

Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)

▶ Go to 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____

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 FDE of a U.S. person FDE of a controlled foreign corporation (CFC) FDE of a controlled foreign partnership
 FB of a U.S. person FB of a CFC 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.