Form **8621** 

(Rev. February 1999) Department of the Treasury Internal Revenue Service

## Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► See separate instructions.

OMB No. 1545-1002

Attachment Sequence No. 69

Name of shareholder	Identifying number (se	ee page 3 of instructions)
Number, street, and room or suite no. (If a P.O. box, see page 3 of instructions.)	Your tax year: calendar yearor other tax year	
	beginning	and ending

City or town, state, and ZIP code or country

Check type of shareholder filing the return: 🗌 Individual 🗌 Corporation 🗌 Partnership	S Corporation Nongrantor Trust Estate
Name of passive foreign investment company (PFIC) or qualified electing fund (QEF)	Employer identification number (if any)
Address (Enter number, street, city or town, and country.)	Tax year of company or fund: calendar year or other tax year beginning and ending

## Part I Elections (See instructions.)

A I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. (Section 1295.) Complete lines 1a through 2c of Part II.

- **B** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. (Section 1291(d)(2)(A).) *Enter gain or loss on line 10f of Part IV.*
- C I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. (Section 1291(d)(2)(B).) *Enter this amount on line 10e.*
- **D** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. (Section 1294.) *Complete lines 3a through 4c of Part II to calculate the tax that may be deferred.*

**Note:** If any portion of line 1a or line 2a of Part II is includible under section 551 or 951, you may **not** make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.

**E** I, a shareholder of a former PFIC, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC, or, if I qualify, my share of the PFIC's post-1986 earnings and profits deemed distributed, on the last day of its last tax year as a PFIC under section 1297(a). (Section 1298(b)(1).) *Enter excess distribution on line 10e or 10f of Part IV*.

**F** I, a shareholder of a PFIC, elect to mark-to-market the stock of that PFIC, which stock is marketable within the meaning of section 1296(e). (Section 1296.) *Complete Part III.* 

Part II Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 1a through 2c. If you are making Election D, also complete lines 3a through 4c. (See page 5 of instructions.)

1a	Enter your pro rata share of the ordinary earnings of the QEF . 1a			
b	Enter the portion of line 1a that is included in income under			
	section 551 or 951 or that may be excluded under section 1293(g)		4 -	
	Subtract line 1b from line 1a. Enter this amount on your tax return as divid	dend income	1c	
2a	Enter your pro rata share of the total net capital gain of the QEF			
b	Enter the portion of line 2a that is included in income under			
	section 551 or 951 or that may be excluded under section 1293(g) 2b			
С	Subtract line 2b from line 2a. This amount is a net long-term capital gain	. Enter this amount		
	in Part II of the Schedule D used for your income tax return. (See page 5	of instructions.).	2c	
3a	Add lines 1c and 2c		3a	
b	Enter the total amount of cash and the fair market value of other			
	property distributed or deemed distributed to you during the tax			
	year of the QEF. (See page 5 of instructions.)			
с	Enter the portion of line 3a to the extent not already included in			
	line 3b that is attributable to shares in the QEF that you disposed			
	of, pledged, or otherwise transferred during the tax year 3c			
d	Add lines 3b and 3c	3d		
е	Subtract line 3d from line 3a, and enter the difference (if zero or less, enter a	3e		
	Important: If line 3e is greater than zero, and no portion of line 1a or 2a is			
	under section 551 or 951, you may make Election D with respect to the a			
4a	Enter the total tax for total taxable income for the tax year 4a			
b	Enter the total tax for the tax year determined without regard to			
	the amount entered on line 3e			
С	Subtract line 4b from line 4a. This is the deferred tax, the time for pa	yment of which is		
	extended by making Election D. See instructions.		4c	

For Paperwork Reduction Act Notice, see page 7 of separate instructions.

