

<b>1a. U.S. PRINCIPAL PARTY IN INTEREST (USPPI)</b> <i>(Complete name and address)</i>					
		ZIP CODE	<b>2. DATE OF EXPORTATION</b>	<b>3. TRANSPORTATION REFERENCE NO.</b>	
<b>b. USPPI EIN (IRS) OR ID NO.</b>	<b>c. PARTIES TO TRANSACTION</b> <input type="checkbox"/> Related <input type="checkbox"/> Non-related				
<b>4a. ULTIMATE CONSIGNEE</b> <i>(Complete name and address)</i>					
<b>b. INTERMEDIATE CONSIGNEE</b> <i>(Complete name and address)</i>					
<b>5. FORWARDING AGENT</b> <i>(Complete name and address)</i>					
			<b>6. POINT (STATE) OF ORIGIN OR FTZ NO.</b>	<b>7. COUNTRY OF ULTIMATE DESTINATION</b>	
<b>8. LOADING PIER</b> <i>(Vessel only)</i>	<b>9. METHOD OF TRANSPORTATION</b> <i>(Specify)</i>	<b>14. CARRIER IDENTIFICATION CODE</b>		<b>15. SHIPMENT REFERENCE NO.</b>	
<b>10. EXPORTING CARRIER</b>	<b>11. PORT OF EXPORT</b>	<b>16. ENTRY NUMBER</b>		<b>17. HAZARDOUS MATERIALS</b> Yes <input type="checkbox"/> No <input type="checkbox"/>	
<b>12. PORT OF UNLOADING</b> <i>(Vessel and air only)</i>	<b>13. CONTAINERIZED</b> <i>(Vessel only)</i> Yes <input type="checkbox"/> No <input type="checkbox"/>	<b>18. IN BOND CODE</b>		<b>19. ROUTED EXPORT TRANSACTION</b> <input type="checkbox"/> Yes <input type="checkbox"/> No	

<b>20. SCHEDULE B DESCRIPTION OF COMMODITIES</b> <i>(Use columns 22–24)</i>					
D/F or M	SCHEDULE B NUMBER	QUANTITY – SCHEDULE B UNIT(S)	SHIPPING WEIGHT <i>(Kilograms)</i>	VIN/PRODUCT NUMBER/VEHICLE TITLE NUMBER	VALUE (U.S. dollars, omit cents) <i>(Selling price or cost if not sold)</i>
(21)	(22)	(23)	(24)	(25)	(26)

<b>27. LICENSE NO./LICENSE EXCEPTION SYMBOL/AUTHORIZATION</b>	<b>28. ECCN</b> <i>(When required)</i>
<b>29. Duly authorized officer or employee</b>	The USPPI authorizes the forwarder named above to act as forwarding agent for export control and customs purposes.
<b>30.</b> I certify that all statements made and all information contained herein are true and correct and that I have read and understand the instructions for preparation of this document, set forth in the <b>"Correct Way to Fill Out the Shipper's Export Declaration."</b> I understand that civil and criminal penalties, including forfeiture and sale, may be imposed for making false or fraudulent statements herein, failing to provide the requested information or for violation of U.S. laws on exportation (13 U.S.C. Sec. 305; 22 U.S.C. Sec. 401; 18 U.S.C. Sec. 1001; 50 U.S.C. App. 2410).	
Signature	<b>Confidential</b> – For use solely for official purposes authorized by the Secretary of Commerce (13 U.S.C. 301 (g)).
Title	<i>Export shipments are subject to inspection by U.S. Customs Service and/or Office of Export Enforcement.</i>
Date	<b>31. AUTHENTICATION</b> <i>(When required)</i>
Telephone No. <i>(Include Area Code)</i>	E-mail address

<b>9. METHOD OF TRANSPORTATION</b> <i>(Specify)</i>	Page _____ of _____ pages
<b>11. PORT OF EXPORT</b>	
<b>7. COUNTRY OF ULTIMATE DESTINATION</b>	

<b>20. SCHEDULE B DESCRIPTION OF COMMODITIES</b> <i>(Use columns 22-24)</i>				VIN/PRODUCT NUMBER/ VEHICLE TITLE NUMBER	VALUE (U.S. dollars, omit cents) <i>(Selling price or cost if not sold)</i>
D/F or M (21)	SCHEDULE B NUMBER (22)	QUANTITY – SCHEDULE B UNIT(S) (23)	SHIPPING WEIGHT <i>(Kilograms)</i> (24)	(25)	(26)

<b>27. LICENSE NO./LICENSE EXCEPTION SYMBOL/AUTHORIZATION</b>	<b>28. ECCN</b> <i>(When required)</i>	<b>DO NOT USE THIS AREA</b>
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For use solely for official purposes  
authorized by the Secretary of  
Commerce (13 U.S.C. 301(g))

This form may be printed by private parties provided it conforms to the official form. For sale by the Superintendent of Documents, Government Printing Office, Washington, DC 20402, and local Customs District Directors. The **"Correct Way to Fill Out the Shipper's Export Declaration"** is available from the U.S. Census Bureau, Washington, DC 20233.

**TD F 90-22.1**

(Rev. March 2011)

Department of the Treasury

Do not use previous editions of this form

**REPORT OF FOREIGN BANK AND FINANCIAL ACCOUNTS**

Do NOT file with your Federal Tax Return

OMB No. 1545-2038

1 This Report is for Calendar Year Ended 12/31

Amended **Part I Filer Information**

<b>2</b> Type of Filer			
a <input type="checkbox"/> Individual    b <input type="checkbox"/> Partnership    c <input type="checkbox"/> Corporation    d <input type="checkbox"/> Consolidated    e <input type="checkbox"/> Fiduciary or Other—Enter type _____			
<b>3</b> U.S. Taxpayer Identification Number		<b>4</b> Foreign identification (Complete only if item 3 is not applicable.)	
If filer has no U.S. Identification Number complete Item 4.		a Type: <input type="checkbox"/> Passport <input type="checkbox"/> Other _____	
		b Number _____    c Country of Issue _____	
<b>6</b> Last Name or Organization Name		<b>7</b> First Name	<b>8</b> Middle Initial
<b>9</b> Address (Number, Street, and Apt. or Suite No.) _____			
<b>10</b> City	<b>11</b> State	<b>12</b> Zip/Postal Code	<b>13</b> Country
<b>14</b> Does the filer have a financial interest in 25 or more financial accounts?			
<input type="checkbox"/> Yes    If "Yes" enter total number of accounts _____			
(If "Yes" is checked, do not complete Part II or Part III, but retain records of this information)			
<input type="checkbox"/> No			

**Part II Information on Financial Account(s) Owned Separately**

<b>15</b> Maximum value of account during calendar year reported		<b>16</b> Type of account    a <input type="checkbox"/> Bank    b <input type="checkbox"/> Securities    c <input type="checkbox"/> Other—Enter type below	
<b>17</b> Name of Financial Institution in which account is held _____			
<b>18</b> Account number or other designation		<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
<b>20</b> City	<b>21</b> State, if known	<b>22</b> Zip/Postal Code, if known	<b>23</b> Country

**Signature**

<b>44</b> Filer Signature	<b>45</b> Filer Title, if not reporting a personal account	<b>46</b> Date (MM/DD/YYYY)
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**File this form with: U.S. Department of the Treasury, P.O. Box 32621, Detroit, MI 48232-0621**

This form should be used to report a financial interest in, signature authority, or other authority over one or more financial accounts in foreign countries, as required by the Department of the Treasury Regulations 31 CFR 1010.350 (formerly 31 CFR 103.24). No report is required if the aggregate value of the accounts did not exceed \$10,000. **See Instructions For Definitions.**

**PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE**

Pursuant to the requirements of Public Law 93-579 (Privacy Act of 1974), notice is hereby given that the authority to collect information on TD F 90-22.1 in accordance with 5 USC 552a (e) is Public Law 91-508; 31 USC 5314; 5 USC 301; 31 CFR 1010.350 (formerly 31 CFR 103.24).

