

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

OMB No. 1545-0123

Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by  
section 898) (see instructions) beginning , 20 , and ending , 20

Attachment  
Sequence No. **121**

Name of person filing this return	<b>A</b> Identifying number
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)	<b>B</b> Category of filer (See instructions. Check applicable box(es)). 1a <input type="checkbox"/> 1b <input type="checkbox"/> 1c <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5a <input type="checkbox"/> 5b <input type="checkbox"/> 5c <input type="checkbox"/>
City or town, state, and ZIP code	<b>C</b> Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period %

Filer's tax year beginning , 20 , and ending , 20

**D** Check box if this is a final Form 5471 for the foreign corporation . . . . . ☐

**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions) . . . . . ☐

**F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40 . . . . . ☐

**G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions) . . . . .

**H** Person(s) on whose behalf this information return is filed

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Important:** Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars

# Form 5471 Guide

**United States. Internal Revenue  
Service**

A red circular graphic with a gradient, appearing as a partial circle or a thick curved line, located to the right of the United States Internal Revenue Service text.

## **Form 5471 Guide:**

**Larry's 2011 Tax Guide for U.S. Expats & Green Card Holders....in User-Friendly English!** Laurence E. 'Larry' Lipsher, 2013-05-22 There has not been anything written about U S Taxation matters that apply to U S Expats in over a decade until now Larry Lipsher's new book is written especially for the American taxpayer who lives and works outside of the U S Tax year 2010 places a whole new set of tax rules regulations and laws into operation with two major tax acts passed by Congress and signed into law by the President FATCA the Foreign Accounts Tax Compliance Act will forever impact how Americans will do their banking and what they will have to report in detail for matters they were not required to report upon in the past Lipsher a popular commentator of taxes in Asia for well over a decade writes to get laughs from a subject that usually generates far more tears than laughter He is brief and very much to the point concentrating upon making a boring subject as interesting as possible

**Larry's 2013 Tax Guide for U. S. Expats and Green Card Holders in User-Friendly English** Laurence E. 'Larry', 2013-03 A guide for the overseas American tax filer written especially for people who hate taxes

**Tax Guide for U.S. Citizens and Resident Aliens Abroad**, 1999 U.S. Master State Tax Practice and Procedure Guide CCH State Tax Law Editors, 2007

**Larry's 2016 U.S. Tax Guide 'Supplement' for U.S. Expats, Green Card Holders and Non-Resident Aliens in User Friendly English** Laurence E. 'Larry' Lipsher, 2016-03-02 This is a very user friendly guide for the U S tax filer who lives outside of the United States but is still required to file his or her U S tax return on an annual basis This book explains in an easy informal and frequently humorous manner what the tax filer's requirements are and pitfalls to look out for to avoid what could otherwise be harsh penalties Asian Tax Review's Laurence E Lipsher has written six prior annual books updating and expanding upon topics about the expat filer should be aware Lipsher has spoken about taxes all over the world and is a popular tax entertainer In addition this year's book also includes Nine Essays from a Transpacific Rock n Tax Man a mini memoir covering the author's years in the rock music business overcoming a cocaine addiction to become a wine industry tax expert and going through the weirdest manifestation of a mid life crisis by starting all over again twenty five years ago as an American accountant in the People's Republic of China

**Tax Guide for U.S. Citizens and Resident Aliens Abroad** United States. Internal Revenue Service, 1983 Instructions for Form 5471 United States. Internal Revenue Service, 1990

**1065 Preparation and Planning Guide (2009)** Sidney Kess, Barbara Weltman, 2008-12 CCH's 1065 Preparation and Planning Guide is the premier professional guide to preparing Partnership and LLC income tax returns plus you can use the Guide to get valuable CPE credits while preparing for the coming tax return season It is a guide to both tax preparation and planning and a source for both quick reference and CPE credits

**Monthly Catalog of United States Government Publications**, 2004 U.S. Master Multistate Corporate Tax Guide CCH TAX Editors, 2008 An indispensable resource for professionals who work with multiple state tax jurisdictions this reference offers return preparation guidance for use by taxpayers subject to corporate income or income based taxes in more than one state

Tax Guide for Small Business ,1995      Auditing and Accounting Guide AICPA,2017-05-30 This edition of the guide has been modified by the AICPA staff to include certain changes necessary due to the issuance of authoritative guidance since the guide was originally issued March 1 2013 edition and other revisions as deemed appropriate Pages vi vii      **Audit and Accounting Guide: Not-for-Profit Entities, 2018** AICPA,2018-05-04 This AICPA Accounting and Auditing Guide is a must have for the resource libraries of accounting and auditing professionals who work with not for profit organizations This essential reference book assists accountants in the unique aspects of accounting and financial statement preparation and auditing for not for profit entities Created with common errors and questions in mind accountants benefit from not for profit industry specific guidance on the issues they are likely to encounter this year The 2018 edition includes guidance on financial reporting changes reporting donated services between affiliated NFPs split interest agreements contributions and grants functional expenses and joint costs and much more This new edition provides a comprehensive discussion of FASB ASU No 2016 14 Not for Profit Entities Topic 958 Presentation of Financial Statements of Not for Profit Entities The discussion includes highlights of the changes that will assist financial statement preparers with implementing the standard The guide offers dual guidance throughout providing readers with the before and after context to enhance their understanding of the changes as well as two all inclusive appendices      **Limited Liability Companies** Robert W. Wood,2001-01-01 Written by a team of experts this book explains conversions of existing partnerships and corporations to limited liability companies with in depth legal tax and practical implications It also details procedures from start to finish including knowing when to use how to form and how to dissolve limited liability companies with federal tax treatment of each step Topics discussed include comparing LLCs to S Corporations and Partnerships and exploring the reasons LLCs may want to elect to be taxed as corporations forming the LLC withholding taxes on payments to foreign LLCs converting accounting and law firms to LLPs dissolution and liquidation and more      **A Practical Guide to U.S. Taxation of International Transactions** Robert E. Meldman,Michael Schadewald,2000-06-22 This book discusses basis principles tax jurisdiction source of income rules U S taxation of foreign income foreign tax credit transfer pricing anti avoidance provisions governing foreign corporations foreign sales corporations foreign currency translation and transactions tax treaties planning of foreign operations and U S taxation of foreign persons foreign persons investing in the U S and foreign persons doing business in the U S      *The 2014 Very Necessary Supplement to Larry's Tax Guide for U.S. Expats & Green Card Holders in User-Friendly English!* Laurence E. 'Larry' Lipsher,2014-02-24 The U S tax filer living and working outside of the United States has new and different tax filing rules and forms Penalty for not filing or incorrect filing can be severe This is the fifth book written by tax entertainer Larry Lipsher a U S CPA who has lived outside the U S since 1990 Larry proves that tax as stand up comedy really does work and while the last thing that anyone of sound mind really wants to do at the end of the day is read a book about taxes if you ve got a tax predicament and find yourself having to do some research then this is the book to read      *Internal Revenue Bulletin*

United States. Internal Revenue Service,1993      *The TurboTax 2007 Income Tax Handbook* ,2006-11-28 One of the leading names in tax preparation software now presents a guide to help filers claim all the deductions they deserve from mortgages and charitable contributions to medical expenses education credits and more      **Monthly Catalogue, United States Public Documents** ,1995      **Instructions for Form 1120S, U.S. Income Tax Return for an S Corporation** United States. Internal Revenue Service,1995

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