

Information Return of U.S. Persons With Respect To Foreign Disregarded Entities

(December 2004)

▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign disregarded entity's annual accounting period (see instructions) beginning , 20 , and ending , 20

Name of person filing this return	Filer's identifying number
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Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

City or town, state, and ZIP code

Filer's tax year beginning , 20 , and ending , 20

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.

1a Name and address of foreign disregarded entity		b U.S. identifying number, if any	
c Country(ies) under whose laws organized and entity type under local tax law		d Date(s) of organization	e Effective date as foreign disregarded entity
f If benefits under a U.S. tax treaty were claimed with respect to income of the foreign disregarded entity, enter the treaty and article number	g Country in which principal business activity is conducted	h Principal business activity	i Functional currency

2 Provide the following information for the foreign disregarded entity's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the foreign disregarded entity, and the location of such books and records, if different
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3 For the **tax owner** of the foreign disregarded entity (if different from the filer) provide the following:

a Name and address	b Tax year	c U.S. identifying number, if any
	d Country under whose laws organized	e Functional currency

4 For the **direct owner** of the foreign disregarded entity (if different from the tax owner) provide the following:

a Name and address	b Country under whose laws organized	c U.S. identifying number, if any
		d Functional currency

5 Provide a list or an organizational chart identifying the name, placement, percentage of ownership, and tax classification of all entities in the chain between the tax owner and the foreign disregarded entity, and all entities in which the foreign disregarded entity has a 10% or more direct or indirect interest. See instructions.

Schedule C Income Statement (see page XX of the instructions)

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 foreign disregarded entities that use DASTM.

	Functional Currency	U.S. Dollars
1 Gross receipts or sales (net of returns and allowances)	1	
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	
4 Other income	4	
5 Total income (add lines 3 and 4)	5	
6 Total deductions	6	
7 Other adjustments	7	
8 Net income (loss) per books	8	

Schedule C-1 Section 987 Gain or Loss Information

		Amount stated in functional currency of foreign disregarded entity	Amount stated in functional currency of recipient	
			Yes	No
1	Remittances from the foreign disregarded entity	1		
2	Section 987 gain (loss) of recipient	2		
3	Were all remittances from the foreign disregarded entity reflected on the books of the direct owner?			
4	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the foreign disregarded entity during the tax year?			

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See page XX of the instructions for an exception for foreign disregarded entities that use DASTM.

		(a)	(b)
		Beginning of annual accounting period	End of annual accounting period
Assets			
1	Cash and other current assets	1	
2	Other assets	2	
3	Total assets	3	
Liabilities and Owner's Equity			
4	Liabilities.	4	
5	Owner's equity	5	
6	Total liabilities and owner's equity	6	

Schedule G Other Information

	Yes	No
1		
2		
3		
4		
5		
6		

Schedule H Current Earnings and Profits or Taxable Income (see page XX of the instructions)

Important: Enter the amounts on lines 1 through 6 in functional currency.

1	Current year net income or (loss) per foreign books of account	1
2	Total net additions	2
3	Total net subtractions	3
4	Current earnings and profits (or taxable income—see instructions) (line 1 plus line 2 minus line 3)	4
5	DASTM gain or loss (if applicable)	5
6	Combine lines 4 and 5	6
7	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions)).	7
	Enter exchange rate used for line 7 ▶	