The principal purpose for collecting the information is to assure maintenance of reports where such reports or records have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings. The information collected may be provided to those officers and employees of any constituent unit of the Department of the Treasury who have a need for the records in the performance of their duties. The records may be referred to any other department or agency of the United States upon the request of the head of such department or agency for use in a criminal, tax, or regulatory investigation or proceeding. The information collected may also be provided to appropriate state, local, and foreign law enforcement and regulatory personnel in the performance of their official duties. Disclosure of this information is mandatory. Civil and criminal penalties, including in certain circumstances a fine of not more than \$500,000 and imprisonment of not more than five years, are provided for failure to file a report, supply information, and for filing a false or fraudulent report. Disclosure of the Social Security number is mandatory. The authority to collect is 31 CFR 1010.350 (formerly 31 CFR 103.24). The Social Security number will be used as a means to identify the individual who files the report.

The estimated average burden associated with this collection of information is 20 minutes per respondent or record keeper, depending on individual circumstances. Comments regarding the accuracy of this burden estimate, and suggestions for reducing the burden should be directed to the Internal Revenue Service, Bank Secrecy Act Policy, 5000 Ellin Road C-3-242, Lanham MD 20706.

**Part II Continued—Information on Financial Account(s) Owned Separately**

Form TD F 90-22.1

Page Number

\_\_\_\_ of \_\_\_\_

**Complete a Separate Block for Each Account Owned Separately**

This side can be copied as many times as necessary in order to provide information on all accounts.

<b>1</b> Filing for calendar year ____	<b>3-4</b> Check appropriate Identification Number <input type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here:	<b>6</b> Last Name or Organization Name		
<b>15</b> Maximum value of account during calendar year reported		<b>16</b> Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
<b>17</b> Name of Financial Institution in which account is held				
<b>18</b> Account number or other designation		<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
<b>20</b> City	<b>21</b> State, if known	<b>22</b> Zip/Postal Code, if known	<b>23</b> Country	
<b>15</b> Maximum value of account during calendar year reported		<b>16</b> Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
<b>17</b> Name of Financial Institution in which account is held				
<b>18</b> Account number or other designation		<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
<b>20</b> City	<b>21</b> State, if known	<b>22</b> Zip/Postal Code, if known	<b>23</b> Country	
<b>15</b> Maximum value of account during calendar year reported		<b>16</b> Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
<b>17</b> Name of Financial Institution in which account is held				
<b>18</b> Account number or other designation		<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
<b>20</b> City	<b>21</b> State, if known	<b>22</b> Zip/Postal Code, if known	<b>23</b> Country	
<b>15</b> Maximum value of account during calendar year reported		<b>16</b> Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
<b>17</b> Name of Financial Institution in which account is held				
<b>18</b> Account number or other designation		<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
<b>20</b> City	<b>21</b> State, if known	<b>22</b> Zip/Postal Code, if known	<b>23</b> Country	
<b>15</b> Maximum value of account during calendar year reported		<b>16</b> Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
<b>17</b> Name of Financial Institution in which account is held				
<b>18</b> Account number or other designation		<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
<b>20</b> City	<b>21</b> State, if known	<b>22</b> Zip/Postal Code, if known	<b>23</b> Country	
<b>15</b> Maximum value of account during calendar year reported		<b>16</b> Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
<b>17</b> Name of Financial Institution in which account is held				
<b>18</b> Account number or other designation		<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
<b>20</b> City	<b>21</b> State, if known	<b>22</b> Zip/Postal Code, if known	<b>23</b> Country	
<b>15</b> Maximum value of account during calendar year reported		<b>16</b> Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
<b>17</b> Name of Financial Institution in which account is held				
<b>18</b> Account number or other designation		<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
<b>20</b> City	<b>21</b> State, if known	<b>22</b> Zip/Postal Code, if known	<b>23</b> Country	

**Part III Information on Financial Account(s) Owned Jointly**

Form TD F 90-22.1

Page Number

\_\_\_\_ of \_\_\_\_

**Complete a Separate Block for Each Account Owned Jointly**

This side can be copied as many times as necessary in order to provide information on all accounts.

<b>1</b> Filing for calendar year ____		<b>3-4</b> Check appropriate Identification Number <input type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here:		<b>6</b> Last Name or Organization Name	
<b>15</b> Maximum value of account during calendar year reported			<b>16</b> Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
<b>17</b> Name of Financial Institution in which account is held					
<b>18</b> Account number or other designation		<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held			
<b>20</b> City	<b>21</b> State, if known	<b>22</b> Zip/Postal Code, if known	<b>23</b> Country		
<b>24</b> Number of joint owners for this account		<b>25</b> Taxpayer Identification Number of principal joint owner, if known. See instructions.			
<b>26</b> Last Name or Organization Name of principal joint owner			<b>27</b> First Name of principal joint owner, if known		<b>28</b> Middle initial, if known
<b>29</b> Address (Number, Street, Suite or Apartment) of principal joint owner, if known					
<b>30</b> City, if known	<b>31</b> State, if known	<b>32</b> Zip/Postal Code, if known	<b>33</b> Country, if known		
<b>15</b> Maximum value of account during calendar year reported			<b>16</b> Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
<b>17</b> Name of Financial Institution in which account is held					
<b>18</b> Account number or other designation		<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held			
<b>20</b> City	<b>21</b> State, if known	<b>22</b> Zip/Postal Code, if known	<b>23</b> Country		
<b>24</b> Number of joint owners for this account		<b>25</b> Taxpayer Identification Number of principal joint owner, if known. See instructions.			
<b>26</b> Last Name or Organization Name of principal joint owner			<b>27</b> First Name of principal joint owner, if known		<b>28</b> Middle initial, if known
<b>29</b> Address (Number, Street, Suite or Apartment) of principal joint owner, if known					
<b>30</b> City, if known	<b>31</b> State, if known	<b>32</b> Zip/Postal Code, if known	<b>33</b> Country, if known		
<b>15</b> Maximum value of account during calendar year reported			<b>16</b> Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
<b>17</b> Name of Financial Institution in which account is held					
<b>18</b> Account number or other designation		<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held			
<b>20</b> City	<b>21</b> State, if known	<b>22</b> Zip/Postal Code, if known	<b>23</b> Country		
<b>24</b> Number of joint owners for this account		<b>25</b> Taxpayer Identification Number of principal joint owner, if known. See instructions.			
<b>26</b> Last Name or Organization Name of principal joint owner			<b>27</b> First Name of principal joint owner, if known		<b>28</b> Middle initial, if known
<b>29</b> Address (Number, Street, Suite or Apartment) of principal joint owner, if known					
<b>30</b> City, if known	<b>31</b> State, if known	<b>32</b> Zip/Postal Code, if known	<b>33</b> Country, if known		
<b>15</b> Maximum value of account during calendar year reported			<b>16</b> Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
<b>17</b> Name of Financial Institution in which account is held					
<b>18</b> Account number or other designation		<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held			
<b>20</b> City	<b>21</b> State, if known	<b>22</b> Zip/Postal Code, if known	<b>23</b> Country		
<b>24</b> Number of joint owners for this account		<b>25</b> Taxpayer Identification Number of principal joint owner, if known. See instructions.			
<b>26</b> Last Name or Organization Name of principal joint owner			<b>27</b> First Name of principal joint owner, if known		<b>28</b> Middle initial, if known
<b>29</b> Address (Number, Street, Suite or Apartment) of principal joint owner, if known					
<b>30</b> City, if known	<b>31</b> State, if known	<b>32</b> Zip/Postal Code, if known	<b>33</b> Country, if known		

**Part IV Information on Financial Account(s) Where Filer has Signature Authority but No Financial Interest in the Account(s)**

Form TD F 90-22.1  
Page Number  
\_\_\_\_ of \_\_\_\_

**Complete a Separate Block for Each Account**

This side can be copied as many times as necessary in order to provide information on all accounts.

<b>1</b> Filing for calendar year  ____	<b>3-4</b> Check appropriate Identification Number <input type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number  Enter identification number here:	<b>6</b> Last Name or Organization Name
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<b>15</b> Maximum value of account during calendar year reported	<b>16</b> Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below
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<b>17</b> Name of Financial Institution in which account is held
--

<b>18</b> Account number or other designation	<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
<b>20</b> City	<b>21</b> State, if known	<b>22</b> Zip/Postal Code, if known	<b>23</b> Country

<b>34</b> Last Name or Organization Name of Account Owner	<b>35</b> Taxpayer Identification Number of Account Owner
---	---

<b>36</b> First Name	<b>37</b> Middle initial	<b>38</b> Address (Number, Street, and Apt. or Suite No.)	
<b>39</b> City	<b>40</b> State	<b>41</b> Zip/Postal Code	<b>42</b> Country

<b>43</b> Filer's Title with this Owner
---

<b>15</b> Maximum value of account during calendar year reported	<b>16</b> Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below
--	---

<b>17</b> Name of Financial Institution in which account is held
--

<b>18</b> Account number or other designation	<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
<b>20</b> City	<b>21</b> State, if known	<b>22</b> Zip/Postal Code, if known	<b>23</b> Country

<b>34</b> Last Name or Organization Name of Account Owner	<b>35</b> Taxpayer Identification Number of Account Owner
---	---

<b>36</b> First Name	<b>37</b> Middle initial	<b>38</b> Address (Number, Street, and Apt. or Suite No.)	
<b>39</b> City	<b>40</b> State	<b>41</b> Zip/Postal Code	<b>42</b> Country

<b>43</b> Filer's Title with this Owner
---

<b>15</b> Maximum value of account during calendar year reported	<b>16</b> Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below
--	---

<b>17</b> Name of Financial Institution in which account is held
--

<b>18</b> Account number or other designation	<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
<b>20</b> City	<b>21</b> State, if known	<b>22</b> Zip/Postal Code, if known	<b>23</b> Country

<b>34</b> Last Name or Organization Name of Account Owner	<b>35</b> Taxpayer Identification Number of Account Owner
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<b>36</b> First Name	<b>37</b> Middle initial	<b>38</b> Address (Number, Street, and Apt. or Suite No.)	
<b>39</b> City	<b>40</b> State	<b>41</b> Zip/Postal Code	<b>42</b> Country

<b>43</b> Filer's Title with this Owner
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**Part V Information on Financial Account(s) Where the Filer is Filing a Consolidated Report**

Form TD F 90-22.1  
Page Number  
\_\_\_\_ of \_\_\_\_

**Complete a Separate Block for Each Account**

This side can be copied as many times as necessary in order to provide information on all accounts.

<b>1</b> Filing for calendar year  ____ ____ ____ ____	<b>3-4</b> Check appropriate Identification Number <input type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here:	<b>6</b> Last Name or Organization Name	
<b>15</b> Maximum value of account during calendar year reported		<b>16</b> Type of account   a <input type="checkbox"/> Bank   b <input type="checkbox"/> Securities   c <input type="checkbox"/> Other—Enter type below	
<b>17</b> Name of Financial Institution in which account is held			
<b>18</b> Account number or other designation		<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
<b>20</b> City	<b>21</b> State, if known	<b>22</b> Zip/Postal Code, if known	<b>23</b> Country
<b>34</b> Corporate Name of Account Owner			<b>35</b> Taxpayer Identification Number of Account Owner
<b>38</b> Address (Number, Street, and Apt. or Suite No.)			
<b>39</b> City	<b>40</b> State	<b>41</b> Zip/Postal Code	<b>42</b> Country
<b>15</b> Maximum value of account during calendar year reported		<b>16</b> Type of account   a <input type="checkbox"/> Bank   b <input type="checkbox"/> Securities   c <input type="checkbox"/> Other—Enter type below	
<b>17</b> Name of Financial Institution in which account is held			
<b>18</b> Account number or other designation		<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
<b>20</b> City	<b>21</b> State, if known	<b>22</b> Zip/Postal Code, if known	<b>23</b> Country
<b>34</b> Corporate Name of Account Owner			<b>35</b> Taxpayer Identification Number of Account Owner
<b>38</b> Address (Number, Street, and Apt. or Suite No.)			
<b>39</b> City	<b>40</b> State	<b>41</b> Zip/Postal Code	<b>42</b> Country
<b>15</b> Maximum value of account during calendar year reported		<b>16</b> Type of account   a <input type="checkbox"/> Bank   b <input type="checkbox"/> Securities   c <input type="checkbox"/> Other—Enter type below	
<b>17</b> Name of Financial Institution in which account is held			
<b>18</b> Account number or other designation		<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
<b>20</b> City	<b>21</b> State, if known	<b>22</b> Zip/Postal Code, if known	<b>23</b> Country
<b>34</b> Corporate Name of Account Owner			<b>35</b> Taxpayer Identification Number of Account Owner
<b>38</b> Address (Number, Street, and Apt. or Suite No.)			
<b>39</b> City	<b>40</b> State	<b>41</b> Zip/Postal Code	<b>42</b> Country
<b>15</b> Maximum value of account during calendar year reported		<b>16</b> Type of account   a <input type="checkbox"/> Bank   b <input type="checkbox"/> Securities   c <input type="checkbox"/> Other—Enter type below	
<b>17</b> Name of Financial Institution in which account is held			
<b>18</b> Account number or other designation		<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
<b>20</b> City	<b>21</b> State, if known	<b>22</b> Zip/Postal Code, if known	<b>23</b> Country
<b>34</b> Corporate Name of Account Owner			<b>35</b> Taxpayer Identification Number of Account Owner
<b>38</b> Address (Number, Street, and Apt. or Suite No.)			
<b>39</b> City	<b>40</b> State	<b>41</b> Zip/Postal Code	<b>42</b> Country

**Information Return of U.S. Persons With Respect To Certain Foreign Corporations**

(Rev. December 2007)

▶ See separate instructions.

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning , 20 , and ending , 20

Attachment  
Sequence No. **121**

Name of person filing this return	<b>A Identifying number</b>
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)	<b>B</b> Category of filer (See instructions. Check applicable box(es): 1 (repealed) 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/>
City or town, state, and ZIP code	<b>C</b> Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period ..... %
Filer's tax year beginning , 20 , and ending , 20	

**D** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

**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 corporation				b Employer identification number, if any	
				c Country under whose laws incorporated	
d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency	

**2** Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	

**Schedule A Stock of the Foreign Corporation**

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period



**Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued** (see instructions)

	(a) Name of country or U.S. possession	Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			
2				
3				
4				
5				
6				
7				
8	Total			

**Schedule F Balance Sheet**

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

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

**Schedule G Other Information**

- |  |                          |                          |
|--|--------------------------|--------------------------|
|  | <b>Yes</b>               | <b>No</b>                |
| <b>1</b> During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> |
| If "Yes," see the instructions for required attachment.  |                          |                          |
| <b>2</b> During the tax year, did the foreign corporation own an interest in any trust? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>3</b> During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |
| If "Yes," you are generally required to attach Form 8858 for each entity (see instructions).   |                          |                          |
| <b>4</b> During the tax year, was the foreign corporation a participant in any cost sharing arrangement? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>5</b> During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |

**Schedule H Current Earnings and Profits** (see instructions)

**Important:** Enter the amounts on lines 1 through 5c in **functional** currency.

<b>1</b> Current year net income or (loss) per foreign books of account . . . . .		<b>1</b>	
<b>2</b> Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	<b>Net Additions</b>	<b>Net Subtractions</b>	
	<b>a</b> Capital gains or losses . . . . .		
	<b>b</b> Depreciation and amortization . . . . .		
	<b>c</b> Depletion . . . . .		
	<b>d</b> Investment or incentive allowance . . . . .		
	<b>e</b> Charges to statutory reserves. . . . .		
	<b>f</b> Inventory adjustments . . . . .		
	<b>g</b> Taxes. . . . .		
	<b>h</b> Other (attach schedule) . . . . .		
<b>3</b> Total net additions . . . . .			
<b>4</b> Total net subtractions . . . . .			
<b>5a</b> Current earnings and profits (line 1 plus line 3 minus line 4) . . . . .			<b>5a</b>
<b>b</b> DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) . . . . .			<b>5b</b>
<b>c</b> Combine lines 5a and 5b . . . . .			<b>5c</b>
<b>d</b> Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions)) . . . . .			<b>5d</b>
Enter exchange rate used for line 5d ►			

**Schedule I Summary of Shareholder's Income From Foreign Corporation** (see instructions)

<b>1</b> Subpart F income (line 38b, Worksheet A in the instructions) . . . . .		<b>1</b>	
<b>2</b> Earnings invested in U.S. property (line 17, Worksheet B in the instructions) . . . . .		<b>2</b>	
<b>3</b> Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions) . . . . .		<b>3</b>	
<b>4</b> Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions) . . . . .		<b>4</b>	
<b>5</b> Factoring income . . . . .		<b>5</b>	
<b>6</b> Total of lines 1 through 5. Enter here and on your income tax return. See instructions. . . . .		<b>6</b>	
<b>7</b> Dividends received (translated at spot rate on payment date under section 989(b)(1)) . . . . .		<b>7</b>	
<b>8</b> Exchange gain or (loss) on a distribution of previously taxed income . . . . .		<b>8</b>	

- |   |                          |                          |
|---|--------------------------|--------------------------|
|   | <b>Yes</b>               | <b>No</b>                |
| • Was any income of the foreign corporation blocked? . . . . .                            | <input type="checkbox"/> | <input type="checkbox"/> |
| • Did any such income become unblocked during the tax year (see section 964(b))?. . . . . | <input type="checkbox"/> | <input type="checkbox"/> |
- If the answer to either question is "Yes," attach an explanation.

**Return of U.S. Persons With Respect to Certain Foreign Partnerships**

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign partnership's tax year beginning \_\_\_\_\_, 2010 and ending \_\_\_\_\_, 20\_\_\_\_

Attachment  
Sequence No. **118**

Name of person filing this return \_\_\_\_\_ Filer's identifying number \_\_\_\_\_

Filer's address (if you are not filing this form with your tax return) \_\_\_\_\_  
A Category of filer (see Categories of Filers in the instructions and check applicable box(es)):  
1  2  3  4   
B Filer's tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

C Filer's share of liabilities: Nonrecourse \$ \_\_\_\_\_ Qualified nonrecourse financing \$ \_\_\_\_\_ Other \$ \_\_\_\_\_

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:  
Name \_\_\_\_\_ EIN \_\_\_\_\_  
Address \_\_\_\_\_

E Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

F1 Name and address of foreign partnership \_\_\_\_\_ 2 EIN (if any) \_\_\_\_\_  
3 Country under whose laws organized \_\_\_\_\_

4 Date of organization	5 Principal place of business	6 Principal business activity code number	7 Principal business activity	8a Functional currency	8b Exchange rate (see instr.)
------------------------	-------------------------------	---	-------------------------------	------------------------	-------------------------------

G Provide the following information for the foreign partnership's tax year:

1 Name, address, and identifying number of agent (if any) in the United States	2 Check if the foreign partnership must file: <input type="checkbox"/> Form 1042 <input type="checkbox"/> Form 8804 <input type="checkbox"/> Form 1065 or 1065-B Service Center where Form 1065 or 1065-B is filed:
3 Name and address of foreign partnership's agent in country of organization, if any	4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

5 Were any special allocations made by the foreign partnership? . . . . .  Yes  No  
6 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, attached to this return (see instructions) . . . . . \_\_\_\_\_  
7 How is this partnership classified under the law of the country in which it is organized? . . . . . \_\_\_\_\_  
8 Did the partnership own any separate units within the meaning of Regulations section 1.1503-2(c)(3), (4), or 1.1503(d)-1(b)(4)? . . . . .  Yes  No  
9 Does this partnership meet both of the following requirements?  
• The partnership's total receipts for the tax year were less than \$250,000 and  
• The value of the partnership's total assets at the end of the tax year was less than \$1 million. } . . . . .  Yes  No  
If "Yes," do not complete Schedules L, M-1, and M-2.

