

Type or Print		Employer identification number _____ Check box(es) if: <input type="checkbox"/> Name or address change <input type="checkbox"/> First post-merger return Schedule M-3 attached <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Protective return
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A Country of incorporation _____ B Foreign country under whose laws the income reported on this return is also subject to tax _____ C Date incorporated _____ D(1) Location of corporation's primary books and records (city, province or state, and country) _____ _____ (2) Principal location of worldwide business _____ _____ (3) If the corporation maintains an office or place of business in the United States, check here <input type="checkbox"/>	E If the corporation had an agent in the United States at any time during the tax year, enter: (1) Type of agent _____ (2) Name _____ (3) Address _____ _____ F See the instructions and enter the corporation's principal: (1) Business activity code number ▶ _____ (2) Business activity ▶ _____ (3) Product or service ▶ _____ G Check method of accounting: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ _____
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Computation of Tax Due or Overpayment

1 Tax from Section I, line 11, page 3	1			
2 Tax from Section II, Schedule J, line 9, page 5	2			
3 Tax from Section III (add lines 6 and 10 on page 6)	3			
4 Total tax. Add lines 1 through 3			4	
5 a 2018 overpayment credited to 2019	5 a			
b 2019 estimated tax payments	5 b			
c Less 2019 refund applied for on Form 4466	5 c			
d Combine lines 5a through 5c	5 d			
e Tax deposited with Form 7004	5 e			
f Credit for tax paid on undistributed capital gains (attach Form 2439)	5 f			
g Credit for federal tax paid on fuels (attach Form 4136). See instructions	5 g			
h Refundable credit from Form 8827, line 5c	5 h			
i U.S. income tax paid or withheld at source (add line 12, page 3, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))	5 i			
j Total payments. Add lines 5d through 5i			5 j	
6 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			6	
7 Amount owed. If line 5j is smaller than the total of lines 4 and 6, enter amount owed			7	
8 a Overpayment. If line 5j is larger than the total of lines 4 and 6, enter amount overpaid			8 a	
b Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapters 3 and 4 (from Schedule W, line 7, page 8)			8 b	
9 Enter portion of line 8a you want Credited to 2020 estimated tax ▶		Refunded ▶	9	

Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.			
	▶ _____ Signature of officer	_____ Date	▶ _____ Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name ▶	Firm's EIN ▶		
	Firm's address ▶	Phone no.		

Additional Information (continued from page 1)

Table with columns for questions H through U and sub-questions (1) and (2). Includes questions about accounting changes, income determination, tax returns, U.S. engagement, permanent establishments, related parties, controlled foreign corporations, personal service corporations, tax-exempt interest, U.S. stock ownership, NOL carryover, parent-subsidiary groups, and dealer status.

Table with questions V through EE. Includes questions about attribution, treaty-based returns, partnership allocations, foreign partnerships, interbranch amounts, Schedule UTP, qualified derivatives dealers, and disallowed deductions.

Table with columns for 'Yes' and 'No' responses corresponding to the questions in the adjacent columns.

Additional Information (continued from page 2)

FF Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year (see instructions)?

Yes	No

GG Does the corporation satisfy **one or more** of the following (see instructions)?

- (1) The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.
 - (2) The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.
 - (3) The corporation is a tax shelter and the corporation has business interest expense.
- If "Yes," to any, complete and attach Form 8990.

Yes	No

HH During the tax year, did the corporation dispose of an interest in a partnership that directly or indirectly engaged in a trade or business within the United States?

II Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?

If "Yes," enter amount from Form 8996, line 14 ▶ \$ _____

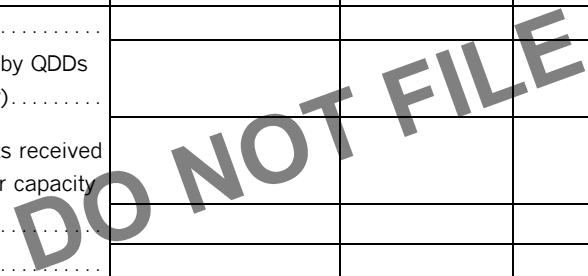
Yes	No

SECTION I—Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Report all gross transportation income subject to 4% tax on line 9. Report other column (a) income items only if not properly withheld and reported on Form 1042-S. The rate of tax on these **gross** income items is 30% or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item W on page 2.** If multiple treaty rates apply to a type of income (for example, subsidiary and portfolio dividends or dividends received by disregarded entities), attach a statement showing the amounts, tax rates, and withholding for each.

