

FORM 5471 ORGANIZER (FOR NON-U.S. CORPORATIONS)

(FOR INTERNAL USE ONLY BY THE BRUNTON, STRACHAN & KHAN CPA FIRM, CHARTERED)

TAX YEAR-END OF SHAREHOLDER(S) _____ CURRENT DATE _____

TO AVOID DELAY WITH YOUR RETURN PLEASE ANSWER ALL QUESTIONS AND PROVIDE COPIES OF NECESSARY DOCUMENTATION**BEWARE: A PENALTY OF \$10,000 MAY APPLY FOR EACH FAILURE TO TIMELY FILE FORM 5471****PART I – INFORMATION REGARDING THE FOREIGN CORPORATION AND ITS SHAREHOLDERS**

1. Name of corporation _____ U.S. Tax ID Number, if any _____
2. Address _____
3. Country and date of incorporation _____
4. Please describe the nature of the entity's business activity _____
5. Place of business and principle business activity of the corporation _____
6. Name of the currency in which the activities are actually conducted (functional currency) _____
7. Tax year-end of the corporation _____
8. Name and address of the corporation's registered agent in the country of incorporation _____
9. Please provide the following:
 - a. The financial statements in the foreign corporation's functional currency for the tax year ending within the calendar year (or corporate parent's year, if applicable) and balance sheet for the prior year.
 - b. The U.S. income tax return, if any, for the corporation's tax year ending within the calendar year.
 - c. A copy of the home country's income tax return.
 - d. The details of any related party (including related entities) transactions – e.g. salaries, dividends, sales of product or services, purchases of products or services, fees, transfers of property, etc.
 - e. The maximum balance owed to/from a related party (including related entities) during the year.
 - f. The details (including date and amount) of any transfers of cash or property to the corporation by a U.S. person.
10. A complete description of the exact share structure – authorized and issued, par value, showing the voting rights and value of each and a list of the owners of each class of issued shares showing:
 - a. Number of each type of shares owned (e.g. 500 common, no par value; 50 Class A preferred, no voting power; etc.)
 - b. Date of acquisition of each share,
 - c. Consideration paid for each share, **and**
 - d. Name, address, U.S. tax ID, citizenship, residency, U.S. green card status, family relationship (if any) of each shareholder of the foreign corporation.
11. Details of issuance of stock or other securities of the foreign corporation during the year (i.e. description of what was issued, date of issuance, name of acquirer, and the consideration.)
12. For each Director who is a "U.S. person" (i.e. U.S. citizen, U.S. green card holder, U.S. resident), please provide:
 - a. Name,
 - b. Address, **and**
 - c. U.S. Social security number.
13. For each Officer who is a "U.S. person" (i.e. U.S. citizen, U.S. green card holder, U.S. resident), please provide:
 - d. Name,
 - e. Address, **and**
 - f. U.S. Social security number.
14. Was the corporation subject to the Section 965 **Transition Tax** ("repatriation tax") during 2017 or 2018? If so, please provide a copy of the IRS Form 5471 for the transition tax year (unless prepared by us).

Among other circumstances, a minimum penalty of \$10,000 or 10% of the cash or property transferred may apply if the information above is not accurately and timely disclosed.

PART II – INFORMATION FOR U.S. PARENT CORPORATION (IF APPLICABLE)

Please provide us with the following:

1. Name and U.S. Tax ID (Employer Identification Number) of the U.S. parent.
2. Name of each shareholder of the parent and details of shares owned in the parent.
3. A complete description of the share structure – authorized and issued and a list of the owners of each class of issued shares.
4. Name, address, U.S. Social Security Number, citizenship, residency, family relationship, of each of the direct shareholders of the U.S. parent corporation, if applicable.

Signed: _____

PLEASE RETURN TO: THE BRUNTON, STRACHAN & KHAN CPA FIRM, CHARTERED

4710 NW BOCA RATON BLVD., #101, BOCA RATON, FL 33431

Tel: (561) 241-9991 Fax: (561) 241-6332 Email: tax@taxintl.cpa Website: www.taxintl.cpa

Please include a US \$1,500 (or US \$2,000 if the first year filing Form 5471) retainer payable to "The Brunton, Strachan & Khan CPA Firm" for each Form 5471 that is required.

If you wish, retainers can be paid online with a credit card or eCheck. Please go to our website www.taxintl.cpa and scroll down to "[Make Payment](#)" on the lower right side or call our office to make a credit card payment over the phone.