Sign Here Only If You Are Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.  
Signature of general partner or limited liability company member \_\_\_\_\_ Date \_\_\_\_\_

Paid Preparer Use Only  
Print/Type preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_  
Firm's name \_\_\_\_\_ Check  if self-employed PTIN \_\_\_\_\_  
Firm's address \_\_\_\_\_ Firm's EIN \_\_\_\_\_  
Phone no. \_\_\_\_\_

**Schedule A Constructive Ownership of Partnership Interest.** Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

**a**  Owns a direct interest **b**  Owns a constructive interest

Name	Address	Identifying number (if any)	Check if foreign person	Check if direct partner

**Schedule A-1 Certain Partners of Foreign Partnership** (see instructions)

Name	Address	Identifying number (if any)	Check if foreign person

Does the partnership have any other foreign person as a direct partner?  **Yes**  **No**

**Schedule A-2 Affiliation Schedule.** List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

**Schedule B Income Statement—Trade or Business Income**

**Caution.** Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

<b>Income</b>	<b>1 a</b> Gross receipts or sales . . . . .	<b>1a</b>		
	<b>b</b> Less returns and allowances . . . . .	<b>1b</b>		<b>1c</b>
	<b>2</b> Cost of goods sold . . . . .			<b>2</b>
	<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .			<b>3</b>
	<b>4</b> Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) . . . . .			<b>4</b>
	<b>5</b> Net farm profit (loss) (attach Schedule F (Form 1040)) . . . . .			<b>5</b>
	<b>6</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) . . . . .			<b>6</b>
	<b>7</b> Other income (loss) (attach statement) . . . . .			<b>7</b>
<b>8 Total income (loss).</b> Combine lines 3 through 7 . . . . .			<b>8</b>	
<b>Deductions</b> (see instructions for limitations)	<b>9</b> Salaries and wages (other than to partners) (less employment credits) . . . . .			<b>9</b>
	<b>10</b> Guaranteed payments to partners . . . . .			<b>10</b>
	<b>11</b> Repairs and maintenance . . . . .			<b>11</b>
	<b>12</b> Bad debts . . . . .			<b>12</b>
	<b>13</b> Rent . . . . .			<b>13</b>
	<b>14</b> Taxes and licenses . . . . .			<b>14</b>
	<b>15</b> Interest . . . . .			<b>15</b>
	<b>16 a</b> Depreciation (if required, attach Form 4562) . . . . .	<b>16a</b>		
	<b>b</b> Less depreciation reported elsewhere on return . . . . .	<b>16b</b>		<b>16c</b>
	<b>17</b> Depletion ( <b>Do not</b> deduct oil and gas depletion.) . . . . .			<b>17</b>
	<b>18</b> Retirement plans, etc. . . . .			<b>18</b>
	<b>19</b> Employee benefit programs . . . . .			<b>19</b>
	<b>20</b> Other deductions (attach statement) . . . . .			<b>20</b>
	<b>21 Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20 . . . . .			<b>21</b>
<b>22 Ordinary business income (loss)</b> from trade or business activities. Subtract line 21 from line 8 . . . . .			<b>22</b>	

**Schedule D Capital Gains and Losses** (Use Schedule D-1 (Form 1065) to list additional transactions for lines 1 and 7)

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
<b>1</b>					
<b>2</b> Enter short-term gain or (loss), if any, from Schedule D-1 (Form 1065), line 2 . . . . .					<b>2</b>
<b>3</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .					<b>3</b>
<b>4</b> Short-term capital gain (loss) from like-kind exchanges from Form 8824 . . . . .					<b>4</b>
<b>5</b> Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts . . . . .					<b>5</b>
<b>6 Net short-term capital gain or (loss).</b> Combine lines 1 through 5 in column (f). Enter here and on Form 8865, Schedule K, line 8 or 11 . . . . .					<b>6</b>

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
<b>7</b>					
<b>8</b> Enter long-term gain or (loss), if any, from Schedule D-1 (Form 1065), line 8 . . . . .					<b>8</b>
<b>9</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .					<b>9</b>
<b>10</b> Long-term capital gain (loss) from like-kind exchanges from Form 8824 . . . . .					<b>10</b>
<b>11</b> Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts . . . . .					<b>11</b>
<b>12</b> Capital gain distributions . . . . .					<b>12</b>
<b>13 Net long-term capital gain or (loss).</b> Combine lines 7 through 12 in column (f). Enter here and on Form 8865, Schedule K, line 9a or 11 . . . . .					<b>13</b>

<b>Schedule K</b>		<b>Partners' Distributive Share Items</b>	<b>Total amount</b>	
<b>Income (Loss)</b>	<b>1</b>	Ordinary business income (loss) (page 2, line 22)	<b>1</b>	
	<b>2</b>	Net rental real estate income (loss) (attach Form 8825)	<b>2</b>	
	<b>3a</b>	Other gross rental income (loss)	<b>3a</b>	
	<b>b</b>	Expenses from other rental activities (attach statement)	<b>3b</b>	
	<b>c</b>	Other net rental income (loss). Subtract line 3b from line 3a	<b>3c</b>	
	<b>4</b>	Guaranteed payments	<b>4</b>	
	<b>5</b>	Interest income	<b>5</b>	
	<b>6</b>	Dividends: <b>a</b> Ordinary dividends	<b>6a</b>	
		<b>b</b> Qualified dividends	<b>6b</b>	
	<b>7</b>	Royalties	<b>7</b>	
	<b>8</b>	Net short-term capital gain (loss)	<b>8</b>	
<b>9a</b>	Net long-term capital gain (loss)	<b>9a</b>		
<b>b</b>	Collectibles (28%) gain (loss)	<b>9b</b>		
<b>c</b>	Unrecaptured section 1250 gain (attach statement)	<b>9c</b>		
<b>10</b>	Net section 1231 gain (loss) (attach Form 4797)	<b>10</b>		
<b>11</b>	Other income (loss) (see instructions) Type ▶	<b>11</b>		
<b>Deductions</b>	<b>12</b>	Section 179 deduction (attach Form 4562)	<b>12</b>	
	<b>13a</b>	Contributions	<b>13a</b>	
	<b>b</b>	Investment interest expense	<b>13b</b>	
	<b>c</b>	Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	<b>13c(2)</b>	
<b>d</b>	Other deductions (see instructions) Type ▶	<b>13d</b>		
<b>Self-Employment</b>	<b>14a</b>	Net earnings (loss) from self-employment	<b>14a</b>	
	<b>b</b>	Gross farming or fishing income	<b>14b</b>	
	<b>c</b>	Gross nonfarm income	<b>14c</b>	
<b>Credits</b>	<b>15a</b>	Low-income housing credit (section 42(j)(5))	<b>15a</b>	
	<b>b</b>	Low-income housing credit (other)	<b>15b</b>	
	<b>c</b>	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	<b>15c</b>	
	<b>d</b>	Other rental real estate credits (see instructions) Type ▶	<b>15d</b>	
	<b>e</b>	Other rental credits (see instructions) Type ▶	<b>15e</b>	
	<b>f</b>	Other credits (see instructions) Type ▶	<b>15f</b>	
<b>Foreign Transactions</b>	<b>16a</b>	Name of country or U.S. possession ▶		
	<b>b</b>	Gross income from all sources	<b>16b</b>	
	<b>c</b>	Gross income sourced at partner level	<b>16c</b>	
		Foreign gross income sourced at partnership level		
	<b>d</b>	Passive category ▶	<b>e</b> General category ▶	<b>f</b> Other (attach statement) ▶
	<b>g</b>	Deductions allocated and apportioned at partner level	<b>16f</b>	
	<b>h</b>	Interest expense ▶	<b>16h</b>	
		Deductions allocated and apportioned at partnership level to foreign source income		
	<b>i</b>	Passive category ▶	<b>j</b> General category ▶	<b>k</b> Other (attach statement) ▶
	<b>16k</b>		<b>16k</b>	
<b>l</b>	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	<b>16l</b>		
<b>m</b>	Reduction in taxes available for credit (attach statement)	<b>16m</b>		
<b>n</b>	Other foreign tax information (attach statement)			
<b>Alternative Minimum Tax (AMT) Items</b>	<b>17a</b>	Post-1986 depreciation adjustment	<b>17a</b>	
	<b>b</b>	Adjusted gain or loss	<b>17b</b>	
	<b>c</b>	Depletion (other than oil and gas)	<b>17c</b>	
	<b>d</b>	Oil, gas, and geothermal properties—gross income	<b>17d</b>	
	<b>e</b>	Oil, gas, and geothermal properties—deductions	<b>17e</b>	
	<b>f</b>	Other AMT items (attach statement)	<b>17f</b>	
<b>Other Information</b>	<b>18a</b>	Tax-exempt interest income	<b>18a</b>	
	<b>b</b>	Other tax-exempt income	<b>18b</b>	
	<b>c</b>	Nondeductible expenses	<b>18c</b>	
	<b>19a</b>	Distributions of cash and marketable securities	<b>19a</b>	
	<b>b</b>	Distributions of other property	<b>19b</b>	
	<b>20a</b>	Investment income	<b>20a</b>	
<b>b</b>	Investment expenses	<b>20b</b>		
<b>c</b>	Other items and amounts (attach statement)			