Name of treaty country, if any ▶

(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
1 Interest				
2a Dividends (excluding payments received by QDDs in their equity derivatives dealer capacity)				
2b Dividend equivalents (excluding payments received by QDDs in their equity derivatives dealer capacity)				
3 Rents				
4 Royalties				
5 Annuities				
6 Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting statement)				
7 Gains from sale or exchange of patents, copyrights, etc.				
8 Fiduciary distributions (attach supporting statement)				
9 Gross transportation income (see instructions)		4		
10 Other items of income				



11 Total. Enter here and on line 1, page 1. ▶

12 Total. Enter here and include on line 5i, page 1. ▶

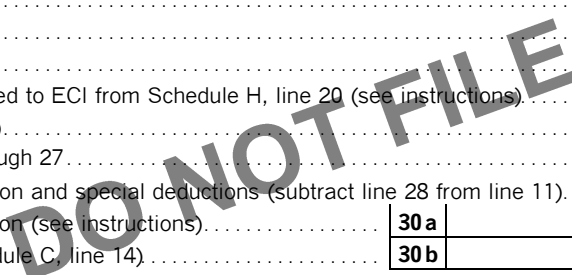
13 Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? If "Yes," attach a statement that provides the information requested above with respect to each such item of income. Yes No

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SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States
(see instructions)

Important: Fill in all applicable lines and schedules. If you need more space, see **Assembling the Return** in the instructions.

I N C O M E	1 a Gross receipts or sales		b Less returns and allowances		c Bal ▶	1 c	
	2 Cost of goods sold (attach Form 1125-A)					2	
	3 Gross profit (subtract line 2 from line 1c)					3	
	4 Dividends (Schedule C, line 13)					4	
	5 Interest					5	
	6 Gross rents					6	
	7 Gross royalties					7	
	8 Capital gain net income (attach Schedule D (Form 1120))					8	
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)					9	
	10 Other income (see instructions—attach statement)					10	
	11 Total income. Add lines 3 through 10. ▶					11	
D E D U C T I O N S L I M I T A T I O N S S E E O N I N S T R U C T I O N S F O R	12 Compensation of officers (see instructions—attach Form 1125-E)					12	
	13 Salaries and wages (less employment credits)					13	
	14 Repairs and maintenance					14	
	15 Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)					15	
	16 Rents					16	
	17 Taxes and licenses					17	
	18 Interest expense from Schedule I, line 25 (see instructions)					18	
	19 Charitable contributions					19	
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)					20	
	21 Depletion					21	
	22 Advertising					22	
	23 Pension, profit-sharing, etc., plans					23	
	24 Employee benefit programs					24	
	25 Reserved for future use					25	
	26 Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)					26	
	27 Other deductions (attach statement)					27	
	28 Total deductions. Add lines 12 through 27. ▶					28	
	29 Taxable income before NOL deduction and special deductions (subtract line 28 from line 11). ▶					29	
	30 Less: a Net operating loss deduction (see instructions)		30 a				
b Special deductions (Schedule C, line 14)		30 b					
c Add lines 30a and 30b					30 c		
31 Taxable income or (loss). Subtract line 30c from line 29					31		



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

Schedule C Dividends and Special Deductions (see instructions)		(a) Dividends	(b) %	(c) Special deductions: (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain 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 ..		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities ..		26.7	
6	Dividends from less-than-20%-owned foreign corporations		50	
7	Dividends from 20%-or-more-owned foreign corporations		65	
8	Subtotal. Add lines 1 through 7. See instructions for limitation		see instructions	
9	Dividends from foreign corporations not included on line 3, 6, or 7			
10	IC-DISC and former DISC dividends not included on line 1, 2, or 3 (section 246(d))			
11	Other dividends			
12	Deduction for dividends paid on certain preferred stock of public utilities			
13	Total dividends. Add column (a), lines 8 through 11. Enter here and on line 4, page 4.			
14	Total special deductions. Add column (c), lines 8 and 12. Enter here and on line 30b, page 4. ▶			

Schedule J Tax Computation (see instructions)			
1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>	
2	Income tax		2
3	Base erosion minimum tax amount (attach Form 8991)		3
4	Add lines 2 and 3		4
5a	Foreign tax credit (attach Form 1118)	5a	
b	General business credit (attach Form 3800)	5b	
c	Credit for prior year minimum tax (attach Form 8827)	5c	
d	Bond credits from Form 8912	5d	
6	Total credits. Add lines 5a through 5d		6
7	Subtract line 6 from line 4		7
8	Other taxes. <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 Check if from: <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (att statement)		8
9	Total tax. Add lines 7 and 8. Enter here and on line 2, page 1		9

