<u>5</u> 1120-IC-DISC

Interest Charge Domestic International Sales Corporation Return See separate instructions.

Department of the Treasury Internal Revenue Service

(Please type or print.)

1998

OMB No. 1545-0938

For calenda	ar year 1998	, or oth	er tax year beginniı	ng	, 1998,	and endin	g		, 19	, .
A Date of IC-DI	ISC election	Name					C Employer i	dentification	numbe	er
		Number,	street, and room or suite	no. (or P.O. box if ma	il is not delivered to stre	et address)	D Date incorp	orated		
B Business cod (See page 15 of		City or to	wn, state, and ZIP code				E Enter total as Schedule L (sets from line See instruction		
							\$			
F Chec	k applicable	box(es	s): (1) 🗌 Initial retu	rn (2) 🗌 Final	return (3) 🗌 Ch	nange in a	ddress (4)) 🗌 Ame	nded r	eturn
IC-DI	SC's voting	stock a	lividual, partnership It the end of the IC Illowing schedule. (S	-DISC's tax year?	(See section 267(c) for rules	0% or more of attribution	of the n.)	Yes	No
	•		Identifying			Voting	Total a	coto		eign
	Name		ldentifying number	A	ddress	stock owned	(corporatio			ner
									Yes	No
						%				
(2) Enter	the followin	ng for a	ny corporation listed	l in G(1) that will	report the IC-DISC	's income:				<u> </u>
	first corpora		ny corporation lister		nter where return w					
	•									
Tax year of	second cor	poratio	n	IRS Service Cer	nter where return w	vill be filed				
	k the appropots (line 1 be		ox(es) to indicate a	ny intercompany _I	oricing rules that w	ere applie	d to 25% or	more of t	otal	
			ble income method	-	•					-
	ny transactio	ns.	arginal costing rules						le inco	me ——
	All C	omput	ations Must Refl See separa		i ny Pricing Rule s (Form 1120-IC-D		(Section 9	194)		
				Taxable In	come					
1 Gross	income. En	ter amo	ount from Schedule	B, line 4, column	(e)		1			
			Schedule A, line 8				2			
			ne 2 from line 1.				3			
			nt from Schedule E,				4			
	ie income be i line 3	rore nei	operating loss dedu	iction and dividend	s-received deductio	n. Subtrac	t line 5			
		 s deduc	tion (attach schedu	 Ile)						
			ction from Schedule							
c Add lii	nes 6a and	6b					6c			
7 Taxab	ole income.	Subtrac	ct line 6c from line !	5	<u></u>		7			
8 Refun	dable credit	for Fed	deral tax paid on fu	els (attach Form 4	136)		8			
Please Sign Here		t is true, c	rjury, I declare that I have orrect, and complete. Dec							
Daid	Preparer's				Date	Cha-li "		arer's social	security i	number
Paid Preparer's	signature					Check if employe				
Use Only	Firm's name	-employe	-d) -			EII	N ► P code ►	<u> </u>		
	and addres	S	,				code -			

Scr	nedule A Cost of Goods Sold (See ins	•							
	Reflect ACTUAL purchases from pricing rules of section 994, if us				the intercompany				
1	Inventory at beginning of the year			1					
2	Purchases								
3	Cost of labor.								
4	Additional section 263A costs (attach schedul								
5	Other costs (attach schedule)								
6	Total. Add lines 1 through 5			· · · · 					
7	Inventory at end of the year			· · · · - 					
	Cost of goods sold. Subtract line 7 from line			· · · · · · 					
8					1 471 2				
9a	Check all methods used for valuing closing inventory: (i) Cost as described in Regulations section 1.471-3 (ii) Lower of cost or market as described in Regulations section 1.471-4								
	• •	•							
	(iii) Other (Specify method used and atta								
b	Check if there was a writedown of "subnorma	-	-						
С	Check if the LIFO inventory method was adop	•			970.) ▶ ⊔				
d	If the LIFO inventory method was used for this inventory computed under LIFO			9d					
e f	Was there any change in determining quantities, costs, or va If property is produced or acquired for resale,	do the rules of sec	tion 263A apply to t						
Sch	nedule B Gross Income (See instruction		<u> </u>						
	(a) Type of receipts	Commiss (b) Cross requires		(d) Other receipts	(e) Total (add columns (c) and (d))				
1	Qualified export receipts from sale of export property—	(b) Gross receipts	(c) Commission	receipts	columns (c) and (d))				
a	To unrelated purchasers:								
	(i) Direct foreign sales								
	(ii) Foreign sales through a related foreign entity								
	(iii) Persons in the United States (other								
	than an unrelated IC-DISC)								
	(iv) An unrelated IC-DISC								
b	To related purchasers:								
	(i) Direct foreign sales								
	(ii) Persons in the United States								
С	Total								
2	Other qualified export receipts:								
а	Leasing or renting of export property								
b	Services related and subsidiary to a qualified								
	export sale or lease								
С	Engineering and architectural services								
d	Export management services								
е	Qualified dividends (Schedule C, line 15) .								
f	Interest on producer's loans								
g	Other interest (attach schedule)								
h	Capital gain net income (attach Schedule D (Form 1120))								
i	Net gain or (loss) from Part II, Form 4797 (attach Form 4797)								
i	Other (attach schedule)								
k	Total								
3	Nonqualified gross receipts:								
о a	Ultimate use in United States								
b	Exports subsidized by the U.S. Government								
С	Certain direct or indirect sales or leases for								
C	use by the U.S. Government								
d	Sales to other IC-DISCs in the same controlled								
	group								
е	Nonqualified dividends (line 16, Schedule C)								
f	Other (attach schedule)								
g	Total								
4	Total. Add lines 1c, 2k, 3g, column (e). Enter here and on line 1, page 1								

Schedule C Dividends and Special Deductions (See instructions starting on page 8.)

		(a) Dividends	(b) 0/	(c) Special deductions:
1	Dividends from less-than-20%-owned domestic corporations that are	received	(b) %	((a) × (b))
	subject to the 70% deduction (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations that are subject			
	to the 80% deduction (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction		80	
8	Dividends from wholly owned foreign subsidiaries subject to 100% deduction (section 245(b))		100	
9	Total. Add lines 1 through 8. See instructions, page 9, for limitation			
10	Other dividends from foreign corporations not included on lines 3, 6, 7, and 8.			
11	Income from controlled foreign corporations under subpart F (attach Forms 5471)			
12	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
	(section 246(d))			
13	Other dividends			
14	Total dividends. Add lines 1 through 13, column (a)			
15 16	Qualified dividends. Enter here and on Schedule B, line 2e, column (d) Nonqualified dividends. Subtract line 15 from line 14. Enter here and on			
10	Schedule B, line 3e, column (d)			
Scl	nedule E Deductions (See Limitations on Deductions, starting on	page 9 of instru	ctions, be	fore
	completing.)			
1	Export promotion expenses:			
а	Market studies		1a	
b	Advertising		1b	
c	Depreciation (attach Form 4562)		1c 1d	
d	Salaries and wages		1e	
e f	Rents		1f	
q	Warehousing		1g	
_	Freight (excluding insurance)		1h	
i	Compensation of officers		1i	
j	Repairs and maintenance		1j	
k	Pension, profit-sharing, etc., plans		1k	
I	Employee benefit programs		11	
m	Other (list):		1m	
n	Total. Add lines 1a through 1m		1n	
2	Other expenses not deducted on line 1:			
а	Bad debts		2a	
b	Taxes and licenses		2b	
С	Interest		2c	
d	Contributions (not over 10% of line 7, page 1, adjusted per instructions on page		2d	
e	Freight		2e 2f	
f	Freight insurance		21	
g	Other (list):		2g	
h	Total. Add lines 2a through 2g		2h	
3	Total deductions. Add lines 1n and 2h. Enter here and on line 4, page 1		3	