**Schedule L Balance Sheets per Books.** (Not required if Item G9, page 1, is answered "Yes.")

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
<b>1</b> Cash . . . . .				
<b>2a</b> Trade notes and accounts receivable . . . . .				
<b>b</b> Less allowance for bad debts . . . . .				
<b>3</b> Inventories . . . . .				
<b>4</b> U.S. government obligations . . . . .				
<b>5</b> Tax-exempt securities . . . . .				
<b>6</b> Other current assets (attach statement) . . . . .				
<b>7</b> Mortgage and real estate loans . . . . .				
<b>8</b> Other investments (attach statement) . . . . .				
<b>9a</b> Buildings and other depreciable assets . . . . .				
<b>b</b> Less accumulated depreciation . . . . .				
<b>10a</b> Depletable assets . . . . .				
<b>b</b> Less accumulated depletion . . . . .				
<b>11</b> Land (net of any amortization) . . . . .				
<b>12a</b> Intangible assets (amortizable only) . . . . .				
<b>b</b> Less accumulated amortization . . . . .				
<b>13</b> Other assets (attach statement) . . . . .				
<b>14 Total assets</b> . . . . .				
<b>Liabilities and Capital</b>				
<b>15</b> Accounts payable . . . . .				
<b>16</b> Mortgages, notes, bonds payable in less than 1 year . . . . .				
<b>17</b> Other current liabilities (attach statement) . . . . .				
<b>18</b> All nonrecourse loans . . . . .				
<b>19</b> Mortgages, notes, bonds payable in 1 year or more . . . . .				
<b>20</b> Other liabilities (attach statement) . . . . .				
<b>21</b> Partners' capital accounts . . . . .				
<b>22 Total liabilities and capital</b> . . . . .				

**Schedule M Balance Sheets for Interest Allocation**

	(a) Beginning of tax year	(b) End of tax year
<b>1</b> Total U.S. assets . . . . .		
<b>2</b> Total foreign assets:		
<b>a</b> Passive category . . . . .		
<b>b</b> General category . . . . .		
<b>c</b> Other (attach statement) . . . . .		

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return.** (Not required if Item G9, page 1, is answered "Yes.")

<b>1</b> Net income (loss) per books			<b>6</b> Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):		
<b>2</b> Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11 not recorded on books this year (itemize):			<b>a</b> Tax-exempt interest \$ .....		
<b>3</b> Guaranteed payments (other than health insurance) . . .			<b>7</b> Deductions included on Schedule K, lines 1 through 13d, and 16l not charged against book income this year (itemize): . . . . .		
<b>4</b> Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):			<b>a</b> Depreciation \$ .....		
<b>a</b> Depreciation \$ .....			<b>8</b> Add lines 6 and 7 . . . . .		
<b>b</b> Travel and entertainment \$ .....			<b>9</b> Income (loss). Subtract line 8 from line 5 . . . . .		
<b>5</b> Add lines 1 through 4 . . .					

**Schedule M-2 Analysis of Partners' Capital Accounts.** (Not required if Item G9, page 1, is answered "Yes.")

<b>1</b> Balance at beginning of year			<b>6</b> Distributions: <b>a</b> Cash . . . . .		
<b>2</b> Capital contributed:			<b>b</b> Property . . . . .		
<b>a</b> Cash . . . . .			<b>7</b> Other decreases (itemize): .....		
<b>b</b> Property . . . . .			.....		
<b>3</b> Net income (loss) per books .			.....		
<b>4</b> Other increases (itemize): .....			<b>8</b> Add lines 6 and 7 . . . . .		
.....			<b>9</b> Balance at end of year. Subtract line 8 from line 5 . . . . .		
<b>5</b> Add lines 1 through 4 . . .					

**Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities**

**Important:** Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
<b>1</b> Sales of inventory . . . . .				
<b>2</b> Sales of property rights (patents, trademarks, etc.)				
<b>3</b> Compensation received for technical, managerial, engineering, construction, or like services . . . . .				
<b>4</b> Commissions received . . . . .				
<b>5</b> Rents, royalties, and license fees received . . . . .				
<b>6</b> Distributions received . . . . .				
<b>7</b> Interest received . . . . .				
<b>8</b> Other . . . . .				
<b>9</b> Add lines 1 through 8 . . . . .				
<b>10</b> Purchases of inventory . . . . .				
<b>11</b> Purchases of tangible property other than inventory				
<b>12</b> Purchases of property rights (patents, trademarks, etc.)				
<b>13</b> Compensation paid for technical, managerial, engineering, construction, or like services . . . . .				
<b>14</b> Commissions paid . . . . .				
<b>15</b> Rents, royalties, and license fees paid . . . . .				
<b>16</b> Distributions paid . . . . .				
<b>17</b> Interest paid . . . . .				
<b>18</b> Other . . . . .				
<b>19</b> Add lines 10 through 18 . . . . .				
<b>20</b> Amounts borrowed (enter the maximum loan balance during the year). See instructions . . . . .				
<b>21</b> Amounts loaned (enter the maximum loan balance during the year). See instructions . . . . .				

**Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund**

OMB No. 1545-1002

Attachment  
 Sequence No. **69**

▶ See separate instructions.

Name of shareholder	Identifying number (see instructions)
Number, street, and room or suite no. (If a P.O. box, see instructions.)	Shareholder tax year: calendar year 20 or other tax year beginning , 20 and ending , 20 .
City or town, state, and ZIP code or country	
Check type of shareholder filing the return: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate	
Name of passive foreign investment company (PFIC) or qualified electing fund (QEF)	Employer identification number (if any)
Address (Enter number, street, city or town, and country.)	Tax year of company or fund: calendar year 20 or other tax year beginning , 20 and ending , 20 .

**Part I Elections** (See instructions.)

**A**  **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 1a through 2c of Part II.

**B**  **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 10f of Part IV.

**C**  **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 10e of Part IV.

**D**  **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 3a through 4c of Part II to calculate the tax that may be deferred.

