

CORPORATE PASSIVE FOREIGN INVESTMENT COMPANY (PFIC) TAX REPORTING TEMPLATE

PART I: REPORTING CORPORATION INFORMATION

Name of Reporting Corporation	Employer Identification Number (EIN)
Registered Address	Tax Year / Accounting Period

PART II: PASSIVE FOREIGN INVESTMENT COMPANY (PFIC) INFORMATION

Name of PFC Entity	Reference ID / EIN (if any)
Address of PFC Principal Place of Business	Country of Incorporation / Organization

PART III: PFIC SHARE AND OWNERSHIP DETAILS

Provide details of the corporation's shareholding in the PFIC during the tax year.

Class of Shares	Date of Acquisition	Number of Shares Held	Total Value of Shares	Percent of Ownership

PART IV: ELECTION AND TAXATION METHOD

Select the election status applicable to this PFIC investment (check one).

☐	Qualified Electing Fund (QEF) Election (Section 1295)
☐	Mark-to-Market Election (Section 1296)
☐	Section 1291 Fund (Default / Excess Distribution Method)

PART V: INCOME AND DISTRIBUTION REPORTING

Description of Income / Distribution	Amount (USD)
Ordinary Earnings of QEF / Mark-to-Market Gain	
Net Capital Gain of QEF / Mark-to-Market Loss	
Total Distributions Received during the Tax Year	
Calculated Excess Distribution (if Section 1291 applies)	
Unallocated Value / Gain on Disposition	

PART VI: TAX AND INTEREST COMPUTATION (SECTION 1291 ONLY)

Description of Tax and Interest	Amount (USD)
Increase in Tax for Prior Tax Years	
Total Interest Charge on Deferred Tax	
Total Tax Liability to be Reported on Form 1120	

PART VII: DECLARATION AND SIGNATURE

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

Signature of Officer:

Date:

Print Name:

Title: