

SECTION I.—Certain Gains, Profits, and Income From U.S. Sources That Are NOT Effectively Connected With the Conduct of a Trade or Business in the United States (See page 6 of instructions.)

If you are required to complete Section II or are using Form 1120-F as a claim for refund of tax withheld at source, include below **ALL** income from U.S. sources that is **NOT** effectively connected with the conduct of a trade or business in the United States. Otherwise, include only those items of income on which the U.S. income tax was not fully paid at the source. The rate of tax on each item of **gross** income listed below is 30% (4% for the gross transportation tax) or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Fill in treaty rates where applicable. **If the corporation claimed a lower treaty rate, also complete Item W, page 5.**

Name of treaty country, if any ►

(a) Nature of income	(b) Gross income	(c) Rate of tax (%)	(d) Amount of tax	(e) Amount of U.S. income tax paid or withheld at the source
1 Interest				
2 Dividends				
3 Rents				
4 Royalties				
5 Annuities				
6 Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting schedule)				
7 Gains from sale or exchange of patents, copyrights, etc.				
8 Fiduciary distributions (attach supporting schedule)				
9 Gross transportation income (see page 6 of instructions).		4		
10 Other fixed or determinable annual or periodic gains, profits, and income				
.....				
11 Total. Enter here and on line 1, page 1 ►				
12 Total. Enter here and include on line 6h, page 1. ►				

Additional Information Required (continued from page 1)

	Yes	No		Yes	No
M Is the corporation a personal holding company? (See section 542 for definition.)			S Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ► \$		
N Is the corporation a controlled foreign corporation? (See section 957 for definition.)			T Is the corporation a subsidiary in a parent-subsidiary controlled group?		
O Is the corporation a personal service corporation? (See page 7 of instructions for definition.)			If "Yes," enter the name and employer identification number of the parent corporation ►		
P Enter tax-exempt interest received or accrued during the tax year (see instructions) ► \$			U At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267(c) for attribution rules.) . . .		
Q At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.)			If "Yes," attach a schedule showing the name and identifying number. (Do not include any information already entered in T above).		
If "Yes," attach a schedule showing (1) name and identifying number of such U.S. corporation; (2) percentage owned; and (3) taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.			Enter percentage owned ►		
R If the corporation has a net operating loss (NOL) for the tax year and is electing to forego the carryback period, check here ► <input type="checkbox"/>			Note: Additional information is required at the bottom of page 5.		

SECTION II.—Income Effectively Connected With the Conduct of a Trade or Business in the United States

(See page 7 of instructions.)

IMPORTANT—Fill in all applicable lines and schedules. If you need more space, see Attachments on page 3 of instructions.

Table with 11 columns: Line number, Description, and three columns for amounts. Rows include Income (1a-11) and Deductions (12-30c) sections.

Schedule A Cost of Goods Sold (See page 12 of instructions.)

Table with 8 columns: Line number, Description, and three columns for amounts. Rows include inventory items (1-8) and valuation questions (9a-f).

Schedule C Dividends and Special Deductions (See instructions.)	(a) Dividends received	(b) %	(c) Special deductions: (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations that are subject to the 70% deduction		70	
7 Dividends from 20%-or-more-owned foreign corporations that are subject to the 80% deduction		80	
8 Total. Add lines 1 through 7. See page 13 of instructions for limitation			
9 Other dividends from foreign corporations not included on lines 3, 6, and 7			
10 Foreign dividend gross-up (section 78)			
11 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
12 Other dividends			
13 Deduction for dividends paid on certain preferred stock of a public utility			
14 Total dividends. Add lines 1 through 12. Enter here and on line 4, page 3			
15 Total deductions. Add lines 8 and 13. Enter here and on line 30b, page 3			

Schedule E Compensation of Officers (Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 of Section II) are \$500,000 or more. See **Line 12. Compensation of officers** on page 9 of instructions.)

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2 Total compensation of officers					
3 Compensation of officers claimed on Schedule A and elsewhere on this return					
4 Subtract line 3 from line 2. Enter the result here and on line 12, page 3					

Schedule J Tax Computation (See page 14 of instructions.)