**Note:** If any portion of line 1a or line 2a of Part II is includible under section 951, you may **not** make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.

**E**  **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC, or, if I qualify, my share of the PFIC's post-1986 earnings and profits deemed distributed, on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 10f of Part IV.

**F**  **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part III.

**G**  **Deemed Dividend Election With Respect to a Section 1297(e) PFIC.** I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1291-9(j)(2)(v), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d).

**H**  **Deemed Dividend Election With Respect to a Former PFIC.** I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1291-9(j)(2)(iv), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d).

**Part II Income From a Qualified Electing Fund (QEF).** All QEF shareholders complete lines 1a through 2c. If you are making Election D, also complete lines 3a through 4c. (See instructions.)

<b>1a</b> Enter your pro rata share of the ordinary earnings of the QEF . . . . .	<b>1a</b>	
<b>b</b> Enter the portion of line 1a that is included in income under section 951 or that may be excluded under section 1293(g) . . . . .	<b>1b</b>	
<b>c</b> Subtract line 1b from line 1a. Enter this amount on your tax return as ordinary income . . . . .		<b>1c</b>
<b>2a</b> Enter your pro rata share of the total net capital gain of the QEF . . . . .	<b>2a</b>	
<b>b</b> Enter the portion of line 2a that is included in income under section 951 or that may be excluded under section 1293(g) . . . . .	<b>2b</b>	
<b>c</b> Subtract line 2b from line 2a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. (See instructions.) . . . . .		<b>2c</b>
<b>3a</b> Add lines 1c and 2c . . . . .		<b>3a</b>
<b>b</b> Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. (See instructions.) . . . . .	<b>3b</b>	
<b>c</b> Enter the portion of line 3a not already included in line 3b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year . . . . .	<b>3c</b>	
<b>d</b> Add lines 3b and 3c . . . . .		<b>3d</b>
<b>e</b> Subtract line 3d from line 3a, and enter the difference (if zero or less, enter amount in brackets) . . . . .		<b>3e</b>
<b>Important:</b> If line 3e is greater than zero, and no portion of line 1a or 2a is includible in income under section 951, you may make Election D with respect to the amount on line 3e.		
<b>4a</b> Enter the total tax for the tax year (See instructions.) . . . . .	<b>4a</b>	
<b>b</b> Enter the total tax for the tax year determined without regard to the amount entered on line 3e . . . . .	<b>4b</b>	
<b>c</b> Subtract line 4b from line 4a. <b>This is the deferred tax, the time for payment of which is extended by making Election D. See instructions</b> . . . . .		<b>4c</b>

**Part III Gain or (Loss) From Mark-to-Market Election** (See instructions.)

<b>5a</b>	Enter the fair market value of your PFIC stock at the end of the tax year . . . . .	<b>5a</b>	
<b>b</b>	Enter your adjusted basis in the stock at the end of the tax year . . . . .	<b>5b</b>	
<b>c</b>	Subtract line 5b from line 5a. If a gain, do not complete lines 6 and 7. Include this amount as ordinary income on your tax return. If a loss, go to line 6 . . . . .	<b>5c</b>	
<b>6</b>	Enter any unreversed inclusions (as defined in section 1296(d)) . . . . .	<b>6</b>	
<b>7</b>	Enter the loss from line 5c, but only to the extent of unreversed inclusions on line 6. Include this amount as an ordinary loss on your tax return . . . . .	<b>7</b>	
<b>8</b>	<b>If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year:</b>		
<b>a</b>	Enter the fair market value of the stock on the date of sale or disposition . . . . .	<b>8a</b>	
<b>b</b>	Enter the adjusted basis of the stock on the date of sale or disposition . . . . .	<b>8b</b>	
<b>c</b>	Subtract line 8b from line 8a. If a gain, do not complete line 9. Include this amount as ordinary income on your tax return. If a loss, go to line 9 . . . . .	<b>8c</b>	
<b>9a</b>	Enter any unreversed inclusions (as defined in section 1296(d)) . . . . .	<b>9a</b>	
<b>b</b>	Enter the loss from line 8c, but only to the extent of unreversed inclusions on line 9a. Include this amount as an ordinary loss on your tax return. If the loss on line 8c exceeds unreversed inclusions on line 9a, complete line 9c . . . . .	<b>9b</b>	
<b>c</b>	Enter the amount by which the loss on line 8c exceeds unreversed inclusions on line 9a. Include this amount on your tax return according to the rules generally applicable for losses provided elsewhere in the Code and regulations . . . . .	<b>9c</b>	
<b>Note.</b> See instructions in case of multiple dispositions.			

**Part IV Distributions From and Dispositions of Stock of a Section 1291 Fund** (See instructions.)  
 Complete a *separate Part IV* for each excess distribution (see instructions).

<b>10a</b>	Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions . . . . .	<b>10a</b>	
<b>b</b>	Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) . . . . .	<b>10b</b>	
<b>c</b>	Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.) . . . . .	<b>10c</b>	
<b>d</b>	Multiply line 10c by 125% (1.25) . . . . .	<b>10d</b>	
<b>e</b>	Subtract line 10d from line 10a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If zero or less and you did not dispose of stock during the tax year, <b>do not</b> complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return . . . . .	<b>10e</b>	
<b>f</b>	Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and <b>do not</b> complete line 11. . . . .	<b>10f</b>	
<b>11a</b>	Attach a statement for each distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year.		
<b>b</b>	Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income . . . . .	<b>11b</b>	
<b>c</b>	Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.) . . . . .	<b>11c</b>	
<b>d</b>	Foreign tax credit. (See instructions.) . . . . .	<b>11d</b>	
<b>e</b>	Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.) . . . . .	<b>11e</b>	
<b>f</b>	Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.) . . . . .	<b>11f</b>	

**Part V Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections**

Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.

	(i)	(ii)	(iii)	(iv)	(v)	(vi)
1 Tax year of outstanding election . . . . .						
2 Undistributed earnings to which the election relates . . . . .						
3 Deferred tax . . . . .						
4 Interest accrued on deferred tax (line 3) as of the filing date . . . . .						
5 Event terminating election . . . . .						
6 Earnings distributed or deemed distributed during the tax year . . . . .						
7 Deferred tax due with this return . . . . .						
8 Accrued interest due with this return . . . . .						
9 Deferred tax outstanding after partial termination of election . . . . .						
10 Interest accrued after partial termination of election . . . . .						

**Statement of Specified Foreign Financial Assets**

▶ See separate instructions      ▶ Attach to your tax return

If you have attached additional sheets, check here

Name(s) shown on return \_\_\_\_\_ Identifying number \_\_\_\_\_

Number, street, and room or suite no. (if a P.O. box, see instructions) \_\_\_\_\_

City or town, province or state, and country (including postal code) \_\_\_\_\_

For tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

**Note.** All information must be in English. Show all amounts in U.S. dollars. Show currency conversion rates in Part I, line 6(2), or Part II, line 6(2).

Type of filer

- a** Specified individual      (1)  Married filing a joint return      (2)  Other individual  
**b** Specified domestic entity      (1)  Partnership      (2)  Corporation      (3)  Trust      (4)  Estate

Check this box if this is an original, amended, or supplemental Form 8938 for attachment to a previously filed return . . . . .

