rorm **1120-F**

U.S. Income Tax Return of a Foreign Corporation

OMB No. 1545-0126

Employer identification number

Department of the Treasury Internal Revenue Service For calendar year 2012, or tax year beginning ______, 2012, and ending _____, 20 ► Information about Form 1120-F and its separate instructions is at www.irs.gov/form1120f.

Туре Check box(es) if: Number, street, and room or suite no. (see instructions) Initial return or Name or address change Final return Print City or town, state and ZIP code, or country (see instructions) First post-merger return Amended return Schedule M-3 attached Protective return Country of incorporation Yes No Α Did the corporation's method of accounting change н в Foreign country under whose laws the income reported on this return from the preceding tax year? If "Yes," attach a statement with an explanation. is also subject to tax_____ С Date incorporated I Did the corporation's method of determining income (1) Location of corporation's primary books and records (city, change from the preceding tax year? D province or state, and country) If "Yes," attach a statement with an explanation. (2) Principal location of worldwide business J Did the corporation file a U.S. income tax return for the (3) If the corporation maintains an office or place of business in the preceding tax year? K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? E If the corporation had an agent in the United States at any time during the tax year, enter: (2) If "Yes," is taxpayer's trade or business within the (1) Type of agent United States solely the result of a section 897 (2) Name (FIRPTA) sale or disposition? _____ (3) Address 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: See the instructions and enter the corporation's principal: (1) Business activity code number (2) Business activity М Did the corporation have any transactions with related parties? (3) Product or service ► If "Yes," Form 5472 may have to be filed (see instructions). Check method of accounting: (1) Cash (2) Accrual Enter number of Forms 5472 attached ► G Note: Additional information is required on page 2. (3) Other (specify) ► **Computation of Tax Due or Overpayment** 1 Tax from Section I, line 11, page 2. 1 2 Tax from Section II. Schedule J. line 9. page 4 . . 2 3 Tax from Section III (add lines 6 and 10 on page 5) . . . 3 4 Total tax. Add lines 1 through 3 4 5a 2011 overpayment credited to 2012 . . . 5a 2012 estimated tax payments 5b b С Less 2012 refund applied for on Form 4466. 5c () Combine lines 5a through 5c d 5d 5e е f Credit for tax paid on undistributed capital gains (attach Form 2439). . . . 5f Credit for federal tax paid on fuels (attach Form 4136). See instructions 5g g h 5h U.S. income tax paid or withheld at source (add line 12, page 2, and amounts i from Forms 8288-A and 8805 (attach Forms 8288-A and 8805)) 5i 5i i 6 Estimated tax penalty (see instructions). Check if Form 2220 is attached 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 Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapter 3 (from Schedule W, line 7, page 7) 8b b Enter portion of line 8a you want Credited to 2013 estimated tax > 9 Refunded 9 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. Sign May the IRS discuss this return with the preparer shown be Here (see instructions)? Title Signature of officer Yes No No Date Print/Type preparer's name Preparer's signature Date PTIN Check if Paid self-employed Preparer Firm's EIN ► Firm's name Use Only Phone no. Firm's address ►

For Paperwork Reduction Act Notice, see separate instructions.

For	m 1120-F (2012)					I	Page 2
Ac	ditional Information (continued from page 1))		V	At the end of the tax year, did any individual, partnership, corporation,	Yes	No
N	Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)	Yes	No		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		
0	Is the corporation a personal service corporation? (See instructions for definition.)				identifying number. (Do not include any information already entered in item T .) Enter percentage owned ►		
Ρ	Enter tax-exempt interest received or accrued during the tax year (see instructions) ► \$			W	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?		
Q	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock				If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. Note: <i>Failure to disclose a treaty-based return position may</i>		
	of a U.S. corporation? (See section 267(c) for rules of attribution.)	result in a \$10,000 penalty (see section 6712).	result in a \$10,000 penalty (see section 6712). During the tax year, did the corporation own any entity that				
	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.		Regulations sections 301.7701-2 and 301.7701-3' If "Yes," attach a statement listing the name, country un		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.		
R	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here			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?		
s	Enter the available NOL carryover from prior tax years.				If "Yes," attach Schedule P. See instructions.		
	(Do not reduce it by any deduction on line 30a, page 3.) ► \$				(2) During the tax year, did the corporation own directly or indirectly, at least a 10% interest, in any foreign partnership?		
т	Is the corporation a subsidiary in a parent-subsidiary				If "Yes," see instructions for required attachment.		
	controlled group?			z	(1) Has the corporation engaged in any transactions the		
	If "Yes," enter the parent corporation's:				results of which are subject to the arm's length standard		
	(1) EIN ►				under section 482 and its regulations?		
	(2) Name ►				(2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions).		
U	(1) Is the corporation a dealer under section 475?.			A	A Is the corporation required to file Schedule UTP (Form		
	(2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?				1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		
		•		•			

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.

Include below only income from U.S. sources that is 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. Report only items that (a) are not correctly withheld at source or (b) are not correctly reported on Form 1042-S. The rate of tax on each item of gross income listed below is 30% (4% for the gross transportation tax) 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 above. If multiple treaty rates apply to a type of income (e.g., 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				
2	Dividends				
3	Rents				
4	Royalties				
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 (attach Schedule V)				
10	Other fixed or determinable annual or periodic gains, profits, and income				
	Total. Enter here and on line 1, page 1				
12	Total. Enter here and include on line 5i, page 1 .				
13	Is the corporation fiscally transparent under the law	s of the foreign jurisdiction	with respect to any	item of income listed abov	e? 🗌 Yes 🗌 No
	If "Yes," attach a statement that provides the info	ormation requested above	with respect to ea	ich such item of income.	

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

1a	It: Fill in all applicable lines and schedules. If you need more space, see Assembling the Return Gross receipts or sales b Less returns and allowances c Bal ►	10	
2	Cost of goods sold (attach Form 1125-A)	2	
3	Gross profit (subtract line 2 from line 1c)	3	
4	Dividends (Schedule C, line 14)	4	
5		5	
6		6	
7		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	
11	Total income. Add lines 3 through 10 ····································	11	
12	Compensation of officers (see instructions—attach Form 1125-E)	12	
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	5
16	Rents	16	3
17	Taxes and licenses	17	7
18	Interest expense from Schedule I, line 25 (see instructions)	18	3
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	2
23	Pension, profit-sharing, etc., plans	23	3
24	Employee benefit programs	24	
25	Domestic production activities deduction (attach Form 8903)	25	5
26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)	26	6
27	Other deductions (attach statement)	27	7
28	Total deductions. Add lines 12 through 27	28	3
29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)	29	
30	Less: a Net operating loss deduction (see instructions)		
	b Special deductions (Schedule C, line 15)		
	c Add lines 30a and 30b	30	c
31	Taxable income or (loss). Subtract line 30c from line 29 . <td>31</td> <td></td>	31	

