## Form **8865**

(December 1999)

Department of the Treasury Internal Revenue Service

## Return of U.S. Persons With Respect to Certain Foreign Partnerships Attach to your tax return. See separate instructions.

► Attach to your tax return. See separate instructions.
Information furnished for the foreign partnership's tax year (see instructions) beginning , and ending

OMB No. 1545-1668

Attachment Sequence No. 118

Imp	oortan	t: All inform	ation <b>M</b>	<b>UST</b> be in English	. All amounts	MU	<b>ST</b> be	in U.S. doi	llars unless d	otherwise ii	ndicated.	
Name of person filing this return						ı	ldentifyir	ng number				
Filer's address (if you are not filing this form with your tax return)					1 🗍	A Category of filer (see Categories of Filers in the instructions and check applicable box(es)):  1						
<u>C</u>				course \$ dated group but not th	Qualified n				out the parent	Other \$		
_	Name		u 00113011	dated group but not the	o paront, ontor ti	110 1011		EIN	out the parent	'		
	Addre						I					
_												
<u>E</u>	Inform	nation about cer	tain other	partners. (see instructi	ons)				(4) Cho	ock applicable b	10v(os)	
		(1) Name		<b>(2)</b> Ac	Idress		(3) Iden	itifying number	(4) Check applicable box(es)  Category 1 Category 2 Constructive			
F1	Name	and address of	foreign n	artnershin					2 EIN (if ar	<u> </u>		
• •	Ivanic	and address of	Torcigit p	artificisinp					Z LIIV (II di	197		
									3 Country	under whose laws organized		
4					6 Principal busi code number	Principal business activity		7 Principal b	usiness activity	8 Functional currency and exchange rate (see instr.		
										ononango		
G	Provid	de the following	l informatio	n for the foreign partne	ership's tax vear:							
1 Name, address, and identifying number of agent (if any) in the 2 Check if the foreign partnership must file:							Form 10	065 or 1065-B				
organization, if any records of						person(s) with coartnership, and						
5 6 7	Numb How is	er of foreign dis s this partnershi	regarded ip classifie	ade by the foreign part entities owned by the ed under the law of the	partnership ( <i>attad</i> country in which	ı it is	organiz	ed?	<b>&gt;</b>	>	Yes No	
8							Yes No					
9		Does this partnership meet <b>both</b> of the following requirements?  ■ The partnership's total receipts for the tax year were less than \$250,000 and										
				s total assets at the en				an \$600 000	\	. ▶ □	Yes 🗌 No	
	If "Yes	s," do not comp	olete Sche	dules L, M-1, and M-2		vvas	1033 1110	πτ φοσο,σοσ.	J			
Are F This Sepa	If You Filing Form rately Not With Tax	knowledge and based on all info	belief, it is ormation of	I declare that I have exan true, correct, and comple which preparer has any k artner or limited liability co	te. Declaration of p nowledge.						,	
Paid	ı	Preparer's		•		Da	ite		eck if	Preparer's	SSN or PTIN	
	oarer's	signature Firm's name (or	· k					self-	-employed ► _	<u> </u>		
Use Only		yours if self-em	yours if self-employed)						ZIP code ►			