**Part I Foreign Deposit and Custodial Accounts** (see instructions)

If you have more than one account to report, attach a continuation sheet with the same information for each additional account (see instructions).

**1** Type of account       Deposit       Custodial      **2** Account number or other designation \_\_\_\_\_

- 3** Check all that apply      **a**  Account opened during tax year      **b**  Account closed during tax year  
    **c**  Account jointly owned with spouse      **d**  No tax item reported in Part III with respect to this asset

**4** Maximum value of account during tax year . . . . . \$ \_\_\_\_\_

**5** Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? . . .  Yes       No

**6** If you answered "Yes" to line 5, complete all that apply.  
     **(1)** Foreign currency in which account is maintained \_\_\_\_\_  
     **(2)** Foreign currency exchange rate used to convert to U.S. dollars \_\_\_\_\_  
     **(3)** Source of exchange rate used if not from U.S. Treasury Financial Management Service \_\_\_\_\_

**7** Name of financial institution in which account is maintained \_\_\_\_\_

**8** Mailing address of financial institution in which account is maintained. Number, street, and room or suite no. \_\_\_\_\_

**9** City or town, province or state, and country (including postal code) \_\_\_\_\_

**Part II Other Foreign Assets** (see instructions)

**Note.** If you reported specified foreign financial assets on Forms 3520, 3520-A, 5471, 8621, or 8865, you do not have to include the assets on Form 8938. You must complete Part IV. See instructions.

If you have more than one asset to report, attach a continuation sheet with the same information for each additional asset (see instructions).

**1** Description of asset \_\_\_\_\_ **2** Identifying number or other designation \_\_\_\_\_

- 3** Complete all that apply  
**a** Date asset acquired during tax year, if applicable . . . . . \_\_\_\_\_  
**b** Date asset disposed of during tax year, if applicable . . . . . \_\_\_\_\_  
**c**  Check if asset jointly owned with spouse      **d**  Check if no tax item reported in Part III with respect to this asset

**4** Maximum value of asset during tax year (check box that applies)

- a**  \$0 - \$50,000      **b**  \$50,001 - \$100,000      **c**  \$100,001 - \$150,000      **d**  \$150,001 - \$200,000

**e** If more than \$200,000, list value . . . . . \$ \_\_\_\_\_

**5** Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? . . .  Yes       No

**Part II Other Foreign Assets** (continued)

**6** If you answered "Yes" to line 5, complete all that apply.

<b>(1)</b> Foreign currency in which asset is denominated	<b>(2)</b> Foreign currency exchange rate used to convert to U.S. dollars	<b>(3)</b> Source of exchange rate used if not from U.S. Treasury Financial Management Service
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**7** If asset reported in Part II, line 1, is stock of a foreign entity or an interest in a foreign entity, report the following information.

- a** Name of foreign entity \_\_\_\_\_
- b** Type of foreign entity           **(1)**  Partnership           **(2)**  Corporation           **(3)**  Trust           **(4)**  Estate
- c**  Check if foreign entity is a PFIC
- d** Mailing address of foreign entity. Number, street, and room or suite no. \_\_\_\_\_
- e** City or town, province or state, and country (including postal code) \_\_\_\_\_

**8** If asset reported in Part II, line 1, is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.

**Note.** If this asset has more than one issuer or counterparty, attach a continuation sheet with the same information for each additional issuer or counterparty (see instructions).

- a** Name of issuer or counterparty \_\_\_\_\_  
Check if information is for    Issuer            Counterparty
- b** Type of issuer or counterparty  
**(1)**  Individual           **(2)**  Partnership           **(3)**  Corporation           **(4)**  Trust           **(5)**  Estate
- c** Check if issuer or counterparty is a    U.S. person            Foreign person
- d** Mailing address of issuer or counterparty. Number, street, and room or suite no. \_\_\_\_\_
- e** City or town, province or state, and country (including postal code) \_\_\_\_\_

**Part III Summary of Tax Items Attributable to Specified Foreign Financial Assets** (see instructions)

Asset Category	Tax item	Amount reported on form or schedule	Where reported	
			Form and line	Schedule and line
I. Foreign Deposit and Custodial Accounts	<b>a</b> Interest	\$		
	<b>b</b> Dividends	\$		
	<b>c</b> Royalties	\$		
	<b>d</b> Other income	\$		
	<b>e</b> Gains (losses)	\$		
	<b>f</b> Deductions	\$		
	<b>g</b> Credits	\$		
II. Other Foreign Assets	<b>a</b> Interest	\$		
	<b>b</b> Dividends	\$		
	<b>c</b> Royalties	\$		
	<b>d</b> Other income	\$		
	<b>e</b> Gains (losses)	\$		
	<b>f</b> Deductions	\$		
	<b>g</b> Credits	\$		

**Part IV Excepted Specified Foreign Financial Assets** (see instructions)

If you reported specified foreign financial assets on the following forms, check the appropriate box(es). Indicate number of forms filed. You do not need to include these assets on Form 8938 for the tax year.

- 3520    Number of forms \_\_\_\_\_
- 3520-A    Number of forms \_\_\_\_\_
- 5471    Number of forms \_\_\_\_\_
- 8621    Number of forms \_\_\_\_\_
- 8865    Number of forms \_\_\_\_\_

De acuerdo a nuestra conversación en el día de hoy, le escribo estos apartes que tienen que ver con las obligaciones tributarias de una persona con visa de inversionista.

La declaración de renta personal en EE. UU. se puede presentar como residente (Formulario 1040) o no residente (Formulario 1040NR).

Que tribute como residente o no residente tiene nada que ver con el tipo de visa que tiene, a menos que sea una visa de residencia permanente (tarjeta verde).

Cuando tributa como residente tiene que declarar sus ingresos mundiales y tributar en EE. UU. sobre estos. Se permite un crédito por impuestos pagados en el exterior. Tiene que declarar toda cuenta bancaria en el exterior en que tenga firma, toda sociedad en que tenga un 10% de participación directa o indirecta (por medio de lazos familiares).

Cuando tributa como no residente, únicamente tributa sobre sus ingresos de EE. UU. y no tiene que informar sobre ingresos o inversiones en el exterior.

Esta obligado a tributar como residente únicamente si: es ciudadano o residente permanente (con tarjeta verde) de EE. UU., o si cumple con la regla de los 183 días.

La regla de los 183 días trabaja de la siguiente forma:

1. Se suman los días en que estuvo presente en EE. UU. durante el año tributario.
2. Se suman la tercera parte de los días del año anterior en que estuvo presente en EE. UU.
3. Se suman la sexta parte de los días del segundo año anterior en que estuvo presente en EE. UU.
4. Se cuentan días en que llegó y días en que salió como días completos (no medio días).
5. Si la sumatoria de estos tres años, bajo esta fórmula, llega a 183 días o más, usted es residente para impuestos en EE. UU. aunque no es residente para asuntos migratorios. Una persona con visa de turista puede ser considerado residente para impuestos si cumple con esta regla. Una persona con visa H1B, L-2, o E-2, por ejemplo, si no cumple con la regla de los 183 días, es tratado para impuestos como no residente.