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

Information Return of U.S. Persons With Respect to Certain Foreign Corporations

Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning , 20 , and ending , 20

Attachment Sequence No. **121**

Internal Revenue Service	section 898) (see instructions) b	eginning	, 20) , ar	nd ending		, 20				
Name of person filing this re	eturn			A Ident	ifying number	r					
Number, street, and room or s	uite no. (or P.O. box number if mail is not de	elivered to street address	ss)	B Cateo	gory of filer (Se	e instructio	ns. Check app	olicable box(e	es).):		
IRFASI				1a	1b 1c	2 🔲 3	☐ 4 ☐ 5a☐	5b 5c			
City or town, state, and ZIP	City or town, state, and ZIP code				the total perco				=		
Filer's tax year beginning	, 20	, and ending			, 2	20					
D Check box if this is a final	al Form 5471 for the foreign corporation	1				,	<u> </u>		🗆		
E Check if any excepted sp	pecified foreign financial assets are repo	orted on this form (se	e instruct	ions) .	7						
F Check the box if this For	m 5471 has been completed using "Alto	ernative Information"	under Re	v. Proc. 2	2019-40						
G If the box on line F is che	ecked, enter the corresponding code fo	or "Alternative Informa	ation" (see	instruction	ons)						
H Person(s) on whose beha	alf this information return is filed:										
							(4) Check applicable box(es)				
(1) Nam	e	(2) Address			(3) Identifyin	g number	Shareholder	Officer	Director		
							_		 		
-	applicable lines and schedule	s. All information	n must	be in E	English. All	amounts	must be	stated in	U.S. dollars		
unless oti	herwise indicated.										
1a Name and address of	foreign corporation					b(1) Emp	loyer identifica	ation number	r, if any		
	UMIII										
						b(2) Refe	erence ID numl	ber (see instr	uctions)		
							rious reference uctions)	ID number(s	s), if any (see		
						IIISti	dotions)	-			
						c Cou	ntry under who	ose laws inco	orporated		
							1				
d Date of incorporation	e Principal place of business	f Principal business code number	s activity	g P	Principal busine	ess activity	l n F	unctional cur	rency code		
		<u> </u>									
	nformation for the foreign corporation's										
a Name, address, and ic United States	dentifying number of branch office or ag	gent (if any) in the	b If a U.	.S. incom	e tax return wa	as filed, ent	er:				
Officed Otales			(i) Taxable income or (loss)			(ii) U.S. income tax paid (after all credits)					
							(6	anter an orear			
c Name and address of of incorporation	foreign corporation's statutory or reside	ent agent in country	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and								
or moorporation				,	such books ar			Toroigir corp	oration, and		
Cabadula A Ctaa	le of the County Company										
Schedule A Stoc	k of the Foreign Corporat	ion			# A A A A A A						
			(b) Number of shares issued and outstanding								
(a) Description of each class of stock							End of annual ounting period				
				accol	unung penoa		ac	counting per			

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Schedule B Shareholders of Fore			
Part I U.S. Shareholders of For	eign Corporation (see instructions)		
(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a). (c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
TRE	ASURY/I	RS	
ANI	OMBH	SE	
ON	HDRAF	-	
Part II Direct Shareholders of F	oreign Corporation (see instructions)		
(a) Name, address, and identifying number of shar Also, include country of incorporation or formation, if applicable.	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period
DO	MATEH		

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Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

				Functional Currency	U.S. Dollars
	1a	Gross receipts or sales	1a		
	b	Returns and allowances	1b		
	С	Subtract line 1b from line 1a	1c		
	2	Cost of goods sold . ,	2		
	3	Gross profit (subtract line 2 from line 1c)	3		
Φ	4	Dividends	4		
Income	5	Interest	5		
ŭ	6a	Gross rents	6a		
-	b	Gross royalties and license fees	6b		
	7	Net gain or (loss) on sale of capital assets	7		
	8a	Foreign currency transaction gain or loss—unrealized	8a		
	b	Foreign currency transaction gain or loss—realized	8b		
	9	Other income (attach statement)	9		
	10	Total income (add lines 3 through 9)	10		
	11	Compensation not deducted elsewhere	11		
	12a	Rents	12a		
દ	b	Royalties and license fees	12b		
Deductions	13	Interest	13		
Ę	14	Depreciation not deducted elsewhere	14		
eq	15	Depletion	15		
	16	Taxes (exclude income tax expense (benefit))	16		
	17	Other deductions (attach statement—exclude income tax expense (benefit))	17		
	18	Total deductions (add lines 11 through 17)	18		
•	19	Net income or (loss) before unusual or infrequently occurring items, and			
Net Income		income tax expense (benefit) (subtract line 18 from line 10)	19		
ည	20	Unusual or infrequently occurring items	20		
÷	21a	Income tax expense (benefit)—current	21a		
Š	b	Income tax expense (benefit)—deferred	21b		
	22	Current year net income or (loss) per books (combine lines 19 through 21b)	22		
. <u>¥</u>	23a	Foreign currency translation adjustments	23a		
ne en	b	Other	23b		
Other prehen ncome	С	Income tax expense (benefit) related to other comprehensive income .	23c		
Other Comprehensive Income	24	Other comprehensive income (loss), net of tax (line 23a plus line 23b less			
ပိ		line 23c)	24		F 474

