Form **8621-A**

(December 2013) Department of the Treasury Internal Revenue Service

Return by a Shareholder Making Certain Late Elections To End Treatment as a Passive Foreign Investment Company

► Information about Form 8621-A and its separate instructions is at www.irs.gov/form8621a.

► File Form 8621-A separately from your income tax return. See separate instructions.

OMB No. 1545-1950

Attachment Sequence No. **69A**

Name of	Shareholder	identifying number (see instructions)
Number,	street, and room or suite no. (If a P.O. box, see instructions.)	Check type of shareholder filing the return:
		☐ Individual ☐ Corporation ☐ Partnership
City or to	own, state, and ZIP code or country	☐ S Corporation ☐ Nongrantor Trust ☐ Estate
Name of	shareholder contact (see instructions)	Telephone number of shareholder contact
Name of	former passive foreign investment company (PFIC) or Section 1297(e) PFIC	Employer identification number (if any)
Address	(Enter number, street, city or town, and country.)	
Part	Elections (see instructions)	
rait	,	
A [Late Deemed Dividend Election With Respect to a Former PI Regulations section 1.1291-9(j)(2)(iv), elect to make a late deer holding period in the stock of the Former PFIC includes the term am requesting consent to make this election before a represen- the PFIC status of the Former PFIC for any of its taxable years. On the property of the propert	ned dividend election with respect to the Former PFIC. My lination date, as defined in Regulations section 1.1298-3(d). I tative of the Internal Revenue Service has raised upon audit
В	Late Deemed Sale Election With Respect to a Former PFIC Regulations section 1.1291-9(j)(2)(iv), elect to make a late deemed period in the stock of the Former PFIC includes the termination requesting consent to make this election before a representative PFIC status of the Former PFIC for any of its taxable years. Com-	ed sale election with respect to the Former PFIC. My holding n date, as defined in Regulations section 1.1298-3(d). I am e of the Internal Revenue Service has raised upon audit the
C [Late Deemed Dividend Election With Respect to a Section 12 the meaning of Regulations section 1.1291-9(j)(2)(v), elect to make 1297(e) PFIC. My holding period in the stock of the Section 129 Regulations section 1.1297-3(d). I am requesting consent to make Service has raised upon audit the PFIC status of the Section1297 6, and 7, and Part IV.	e a late deemed dividend election with respect to the Section (7(e) PFIC includes the CFC qualification date, as defined in a this election before a representative of the Internal Revenue
D [Late Deemed Sale Election With Respect to a Section 1297(e meaning of Regulations section 1.1291-9(j)(2)(v), elect to make 1297(e) PFIC. My holding period in the stock of the Section 129 Regulations section 1.1297-3(d). I am requesting consent to Revenue Service has raised upon audit the PFIC status of the Part III, lines 5, 6, and 8, and Part IV.	e a late deemed sale election with respect to the Section 07(e) PFIC includes the CFC qualification date, as defined in make this election before a representative of the Internal
Part	Information for Elections With Respect to Former P	FICs
	The termination date, as defined in Regulations section 1.1298-3(d	
	The taxable year of the shareholder in which the termination date fa	Is is the taxable year beginning,,
	and ending, ("election year").	or fits of the France of DEIO that is twented as distributed to the
3	The shareholder's pro rata share of the post-1986 earnings and p shareholder on the termination date is \$. Atta	
	as required under Regulations section 1.1298-3(c)(5)(ii). In addition the election year, attach Schedule J (Form 5471).	ach a schedule that shows the calculation of this amount , if the shareholder filed a Form 5471 for the Former PFIC for
4	The amount of gain the shareholder elects to recognize on the dee \$ Complete the balance sheet on page 4 for	
Part I		
5	The CFC qualification date, as defined in Regulations is	section 1.1297-3(d), for the Section 1297(e) PFIC
6	The taxable year of the shareholder in which the CFC	qualification date falls is the tayable year beginning
·	, and ending	, ("election year").
7	The shareholder's pro rata share of the post-1986 earnings and proto the shareholder on the CFC qualification date is	
	amount as required under Regulations section 1.1297-3(c)(5)(ii). In 1297(e) PFIC for the election year, attach Schedule J (Form 5471).	
	The amount of gain the shareholder elects to recognize on the deep PFIC is \$ Complete the balance sheet on page 1.	emed sale of the shareholder's interest in the Section 1297(e) age 4 for the Section 1297(e) PFIC for the election year.

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Part	IV	Computation of Tax and Into	erest Due				
9a	Exce	ess distribution. Enter amount fro	om line 3 or 4 of Part II or line 7	or 8 of Part III	9a		
b	block	ch a statement that (a) shows the cof shares held, (b) allocates the od, and (c) aggregates all amounts	amount on line 9a to each day i	n the shareholder's ho			
10		r the total of the amounts determinate to the total of the amounts determinate the total of the					
11		r the shareholder's income tax lia been included in gross income for					
12		r the amount of the shareholder' nal or amended income tax return					
13 14	Ente	ract line 12 from line 11		e year in the shareho	lder's		
15	Forei	gn tax credit (see instructions)					
16							
17		rmine interest on each net incre ribed in the instructions. Enter the					
18	Add	lines 13, 16, and 17					
19	Dete	rmine interest on the line 18 amou egate amount of interest here. Se	unt in the manner described in t	hese instructions. Ente	er the		
20	Form result year i	shareholder received an excess of 8621, the shareholder must determ tof such excess distribution (includ in which the excess distribution was pleted Form 8621 showing the comp	ine the additional tax and interest ing the interest from the due date received until the date this form is	due under section 129 of the return for the tas filed with the IRS). Atta	1 as a exable ach a		
21	-	nce due. Add lines 18 through 20					
Import	tant: A	Attach to Form 8621-A a copy of the stribution from the foreign corporation of the stribution from the foreign corporation of the stribution from the foreign corporation of the stribution of t	ne Form 8621 filed by the shareh ion. have examined this return, including according to the shareh including the shareh including according to the shareh including	older for any taxable yo	ear in which t	to the best of r	my knowledge
Here							
		Signature and Title (if any)	Dyon cycylo pignoty we	Date		DTIN	
Paid Prepa	arer	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed		
Use (Firm's name			Firm's EIN ▶		
	,	Firm's address ▶			Phone no		

