was incorrect. A statement indicating that the return is being filed for this reason (is a "protective return") should be included with the return.

If your corporation qualified for an exemption from paying tax under an income tax treaty, you must still file a Form 1120-F and attach a Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).

We don't have a record that you filed either of the above forms. Therefore, we need you to verify whether you filed those or any other applicable tax forms for the year of January 1 to December 31, [2015]. Provide us copies of any of the forms listed below, including proof of mailing and the amount of taxes paid, if any, within 45 days from the date of this letter.

- Form 1120-F, U.S. Income Tax Return of a Foreign Corporation Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns
- Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return
- Form 941, Employer's QUARTERLY Federal Tax Return
- Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)

If you haven't filed any required forms (e.g. 1120-F, 8833, etc.), attach the completed forms to a copy of this letter and return them to us. If the address that we have on file for your corporation and have used above is incorrect, please provide us with the correct address so we can update our records. If you don't believe your corporation is required to file a Form 1120-F, attach a detailed explanation to this letter and return it to us.

We have enclosed a self-addressed envelope for your convenience and a copy of this letter for your records. Please include payment for any tax due, plus interest as provided by law. For more information, see Tax Topic 653, IRS Notices and Bills, Penalties, and Interest Charges, at [www.irs.gov/taxtopics](http://www.irs.gov/taxtopics).

We're sending you this as an inquiry. This inquiry is not an audit of your tax return, or of your failure to file one.

If we don't receive a response from you within 45 days from the date of this letter, either in writing or by phone, we may take further action, which could include initiating an audit based solely on the information we have received to date.

If you have questions, contact the person listed at the top of this letter. You may call us at the contact telephone number listed above (not a toll-free call) or, if you prefer, you can write to the return address above.

Thank you for your cooperation.

Sincerely,

Name  
Title

Enclosures:  
Envelope  
Copy of this letter