Form 1120-F

U.S. Income Tax Return of a Foreign Corporation

For calendar year 2012, or tax year beginning ______, 2012, and ending ______, 20

Information about Form 1120-F and its separate instructions is at www.irs.gov/form1120

OMB No. 1545-0126

2012

Interna	nev	enue S Name		ui u	10 1110	uuo		1	Employ				hor		
		INAIII	.						Employ	er iden	uncauc	ni num	Dei		
Тур	╸├	Numl	ber, street, and room or suite no. (see instructions)						Check	box(es)	if:		Initia	return	
or									Nan	ne or add	dress ch	ange	_	return	
Prin	t	City o	or town, state and ZIP code, or country (see instructions)							t post-m				nded ret	turn
										edule M-			_	ctive re	
A (our	ntry of	f incorporation	н	Did	the	corpora	tion's						Yes	
			ountry under whose laws the income reported on this return	l			precedir					_	_		
			oject to tax				attach a	-	•						
			porated	l٠			corpora						ncome		
D (1) Lo	ocati	on of corporation's primary books and records (city,				rom the								
•	province or state, and country)			If "Yes," attach a statement with an explanation.											
(2	2) Principal location of worldwide business			J Did the corporation file a U.S. income tax return for the preceding tax year?											
	(3) If the corporation maintains an office or place of business in the														
•				ĸ	(1) A	At an	y time d	during t	he tax	year, v	vas the	corp	oration		
E If							ged in a t								
					(2) I	f "Ye	es," is ta	axpaye	r's trac	le or b	usines	s with	in the		
(1) Ty	pe o	fagent				d States								
	(2) Name				(F	FIRP	TA) sale	or disp	osition	1?					
(3) Ad	ddres		L	Did t	the c	orporation	on have	e a peri	manent	establ	ishme	nt in		
					the l	Jnite	ed States	for pu	urposes	of any	applic	able ta	ax		
					treat	ty be	tween th	ne Unit	ed Stat	es and	a forei	ign co	untry?		
F S	See the instructions and enter the corporation's principal:				If "Y	es,"	enter the	e name	of the	foreign	count	ry:			
(1) B	usine	ss activity code number												
(2	2) B	usine	ss activity	М			rporation		•						
			et or service				orm 5472					tructior	ns).		
G C	hec	k me	thod of accounting: (1) 🗌 Cash (2) 🗌 Accrual				mber of								
(3)	Ot	ther (specify) ▶				dditional		ation is	requir	ed on p	page 2	2.		
			Computation of Tax			\neg		nent							
1			n Section I, line 11, page 2				1				-				
2			n Section II, Schedule J, line 9, page 4	•		_	2				-				
3			n Section III (add lines 6 and 10 on page 5)			;	3				-				
4			x. Add lines 1 through 3		i.	Ė					4				
5a			erpayment credited to 2012 5a			-									
b			timated tax payments		-	,									
С.			12 refund applied for on Form 4466 . 5c (<u>'</u>									
d			e lines 5a through 5c	٠			id -				-				
e			osited with Form 7004	•			ie 				-				
Ť			or tax paid on undistributed capital gains (attach Form 2439).				5f				-				
g			or federal tax paid on fuels (attach Form 4136). See instruction	S			ig				-				
h			able credit from Form 8827, line 8c		٠		5h				-				
i			ome tax paid or withheld at source (add line 12, page 2, and rms 8288-A and 8805 (attach Forms 8288-A and 8805))												
			, ,	٠		Ļ	5i				5j				
j 6			yments. Add lines 5d through 5i...	٠.		•					6				
7			t owed. If line 5j is smaller than the total of lines 4 and 6, enter		· ·						7				-
			•							•					
8a b			yment. If line 5j is larger than the total of lines 4 and 6, enter a of overpayment on line 8a resulting from tax deducted and withheld und					 مار ۱۸۷ مار	 . 7 nag	 a 7)	8a 8b				
9			ortion of line 8a you want Credited to 2013 estimated tax ▶	ei U	napter	3 (IIC) 3011 0 01	-	ie 7, pagi Refunc	,	9				_
Ť			r penalties of perjury, I declare that I have examined this return, including acc	com	panying	sche	dules and					y knowl	edge and	belief, it	l t is true
Sig	n		ct, and complete. Declaration of preparer (other than taxpayer) is based on all in								1				
Hei		L.		,								with th	e IRS disc e preparer	shown b	return below
	_	•	Signature of officer Date		Title							(see in	structions) Yes	? No)
		·	Print/Type preparer's name Preparer's signature					Date					PTIN		
Paid											Check self-em				
Pre	-		Firm's name ▶					1		Firm's		,	I		
Use	·	nıy	Firm's address ►							Phone					

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Ad	ditional Information (continued from page	1)		٧		did any individual, partnershi		Yes	No	
N	Is the corporation a controlled foreign corporation?	Yes	No			ectly or indirectly, 50% or (See section 267(c) for rules				
	(See section 957(a) for definition.)			1		statement showing the				
0	Is the corporation a personal service corporation?			i		not include any inform				
U	·			1	entered in item T.) Ente	r percentage owned >	,			
	(See instructions for definition.)			w		ng a position on this retur				
Р	Enter tax-exempt interest received or accrued during					modifies an Internal Re				
	the tax year (see instructions) ► \$				the United States, there	eby causing a reduction of	of tax? .			
Q	At the end of the tax year, did the corporation own,				•	on is generally required				
	directly or indirectly, 50% or more of the voting stock				and attach Form 8833.	See Form 8833 for exce	ptions.			
	of a U.S. corporation? (See section 267(c) for rules of				Note: Failure to disclo	se a treaty-based return	position may			
	attribution.)			1	result in a \$10,000 pen-		-			
	If "Yes," attach a statement showing (1) name and			Х	During the tax year, di	d the corporation own a	ny entity that			
	EIN of such U.S. corporation; (2) percentage owned;				was disregarded as an	entity separate from its	owner under			
	and (3) taxable income or (loss) before NOL and				· ·	301.7701-2 and 301.770				
	special deductions of such U.S. corporation for the					ent listing the name, country				
	tax year ending with or within your tax year.				laws the entity was organi	zed, and EIN (if any) of each	such entity.			
R	If the corporation has an NOL for the tax year and			Υ		ip allocate to the co				
	is electing to forego the carryback period, check					of income from a dire				
	here					, any of which is ECI or tr				
_	_					or the partner?				
S	Enter the available NOL carryover from prior tax years.				,	edule P. See instructions				
	(Do not reduce it by any deduction on line 30a, page				•	r, did the corporation ov	•			
	3.)▶\$					0% interest, in any foreign				
T	Is the corporation a subsidiary in a parent-subsidiary				If "Yes," see instruc	tions for required attachr	ment.			
	controlled group?			z	(1) Has the corporation	engaged in any transact	ions the			
	If "Yes," enter the parent corporation's:					oject to the arm's length				
	(1) EIN ▶				under section 482 and its regulations?					
	(2) Name ►					recognized any interbra				
					• •	attach statement (see ins				
	(1) Is the corporation a dealer under section 475?			١,,	•	quired to file Schedule	,			
Ü	(2) Did the corporation mark to market any securities			1	•	Position Statement (see i	•			
	or commodities other than in a dealer capacity?			1	If "Yes," complete and	•	noti dotionoj i			
95	CTION I - Income From U.S. Sources Not	Effoc	tival	· ·			de or Busin	occ i	n	
				-			de or busin	icoo i	••	
_	• United States — Do not report items properly				•					
	ude below only income from U.S. sources that is not									
	ort items properly withheld and reported on Form 1042- orted on Form 1042-S. The rate of tax on each item of									
	cified by tax treaty. No deductions are allowed against									
a lo	ower treaty rate, also complete item W above. If mult	iple trea	aty rat	es a	apply to a type of incom	e (e.g., subsidiary and po	ortfolio dividend	ds or	•	
divi	dends received by disregarded entities), attach a staten	nent sho	owing	the	amounts, tax rates, and	I withholding for each.				
Name of treaty country, if any ▶										
	(a)	((b)		(c)	(d)	(e)		e tav	
	Class of income (see instructions)	Gross	amou	nt	Rate of tax (%)	Amount of tax liability	paid or withheld			
1	Interest									
2	2 Dividends									
3	Rents									
2	Royalties									
(Gains from disposal of timber, coal, or									
	domestic iron ore with a retained economic									
	interest (attach supporting statement)									
	Gains from sale or exchange of patents, copyrights, etc.									
8	, , , ,									
ę	Gross transportation income (attach Schedule V)									
10	Other fixed or determinable annual or periodic									
	gains, profits, and income									
	-									
	ı						1			
11	Total. Enter here and on line 1, page 1									
	Total. Enter here and on line 1, page 1				L					
	2 Total. Enter here and include on line 5i, page 1						re? Yes		No	

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SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States (see instructions)

1					
lmp	ortan	nt: Fill in all applicable lines and schedules. If you need more space, see Assembling the Return	in the	e instructions.	
	1a	Gross receipts or sales	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		
Income	5	Interest	5		
ō	6	Gross rents	6		
<u>=</u>	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		
<u></u>	12	Compensation of officers (see instructions—attach Form 1125-E)	12		
deductions.)	13	Salaries and wages (less employment credits)	13		
迃	14	Repairs and maintenance	14		
ed	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)	15		
þ	16	Rents	16		
s on	17	Taxes and licenses	17		
ű	18	Interest expense from Schedule I, line 25 (see instructions)	18		
tati	19	Charitable contributions	19		
(See instructions for limitations	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) .	20		
o_ _	21	Depletion	21		
S f	22	Advertising	22		
ξi	23	Pension, profit-sharing, etc., plans	23		
'n	24	Employee benefit programs	24		
ıstı	25	Domestic production activities deduction (attach Form 8903)	25		
. <u>=</u>	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)	26		
Se Se	27	Other deductions (attach statement)	27		
	28	Total deductions. Add lines 12 through 27	28		
Deductions	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)	29		
<u>n</u> c	30	Less: a Net operating loss deduction (see instructions)			
)eo		b Special deductions (Schedule C, line 15)			
_		c Add lines 30a and 30b	30c		
	31	Taxable income or (loss). Subtract line 30c from line 29	31		

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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) (c) Special deductions: (a) Dividends received (b) % (a) \times (b) Dividends from less-than-20%-owned domestic corporations (other 70 2 Dividends from 20%-or-more-owned domestic corporations (other than 80 3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A) 4 Dividends on certain preferred stock of less-than-20%-owned public utilities 42 48 5 Dividends on certain preferred stock of 20%-or-more-owned public utilities . 70 6 Dividends from less-than-20%-owned foreign corporations 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 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. Total special deductions. Add lines 8 and 13. Enter here and on line 30b, page 3 15 Schedule J Tax Computation (see instructions) Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) 2 Income tax. Check if a qualified personal service corporation (see instructions) 2 3 Alternative minimum tax (attach Form 4626) 3 4 4 Foreign tax credit (attach Form 1118) General business credit (attach Form 3800) 5b b Credit for prior year minimum tax (attach Form 8827) С Bond credits from Form 8912

Form 8611

Form 8902

Form 8697

Other (attach statement) .

Total tax. Add lines 7 and 8. Enter here and on line 2, page 1

☐ Form 8866

Subtract line 6 from line 4

Other taxes. Check if from: Form 4255

6

7

8

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8

9

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SEC	CTION III—Branch Profits Tax and Tax on Excess Interest			
Par	t 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		
С	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		
е	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	46		
	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		
	t II - Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-I			
7 a	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		
С	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			
٥-	foreign corporation's assets are U.S. assets, check this box	8		
	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0	9a		
a	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		
	Subtract line 9b from line 9a	9c		
10 10	Tax on excess interest. Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident	90		
10	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		
Par	t III – Additional Information	10		
			Yes	No
11	Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:			
	A complete termination of all U.S. trades or businesses?			
b	The tax-free liquidation or reorganization of a foreign corporation?			
	· · · · · · · · · · · · · · · · · · ·			

If 11a or 11b applies and the transferee is a domestic corporation, attach Form 8848. If 11c applies, attach the statement required

c The tax-free incorporation of a U.S. trade or business?

by Temporary Regulations section 1.884-2T(d)(5).

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Nista	· Observit sementation and	·			·			
	: Check if completing on ► U.S. bas		asis.					
SCI	nedule L Balance Sheets per Books		<u>.</u> .	Fra ()				
			of tax year	End of t				
	Assets	(a)	(b)	(c)	(d)			
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*							
С	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							
	Less accumulated depreciation	()		(
	Depletable assets	,		,				
	Less accumulated depletion	()		(
12	Land (net of any amortization)	,		,				
	Intangible assets (amortizable only)							
	Less accumulated amortization	((
14	Assets held in trust	,						
15	Other non-current interbranch assets*							
	Other non-current non-U.S. assets*							
	Other non-current U.S. assets*							
17	Total assets							
	Liabilities							
10								
18	Accounts payable							
19	Mortgages, notes, bonds payable in less than							
_	1 year: Interbranch liabilities*							
a								
b	Third-party liabilities*							
20	Other current liabilities*							
21	Loans from shareholders							
22	Mortgages, notes, bonds payable in 1 year or							
	more:							
а	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							

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Sch	nedule W Overpayment Resulting From Tax Deducted and Withheld Under Chapter 3	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			
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)			
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	Overnayment resulting from tax deducted and withheld under Chanter 3			

Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b

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