Firm's name Firm's address ▶

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Phone no.

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Closing Agreement on Final Determination Covering Specific Matters ► File this Closing Agreement in Duplicate (see instructions). Name of shareholder Identifying number (see instructions) EIN or identifying number (see instructions)

Under section 7121 of the Internal Revenue Code of 1986, as amended ("the Code"), the shareholder filing this Form 8621-A ("Shareholder"), and the Commissioner of Internal Revenue ("Commissioner") hereby make the following closing agreement ("Closing Agreement").

WHEREAS, Shareholder is requesting consent to make the election specified in Part I of this Form 8621-A with respect to the PFIC specified on page 1 of this Form 8621-A ("Corporation").

WHEREAS, Shareholder has completed ALL of the applicable information requested on pages 1 and 2 of this Form 8621-A, which is incorporated into this closing agreement by reference.

WHEREAS, under Regulations section 1.1298-3(e)(1) and Regulations section 1.1297-3(e)(1), the Commissioner may grant consent to make a late purging election if (1) Shareholder requests consent to make such election before a representative of the Internal Revenue Service raises upon audit the PFIC status of the foreign corporation for any taxable year of Shareholder; (2) Shareholder has agreed in a closing agreement with the Commissioner to eliminate any prejudice to the interests of the U.S. Government as a consequence of Shareholder's inability to file amended returns for the taxable year in which the CFC qualification date or termination date, as applicable, falls, or an earlier closed taxable year in which Shareholder has taken a position that is inconsistent with the treatment of the Corporation as a PFIC; and (3) Shareholder satisfies the procedural requirements set forth in Regulations section 1.1298-3(e)(3) or Regulations section 1.1297-3(e)(3).

WHEREAS, Regulations section 1.1298-3(e)(2) and Regulations section 1.1297-3(e)(2) provide that the interests of the U.S. Government are prejudiced if granting relief would result in Shareholder having a lower tax liability (other than by a de minimis amount), taking into account applicable interest charges, for the taxable year that includes the CFC qualification date or termination date, as applicable (or a prior taxable year in which Shareholder took a position on a return that was inconsistent with the treatment of the Corporation as a PFIC), than Shareholder would have had if Shareholder had properly made the section 1298(b)(1) election in the time prescribed in Regulations sections 1.1298-3(b)(3) or (c)(4) or Regulations sections 1.1297-3(b)(3) or (c)(4) or had not taken a position in a return for an earlier year that was inconsistent with the status of the Corporation as a PFIC.

THEREFORE, based on the material submitted by Shareholder in connection with this Closing Agreement, and in the absence of other material factual or legal circumstances concerning the events described above, it is determined and agreed for federal income tax purposes that—

- 1. The Commissioner grants Shareholder permission to make the election specified in Part I of this Form 8621-A with respect to Corporation.
- 2. If Shareholder had made a timely election for the Election Year for Corporation, it would have had an increase in tax for the Election Year in the amounts shown in Part IV of this Form 8621-A. Therefore, the payment of the amount shown on line 21 of this Form 8621-A is sufficient to eliminate any prejudice to the interest of the U.S. Government as a result of Taxpayer's inability to file a return for the Election Year, a closed taxable year.
- 3. Shareholder's basis in the stock of Corporation owned directly by the shareholder will be increased by the amount of the gain resulting from the deemed sale election shown on line 4 or line 8 of this Form 8621-A or the amount of the deemed dividend resulting from the deemed dividend election shown on line 3 or line 7 of this Form 8621-A.
- 4. This Closing Agreement constitutes a resolution under the Code of the specific matters discussed herein. No inference shall be made with respect to whether this resolution satisfies other federal law.
- 5. Shareholder understands that Shareholder may have defenses to the collection of tax described in the preceding paragraphs. Nevertheless, Shareholder voluntarily waives all defenses to the assessment and collection of tax, penalties, and interest described in the preceding paragraphs, including any defenses based on the expiration of the period of limitations on assessment or collection.

NOW THIS CLOSING AGREEMENT WITNESSETH, that Shareholder and the Commissioner hereby mutually agree to the determinations set forth above and further mutually agree that those determinations shall be final and conclusive, subject, however, to reopening in the event of fraud, malfeasance, or misrepresentation of material fact, and provided that any change or modification of applicable statutes or tax conventions shall render this Closing Agreement ineffective to the extent that it is dependent upon such statutes or tax conventions.

IN WITNESS WHEREOF, by signing the foregoing, the above parties signify that they have read and agreed to the terms of this document.

Ву:	Date:
Title:	
COMMISSIONER OF INTERNAL REVENUE	
Ву:	Date:
Title:	

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Balance Sheet for Election Year

Complete this balance sheet if the shareholder is making election B or D.

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

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

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