

Form **8858**

(Rev. December 2018)

Department of the Treasury  
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign  
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to [www.irs.gov/Form8858](http://www.irs.gov/Form8858) for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning , 20 , and ending , 20

OMB No. 1545-1910

Attachment  
Sequence No. **140**

Name of person filing this return

Filer's identifying number

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

City or town, state, and ZIP code

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

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

Check here <input type="checkbox"/> FDE of a U.S. person	<input type="checkbox"/> FDE of a controlled foreign corporation (CFC)	<input type="checkbox"/> FDE of a controlled foreign partnership
<input type="checkbox"/> FB of a U.S. person	<input type="checkbox"/> FB of a CFC	<input type="checkbox"/> FB of a controlled foreign partnership

Check here ☐ Initial 8858 ☐ Final 8858**1a** Name and address of FDE or FB**b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**c(1)** U.S. identifying number, if any**c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 12-2018)

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