Scl	nedule J Deemed and Actual Distributions and Deferred DISC Income for the Tax		
	Part I.—Deemed Distributions Under Section 995(b)(1) (See instructions starting	g on p	oage 12.)
1	Gross interest derived during the tax year from producer's loans (section 995(b)(1)(A))	1	
2	Gain recognized on the sale or exchange of section 995(b)(1)(B) property (attach schedule)	2	
3	Gain recognized on the sale or exchange of section 995(b)(1)(C) property (attach schedule)	3	
4	50% of taxable income attributable to military property (section 995(b)(1)(D)) (attach schedule).	4	
5	Taxable income from line 7, Part II, below	5	
6	Taxable income of the IC-DISC (from line 7, page 1)	6	
7	Add lines 1 through 5	7	
8	Subtract line 7 from line 6	8	
9	If you have shareholders that are C corporations, enter one-seventeenth of line 8 (.0588235 times		
7	line 8)	9	
10	International boycott income (see instructions)	10	
11	Illegal bribes and other payments	11	
•	Note : Separate computations for lines 12–23 are required for shareholders that are C corporations and		
	shareholders that are not C corporations. Complete lines 12, 14, 15, 17a, 18, 20, and 22 for shareholders		
	that are not C corporations. Complete lines 13, 14, 16, 17b, 19, 21, and 23 for shareholders that are C corporations.		
12	Add lines 7, 10, and 11	12	
13	Add lines 7, 9, 10, and 11	13	
14	Earnings and profits for the tax year (attach schedule)	14	
15	Enter smaller of line 12 or 14.	15	
16	Enter smaller of line 13 or 14.	16	
17	Foreign investment attributable to producer's loans (attach schedule):		
ı,	Computation of amount for shareholders other than C corporations	17a	
b	Computation of amount for shareholders that are C corporations	17b	
18	Add lines 15 and 17a	18	
19	Add lines 16 and 17b	19	
20	Enter percentage of stock owned by shareholders other than C corporations	20	%
21	Enter percentage of stock owned by shareholders that are C corporations	21	%
22	Multiply line 18 by line 20 (Allocate to shareholders other than C corporations)	22	
23	Multiply line 19 by line 21 (Allocate to C corporation shareholders)	23	
24	Total deemed distributions under section 995(b)(1) for all shareholders. Add lines 22 and 23	24	
	Part II.—Section 995(b)(1)(E) Taxable Income (See instructions starting on page	12.)	
1	Total qualified export receipts (see instructions)	1	
2	Statutory maximum	2	\$10,000,000
3	Controlled group member's portion of the statutory maximum	3	
4	Enter smaller of (a) 1 or (b) number of days in tax year divided by 365 (see instructions)	4	
5	Proration. Multiply line 2 or 3, whichever is applicable, by line 4	5	
6	Excess qualified export receipts. Subtract line 5 from line 1. (If line 5 exceeds line 1, enter -0-		
Ū	here and on line 7 below.)	6	
7	Taxable income attributable to line 6 receipts. Enter here and on line 5 of Part I above	7	
	Part III.—Deemed Distributions Under Section 995(b)(2) (See instructions on page	ge 13	5.)
1	Annual installment of distribution attributable to revocation of election in an earlier year	1	
2	Annual installment of distribution attributable to not qualifying as a DISC or IC-DISC in an earlier year	2	
3	Total deemed distributions under section 995(b)(2). Add lines 1 and 2	3	
	Part IV.—Actual Distributions (See instructions on page 13.)		
1	Distributions to meet qualification requirements under section 992(c) (attach computation)	1	
2	Other actual distributions	2	
3	Total . Add lines 1 and 2	3	
4	Amount on line 3 treated as distributed from:		
а	Previously taxed income		
b	Accumulated IC-DISC income (including IC-DISC income of the current year) 4b		
С	Other earnings and profits 4c		
d	Other		
	Part V.—Deferred DISC Income Under Section 995(f)(3) (See instructions on page	je 13	.)
1	Accumulated IC-DISC income (for periods after 1984) at end of computation year	1	
2	Distributions-in-excess-of-income for the tax year following the computation year to which line 1 applies .	2	
3	Deferred DISC income under section 995(f)(3). Subtract line 2 from line 1	3	

