

Please provide the following information with respect to each foreign corporation or foreign disregarded entity, that was formed, owned, or acquired by the Taxpayer/Filer in tax year 2025. If a question does not apply to your situation, please mark it "N/A."

Section One: General Information of the US Taxpayer/Filer:

1. Legal name of the US taxpayer/filer: _____
2. Address of the US taxpayer/filer: _____
3. EIN or SSN of the US taxpayer/filer: _____
4. Dates of the US filer's fiscal or tax year: _____
5. What percentage of the foreign entity's voting stock did the US taxpayer/filer own at the end of the tax year?

6. Is the US taxpayer/filer an officer and/or director of the foreign entity? _____

Section Two: General Information of the Foreign Entity:

1. Legal name of the foreign entity: _____
2. Address of the foreign entity: _____
3. Entity's EIN or Reference ID number, if any (if none, mark "n/a" and a Ref ID will be created for your entity):

4. Date of incorporation/formation: _____
5. Country of incorporation: _____
6. Place of principle business activity: _____
7. Description of principal business activity:

8. Name, address, and identifying number of branch office or agent (if any) in the US:

9. Name and address of foreign corporation's statutory or resident agent in country of incorporation (if any):

10. Name and address of person with custody of the books and records of the foreign corporation, and the location of such books and records:

11. Functional currency of the foreign entity: _____
12. During the tax year, did this foreign entity own at least a 10% interest (directly or indirectly) in any other foreign corporation? ☐ Yes ☐ No

*If so, please **complete a separate Information Request List for each foreign corporation.***

Section Three: Foreign Entity Structural Change Questions:

1. Was the entity **formed** during 2025? ☐ Yes ☐ No (If yes, **please provide the following:**)
 - a. Formation documents in English;
 - b. Details regarding the capital contributions made by every shareholder, including the value of each capital contribution by type of contributed asset (e.g., cash, accounts receivable, debt) and the Foreign Entity/Shareholder's US tax basis in such assets if different from their value.
2. Was the entity **acquired** during 2025? ☐ Yes ☐ No (If yes, **please provide the following:**)
 - a. Acquisition documents in English;
 - b. 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:
3. Were any shares of the entity **sold** during 2025? ☐ Yes ☐ No (If yes, **please provide the following:**)
 - a. Sale documents in English;
 - b. Please describe the sale transaction, provide the name and address of the purchaser, date(s) of sale(s), number of shares sold, and the amount received from each purchaser during each share sale:
4. Was the entity **liquidated** during 2025? ☐ Yes ☐ No (If yes, **please provide the following:**)
 - a. Liquidation documents in English;
 - b. Please describe the liquidation transaction including the date of liquidation.

Section Four: Ownership Structure of the Foreign Entity:

1. Classes of Stock (with shares issued and outstanding):
 - a) Common:
 - I. How many common shares were there at the beginning of the tax year? _____
 - II. How many common shares were there at the end of the tax year? _____
 - b) Preferred:
 - I. How many preferred shares were there at the beginning of the tax year? _____
 - II. How many preferred shares were there at the end of the tax year? _____

2. Please complete the below chart, including all shareholders of the Foreign Entity:

Shareholder Name, Address, SSN/EIN	Shareholder Country of Citizenship	Shareholder a US Person? (Y/N)	Related to you by blood or marriage? (Y/N)	Shares held at beg. of year (by class):	Shares held at end of year (by class):

Section Five: Financial Statements of each Foreign Entity (Please provide all of the following):

- Prior-year Form 5471, including all statements.
- Local-country tax return for current tax year.
- Income statement of the foreign entity in functional currency for the tax year.
- Beginning and ending balance sheets of the foreign entity in functional currency for the tax year.
- Schedule showing depreciation calculations for all assets.

Section Six: Information on Related Party Transactions of each Foreign Entity:

1. Salary or Commissions:

a) During the tax year, did any shareholder receive salary or commissions from the foreign entity? ☐ Yes ☐ No

If yes, please provide the following:

- Name of shareholder _____
- Amount of salary and/or commissions paid to them by the foreign entity _____

2. Interest:

a) During the tax year, did any shareholder pay or receive interest to/from the foreign entity? ☐ Yes ☐ No

If yes, please provide the following:

- Name of shareholder _____
- Amount of interest paid or received to/from the foreign entity _____

b) During the tax year, did any other foreign entity owned by you either pay or receive interest to/from the foreign entity? ☐ Yes ☐ No *If yes, please provide the following:*

- Name of the other foreign entity _____
- Amount of interest paid or received to/from the foreign entity _____

3. Rents and Royalties:

a) During the tax year, did any shareholder pay or receive rents or royalties to/from the foreign entity? ☐ Yes ☐ No

If yes, please provide the following:

