

**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\_\_\_\_

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 Form 8858  Final Form 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.