1 Check if the corporation is a member of a controlled group (see sections 1561 and 1563) ► <input type="checkbox"/> Important: Members of a controlled group, see instructions.				
2a If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income bracket amounts (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____				
b Enter the corporation's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____ (2) Additional 3% tax (not more than \$100,000) \$ _____				
3 Income tax. Check this box if the corporation is a qualified personal service corporation (see instructions) ► <input type="checkbox"/>				3
4a Foreign tax credit (attach Form 1118)	4a			
b Check: <input type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> QEV credit (attach Form 8834)	4b			
c General business credit. Enter here and check which forms are attached: <input type="checkbox"/> 3800 <input type="checkbox"/> 3468 <input type="checkbox"/> 5884 <input type="checkbox"/> 6478 <input type="checkbox"/> 6765 <input type="checkbox"/> 8586 <input type="checkbox"/> 8830 <input type="checkbox"/> 8826 <input type="checkbox"/> 8835 <input type="checkbox"/> 8844 <input type="checkbox"/> 8845 <input type="checkbox"/> 8846 <input type="checkbox"/> 8820 <input type="checkbox"/> 8847 <input type="checkbox"/> 8861	4c			
d Credit for prior year minimum tax (attach Form 8827)	4d			
5 Total credits. Add lines 4a through 4d				5
6 Subtract line 5 from line 3				6
7 Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611				7
8 Alternative minimum tax (attach Form 4626)				8
9 Add lines 6 through 8				9
10 Qualified zone academy bond credit (attach Form 8860)				10
11 Total tax. Subtract line 10 from line 9. Enter here and on line 2, page 1				11

SECTION III.—Branch Profits Tax and Tax on Excess Interest (See instructions beginning on page 15.)

Part I—Branch Profits Tax

1 Enter the amount from Section II, line 29	1		
2 Enter total adjustments made to get effectively connected earnings and profits. (Attach a schedule showing the nature and amount of adjustments.) (See page 16 of instructions.)	2		
3 Effectively connected earnings and profits. Combine line 1 and line 2. Enter the result here	3		
4a Enter U.S. net equity at the end of the current tax year. (Attach schedule.)	4a		
b Enter U.S. net equity at the end of the prior tax year. (Attach schedule.)	4b		
c Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c		
d Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b. Enter the result here	4d		
e Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e		
5 Dividend equivalent amount. Subtract line 4c from line 3. Enter the result here. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5		
6 Branch profits tax. Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). Enter here and include on line 3, page 1. (See instructions.) Also complete Items W and X below	6		

Part II—Tax on Excess Interest

7a Enter the interest from Section II, line 18	7a		
b Enter the interest apportioned to the effectively connected income of the foreign corporation that is capitalized or otherwise nondeductible.	7b		
c Add lines 7a and 7b	7c		
8 Enter the branch interest (including capitalized and other nondeductible interest). (See instructions for definition.) If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box <input type="checkbox"/>	8		
9a Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-.	9a		
b If the foreign corporation is a bank, enter the excess interest treated as interest on deposits. Otherwise, enter -0-. (See page 17 of instructions.)	9b		
c Subtract line 9b from line 9a	9c		
10 Tax on excess interest. Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See page 17 of instructions.) Enter here and include on line 3, page 1. Also complete Items W and X below	10		

Additional Information Required (continued from page 2)

V Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:	Yes	No	W Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States thereby causing a reduction of tax? If "Yes," complete and attach Form 8833. Note: Failure to disclose a treaty-based return position may result in a \$10,000 penalty (see section 6712).	Yes	No
(1) A complete termination of all U.S. trades or businesses?			X If the corporation is claiming it is a qualified resident of its country of residence for purposes of computing its branch profits tax and excess interest tax, check the basis for that claim:		
(2) The tax-free liquidation or reorganization of a foreign corporation?				Stock ownership and base erosion test	<input type="checkbox"/>
(3) The tax-free incorporation of a U.S. trade or business?				Publicly traded test	<input type="checkbox"/>
If (1) applies or (2) applies and the transferee is domestic, attach Form 8848.			Active trade or business test	<input type="checkbox"/>	
If (3) applies, attach the statement required by Regulations section 1.884-2T(d)(5).			Private letter ruling	<input type="checkbox"/>	

