SCHEDULE M-3 (Form 1120-F)

Net Income (Loss) Reconciliation for Foreign Corporations With Reportable Assets of \$10 Million or More

► Attach to Form 1120-F.

Employer identification number

OMB No. 1545-0126

Department of the Treasury Internal Revenue Service Name of corporation

► See separate instructions.

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Α	Has the corporation reported taxable income on Form 1120-F, page 3, using a treaty provision to attribusiness profits to a U.S. permanent establishment under rules other than section 864(c)?		☐ No		
В	Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for period (see instructions)?	the	□ No		
С	Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions	s)?	☐ No		
D	Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Fe 1120-F, Schedule L?		□ No		
Pai	rt I Financial Information and Net Income (Loss) Reconciliation (see instructions)				
1	Is the corporation a foreign bank as defined in Temporary Regulations section 1.882-5T(c)(4)? ☐ Yes. Complete the remainder of Part I as follows: If D is "Yes," use the income statement described in D to complete lines 2 through 5 and 7 through If D is "No," use the income statement(s) for the set(s) of books reported on Form 1120-F, Scher to complete lines 2 through 5 and 7 through 11. ☐ No. Complete the remainder of Part I as follows: If B is "Yes," use the income statement described in B to complete lines 2 through 11. If B is "No" and C is "Yes," use the income statement described in C to complete lines 2 through If B and C are "No" and D is "Yes," use the income statement described in D to complete lines 2 through If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through If B, C, and D	dule L h 11. hrough 11.			
	Enter the income statement period: Beginning/ Ending/ Has the corporation's income statement been restated for the income statement period entered on line 2a? Yes. Attach an explanation and the amount of each item restated No.				
	Has the corporation's income statement been restated for any of the 5 income statement periods pre the period on line 2a? ☐ Yes. Attach an explanation and the amount of each item restated. ☐ No. Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign? ☐ Yes. List exchange(s) and symbol ▶	eceding			
4	Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1	4			
b	Net income from includible disregarded foreign entities not included on line 4 (attach schedule) . Net loss from includible disregarded foreign entities not included on line 4 (attach schedule) . Net income from includible disregarded U.S. entities not included on line 4 (attach schedule)	5a 5b (5c)		
d 6	Net loss from includible disregarded U.S. entities not included on line 4 (attach schedule) Net income (loss) from foreign locations not included on line 4 (attach schedule)	5d (6 7a ()		
7a b 8	Net income of non-includible entities (attach schedule)	7b 8	,		
9 10	Adjustments to reconcile income statement period to tax year (attach schedule)	9			
11	Adjusted financial net income (loss) of non-consolidated foreign corporation. Combine lines 4 through 10	11			

Name of corporation

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)

	Income (Loss) Items	(a) Income (Loss) per Income Statement (optional)	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Return (optional)
1	Gross receipts					
2	Cost of goods sold (attach schedule)					
3a	Dividends from foreign entities					
b	Dividends from U.S. entities					
С	Substitute dividend payments received .					
4a	Interest income excluding interest equivalents					
b	Substitute interest payments received					
С	Interest equivalents not included on line 4b					
5	Gross rental income					
6	Gross royalty income					
7	Fee and commission income					
8	Income (loss) from equity method corporations					
9	Net income (loss) from U.S. partnerships					
10	Net income (loss) from certain foreign partnerships (attach schedule)					
11	Net income (loss) from other pass-through entities (attach schedule)					
12	Items relating to reportable transactions (attach details)					
13	Hedging transactions					
14a	Mark-to-market income (loss) under section 475(a)					
b	Mark-to-market income (loss) subject to section 475(d)(3)(B)					
С	Mark-to-market income (loss) under section 475(e)					
d	Mark-to-market income (loss) under section 475(f)					
15	Gain (loss) from certain section 988 transactions					
16a	Interest income from global securities dealing					
b	Dividends from global securities dealing					
С	Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing					
17	not included on lines 16a and 16b Sales versus lease (for sellers and/or					
40	lessors)					
18	Section 481(a) adjustments					
19	Unearned/deferred revenue					
20	Original issue discount, imputed interest, and phantom income					
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities					
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities					

Meals and entertainment . .

Fines and penalties

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Name	Name of corporation					Employer identification number		
Pai	Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions) (continued from page 2)							
	Income (Loss) Items	(a) Income (Loss) per Income Statement (optional)	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Return (optional)		
21c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses							
d e f	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses							
g	Other gain/loss on disposition of assets other than inventory							
22	Capital loss limitation and carryforward used							
23	Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities							
24	Other income (loss) items with differences (attach schedule)							
25	Total income (loss) items. Combine lines 1 through 24							
26 27	Total expense/deduction items (from Part III, line 33)							
28	Reconciliation totals. Combine lines 25 through 27							
	Note. Line 28, column (a), must equal tl	ne amount on Part I	, line 11, and colum	n (e) must equal Forr	m 1120-F, page 3,	ine 29.		
Pa	rt III Reconciliation of Net Inc				nsolidated Fore	eign		
	Corporations With Taxal	ole income per	Return (see inst	ructions)		I		
	Expense/Deduction Items	(a) Expense per Income Statement (optional)	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return (optional)		
1 2	U.S. current income tax expense . U.S. deferred income tax expense .							
3	Non-U.S. current income tax expense (other than foreign withholding taxes)							
4	Non-U.S. deferred income tax expense							
5	Non-U.S. withholding taxes							
6	Compensation with section 162(m) limitation							
7	Salaries and other base compensation							
8	Stock option expense							
9 10	Other equity-based compensation							

Name of corporation

Employer identification number

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Part III	Reconciliation of Net Income (Loss) per Income Statement of Non-Conso	lidated	l Foreign	
<u> </u>	Corporations With Taxable Income per Return (see instructions) (continued	from p	age 3)	

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