

Dollar Election Under Section 985

Name of corporation making election		Employer identification number
Number, street, and room or suite no. (If a P.O. box, see instructions.)		Tax year for which dollar election is effective
City or town, state, and ZIP code		

- 1** Check the applicable box to indicate who is making the dollar election under Regulations section 1.985-1(b)(2)(ii)(B)(2):
- a** A noncontrolled section 902 corporation to elect the U.S. dollar as its (or its QBU branch's) functional currency.
 - b** The majority domestic corporate shareholders of a noncontrolled section 902 corporation to elect the U.S. dollar as the corporation's (or the corporation's QBU branch's) functional currency.

2a Name of noncontrolled section 902 corporation (do not complete if same as filer above)	b Country of organization or creation
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- c** Country where the principal place of business of the noncontrolled section 902 corporation is located and country of each of its QBU branches. Attach additional sheets if necessary.

3 Enter the information requested below (see instructions). Attach additional sheets if necessary.

(a) Name of shareholder	(b) Address (street number, P.O. box, city, state, and ZIP code)	(c) Identifying number	(d) Percent of stock owned in each class		
			Common	Preferred 1	Preferred 2
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- 4** Enter the names, addresses, and identifying numbers of all persons that are related to the noncontrolled section 902 corporation who are eligible QBUs (within the meaning of Regulations section 1.985-2(b)(1)) or that have a branch that is an eligible QBU. Attach additional sheets if necessary.

Name	Address	Identifying number
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- 5** Enter the name, address, and identifying number of every domestic corporate shareholder notified of the dollar election as required by Regulations section 1.985-2(c)(3)(i). Attach additional sheets if necessary.

Name	Address	Identifying number
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Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief, it is true, correct, and complete.

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Signature	Title (if any)	Date

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Form 8819 is filed by or on behalf of a noncontrolled section 902 corporation (defined in section 904(d)(2)(E)) to elect the U.S. dollar as its (or its qualified business unit (QBU) branch's) functional currency.

Who Must File

- If an election is made by a noncontrolled section 902 corporation, Form 8819 must be filed by an authorized officer or director of the corporation.
- If the election is made on behalf of a noncontrolled section 902 corporation or branch of a noncontrolled foreign corporation, Form 8819 must be filed by each of the majority domestic corporate shareholders (as defined in Regulations section 1.985-2(c)(3)).

Signature. If there is not enough space for all required filers to sign Form 8819, attach a sheet showing each additional signature, that person's title, if any, and the date signed. The attachment must be signed under penalties of perjury.

When and Where To File

File Form 8819 within 180 days after the end of the tax year for which the dollar election is made. File it with the Internal Revenue Service Center, Philadelphia, PA 19255.

Specific Instructions

Address. Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the filer has a P.O. box, show the box number instead of the street address.

Line 3. If the box on line 1a is checked, enter the name, address, identifying number, and percentage of stock owned (as defined in section 902(b)) in each class of stock for each domestic corporate shareholder.

If the box on line 1b is checked, enter the name, address, identifying number, and the percentage of stock owned (within the meaning of section 958(a)) in each class of stock for each domestic corporate shareholder (as described in section 902(a)) making the election.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** 4 hr., 32 min.
- Learning about the law or the form** 0 hr., 53 min.
- Preparing and sending the form to the IRS** 1 hr., 0 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the tax form to this office. Instead, see **When and Where To File** above.

