

Additional Information (continued from page 1)

- N** Is the corporation a controlled foreign corporation? (See section 957(a) for definition.) **Yes** **No**
- O** Is the corporation a personal service corporation? (See instructions for definition.) **Yes** **No**
- P** Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ \$ _____
- 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.) **Yes** **No**
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.
- R** If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ☐
- S** Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ▶ \$ _____
- T** Is the corporation a subsidiary in a parent-subsidiary controlled group? **Yes** **No**
If "Yes," enter the parent corporation's:
(1) EIN ▶ _____
(2) Name ▶ _____
- U** (1) Is the corporation a dealer under section 475? **Yes** **No**
(2) Did the corporation mark to market any securities or commodities other than in a dealer capacity? **Yes** **No**

- 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 ▶ _____
- 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? **Yes** **No**
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).
- 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? **Yes** **No**
If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.
- 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? **Yes** **No**
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? **Yes** **No**
If "Yes," see instructions for required attachment.
- 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? **Yes** **No**
(2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions).
- AA** Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? **Yes** **No**
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				
11 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 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		b	Less returns and allowances		c	Bal ▶	1c					
	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	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		
	11	Total income. Add lines 3 through 10 ▶										11		
Deductions (See instructions for limitations on deductions.)	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		
	16	Rents										16		
	17	Taxes and licenses										17		
	18	Interest expense from Schedule I, line 25 (see instructions)										18		
	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	Domestic production activities deduction (attach Form 8903)										25		
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)										26		
	27	Other deductions (attach statement)										27		
	28	Total deductions. Add lines 12 through 27 ▶										28		
	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)	30a									
		b	Special deductions (Schedule C, line 15)	30b										
		c	Add lines 30a and 30b					30c						
31	Taxable income or (loss). Subtract line 30c from line 29										31			

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)		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 ▶			

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. Check if a qualified personal service corporation (see instructions) ▶ <input type="checkbox"/>		2	
3 Alternative minimum tax (attach Form 4626)		3	
4 Add lines 2 and 3		4	
5a Foreign tax credit (attach Form 1118)	5a		
b General business credit (attach Form 3800)	5b		
c Credit for prior year minimum tax (attach Form 8827)	5c		
d Bond credits from Form 8912	5d		
6 Total credits. Add lines 5a through 5d		6	
7 Subtract line 6 from line 4		7	
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	

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		
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		
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		
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		

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		
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		
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		
9a	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a		
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% 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				
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*				
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 Other non-current U.S. assets*				
17 Total assets				
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*				
23 Liabilities held in trust				
24a Other interbranch liabilities*				
b Other third-party liabilities*				
Equity				
25 Capital stock: a Preferred stock				
b Common stock				
26 Additional paid-in capital				
27 Retained earnings—Appropriated*				
28 Retained earnings—Unappropriated				
29 Adjustments to shareholders' equity*				
30 Less cost of treasury stock	()		()	
31 Total liabilities and shareholders' equity				

*Attach statement—see instructions.

Schedule W Overpayment Resulting From Tax Deducted and Withheld Under Chapter 3

1 Total Chapter 3 payments. Enter the amount from page 1, line 5i	1		
2 Enter the tax amount from page 1, line 1	2		
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		
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		