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SECTION III—Branch Profits Tax and Tax on Excess Interest

Part I—Branch Profits Tax (see instructions)

1 Enter the amount from Section II, line 29.	1	
2 Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required statement showing the nature and amount of adjustments.) (See instructions.)	2	
3 Effectively connected earnings and profits. Combine line 1 and line 2.	3	
4 a Enter U.S. net equity at the end of the current tax year. (Attach required statement.)	4 a	
b Enter U.S. net equity at the end of the prior tax year. (Attach required statement.)	4 b	
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.	4 c	
d Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b.	4 d	
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.	4 e	
5 Dividend equivalent amount. Subtract line 4c from line 3. 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% (0.30) (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2.	6	

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-F))

7 a Enter the interest from Section II, line 18.	7 a	
b Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24d (i.e., if line 24d is negative, enter as a positive number; if line 24d is positive, enter as a negative number)	7 b	
c Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7 c	
8 Branch interest (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. 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	
9 a Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9 a	
b If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0-	9 b	
c Subtract line 9b from line 9a.	9 c	
10 Tax on excess interest. Multiply line 9c by 30% (0.30) (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2.	10	

Part III—Additional Information

	Yes	No
11 Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a A complete termination of all U.S. trades or businesses?		
b The tax-free liquidation or reorganization of a foreign corporation?		
c The tax-free incorporation of a U.S. trade or business?		
If 11a or 11b applies and the transferee is a domestic corporation, attach Form 8848. If 11c applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).		

Schedule W		Overpayment Resulting From Tax Deducted and Withheld Under Chapters 3 and 4	
1	Total Chapter 3 and 4 payments. Enter the amount from page 1, line 5i.	1	
2	Enter the tax amount from page 1, line 1.	2	
3	Enter the portion of the tax amount shown on page 1, line 2, pertaining to income associated with amounts deducted and withheld under sections 1445 and 1446 (see instructions for general guidelines).	3	
4	Total Chapter 3 and 4 tax. Combine lines 2 and 3.	4	
5	Tentative overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Subtract line 4 from line 1.	5	
6	Enter the amount from page 1, line 8a.	6	
7	Overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b.	7	

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Form **1120-F** (2019)

DO NOT FILE

**SCHEDULES M-1 and M-2
(Form 1120-F)**

**Reconciliation of Income (Loss) and Analysis of
Unappropriated Retained Earnings per Books**

OMB No. 1545-0123

2019

Department of the Treasury
Internal Revenue Service

► Go to www.irs.gov/Form1120F for the latest information.
► Attach to Form 1120-F.

Name of corporation

Employer identification number

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3 (see instructions).

<p>1 Net income (loss) per books.....</p> <p>2 Federal income tax per books.....</p> <p>3 Excess of capital losses over capital gains ..</p> <p>4 Income subject to tax not recorded on books this year (itemize):</p> <p>-----</p> <p>5 Expenses recorded on books this year not deducted on this return (itemize):</p> <p>a Depreciation..... \$</p> <p>b Charitable contributions. \$</p> <p>c Travel & entertainment. \$</p> <p>d Other (itemize): ..</p> <p>-----</p> <p>6 Add lines 1 through 5.....</p>	<p>7 Income recorded on books this year not included on this return (itemize):</p> <p>a Tax-exempt interest \$</p> <p>b Other (itemize):</p> <p>-----</p> <p>8 Deductions on this return not charged against book income this year (itemize):</p> <p>a Depreciation. . . \$</p> <p>b Charitable contributions \$</p> <p>c Other (itemize):</p> <p>-----</p> <p>9 Add lines 7 and 8.....</p> <p>10 Income — line 6 less line 9.....</p>
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Schedule M-2 Analysis of Unappropriated Retained Earnings per Books

<p>1 Balance at beginning of year.....</p> <p>2 Net income (loss) per books.....</p> <p>3 Other increases (itemize):</p> <p>-----</p> <p>4 Add lines 1, 2, and 3.....</p>	<p>5 Distributions: a Cash.....</p> <p>b Stock.....</p> <p>c Property.....</p> <p>6 Other decreases (itemize):</p> <p>-----</p> <p>7 Add lines 5 and 6.....</p> <p>8 Balance at end of year (line 4 less line 7).....</p>
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DO NOT FILE