

ANNUAL RETURN	Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund	Tax Year
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PART I: SHAREHOLDER & PFIC IDENTIFICATION

Name of shareholder	Identifying number (TIN/ EIN)
Address (number, street, and room or suite no.)	Type of shareholder entity
City or town, state or province, country, and ZIP or foreign postal code	Name of Passive Foreign Investment Company (PFIC)
Address of PFIC (principal place of business)	Employer Identification Number (if any) or Reference ID

PART II: ELECTIONS (CHECK APPLICABLE BOXES)

☐	Election To Treat the PFIC as a Qualified Electing Fund (QEF) (Section 1295 Election)
☐	Election To Extend Time for Payment of Tax on Undistributed Earnings of a QEF (Section 1294 Election)
☐	Mark-to-Market Election (Section 1296 Election)
☐	Deemed Sale Election (Section 1291 Election)

PART III: INCOME FROM A QUALIFIED ELECTING FUND (QEF)

Line	Type of Income / Gain	Amount (\$)
1	Pro rata share of ordinary earnings of the QEF	
2	Pro rata share of net capital gain of the QEF	
3	Total of lines 1 and 2 (enter on appropriate tax schedules)	

PART IV: MARK-TO-MARKET ELECTION

Line	Determination of Gain or Loss	Amount (\$)
4	Fair market value of PFIC stock at the end of the taxable year	
5	Adjusted basis of PFIC stock at the end of the taxable year	
6	Excess of line 4 over line 5. Include in ordinary income	
7	Excess of line 5 over line 4. Deduct as ordinary loss (subject to limitations)	

PART V: DISTRIBUTIONS AND EXCESS DISTRIBUTIONS (SECTION 1291)

Line	Distribution Details	Amount (\$)
8	Total distributions received by the shareholder during the current tax year	
9	Average distributions received during the 3 preceding tax years	
10	Multiply line 9 by 125% (1.25)	
11	Excess distribution (subtract line 10 from line 8; if zero or less, enter 0)	
12	Allocation of excess distribution to current year and prior years (attach schedule)	

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:

TIN: