

**Information Return of U.S. Persons With Respect  
To Certain Foreign Corporations**

OMB No. 1545-0704

Department of the Treasury  
Internal Revenue Service► For more information about Form 5471, see [www.irs.gov/form5471](http://www.irs.gov/form5471)Information furnished for the foreign corporation's annual accounting period (tax year required by  
section 898) (see instructions) beginning , 20 , and ending , 20Attachment  
Sequence No. **121**

Name of person filing this return	<b>A Identifying number</b>
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)	<b>B</b> Category of filer (See instructions. Check applicable box(es)): 1 (repealed) 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/>
City or town, state, and ZIP code	<b>C</b> Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period %
Filer's tax year beginning , 20 , and ending , 20	

**D** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

**Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

<b>1a</b> Name and address of foreign corporation				<b>b(1)</b> Employer identification number, if any	
				<b>b(2)</b> Reference ID number (see instructions)	
				<b>c</b> Country under whose laws incorporated	
<b>d</b> Date of incorporation	<b>e</b> Principal place of business	<b>f</b> Principal business activity code number	<b>g</b> Principal business activity	<b>h</b> Functional currency	

**2** Provide the following information for the foreign corporation's accounting period stated above.

<b>a</b> Name, address, and identifying number of branch office or agent (if any) in the United States	<b>b</b> If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
<b>c</b> Name and address of foreign corporation's statutory or resident agent in country of incorporation		
<b>d</b> Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different		

**Schedule A Stock of the Foreign Corporation**

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. <b>Note:</b> This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)

**Important:** Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S. Dollars
Income	<b>1a</b> Gross receipts or sales . . . . .	<b>1a</b>	
	<b>b</b> Returns and allowances . . . . .	<b>1b</b>	
	<b>c</b> Subtract line 1b from line 1a . . . . .	<b>1c</b>	
	<b>2</b> Cost of goods sold . . . . .	<b>2</b>	
	<b>3</b> Gross profit (subtract line 2 from line 1c) . . . . .	<b>3</b>	
	<b>4</b> Dividends . . . . .	<b>4</b>	
	<b>5</b> Interest . . . . .	<b>5</b>	
	<b>6a</b> Gross rents . . . . .	<b>6a</b>	
	<b>b</b> Gross royalties and license fees . . . . .	<b>6b</b>	
<b>7</b> Net gain or (loss) on sale of capital assets . . . . .	<b>7</b>		
<b>8</b> Other income (attach statement) . . . . .	<b>8</b>		
<b>9</b> Total income (add lines 3 through 8) . . . . .	<b>9</b>		
Deductions	<b>10</b> Compensation not deducted elsewhere . . . . .	<b>10</b>	
	<b>11a</b> Rents . . . . .	<b>11a</b>	
	<b>b</b> Royalties and license fees . . . . .	<b>11b</b>	
	<b>12</b> Interest . . . . .	<b>12</b>	
	<b>13</b> Depreciation not deducted elsewhere . . . . .	<b>13</b>	
	<b>14</b> Depletion . . . . .	<b>14</b>	
	<b>15</b> Taxes (exclude provision for income, war profits, and excess profits taxes) . . . . .	<b>15</b>	
	<b>16</b> Other deductions (attach statement—exclude provision for income, war profits, and excess profits taxes) . . . . .	<b>16</b>	
<b>17</b> Total deductions (add lines 10 through 16) . . . . .	<b>17</b>		
Net Income	<b>18</b> Net income or (loss) before extraordinary items, prior period adjustments, and the provision for income, war profits, and excess profits taxes (subtract line 17 from line 9) . . . . .	<b>18</b>	
	<b>19</b> Extraordinary items and prior period adjustments (see instructions) . . . . .	<b>19</b>	
	<b>20</b> Provision for income, war profits, and excess profits taxes (see instructions) . . . . .	<b>20</b>	
	<b>21</b> Current year net income or (loss) per books (combine lines 18 through 20) . . . . .	<b>21</b>	

**Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued** (see instructions)

	(a) Name of country or U.S. possession	Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
<b>1</b>	U.S.			
<b>2</b>				
<b>3</b>				
<b>4</b>				
<b>5</b>				
<b>6</b>				
<b>7</b>				
<b>8</b>	Total			

**Schedule F Balance Sheet**

**Important:** Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
<b>1</b>	Cash	<b>1</b>	
<b>2a</b>	Trade notes and accounts receivable	<b>2a</b>	
<b>b</b>	Less allowance for bad debts	<b>2b</b>	( ) ( )
<b>3</b>	Inventories	<b>3</b>	
<b>4</b>	Other current assets (attach statement)	<b>4</b>	
<b>5</b>	Loans to shareholders and other related persons	<b>5</b>	
<b>6</b>	Investment in subsidiaries (attach statement)	<b>6</b>	
<b>7</b>	Other investments (attach statement)	<b>7</b>	
<b>8a</b>	Buildings and other depreciable assets	<b>8a</b>	
<b>b</b>	Less accumulated depreciation	<b>8b</b>	( ) ( )
<b>9a</b>	Depletable assets	<b>9a</b>	
<b>b</b>	Less accumulated depletion	<b>9b</b>	( ) ( )
<b>10</b>	Land (net of any amortization)	<b>10</b>	
<b>11</b>	Intangible assets:		
<b>a</b>	Goodwill	<b>11a</b>	
<b>b</b>	Organization costs	<b>11b</b>	
<b>c</b>	Patents, trademarks, and other intangible assets	<b>11c</b>	
<b>d</b>	Less accumulated amortization for lines 11a, b, and c	<b>11d</b>	( ) ( )
<b>12</b>	Other assets (attach statement)	<b>12</b>	
<b>13</b>	Total assets	<b>13</b>	
<b>Liabilities and Shareholders' Equity</b>			
<b>14</b>	Accounts payable	<b>14</b>	
<b>15</b>	Other current liabilities (attach statement)	<b>15</b>	
<b>16</b>	Loans from shareholders and other related persons	<b>16</b>	
<b>17</b>	Other liabilities (attach statement)	<b>17</b>	
<b>18</b>	Capital stock:		
<b>a</b>	Preferred stock	<b>18a</b>	
<b>b</b>	Common stock	<b>18b</b>	
<b>19</b>	Paid-in or capital surplus (attach reconciliation)	<b>19</b>	
<b>20</b>	Retained earnings	<b>20</b>	
<b>21</b>	Less cost of treasury stock	<b>21</b>	( ) ( )
<b>22</b>	Total liabilities and shareholders' equity	<b>22</b>	

**Schedule G Other Information****Yes No**

- 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? ☐ ☐  
If "Yes," see the instructions for required statement.
- 2 During the tax year, did the foreign corporation own an interest in any trust? ☐ ☐
- 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? ☐ ☐  
If "Yes," you are generally required to attach Form 8858 for each entity (see instructions).
- 4 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? ☐ ☐
- 5 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement? ☐ ☐
- 6 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? ☐ ☐  
If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).
- 7 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? ☐ ☐
- 8 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? ☐ ☐

**Schedule H Current Earnings and Profits** (see instructions)**Important:** Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account		<b>1</b>	
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):			
		<b>Net Additions</b>	<b>Net Subtractions</b>	
a	Capital gains or losses			
b	Depreciation and amortization			
c	Depletion			
d	Investment or incentive allowance			
e	Charges to statutory reserves			
f	Inventory adjustments			
g	Taxes			
h	Other (attach statement)			
3	Total net additions			
4	Total net subtractions			
5a	Current earnings and profits (line 1 plus line 3 minus line 4)			<b>5a</b>
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)			<b>5b</b>
c	Combine lines 5a and 5b			<b>5c</b>
d	Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions))			<b>5d</b>
	Enter exchange rate used for line 5d ▶			

**Schedule I Summary of Shareholder's Income From Foreign Corporation** (see instructions)

If item D on page 1 is completed, a separate Schedule I must be filed for each Category 4 or 5 filer for whom reporting is furnished on this Form 5471. This schedule I is being completed for:

Name of U.S. shareholder ▶	Identifying number ▶
1 Subpart F income (line 38b, Worksheet A in the instructions)	<b>1</b>
2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions)	<b>2</b>
3 Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions)	<b>3</b>
4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)	<b>4</b>
5 Factoring income	<b>5</b>
6 Total of lines 1 through 5. Enter here and on your income tax return. See instructions	<b>6</b>
7 Dividends received (translated at spot rate on payment date under section 989(b)(1))	<b>7</b>
8 Exchange gain or (loss) on a distribution of previously taxed income	<b>8</b>

**Yes No**

- Was any income of the foreign corporation blocked? ☐ ☐
- Did any such income become unblocked during the tax year (see section 964(b))? ☐ ☐

If the answer to either question is "Yes," attach an explanation.