AMERICANEXPAT TAX SERVICES

Foreign Entities (Non-US) Questionnaire

Returning Entity

Date_____

Please provide the following information with respect to each foreign corporation, foreign disregarded entity, or foreign partnership that was formed, owned, or acquired by the Company/Shareholder in each applicable year:

General Information of the US Filer:

1. Legal Name:_____
2. Address:_____
3. EIN or SIN:_____
4. Dates of the US filer's fiscal or tax year:_____
5. Percentage of the foreign entity's voting stock/partnership interest that the US filer owned at the end of the tax year: _____

General Information of the Foreign Entity:

1. Legal name:_____
2. Address:_____
3. EIN, if any; if no EIN, please provide Reference ID number:_____
4. Date of incorporation/formation:_____
5. Country of incorporation:_____
6. Place of principle business activity:_____
7. Description of principal business activity:
8. Functional currency of the foreign entity: _____
9. Name and address of foreign corporation's statutory or resident agent in country of incorporation (if any):

Ownership Structure of the Foreign Entity

1. Description of each class of stock (such as common stock, preferred stock, etc.)

2. Number of each class of shares issued and outstanding at beginning and end of the tax year.

3. If the foreign entity was liquidated or sold during the tax year, please describe the transaction. provide the name and address of the purchaser (if applicable), date of liquidation/sale, number of shares sold, and the amount received:

4. If the foreign entity was acquired, please describe the transaction, and provide the name and address of the seller(s)/transferor(s), date of acquisition, number of shares acquired, and the amount paid.

5. If the foreign entity was formed during the year, please provide the value of capital contribution by type of contributed asset (e.g., cash, accounts receivable, etc.) and the Company/Shareholder's US tax basis in such assets if different from their value.

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Financial Statements of each Foreign Entity:

Please provide the following:

- ☐ Prior-year Form 5471, including all statements
- ☐ Income statement of the foreign entity in functional currency for the tax year
- ☐ Balance sheet of the foreign entity in functional currency for the tax year
- ☐ Schedule showing depreciation calculations for all assets; and
- ☐ Partnership account information for the tax year, if applicable

Information on Related Party Transactions of each Foreign Entity:

Please provide the following information with respect to each reportable related party transaction, (if any):

- Amount involved; and
- Name of related parties involved in each reportable transaction.

Related party transactions include:

	Amount Involved	Name of Related Parties
Purchase or selling of inventory:		
Rents or Royalties received or paid:		
Dividends received or paid:		
Interest received or paid:		
Commissions received or paid:		
Cost sharing or buy in payments (if any):		
Amounts loaned or borrowed:		

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Other Information

1. Was any of the stock of the foreign entity purchased, sold, or redeemed during the tax year? ☐ Yes ☐ No ***If yes, please explain:***

2. During the tax year, did any foreign entity own at least a 10% interest (directly or indirectly) in any foreign partnership? ☐ Yes ☐ No

If yes, please provide the following information with respect to each such investment:

   i. Name and EIN (if any) or Reference ID number of the foreign partnership.

   ii. Identify which, if any, of the following forms the foreign partnership filed for its tax year ending with or within the corporation's tax year: ☐ Form 1042 ☐ Form 1065 ☐ Form 1065-B ☐ Form 8804;

   iii. Name of the tax matters partner (if any) _____

   iv. Beginning and ending dates of the foreign partnership's tax year? _____

3. During the tax year, did the foreign entity own an interest in any US or foreign trust? ☐ Yes ☐ No

4. During the year, did the foreign entity own any foreign entities that were disregarded as entities separate from their owners (e.g., branches or so-called "check-the-box" entities)? ☐ Yes ☐ No

   If so, please provide the name, country or organization, and EIN (if any) of each entity.

5. During the tax year, was the foreign entity a participant in a cost sharing arrangement? ☐ Yes ☐ No or did the foreign entity become a participant in a cost sharing arrangement? ☐ Yes ☐ No

6. During the tax year, did the foreign entity participate in any "Reportable Transactions" as defined by Treas. Reg. § 1.6011-4(c)(3)(i)(G) ? ☐ Yes ☐ No

7. During the tax year, did the foreign entity pay or accrue any foreign tax that was disqualified for credit under §901(m) ? ☐ Yes ☐ No

8. During the tax year, did the foreign entity pay or accrue any foreign taxes to which § 909 applies, or treat foreign taxes that were previously suspended under § 909 as no longer suspended? ☐ Yes ☐ No

   If yes, please explain:

9. Was any income of the foreign entity blocked? ☐ Yes ☐ No ***If yes, please explain:***

10. Did any such income become unblocked during the tax year? ☐ Yes ☐ No ***If yes, please explain:***

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11. Did the foreign entity file a US income tax return during the year? ☐ Yes ☐ No

If yes:

i. Which return?_____

ii. What was the taxable income or loss reported on such return?_____

iii. What was the US income tax paid (after all credits)?_____

All documents can be securely transferred to our office by uploading to your CCH Portal for which you have registered or by using ShareSafe. .Links to both applications can be found on our website American Expat Taxes LLC (amexpattax.com). Please note that, for security reasons, we cannot accept digital files using any other method such as Email Attachment, Google Docs/Drive, Dropbox, etc. Please advise if you require an alternative method to provide us your information.

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