Part UII Income or (Loss) From Mark-to-Market Election (See page 5 of instructions.)         5       Enter the fair market value of your PFIC stock at the end of the tax year	Form	8621 (Rev. 2-99)						Page <b>2</b>
6       Enter your adjusted basis in the stock at the end of the tax year       6         7       Excess. Subtract line 6 from line 5. If a gain, stop here. include this amount as ordinary income on your tax return. If a loss, go to line 8.       7         8       Enter any unreversed inclusions (as defined in section 1294(d)).       8         9       Enter new unreversed inclusions (as defined in section 1294 Fund (See page 6 of instructions.)         Complete a separate Part IV for each excess distribution.       9         10a       Enter your total distributions from the PFIC during the current tax year. If the holding period of the PFIC stock began in the current tax year. If is amount is dividend income to the extent there are accumulated earnings and profits       10a         b       Enter the total distributions from the PFIC during the current tax year. If the holding period of the 3 years preceding the current tax year (or if shorter, the portion of the shareholders holding period before the current tax year (or if shorter, the portion of the shareholders holding period before the current tax year, if more than zero, is the total excess distribution. If zero or less and you did not dispose of stock during the axyear, do not complete line 11.       10d         10b       10c       10d         11c       Inf a gain, complete line 11. If a loss, show it in brackets and do not complete line 11.       10d         11d       On an attached statement for each distribution and disposition, show your holding period, for the softer be foreign corporation becare a PFIC (pre-PFIC tax year). Enter thes and m	Pa	rt III Income or (Loss)	From Mark-to	-Market Elect	ion (See page	5 of instructio	ns.)	
0       Excess. Subtract line 6 from line 5. If a gain, stop here. Include this amount as ordinary income on your tax return. If a loss, go to line 8       7         2       Enter any unreversed inclusions (as defined in section 1296(d)).       8         3       Enter any unreversed inclusions (as defined in section 1296(d)).       8         4       Enter any unreversed inclusions (as defined in section 1296(d)).       8         5       Enter any unreversed inclusions (as defined in section 1296(d)).       8         6       Enter any unreversed inclusions (as defined in section 1297(d)).       8         7       9         9       Part IV       Distributions and Disposition of Stock in a Section 1291 Fund (See page 6 of Instructions.)         Complete a separate Part IV for each excess distribution.       10a         10a       Enter any contrast any any organic part any organing any organic part any any organic part any	5	Enter the fair market value o	of your PFIC stoo	k at the end of	the tax year .		. 5	
on your tax return. If a loss, go to line 8       7         8       Enter any unreversed inclusions (as defined in section 1296(d)).       8         9       Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return.       9         9       Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return.       9         9       Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return.       9         9       Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return.       9         10a       Enter the your total distributions from the PFIC during the current tax year. If the holding period of the PFIC stock began in the current tax year, this amount is dividend income to the extent there are accumulated earnings and profits       10a         10a       Enter the total distributions (reduced by the portions of such distributions that were excess distribution.       10a         0       Multiply line 10c by 125%. Enter the lesser of line 10a or line 10a as a dividend on your income tax return.       10d         10b       10c       10d       10d         10c       10d       10d       10d         11a       On an atched statement for each distribution and disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and do not complete line 11.       10d <td>6</td> <td>Enter your adjusted basis in</td> <td>the stock at the</td> <td>end of the tax</td> <td>year</td> <td></td> <td>. 6</td> <td></td>	6	Enter your adjusted basis in	the stock at the	end of the tax	year		. 6	
on your tax return. If a loss, go to line 8       7         8       Enter any unreversed inclusions (as defined in section 1296(d)).       8         9       Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return.       9         9       Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return.       9         9       Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return.       9         9       Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return.       9         10a       Enter the your total distributions from the PFIC during the current tax year. If the holding period of the PFIC stock began in the current tax year, this amount is dividend income to the extent there are accumulated earnings and profits       10a         10a       Enter the total distributions (reduced by the portions of such distributions that were excess distribution.       10a         0       Multiply line 10c by 125%. Enter the lesser of line 10a or line 10a as a dividend on your income tax return.       10d         10b       10c       10d       10d         10c       10d       10d       10d         11a       On an atched statement for each distribution and disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and do not complete line 11.       10d <td>7</td> <td>Excess. Subtract line 6 from</td> <td>line 5. If a gain, s</td> <td>stop here. Includ</td> <td>de this amount as</td> <td>s ordinary incom</td> <td>e  </td> <td></td>	7	Excess. Subtract line 6 from	line 5. If a gain, s	stop here. Includ	de this amount as	s ordinary incom	e	
9       Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return       9         Part IV       Distributions and Disposition of Stock in a Section 1291 Fund (See page 6 of Instructions.) <i>Complete a separate Part IV for each excess distribution.</i> 10a       Enter the your total distributions from the PFIC during the current tax year. If the holding period of the PFIC stock began in the current tax year, this amount is dividend income to the extent there are accumulated earnings and profits		on your tax return. If a loss,	go to line 8 .				. 7	
Part IV       Distributions and Disposition of Stock in a Section 1291 Fund (See page 6 of instructions.) <i>Complete a separate Part IV for each excess distribution.</i> 10a       Enter your total distributions from the PFIC during the current tax year. If the holding period of the PFIC stock began in the current tax year, this amount is dividend income to the extent there are accumulated earnings and profits .       10a         b       Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(1)(B) made by the company for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year (or if shorter, the portion of the shareholder's holding the 10b by 3. (See instructions if the number of preceding tax years is less than 3.) d Multiply line 10c by 125%. Enter the lesser of line 10a or line 10a as a dividend on your income tax return e so and you did not dispose of stock during the tax year. do not complete line 11. fund. If a gain, complete line 11. If a loss, show vit in brackets and do not complete line 11. 11a On an attached statement for each distribution and disposition, show your holding period for each share of stock or block of shares held. Allocate the excess distribution tax year. b Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). See instructions.) c Enter the aggregate increases in tax (before credits) for each tax year in your holding period. foreign tax credit. (See instructions.) c Enter the aggregate i								