- Name of shareholder _____
- Amount of rents or royalties paid or received to/from the foreign entity _____

b) During the tax year, did any other foreign entity owned by you either pay or receive rents or royalties to/from the foreign entity? ☐ Yes ☐ No *If yes, please provide the following:*

- Name of the other foreign entity _____
- Amount of rents or royalties paid or received to/from the foreign entity _____

4. Services Performed:

a) During the tax year, did any shareholder receive amounts paid for services performed (not salary) from the foreign entity? ☐ Yes ☐ No *If yes, please provide the following:*

- Name of shareholder _____
- Amount paid to the shareholder by the entity for services performed (not salary) _____

b) During the tax year, did any other foreign entity owned by you either pay or receive amounts for services performed (not salary) to/from this foreign entity? ☐ Yes ☐ No *If yes, please provide the following:*

- Name of the other foreign entity _____
- Amount paid to/received from the other foreign entity for services performed (not salary) _____

5. Inventory, Raw Materials, etc.:

a) During the tax year, did any shareholder purchase or sell any inventory, raw materials, etc., to/from this foreign entity? ☐ Yes ☐ No *If yes, please provide the following:*

- Name of shareholder _____
- Amount paid to/received from the shareholder for the purchase or sale of inventory, raw materials, etc.: _____

b) During the tax year, did the foreign entity purchase or sell any inventory, raw materials, etc., to another foreign entity that is also owned by you? ☐ Yes ☐ No *If yes, please provide the following:*

- Name of the other foreign entity _____
- Amount paid to/received from the other foreign entity for the purchase or sale of inventory, raw materials, etc. _____

6. Cost-Sharing and Buy-In Payments:

a) During the tax year, did the foreign entity make or receive any cost-sharing or buy-in payments to/from another foreign entity that is also owned by you? ☐ Yes ☐ No *If yes, please provide the following:*

- Name of the other foreign entity _____
- Copy of the cost-sharing agreement or buy-in contract.
- Amount paid to/received from the other foreign entity for the cost-sharing or buy-in agreements: _____

7. Loans:

- a) During the tax year, did any shareholder loan or borrow funds to/from the foreign entity? ☐ Yes ☐ No *If yes, please provide the following:*
- Name of shareholder _____
 - Maximum amount of any loan account (loaned to or borrowed from) to/from the foreign entity during the tax year _____
- b) During the tax year, did any other foreign entity owned by you either loan or borrow funds to/from the foreign entity? ☐ Yes ☐ No *If yes, please provide the following:*
- Name of the other foreign entity _____
 - Maximum amount of any loan account (loaned to or borrowed from) to/from the foreign entity during the tax year _____

8. Dividends or Distributions: For all distributions, please complete the below table.

Shareholder Name	Date of Distribution	Amount of Distribution (in local currency)

Section Seven: Other Information: (These are less common)

- Did the foreign entity file a US income tax return during the year? ☐ Yes ☐ No *If so:*
 - Which return? _____ Please provide us with a copy of all Forms filed;
 - What was the taxable income or loss reported on such return? _____
 - What was the US income tax paid (after all credits)? _____
- During the tax year, did any foreign entity own at least a 10% interest (directly or indirectly) in any foreign partnership? ☐ Yes ☐ No
If so, please provide the following information with respect to each such investment:
 - Name and EIN (if any) or Reference ID number of the foreign partnership;
 - 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, 1065 or 1065-B, or 8804 – please provide us with copies of all Forms filed;
 - Name of the tax matters partner (if any); and
 - Beginning and ending dates of the foreign partnership's tax year.
- 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, did the foreign entity participate in any “Reportable Transactions” as defined by Treas. Reg. §1.6011-4(c)(3)(i)(G)? ☐ Yes ☐ No
6. During the tax year, did the foreign entity pay or accrue any foreign tax that was disqualified for credit under §901(m)? ☐ Yes ☐ No
7. 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
8. Was any income of the foreign entity blocked? ☐ Yes ☐ No *If yes, please explain:*

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

10. Did the foreign corporation have a previously disallowed interest expense under §163(j) carried forward to the current tax year? ☐ Yes ☐ No
11. Did any extraordinary reduction with respect to a controlling §245A shareholder occur during the tax year? ☐ Yes ☐ No
12. Does the foreign corporation have any loan to or from the related party to which the safe-haven rules of Treas. Reg. §1.482-2(a)(2)(iii)(B) are applicable and for which the foreign corporation used a rate of interest within the safe-haven range? ☐ Yes ☐ No
13. Did the foreign corporation make any distributions during the year which were funded by a related-party loan? ☐ Yes ☐ No *If yes, please provide*
 - The amount of such distribution(s): _____
 - The amount of such related-party indebtedness: _____

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 Tax Services (amexpattax.com). Please note that, for security reasons, we cannot accept digital files using any other method such as Google Docs/Drive, Dropbox, etc. Please advise if you require an alternative method to provide us your information.