1 Qualified assets: a Working capital (cash and necessary temporary investments). b Funds awaiting investment (cash in U.S. banks in excess of working capital neces to acquire other qualified export assets) c Export import Bank obligations. d Trade receivables (accounts and notes neceivable) Less allowance for bad debts export property (net) fincluting inventory and qualified property held for lease) f Producers Ioans. g Investment in related foreign export corporations. h Depreciable assets Less accumulated depreciation, i Other (attach schedule) 2 Nonqualified assets (net) ((sit)) 3 Total assets. Combine lines 1a through 2 4 Accounts payable 5 Other current liabilities (attach schedule) 8 Capital stock. 9 Additional paid-in capital 10 Previously taxed income (see instructions on page 13) 11 Accumulated pre-1985 DISC income (see instructions on page 13) 12 Accumulated pre-1985 DISC income (see instructions on page 13) 13 Accumulated pre-1985 DISC income (see instructions on page 13) 14 Less cost of treasury stock. 15 Total liabilities and stockholders' cquity Schedule MI Reconciliation of income per Books With Income per Return Net income (oks) per books 15 Total liabilities and stockholders' cquity 16 Accumulated pre-1985 DISC income (see instructions on page 13) 17 Accumulated pre-1985 DISC income (see instructions on page 13) 18 Accumulated pre-1985 DISC income (see instructions on this return not charged against block income this year (flemize). 1 Add lines 1 through 4 1 Previously save (flemize) 1 Balance at beginning of year 1 Belance at beginning of year 2 Defended Mi-2 Analysis of Other Earnings and Profits 3 Add lines 1 through 3 3 Cheedule Mi-2 Analysis of Accumulated IC-DISC income (line 1), Schedule L) 1 Balance at beginning of year 2 Defended distributions under section 996(t) 3 Add lines 1 through 3 4 Add lines 1 thro	Sc	hedu	le L Balance Sheets per Books	(a) Beginning of tax year	(b) End of tax year		
a Working capital (cash and necessary temporary investments). b Funds awaiting investment (cash in U.S. banks in excess of working capital needs to acquire other qualified export assets) c Export-import Bank collegiations d Trade receivables (accounts and notes receivable) Less allowance for bad debts e Export property held (including inventory and qualified property held for lease) f Producer's loans. g Investment in related foreign export corporations. h Depreciable assets Less accumulated depreciation. i Other (attach schedule) 2 Nonqualified assets (melt) 3 Total assets. Combine lines ta through 2 3 Total assets. Combine lines ta through 2 4 Accounts payable 5 Other current liabilities (attach schedule), 6 Mortgages, notes bonds payable in 1 year or more. 6 Mortgages, notes bonds payable in 1 year or more. 7 Other liabilities (attach schedule), 9 Additional paid-in capital in Other earnings and profits 11 Percusulty taxed income (section 996(f)(2)) 12 Accumulated (including paid-in capital in Other earnings and profits in the complex of the part of t		1	Qualified assets:				
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2 Increases (itemize):	Sc	hedu	le M-2 Analysis of Other Earnings and Profits (Line 10, Sched	ule L)			
2 Increases (itemize):	1	Balan	ce at beginning of year	ify under section 992(c).			
3 Add lines 1 and 2			, ,	•			
4 Deficit in earnings and profits			````	·			
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2 Deemed distributions under section 995(b). 3 Other increases (itemize):	Sc	hedu	le M-3 Analysis of Previously Taxed Income (Line 11, Schedul	e L)			
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Sc	hedule N Export Gross Recei	ots of the IC-DISC and Related U.S. F	Perso	ns (See instructions	starting or	n page	<u> 13.)</u>
1		d enter the product code and percentage rice sold or provided by the IC-DISC: rotal % (b) C		otal export gross rece Percentage			irgest %
2	Export gross receipts for 1998						
	(a) Export gross receipts of the IC-DISC	Export gross red	ceipts	of related U.S. pers	sons		
	(a) Export gross receipts of the IC-DISC	(b) Related IC-DISCs		(c) All other rela	ted U.S. perso	ins	
3		plete the following (if more space is needed, a		<u> </u>	e format belo	w):	
	(a) Related	U.S. Persons, Except IC-DISCs, in You	ur Cor	ntrolled Group			
	Name	Address			Identifying	g numbe	er
		(b) IC-DISCs in Your Controlled Gr	roun				
	Name	Address	тоцр		Identifying	numbe	 er
						,	
Scl	nedule O Other Information	(See instructions on page 14.)					
						Yes	No
1	See page 15 of the instructions and	d enter the main—					
а	<u> </u>	b Product or service					
2		older of any controlled foreign corporation					
		s," attach Form 5471 for each corporatio					
3a	Did 95% or more of the IC-DISC's section 993(a))?	gross receipts for the tax year consist of	f qualif 	ied export receipts (d	defined in		
b	b Did the adjusted basis of IC-DISC's qualified export assets (as defined in section 993(b)) at end of tax year equal or exceed 95% of the sum of the adjusted basis of all the IC-DISC's assets at end of tax year?						
С	If a or b is "No," did the IC-DISC n	nake a pro rata distribution of property a	as defii	ned in section 992(c)	?		
4							
5		e IC-DISC's stock at least \$2,500 on ea					
	•	day for making an election to be an IC-			ay)?		
6	· · ·	oks and records?					
7		998, did the IC-DISC have an interest in c					
		account, securities account, or other fina file Form TD F 90-22.1. See page 14 of the			country?		
		ntry ►					
8		receive a distribution from, or was it the					
3		instructions for other forms the IC-DISC					
9a	Does the IC-DISC or any membe	r of the IC-DISC's controlled group (as	s defin	ned in section 993(a)(3)) have		
-		ountry (or with the government, a comp					
	associated with carrying out the bo	bycott of Israel that is on the list kept by	the Se	ecretary of the Treas			
b		the controlled group of which the IC-DI					
		SC knows or has reason to know requires					
		ael?					
С		the controlled group of which the IC-DI					
		ws or has reason to know requires part e boycott of Israel?					
		s in 9 is "Yes," see instructions and Form					
	The driswer to driy of the question.	o 7 io 1007 dec manachona ana 1 Umi	5, 15,	, international boyco	и порон.		
10	Enter the amount of tax-exempt inte	erest income received or accrued during the	he tax	year ▶ \$			