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

	Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1	3	31.
2a		2a		
b		2 b (
3		3		
4	Derivatives	4		
5	Other current assets (attach statement)	5		
6	Loans to shareholders and other related persons	6		
7	Investment in subsidiaries (attach statement)	7		
8	Other investments (attach statement)	8		
9a		9a		
b		9b (
10a	Depletable assets	10a		
b	· ·	10b ()	(
11	Land (net of any amortization)	11		
12	Intangible assets:			
а	Goodwill	12a		
b	Goodwill	12b		
С	Patents, trademarks, and other intangible assets	12c		
d	Less accumulated amortization for lines 12a, 12b, and 12c	12d ((
13	Other assets (attach statement)	13		
14		14		
	Liabilities and Shareholders' Equity			
15	Accounts payable	15		
16	Other current liabilities (attach statement)	16		
17		17		
18		18		
19		19		
20	Capital stock:			
а		20a		
b	⊢	20b		
21	' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	21		
22	<u> </u>	22	1	1
23 24	· · · · · · · · · · · · · · · · · · ·	23 (24	.)	(
	dule G Other Information	24		
SCIIC	dule d Other information			Yes No
1	During the tax year, did the foreign corporation own at least a 10% interest, direct	stlv o	r indirectly in any	
•	partnership?			loreign
	If "Yes," see the instructions for required statement.			
2	During the tax year, did the foreign corporation own an interest in any trust?			
3	During the tax year, did the foreign corporation own any foreign entities that were			
J	their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign			
	branches (see instructions)?	_	•	_
	If "Yes," you are generally required to attach Form 8858 for each entity or branch (see			
4a	During the tax year, did the filer pay or accrue any base erosion payment under	r sec	tion 59A(d) to the	foreign
	corporation or did the filer have a base erosion tax benefit under section 59A(c)(2)			
	payment made or accrued to the foreign corporation (see instructions)?			
	If "Yes," complete lines 4b and 4c.			
b	Enter the total amount of the base erosion payments		\$	
С	Enter the total amount of the base erosion tax benefits		\$	
5a	During the tax year, did the foreign corporation pay or accrue any interest or royalty	for v	which the deduction	n is not
	allowed under section 267A?			
	If "Yes," complete line 5b.			
b	Enter the total amount of the disallowed deductions (see instructions)		\$	

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Schedule G Other Information (continued)

		Yes	No
6a	Is the filer claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transactions with the foreign corporation?	162	NO
b	Enter the amount of gross receipts derived from all sales of general property to the foreign corporation that the		
С	filer included in its computation of foreign-derived deduction eligible income (FDDEI) \$ Enter the amount of gross receipts derived from all sales of intangible property to the foreign corporation that the filer included in its computation of FDDEI		
d	Enter the amount of gross receipts derived from all services provided to the foreign corporation that the filer included in its computation of FDDEI		
7	During the tax year, was the foreign corporation a participant in any cost sharing arrangement?		
	If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.		
8	From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?		
9a	Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the tax year?		
b	Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year		
10	During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section		
	1.7874-12(a)(9)?		
11	During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4?		
	If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		
12	During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		
13	During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		
14	Did you answer "Yes" to any of the questions in the instructions for line 14?		
15	If "Yes," enter the corresponding code(s) from the instructions and attach statement Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? If "Yes," enter the amount		
16	Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)?		
	If "Yes," enter the amount		
17a	Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?		
b	If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)?		
18a	Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest within the relevant safe-haven range (100% to 130% of the applicable Federal rate (AFR) for the relevant term)?		
b	Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest outside the relevant safe-haven range (100% to 130% of the applicable Federal rate (AFR) for the relevant term)?		
19a b	Did the filer issue a covered debt instrument in any of the transactions described in Regulations section 1.385-3(b) (2) with respect to the foreign corporation during the tax year, or, did the filer issue or refinance indebtedness owed to the foreign corporation during the 36 months before or after the date of a distribution or acquisition described in Regulations section 1.385-3(b)(3)(i) made by the filer of this Form 5471, and either the issuance or refinance of indebtedness, or the distribution or acquisition, occurred during the tax year?		
	(2) The amount of such related party indebtedness		

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Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name	of U.S. shareholder Identifying number				
1a	Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation				
	(see instructions)	1a			
b	Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions) .	1b			
С	Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6)	1c			
d	Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6)	1d			
е	Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A)	1e			
f	Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A)	1f			
g	Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A) .	1g			
h	Other subpart F income (enter result from Worksheet A)	1h			
2	Earnings invested in U.S. property (enter the result from Worksheet B)	2			
3	Reserved for future use	3			
4	Factoring income	4			
	See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.				
5a	Section 245A eligible dividends (see instructions)	5a			
b	Extraordinary disposition amounts (see instructions)	5b			
С	Extraordinary reduction amounts (see instructions)	5c			
d	Section 245A(e) dividends (see instructions)	5d			
е	Dividends not reported on line 5a, 5b, 5c, or 5d	5e			
6	Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6			
	Odilo O, EUE	,		Yes	No
7a	Was any income of the foreign corporation blocked?				
b	Did any such income become unblocked during the tax year (see section 964(b))?				
	answer to either question is "Yes," attach an explanation.				
8a	Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign cor	porat	ion at		
_	any time during the tax year (see instructions)?				
b	If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning		-		
	\$ and at the end of the tax year \$ Provide an attachment detailing	g any	chang	es tror	m the
	beginning to the ending balances.				
С	Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of				
	\$ and at the end of the tax year \$ Provide an attachment detailing	g any	chang	es fror	m the
_	beginning to the ending balances.	•			
9	Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions)	\$		(D. 46	