

Form **5471**  
(Rev. December 2023)

# 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 896) (see instructions) beginning , 20 , and ending , 20

Attachment  
Sequence No. **121**

Name of person filing this return **A** Identifying number

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) **B** Category of filer (See instructions. Check applicable box(es).)  
1a  1b  1c  2  3  4  5a  5b  5c

City or town, state, and ZIP code **C** 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 boxes		
			Shareholder	Officer	Director

**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

**Robert E. Meldman, Michael  
Schadewald**



## Form 5471 Guide:

*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 **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 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 **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 **Instructions for Form 5471** United States. Internal Revenue Service, 1990 **Internal Revenue Bulletin** United States. Internal Revenue Service, 1990 *A Practical Guide to U. S. Taxation of International Transactions* Robert Meldman, Michael S. Schadewald, 1997 Discusses two fundamental principles of US taxation of international transactions i e tax jurisdiction and the source of income rules Explains how the US taxes the foreign activities of domestic corporations US citizens and other US persons Includes chapters on the foreign tax credit the deemed paid foreign tax credit transfer pricing

controlled foreign corporations foreign sales corporations and income tax treaties Describes how the US taxes the US activities of foreign corporations non resident alien individuals and other foreign persons

**The McGraw-Hill Guide to Acquiring and Divesting Businesses** Edward E. Shea,1999 Organized logically and structured for maximum usability The McGraw Hill Guide to Acquiring and Divesting Businesses guides you step by step through the merger and acquisition process Each chapter begins with basic information for readers new to the field or who want to refresh their recollections The chapter then progresses to intermediate and advanced subjects and finally provides references to sources where readers can obtain further information Whether you are knee deep in an ongoing deal becoming involved in the initial stages of a purchase or acquisition or just need to prepare for the future The McGraw Hill Guide to Acquiring and Divesting Businesses will be your most useful M A reference source

**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

**The Guide to Foreign Investment in United States Real Estate** Timothy D. Richards,1984

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