

# Return of U.S. Persons With Respect to Certain Foreign Partnerships

▶ **Attach to your tax return. See separate instructions.**

Information furnished for the foreign partnership's tax year  
(see instructions) beginning \_\_\_\_\_, and ending \_\_\_\_\_.

**Important:** All information **MUST** be in English. All amounts **MUST** be in U.S. dollars unless otherwise indicated.

Name of person filing this return	Identifying number
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Filer's address (if you are not filing this form with your tax return)	<b>A</b> Category of filer (see <b>Categories of Filers</b> in the instructions and check applicable box(es): 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/>
	<b>B</b> Filer's tax year beginning _____, and ending _____

<b>C</b> Filer's share of liabilities: Nonrecourse \$ _____	Qualified nonrecourse financing \$ _____	Other \$ _____
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<b>D</b> If filer is a member of a consolidated group but not the parent, enter the following information about the parent:	
Name _____	EIN _____
Address _____	

<b>E</b> Information about certain other partners. (see instructions)					
(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

<b>F1</b> Name and address of foreign partnership	<b>2</b> EIN (if any) _____  <b>3</b> Country under whose laws organized _____
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<b>4</b> Date of organization	<b>5</b> Principal place of business	<b>6</b> Principal business activity code number	<b>7</b> Principal business activity	<b>8</b> Functional currency and exchange rate (see instr.)
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<b>G</b> Provide the following information for the foreign partnership's tax year:	
<b>1</b> Name, address, and identifying number of agent (if any) in the United States	<b>2</b> Check if the foreign partnership must file: <input type="checkbox"/> Form 1042 <input type="checkbox"/> Form 8804 <input type="checkbox"/> Form 1065 or 1065-B Service Center where Form 1065 or 1065-B is filed:
<b>3</b> Name and address of foreign partnership's agent in country of organization, if any	<b>4</b> Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

**5** Were any special allocations made by the foreign partnership? . . . . . ▶  Yes  No  
**6** Number of foreign disregarded entities owned by the partnership (*attach list*) . . . . . ▶ .....  
**7** How is this partnership classified under the law of the country in which it is organized? . . . ▶ .....  
**8** Did the partnership own any separate units within the meaning of Regulations section 1.1503-2(c)(3) or (4)? . . . ▶  Yes  No  
**9** Does this partnership meet **both** of the following requirements?  
 • The partnership's total receipts for the tax year were less than \$250,000 and  
 • The value of the partnership's total assets at the end of the tax year was less than \$600,000. } . . . . . ▶  Yes  No  
 If "Yes," **do not** complete Schedules L, M-1, and M-2.

<b>Sign Here Only If You Are Filing This Form Separately and Not With Your Tax Return</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.	
	Signature of general partner or limited liability company member	Date

<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed) and address	EIN	ZIP code	

**Schedule A Constructive Ownership of Partnership Interest.** Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

**a**  Owns a direct interest **b**  Owns a constructive interest

Name	Address	Identifying number (if any)	Check if foreign person	Check if direct partner

**Schedule A-1 Certain Partners of Foreign Partnership** (see instructions)

Name	Address	Identifying number (if any)	Check if foreign person

Does the partnership have any other foreign person as a direct partner? . . . . .  **Yes**  **No**

**Schedule A-2 Affiliation Schedule.** List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

**Schedule B Income Statement—Trade or Business Income**

**Caution:** Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

		1a	1b	1c	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16a	16b	17	18	19	20	21	22	
<b>Income</b>	<b>1a</b> Gross receipts or sales . . . . .																										
	<b>b</b> Less returns and allowances . . . . .																										
	<b>2</b> Cost of goods sold . . . . .																										
	<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .																										
	<b>4</b> Ordinary income (loss) from other partnerships, estates, and trusts (attach schedule) . . . . .																										
	<b>5</b> Net farm profit (loss) (attach Schedule F (Form 1040)) . . . . .																										
	<b>6</b> Net gain (loss) from Form 4797, Part II, line 18 . . . . .																										
	<b>7</b> Other income (loss) (attach schedule) . . . . .																										
<b>8 Total income (loss).</b> Combine lines 3 through 7 . . . . .																											
<b>Deductions</b> (see page 7 of the instructions for limitations)	<b>9</b> Salaries and wages (other than to partners) (less employment credits) . . . . .																										
	<b>10</b> Guaranteed payments to partners . . . . .																										
	<b>11</b> Repairs and maintenance . . . . .																										
	<b>12</b> Bad debts . . . . .																										
	<b>13</b> Rent . . . . .																										
	<b>14</b> Taxes and licenses . . . . .																										
	<b>15</b> Interest . . . . .																										
	<b>16a</b> Depreciation (if required, attach Form 4562) . . . . .																										
	<b>b</b> Less depreciation reported on Schedule A and elsewhere on return . . . . .																										
	<b>17</b> Depletion ( <b>Do not</b> deduct oil and gas depletion.) . . . . .																										
	<b>18</b> Retirement plans, etc. . . . .																										
	<b>19</b> Employee benefit programs . . . . .																										
	<b>20</b> Other deductions (attach schedule). . . . .																										
	<b>21 Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20. . . . .																										
<b>22 Ordinary income (loss)</b> from trade or business activities. Subtract line 21 from line 8 . . . . .																											

**Schedule D Capital Gains and Losses**

**Part I Short-Term Capital Gains and Losses—Assets Held 1 Year or Less**

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) ((d) minus (e))	
1						
2	Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				2	
3	Short-term capital gain (loss) from like-kind exchanges from Form 8824 . . . . .				3	
4	Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts . . . . .				4	
5	<b>Net short-term capital gain or (loss).</b> Combine lines 1 through 4 in column (f). Enter here and on Form 8865, Schedule K, line 4d or 7 . . . . .				5	

**Part II Long-Term Capital Gains and Losses—Assets Held More Than 1 Year**

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) ((d) minus (e))	(g) 28% rate gain or (loss) *(see instr. below)
6						
7	Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				7	
8	Long-term capital gain (loss) from like-kind exchanges from Form 8824. . . . .				8	
9	Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts . . . . .				9	
10	Capital gain distributions . . . . .				10	
11	Combine lines 6 through 10 in column (g). Enter here and on Schedule K, line 4e(1) or 7 . . . . .				11	
12	<b>Net long-term capital gain or (loss).</b> Combine lines 6 through 10 in column (f). Enter here and on Form 8865, Schedule K, line 4e(2) or 7 . . . . .				12	

\*28% rate gain or (loss) includes all "collectibles gains and losses" as defined in the instructions.

<b>Schedule K Partners' Shares of Income, Credits, Deductions, etc.</b>			
<b>(a) Distributive share items</b>			<b>(b) Total amount</b>
<b>Income (Loss)</b>	<b>1</b> Ordinary income (loss) from trade or business activities (enter from Schedule B, line 22)	<b>1</b>	
	<b>2</b> Net income (loss) from rental real estate activities ( <i>attach Form 8825</i> )	<b>2</b>	
	<b>3a</b> Gross income from other rental activities	<b>3a</b>	
	<b>b</b> Expenses from other rental activities ( <i>attach schedule</i> )	<b>3b</b>	
	<b>c</b> Net income (loss) from other rental activities. Subtract line 3b from line 3a	<b>3c</b>	
	<b>4</b> Portfolio income (loss):		
	<b>a</b> Interest income	<b>4a</b>	
	<b>b</b> Ordinary dividends	<b>4b</b>	
	<b>c</b> Royalty income	<b>4c</b>	
	<b>d</b> Net short-term capital gain (loss)	<b>4d</b>	
	<b>e</b> Net long-term capital gain (loss)	<b>4e</b>	
	<b>(1)</b> 28% rate gain (loss) <b>(2)</b> Total for year	<b>4e(2)</b>	
	<b>f</b> Other portfolio income (loss) ( <i>attach schedule</i> )	<b>4f</b>	
<b>5</b> Guaranteed payments to partners	<b>5</b>		
<b>6</b> Net section 1231 gain (loss) (other than due to casualty or theft) ( <i>attach Form 4797</i> )	<b>6</b>		
<b>7</b> Other income (loss) ( <i>attach schedule</i> )	<b>7</b>		
<b>Deductions</b>	<b>8</b> Charitable contributions ( <i>attach schedule</i> )	<b>8</b>	
	<b>9</b> Section 179 expense deduction	<b>9</b>	
	<b>10</b> Deductions related to portfolio income (itemize)	<b>10</b>	
	<b>11</b> Other deductions ( <i>attach schedule</i> )	<b>11</b>	
<b>Credits</b>	<b>12a</b> Low-income housing credit:		
	<b>(1)</b> From partnerships to which section 42(j)(5) applies for property placed in service before 1990	<b>12a(1)</b>	
	<b>(2)</b> Other than on line 12a(1) for property placed in service before 1990	<b>12a(2)</b>	
	<b>(3)</b> From partnerships to which section 42(j)(5) applies for property placed in service after 1989	<b>12a(3)</b>	
	<b>(4)</b> Other than on line 12a(3) for property placed in service after 1989	<b>12a(4)</b>	
	<b>b</b> Qualified rehabilitation expenditures related to rental real estate activities ( <i>attach Form 3468</i> )	<b>12b</b>	
	<b>c</b> Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities	<b>12c</b>	
<b>d</b> Credits related to other rental activities	<b>12d</b>		
<b>13</b> Other credits	<b>13</b>		
<b>Investment Interest</b>	<b>14a</b> Interest expense on investment debts	<b>14a</b>	
	<b>b (1)</b> Investment income included on lines 4a, 4b, 4c, and 4f above	<b>14b(1)</b>	
	<b>(2)</b> Investment expenses included on line 10 above	<b>14b(2)</b>	
<b>Self-Employment</b>	<b>15a</b> Net earnings (loss) from self-employment	<b>15a</b>	
	<b>b</b> Gross farming or fishing income	<b>15b</b>	
	<b>c</b> Gross nonfarm income	<b>15c</b>	
<b>Adjustments and Tax Preference Items</b>	<b>16a</b> Depreciation adjustment on property placed in service after 1986	<b>16a</b>	
	<b>b</b> Adjusted gain or loss	<b>16b</b>	
	<b>c</b> Depletion (other than oil and gas)	<b>16c</b>	
	<b>d (1)</b> Gross income from oil, gas, and geothermal properties	<b>16d(1)</b>	
	<b>(2)</b> Deductions allocable to oil, gas, and geothermal properties	<b>16d(2)</b>	
<b>e</b> Other adjustments and tax preference items ( <i>attach schedule</i> )	<b>16e</b>		