Form 8865 (12-99) Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you Schedule A check box b, enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions. **a** Owns a direct interest **b** Owns a constructive interest Check if Check if Identifying number (if any) Name Address foreign direct person partner Certain Partners of Foreign Partnership (see instructions) Schedule A-1 Check if Address Identifying number (if any) foreign person Does the partnership have any other foreign person as a direct partner? . . . . . Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership Schedule A-2 owns a direct interest or indirectly owns a 10% interest. Check if EIN Total ordinary Name Address foreign income or loss (if any) partnership Schedule B Income Statement—Trade or Business Income Caution: Include only trade or business income and expenses on lines 1a through 22 below. See the instructions for more information. 1a **1a** Gross receipts or sales . . 1c **b** Less returns and allowances . . . . . . . . . 1b 2 3 4 Ordinary income (loss) from other partnerships, estates, and trusts (attach schedule) 5 Net farm profit (loss) (attach Schedule F (Form 1040)) . . . 6 Net gain (loss) from Form 4797, Part II, line 18 Other income (loss) (attach schedule). . . 7 Total income (loss). Combine lines 3 through 7 8 9 Salaries and wages (other than to partners) (less employment credits). Deductions (see page 7 of the instructions for limitations) 10 10 Guaranteed payments to partners ( 11 11 Repairs and maintenance. 12 12 Bad debts . . 13 13 Rent . . . . . 14 14 Taxes and licenses . 15 **16a** Depreciation (if required, attach Form 4562) . . 16a b Less depreciation reported on Schedule A and elsewhere on return 16b 17 Depletion (Do not deduct oil and gas depletion.) . . . . . . 18 18 19 Employee benefit programs . . . 20 20 Other deductions (attach schedule). Total deductions. Add the amounts shown in the far right column for lines 9 through 20. 21

Ordinary income (loss) from trade or business activities. Subtract line 21 from line 8 . . .

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Page 3 Form 8865 (12-99) Schedule D Capital Gains and Losses Part I Short-Term Capital Gains and Losses—Assets Held 1 Year or Less (a) Description of property (c) Date sold (month, day, year) (b) Date acquired (month, day, year) (d) Sales price (see instructions) (e) Cost or other basis (see instructions) (f) Gain or (loss) ((d) minus (e)) (e.g., 100 shares of "Z" Co.) 2 Short-term capital gain from installment sales from Form 6252, line 26 or 37... 3 3 Short-term capital gain (loss) from like-kind exchanges from Form 8824 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts . . . Net short-term capital gain or (loss). Combine lines 1 through 4 in column (f). Enter here and on Form 8865, Schedule K, line 4d or 7 . . . . . . . . 5 Long-Term Capital Gains and Losses—Assets Held More Than 1 Year Part II (a) Description of property (g) 28% rate gain (b) Date acquired (month, day, year) (f) Gain or (loss) ((d) minus (e)) (d) Sales price (e.g., 100 shares or (loss) (month, day, year) (see instructions) (see instructions) of "Z" Co.) \*(see instr. below) 6 7 Long-term capital gain from installment sales from Form 6252, line 26 or 37... 8 Long-term capital gain (loss) from like-kind exchanges from Form 8824. . . . Partnership's share of net long-term capital gain (loss), including specially allocated 9 long-term capital gains (losses), from other partnerships, estates, and trusts . . . 10 10 11 Combine lines 6 through 10 in column (g). Enter here and on Schedule K, 11 Net long-term capital gain or (loss). Combine lines 6 through 10 in column (f).

\*28% rate gain or (loss) includes all "collectibles gains and losses" as defined in the instructions.

Enter here and on Form 8865, Schedule K, line 4e(2) or 7.

Scheo			Page <b>4</b>						
	(a) Distributive share items (b) Total amount								
Income (Loss)	b c 4 a b c d e	Ordinary income (loss) from trade or business activities (enter from Schedule B, line 22)  Net income (loss) from rental real estate activities (attach Form 8825)  Gross income from other rental activities	1 2 3c 4a 4b 4c 4d 4e 4e(2) 4f 5 6 7						
Deduc- tions	8 9 10 11	Charitable contributions (attach schedule)	8 9 10 11						
Credits	b c	Low-income housing credit:  (1) From partnerships to which section 42(j)(5) applies for property placed in service before 1990	12a(1) 12a(2) 12a(3) 12a(4) 12b 12c 12d 13						
Invest- ment Interest	14a	Other credits	14a 14b(1) 14b(2)						
Self- Employ- ment	b c	Net earnings (loss) from self-employment	15a 15b 15c						
Adjustments and Tax Preference Items	16a b c d	Depreciation adjustment on property placed in service after 1986  Adjusted gain or loss	16a						

