

FORM PFIC-CORP Annual Return Template for Corporate Passive Foreign Investment Companies	CORPORATE PFIC REPORTING RETURN Taxable Year Beginning _____, End _____	FOR YEAR _____
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Name of Shareholder Corporation	Employer Identification Number (EIN)
Address (number, street, and room or suite no.)	Reference ID Number (if any)
City or town, state or province, country, and ZIP or foreign postal code	Type of Shareholder Corporation
Name of Passive Foreign Investment Company (PFIC)	Address of PFIC Registered Office

PART I - SUMMARY OF ANNUAL SHARE ACTIVITY & OWNERSHIP				
Description of Share Class	Date Acquired	Number of Shares	Cost Basis	Fair Market Value

PART II - ELECTIONS & METHODS OF TAXATION (CHECK APPLICABLE BOXES)	
☐	Election To Treat the PFIC as a Qualified Electing Fund (QEF) <i>Complete Part III, Section A.</i>
☐	Election To Mark-to-Market (MTM) PFIC Stock <i>Complete Part III, Section B.</i>
☐	Section 1291 Taxation Fund (Default rule) <i>Complete Part III, Section C.</i>

PART III - CALCULATION OF PFIC INCOME AND DISTRIBUTIONS		
Section A - Qualified Electing Fund (QEF) Income		
1	Ordinary earnings of the QEF for the taxable year	
2	Net capital gain of the QEF for the taxable year	
3	Total QEF Income inclusion (Add lines 1 and 2)	
Section B - Mark-to-Market (MTM) Income		
4	Fair market value of PFIC stock at end of the taxable year	
5	Adjusted basis of stock at end of the taxable year	
6	Increase in value (Line 4 minus Line 5. Enter income on main tax return)	
7	Decrease in value (Line 5 minus Line 4. Enter loss subject to limitation)	
Section C - Section 1291 Excess Distributions and Deferred Tax Interest		
8	Total distributions received during the current taxable year	

9	Average of distributions received during the 3 preceding taxable years	
10	Excess distribution amount (Line 8 minus 125% of Line 9)	
11	Total allocation of excess distribution to prior taxation years	
12	Total deferred tax liability on prior allocated amounts	
13	Interest charge calculation on deferred tax amount	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of
Officer:

Date:

Title of Officer:

Phone: