

**SCHEDULE P
(Form 1120-F)**

List of Foreign Partner Interests in Partnerships

OMB No. 1545-0126

2012

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-F.

▶ Information about Schedule P (Form 1120-F) and its separate instructions is available at www.irs.gov/form1120f.

Name of corporation (foreign partner)

Employer identification number (EIN)

Part I List of Foreign Partner Interests in Partnerships

(a) Name of partnership	(b) Address	(c) EIN	(d) For each partnership interest, is the foreign corporation's distributive share ECI, or treated as ECI, in whole or in part, with a U.S. trade or business determined under section 875 (see instructions)?
A			<input type="checkbox"/> Yes <input type="checkbox"/> No
B			<input type="checkbox"/> Yes <input type="checkbox"/> No
C			<input type="checkbox"/> Yes <input type="checkbox"/> No
D			<input type="checkbox"/> Yes <input type="checkbox"/> No

Note. If the corporation has more than 4 partnership interests, continue on a separate page. See instructions.

**Part II Foreign Partner Income and Expenses: Reconciliation to Schedule K-1 (Form 1065)
See instructions if reconciling to Schedule K-1 (Form 1065-B).**

	Schedules K-1				Total
	A	B	C	D	
1 Net income (loss) reported on lines 1 through 3, Schedule K-1					
2 Gross income included on lines 1 through 3, Schedule K-1					
3 Gross effectively connected income (ECI) on lines 1 through 3, Schedule K-1					
4 Other non-interest expenses on lines 1 through 3, Schedule K-1					
5 Non-interest expenses on lines 1 through 3, Schedule K-1, allocated to gross ECI					
6 Other gross income reported on Schedule K-1					
7 Other gross ECI reported on Schedule K-1					
8 Other non-interest expenses reported on Schedule K-1					
9 Other non-interest expenses reported on Schedule K-1, allocated to gross ECI					
10 Total gross income. Add lines 2 and 6					
11 Total gross effectively connected income. Add lines 3 and 7					
12 Interest expense on lines 1 through 3, Schedule K-1					
13 Other interest expense reported on Schedule K-1, lines 13 and 18					
14a Total interest expense. Add lines 12 and 13					
b Interest expense directly allocable under Regulations section 1.882-5(a)(1)(ii)(B). (Note. Include the line 14b total on Schedule I, line 22.)					
c Subtract line 14b from line 14a. (Note. Enter the line 14c total on Schedule I, line 9, column (b).)					

Part III Foreign Partner's Average Outside Basis Under Regulations sections 1.882-5(b) and 1.884-1(d)(3)

Schedules K-1

	A	B	C	D	Total
15 Section 705 outside basis					
16a Partner's liabilities included in outside basis under section 752 that give rise to directly allocable interest expense under Regulations section 1.882-5(a)(1)(ii)(B)					
b All other liabilities included in partner's outside basis under section 752					
c Add lines 16a and 16b					
d Subtract line 16c from line 15					
17 Partner's liabilities under Regulations section 1.884-1(d)(3)(vi). (Note. Enter the line 17 total on Schedule I, line 8, column (b).)					
18 Partner's outside basis under Regulations section 1.884-1(d)(3)(vi). Add lines 16d and 17					
19 Partner's outside basis allocable to ECI under Regulations section 1.884-1(d)(3)(i). (Note. Enter the line 19 total on Schedule I, line 5, column (b).)					
20 Enter "income" or "asset" to indicate the allocation method used on line 19 (see instructions)					