Sch	edule	K (continued)				
		(a) Distributive share	eitems		(i	o) Total amount
Foreign Taxes	d e	Name of foreign country or U.S. possession Total gross income sourced at partner level Total gross income sourced at partnership level (1) Passive foreign source	17b  17c(1)  17c(2)  17c(3)  17d(1)  17d(2)  17e(1)  17e(2)  17e(3)  17f  17g			
Other	18 19 20 21 22 23 24	Section 59(e)(2) expenditures: a Type ▶  Tax-exempt interest income  Other tax-exempt income  Nondeductible expenses  Distributions of money (cash and marketable Distributions of property other than money Other items and amounts required to be schedule)	18b 19 20 21 22 23			
Sch	edule					·")
		Assets	Beginning of tax	year	End o	of tax year
		Assets	(a)	(b)	(c)	(d)
1	Cash .					
		notes and accounts receivable				
		llowance for bad debts				
		ories	_			
		overnment obligations				_
		empt securities	_			_
		current assets (attach schedule)				
	_	age and real estate loans				
		nvestments (attach schedule)				
		gs and other depreciable assets				
		ccumulated depreciation				
		able assets				
		net of any amortization)				
		ble assets (amortizable only)				
		ccumulated amortization				
		assets (attach schedule)				
		assets				
-		Liabilities and Capital				
15	Accou	nts payable				
		ges, notes, bonds payable in less than 1 year				
		current liabilities (attach schedule)				
		recourse loans				
		ges, notes, bonds payable in less than 1 year				
		iabilities (attach schedule)				
21	Partne	rs' capital accounts				
22	Total li	abilities and capital				

0	0000 (12 77)						ugo 🗨
Scl	hedule M Balance Sheets for	Interest Allocation					
				(a) Beginning of tax year		<b>(b)</b> End of tax year	
	Total U.S. assets						
b c	Listed categories (attach schedule) General limitation income category						
Sch		Income (Loss) per 1, is answered "Yes		ks With Income (Loss) pe	r Return	(Not requi	red if
b	Net income (loss) per books.  Income included on Schedule K, lines 1 through 4, 6, and 7, not recorded on books this year (itemize):  Guaranteed payments (other than health insurance).  Expenses recorded on books this year not included on Schedule K, lines 1 through 11, 14a, 17f, and 18b (itemize):  Depreciation \$  Travel and entertainment \$  Add lines 1 through 4 .	MOYON	a 7 a 8 9	Income recorded on books thi year not included on Schedule k lines 1 through 7 (itemize):  Tax-exempt interest \$	e dd k		
	nedule M-2 Analysis of Partne	ers' Capital Account				nswered "	Yes.")
1 2 3 4	Balance at beginning of year Capital contributed during year Net income (loss) per books Other increases (itemize):		6	Distributions: <b>a</b> Cash <b>b</b> Property . Other decreases (itemize):			
5	Add lines 1 through 4		9	Add lines 6 and 7	:t		

Form **8865** (12-99)

## Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

**Important:** Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

	Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
	Sales of inventory Sales of property rights (patents, trademarks, etc.)				
3	Compensation received for technical, managerial, engineering, construction, or like services				
5	Rents, royalties, and license fees received				
6 7	Distributions received Interest received				
8	Other		410		
9	Add lines 1 through 8		00		
	Purchases of inventory .  Purchases of tangible	107			
	property other than inventory	10,0	$O_{I_{I_{1},2}}$		
12	Purchases of property rights (patents, trademarks, etc.)	*			
13	Compensation paid for technical, managerial, engineering, construction, or like services				
14	Commissions paid				
	Rents, royalties, and license fees paid				
	Distributions paid				
	Other				
19	Add lines 10 through 18 .				
	Amounts borrowed (enter				
_0	the maximum loan balance during the year) — see instructions				
21	Amounts loaned (enter the maximum loan balance during the year) — see instructions				
					F 004E (12.00)