	edule C Dividends and Special Deductions (see instructions)		· · · ·	
1	Dividends from less-than-20%-owned domestic corporations (other	a) Dividends received	(b) %	(c) Special deductions: (a) × (b)
	than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than			
	debt-financed stock)		80	
3	Dividends on 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		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities .		48	
6	Dividends from less-than-20%-owned foreign corporations		70	
7	Dividends from 20%-or-more-owned foreign corporations		80	
8	Total. Add lines 1 through 7. See instructions for limitation			
9	Dividends from foreign corporations not included on lines 3, 6, or 7			
10	Foreign dividend gross-up (section 78)			
11	IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
12	Other dividends			
13	Deduction for dividends paid on certain preferred stock of public utilities .			
14	Total dividends. Add lines 1 through 12. Enter here and on line 4, page 3 .			
15	Total special deductions. Add lines 8 and 13. Enter here and on line 30b, page 3		. 🕨	
Sch	edule J Tax Computation (see instructions)			
1	Check if the corporation is a member of a controlled group (attach Schedule O (Form	n 1120)) 🕨 🗌		
2	Income tax. Check if a qualified personal service corporation (see instructions) .		2	
3	Alternative minimum tax (attach Form 4626)		3	
4	Add lines 2 and 3		4	
5a	Foreign tax credit (attach Form 1118)			
b	General business credit (attach Form 3800)			
с	Credit for prior year minimum tax (attach Form 8827)			
d	Bond credits from Form 8912			
6	Total credits. Add lines 5a through 5d		6	
7	Subtract line 6 from line 4		7	
8	Other taxes. Check if from: Form 4255 Form 8611 Form	า 8697		
		er (attach statement)	8	
9	Total tax. Add lines 7 and 8. Enter here and on line 2, page 1	· ,		

SEC	CTION III—Branch Profits Tax and Tax on Excess Interest				
Par	t I-Branch Profits Tax (see instructions)				
1	Enter the amount from Section II, line 29	1			
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			
3	Effectively connected earnings and profits. Combine line 1 and line 2	3			
4a	Enter U.S. net equity at the end of the current tax year. (Attach required statement.)	4a			
b	Enter U.S. net equity at the end of the prior tax year. (Attach required statement.)	4b			
с	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			
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	Branch profits tax. Multiply line 5 by 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			
Par	t II-Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-	=))			
7 a	Enter the interest from Section II, line 18	7a			
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			
С	Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7c			
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	8			
9a	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a			
	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			
с	Subtract line 9b from line 9a	9c			
10	Tax on excess interest. Multiply line 9c by 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		İ	
Par	t III—Additional Information	•			
				Yes	No
11	Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:				
а	A complete termination of all U.S. trades or businesses?				
b	The tax-free liquidation or reorganization of a foreign corporation?				
с	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 s by Temporary Regulations section 1.884-2T(d)(5).	statement	required		

	Check if completing on ► U.S. basi						
Sc	Schedule L Balance Sheets per Books						
		Beginning of tax year	End of tax year				
	Assets	(a) (b)	(c)	(d)			
1	Cash						
2a	Trade notes and accounts receivable						
b	Less allowance for bad debts	()					
3			_				
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 * .						
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		_				
15	Other non-current interbranch assets*		_				
16a	Other non-current non-U.S. assets*		_				
b 17	Other non-current U.S. assets*		_				
	Liabilities						
18	Accounts payable						
19	Mortgages, notes, bonds payable in less than						
15	1 year:						
а	Interbranch liabilities*						
b	Third-party liabilities*						
20	Other current liabilities*						
21	Loans from shareholders						
22	Mortgages, notes, bonds payable in 1 year or						
	more:						
а	Interbranch liabilities*						
b	Third-party liabilities*						
23	Liabilities held in trust						
24a	Other interbranch liabilities*						
b	Other third-party liabilities*						
05	Equity						
25	Capital stock: a Preferred stock b Common stock						
26	Additional paid-in capital						
20 27	Retained earnings—Appropriated*						
28	Retained earnings—Appropriated						
29	Adjustments to shareholders' equity*						
30	Less cost of treasury stock)	(
31	Total liabilities and shareholders' equity	, v		,			

*Attach statement-see instructions.

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Sc	hedule W Overpayment Resulting From Tax Deducted and Withheld Under Chapter 3	8	
1	Total Chapter 3 payments. Enter the amount from page 1, line 5i	1	
2	Enter the tax amount from page 1, line 1		
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)		
4	Total Chapter 3 tax. Combine lines 2 and 3	4	
5	Tentative overpayment resulting from tax deducted and withheld under Chapter 3.		
	Subtract line 4 from line 1	5	
6	Enter the amount from page 1, line 8a	6	
7	Overpayment resulting from tax deducted and withheld under Chapter 3.		
	Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b	7	