

## Foreign Entities (Non-US) - Information Request List

---

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:

- a. Legal name and address;
- b. EIN or SSN;
- c. Dates of the US filer's fiscal or tax year; and
- d. 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:

- a. Legal name and address;
- b. EIN, if any; if no EIN, then Reference ID number;
- c. Date of incorporation/formation;
- d. Country of incorporation;
- e. Place of principle business activity;
- f. Description of principal business activity;
- g. Name, address, and identifying number of branch office or agent (if any) in the US;
- h. Name and address of foreign corporation's statutory or resident agent in country of incorporation (if any);
- i. Name and address of person with custody of the books and records of the foreign corporation, and the location of such books and records, if different; and
- j. Functional currency of the foreign entity.

### Ownership Structure of the Foreign Entity:

- e. Description of each class of stock (such as common stock, preferred stock, etc.);
- f. Number of each class of shares issued and outstanding at beginning and end of the tax year;
- g. 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;
- h. 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; and



- i. 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.

### **Financial Statements of each Foreign Entity:**

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

### **Information on Related Party Transactions of each Foreign Entity:**

- o. Please provide the following information with respect to each reportable related party transaction, if any:
  - i. Type of reportable transaction;
  - ii. Amount involved; and
  - iii. Name of related parties involved in each reportable transaction.
- p. Related party transactions include:
  - i. Purchase or selling of inventory;
  - ii. Rents or royalties received or paid;
  - iii. Dividends received or paid;
  - iv. Interest received or paid;
  - v. Commissions received or paid;
  - vi. Cost-sharing or buy-in payments, if any; and
  - vii. Amounts loaned or borrowed.

### **Other Information:**

- q. Was any of the stock of the foreign entity purchased, sold, or redeemed during the tax year? If so, please explain.
- r. During the tax year, did any foreign entity own at least a 10% interest (directly or indirectly) in any foreign partnership? If so, 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, 1065 or 1065-B, or 8804;
  - iii. Name of the tax matters partner (if any); and
  - iv. Beginning and ending dates of the foreign partnership's tax year.

- s. During the tax year, did the foreign entity own an interest in any US or foreign trust?
- t. 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)? If so, please provide the name, country or organization, and EIN (if any) of each entity.
- u. During the tax year, was the foreign entity a participant in a cost sharing arrangement? Or, did the foreign entity become a participant in a cost sharing arrangement?
- v. 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)?
- w. During the tax year, did the foreign entity pay or accrue any foreign tax that was disqualified for credit under §901(m)?
- x. 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?
- y. Was any income of the foreign entity blocked? If so, please explain.
- z. Did any such income become unblocked during the tax year? If so, please explain.
- aa. Did the foreign entity file a US income tax return during the year? If so:
  - 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 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.**