**Schedule K** (continued)

		(a) Distributive share items	(b) Total amount	
<b>Foreign Taxes</b>	<b>17a</b>	Name of foreign country or U.S. possession ▶ .....		
	<b>b</b>	Total gross income sourced at partner level . . . . .	<b>17b</b>	
	<b>c</b>	Total gross income sourced at partnership level ( <i>attach schedule</i> ):		
	<b>(1)</b>	Passive foreign source . . . . .	<b>17c(1)</b>	
	<b>(2)</b>	Listed categories and U.S. source . . . . .	<b>17c(2)</b>	
	<b>(3)</b>	General limitation foreign source . . . . .	<b>17c(3)</b>	
	<b>d</b>	Deductions allocated and apportioned at partner level:		
	<b>(1)</b>	Interest expense . . . . .	<b>17d(1)</b>	
	<b>(2)</b>	Other . . . . .	<b>17d(2)</b>	
	<b>e</b>	Deductions allocated and apportioned at partnership level ( <i>attach schedule</i> ):		
	<b>(1)</b>	Passive foreign source . . . . .	<b>17e(1)</b>	
	<b>(2)</b>	Listed categories and U.S. source . . . . .	<b>17e(2)</b>	
	<b>(3)</b>	General limitation foreign source . . . . .	<b>17e(3)</b>	
	<b>f</b>	Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	<b>17f</b>	
<b>g</b>	Reduction in taxes available for credit ( <i>attach schedule</i> ) . . . . .	<b>17g</b>		
<b>h</b>	Other foreign tax information ( <i>attach schedule</i> ) . . . . .	<b>17h</b>		
<b>Other</b>	<b>18</b>	Section 59(e)(2) expenditures: <b>a</b> Type ▶ .....	<b>b</b> Amount ▶	<b>18b</b>
	<b>19</b>	Tax-exempt interest income . . . . .		<b>19</b>
	<b>20</b>	Other tax-exempt income . . . . .		<b>20</b>
	<b>21</b>	Nondeductible expenses . . . . .		<b>21</b>
	<b>22</b>	Distributions of money (cash and marketable securities) . . . . .		<b>22</b>
	<b>23</b>	Distributions of property other than money . . . . .		<b>23</b>
	<b>24</b>	Other items and amounts required to be reported separately to partners ( <i>attach schedule</i> ) . . . . .		

**Schedule L** Balance Sheets per Books (Not required if Question G9, page 1, is answered "Yes.")

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
<b>1</b>	Cash . . . . .			
<b>2a</b>	Trade notes and accounts receivable . . . . .			
<b>b</b>	Less allowance for bad debts . . . . .			
<b>3</b>	Inventories . . . . .			
<b>4</b>	U.S. government obligations . . . . .			
<b>5</b>	Tax-exempt securities . . . . .			
<b>6</b>	Other current assets ( <i>attach schedule</i> ) . . . . .			
<b>7</b>	Mortgage and real estate loans . . . . .			
<b>8</b>	Other investments ( <i>attach schedule</i> ) . . . . .			
<b>9a</b>	Buildings and other depreciable assets . . . . .			
<b>b</b>	Less accumulated depreciation . . . . .			
<b>10a</b>	Depletable assets . . . . .			
<b>b</b>	Less accumulated depletion . . . . .			
<b>11</b>	Land (net of any amortization) . . . . .			
<b>12a</b>	Intangible assets (amortizable only) . . . . .			
<b>b</b>	Less accumulated amortization . . . . .			
<b>13</b>	Other assets ( <i>attach schedule</i> ) . . . . .			
<b>14</b>	<b>Total assets</b> . . . . .			
<b>Liabilities and Capital</b>				
<b>15</b>	Accounts payable . . . . .			
<b>16</b>	Mortgages, notes, bonds payable in less than 1 year . . . . .			
<b>17</b>	Other current liabilities ( <i>attach schedule</i> ) . . . . .			
<b>18</b>	All nonrecourse loans . . . . .			
<b>19</b>	Mortgages, notes, bonds payable in less than 1 year . . . . .			
<b>20</b>	Other liabilities ( <i>attach schedule</i> ) . . . . .			
<b>21</b>	Partners' capital accounts . . . . .			
<b>22</b>	<b>Total liabilities and capital</b> . . . . .			

<b>Schedule M Balance Sheets for Interest Allocation</b>		<b>(a)</b> Beginning of tax year	<b>(b)</b> End of tax year
1	Total U.S. assets . . . . .		
2	Total foreign assets:		
a	Passive income category . . . . .		
b	Listed categories ( <i>attach schedule</i> ) . . . . .		
c	General limitation income category		

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return** (Not required if Question G9, page 1, is answered "Yes.")

1	Net income (loss) per books . . . . .			6	Income recorded on books this year not included on Schedule K, lines 1 through 7 (itemize): . . . . .		
2	Income included on Schedule K, lines 1 through 4, 6, and 7, not recorded on books this year (itemize): . . . . .			a	Tax-exempt interest \$ . . . . .		
3	Guaranteed payments (other than health insurance) . . . . .			7	Deductions included on Schedule K, lines 1 through 11, 14a, 17f, and 18b, not charged against book income this year (itemize): . . . . .		
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 11, 14a, 17f, and 18b (itemize):			a	Depreciation \$ . . . . .		
a	Depreciation \$ . . . . .						
b	Travel and entertainment \$ . . . . .			8	Add lines 6 and 7 . . . . .		
5	Add lines 1 through 4 . . . . .			9	Income (loss). Subtract line 8 from line 5 . . . . .		

**Schedule M-2 Analysis of Partners' Capital Accounts** (Not required if Question G9, page 1, is answered "Yes.")

1	Balance at beginning of year			6	Distributions: a Cash . . . . .		
2	Capital contributed during year			b	Property . . . . .		
3	Net income (loss) per books			7	Other decreases (itemize): . . . . .		
4	Other increases (itemize): . . . . .			8	Add lines 6 and 7 . . . . .		
5	Add lines 1 through 4 . . . . .			9	Balance at end of year. Subtract line 8 from line 5 . . . . .		

**Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities**

**Important:** Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory . . . . .				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services . . . . .				
4 Commissions received . . . . .				
5 Rents, royalties, and license fees received . . . . .				
6 Distributions received . . . . .				
7 Interest received . . . . .				
8 Other . . . . .				
9 Add lines 1 through 8 . . . . .				
10 Purchases of inventory . . . . .				
11 Purchases of tangible property other than inventory . . . . .				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services . . . . .				
14 Commissions paid . . . . .				
15 Rents, royalties, and license fees paid . . . . .				
16 Distributions paid . . . . .				
17 Interest paid . . . . .				
18 Other . . . . .				
19 Add lines 10 through 18 . . . . .				
20 Amounts borrowed (enter the maximum loan balance during the year) — see instructions . . . . .				
21 Amounts loaned (enter the maximum loan balance during the year) — see instructions . . . . .				

Information Only