Complete a separate Part IV for each excess distribution.           10a         Enter your total distributions from the PFIC during the current tax year. If the holding period of the PFIC stock began in the current tax year, this amount is dividend income to the extent there are accumulated earnings and profits	-							-+!
the PFIC stock began in the current tax year, this amount is dividend income to the extent there are accumulated earnings and profits       10a         b Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the company for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year).       10a         c Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.).       10c         d Multiply line 10c by 125%. Enter the lesser of line 10a or line 10a as a dividend on your income tax return       10d         e Subtract line 10d from line 10a. This amount, if more than zero, is the total excess distribution. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year       10e         11a On an attached statement for each distribution and disposition, show your holding period for each distribution and disposition of show your holding period (other than the current tax year and pre-PFIC years). (See instructions.)       11t         c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.)       11t         d Foreign tax credit. (See instructions.)       11d         e Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.)       11t	Pa					und (See page	o or instruc	cuons.)
the PFIC stock began in the current tax year, this amount is dividend income to the extent there are accumulated earnings and profits       10a         b Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the company for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year).       10a         c Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.).       10c         d Multiply line 10c by 125%. Enter the lesser of line 10a or line 10a as a dividend on your income tax return       10d         e Subtract line 10d from line 10a. This amount, if more than zero, is the total excess distribution. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year       10e         11a On an attached statement for each distribution and disposition, show your holding period for each distribution and disposition of show your holding period (other than the current tax year and pre-PFIC years). (See instructions.)       11t         c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.)       11t         d Foreign tax credit. (See instructions.)       11d         e Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.)       11t	10a	Enter your total distributions	from the PFIC d	luring the curren	t tax year. If the	holding period c	of	
b       Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the company for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year).       10b         c       Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.)       10c         d       Multiply line 10c by 125%. Enter the lesser of line 10a or line 10d as a dividend on your income tax return       10c         e       Subtract line 10d from line 10a. This amount, if more than zero, is the total excess distribution. If zero or less and you did not dispose of stock during the tax year, do not complete line 11.       10e         f       Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and do not complete line 11.       10f         11a       On an attached statement for each distribution and disposition, show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocable to the current tax year and tax years abefore the foreign corporation became a PFIC (pre-PFIC tax year). Enter these and tax year and pre-PFIC years). (See instructions.)							nt	
distributions but not included in income under section 1291(a)(1)(B) made by the company for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year).       10b         c Divide line 10b by 3. (See instructions if the number of preceding tax years is leess than 3.).       10c         d Multiply line 10c by 125%. Enter the lesser of line 10a or line 10d as a dividend on your income tax return       10d         e Subtract line 10d from line 10a. This amount, if more than zero, is the total excess distribution. If zero or less and you did not dispose of stock during the current tax year       10e         f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and do not complete line 11.       10e         11a On an attached statement for each distribution adding beriod for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year.       10e         c Enter the total of the amounts determined in line 11a that are allocate to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income a PFIC (pre-PFIC tax years).       11b         c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.).       11te         d Foreign tax credit. (See instructions.)       11d       11e		there are accumulated earning	ngs and profits				. <u>10a</u>	
distributions but not included in income under section 1291(a)(1)(B) made by the company for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year).       10b         c Divide line 10b by 3. (See instructions if the number of preceding tax years is leess than 3.).       10c         d Multiply line 10c by 125%. Enter the lesser of line 10a or line 10d as a dividend on your income tax return       10d         e Subtract line 10d from line 10a. This amount, if more than zero, is the total excess distribution. If zero or less and you did not dispose of stock during the current tax year       10e         f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and do not complete line 11.       10e         11a On an attached statement for each distribution adding beriod for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year.       10e         c Enter the total of the amounts determined in line 11a that are allocate to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income a PFIC (pre-PFIC tax years).       11b         c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.).       11te         d Foreign tax credit. (See instructions.)       11d       11e	b	Enter the total distributions	(reduced by the	portions of suc	ch distributions	that were exces	s	
holding period before the current tax year)       10b         c Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.)       10c         d Multiply line 10c by 125%. Enter the lesser of line 10a or line 10a as a dividend on your income tax return       10d         e Subtract line 10d from line 10a. This amount, if more than zero, is the total excess distribution. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year       10e         f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291       10e         11a On an attached statement for each distribution and disposition, show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income       11b         c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.)       11c         d Foreign tax credit. (See instructions.)       11e         f Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.)       11f         Part V       Status of Prior Year Section 1294 Elections and Termination of Se								
Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.)       10c         d Multiply line 10c by 125%. Enter the lesser of line 10a or line 10d as a dividend on your income tax return       10d         e Subtract line 10d from line 10a. This amount, if more than zero, is the total excess distribution. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year								
d Multiply line 10c by 125%. Enter the lesser of line 10a or line 10d as a dividend on your income tax return       10d         e Subtract line 10d from line 10a. This amount, if more than zero, is the total excess distribution. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year							·	
a Multiply the foctory resolution the lesser of mile food of the food and of your mechanism of the sector of the rest of Part IV. See instructions if you received more than one distribution during the current tax year							·	
zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year       10e         f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and do not complete line 11.       10f         11a On an attached statement for each distribution and disposition, show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year.       10f         b Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income       11b         c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.)       11d         e Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.)       11e         f Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.).       11f         Part V       Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections <i>Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a</i> <i>partial termination of the section 1294 election.</i>					-			
IV. See instructions if you received more than one distribution during the current tax year       10e         f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291       10f         fund. If a gain, complete line 11. If a loss, show it in brackets and <b>do not</b> complete line 11.       10f         11a On an attached statement for each distribution and disposition, show your holding period for each distribution shot your holding period. Add all amounts that are allocated to days in each tax year.       10f         b Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income       11b         c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.)       11d         e Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.)       11d         f Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.)       11f         Part V       Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections.       11f         11       (i)       (ii)       (iii)       (iv)       (v)         11       (v)       (v)       (v)       (v)	е							
f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and <b>do not</b> complete line 11.       10f         11a On an attached statement for each distribution and disposition, show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year.       10f         b Enter the total of the amounts determined in line 11a that are allocated to days in each tax years.       11b       11b         c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.)       11c       11d         d Foreign tax credit. (See instructions.)								
fund. If a gain, complete line 11. If a loss, show it in brackets and do not complete line 11.       10f         11a On an attached statement for each distribution and disposition, show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year.       10f         b Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income       11b         c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.)       11c         d Foreign tax credit. (See instructions.)		3			0	5	•	
11a On an attached statement for each distribution and disposition, show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year.         b Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income       11b         c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.)       11c         d Foreign tax credit. (See instructions.)	t							
each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year.       Image: the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income         b Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.)       Image: the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income         c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.)       Image: tax (pre-PFIC years). (See instructions.)         c Foreign tax credit. (See instructions.)       Image: tax (pre-PFIC years). (See instructions.)       Image: tax (pre-PFIC years). (See instructions.)         f Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.).       Image: tax (pre-PFIC years)         f Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.).       Image: tax period of the section 1294 Elections         Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.         1       Tax year of outstanding       Image: tax periof outstanding <td>110</td> <td><b>e</b> 1</td> <td></td> <td></td> <td></td> <td>•</td> <td>•</td> <td></td>	110	<b>e</b> 1				•	•	
your holding period. Add all amounts that are allocated to days in each tax year.         b Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income         c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.)       11c         d Foreign tax credit. (See instructions.)       11c       11d         e Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.)       11e         f Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.).       11f         Part V       Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections <i>Complete lines 9 and 10 only if there is a partial termination of the section 1294 election</i> .         11       11       10         11       110       110	па	each share of stock or bloc	k of shares held	Allocate the e	xcess distributio	in to each day i	n l	
and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income       11b         c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.)       11c         d Foreign tax credit. (See instructions.)       11d       11c         e Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.)       11e       11e         f Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.)       11f         Part V       Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.         1       Tax year of outstanding       (i)       (ii)       (iii)       (iv)       (v)       (vi)		your holding period. Add all	amounts that ar	e allocated to d	ays in each tax	year.		
amounts on your income tax return as other income       IID         c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.)       IIc         d Foreign tax credit. (See instructions.)       IID         e Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.)       IIID         f Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.).       IIf         Part V       Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.         1       Tax year of outstanding	b	Enter the total of the amount	ts determined in	line 11a that are	e allocable to the	e current tax yea	ir 🛛	
c       Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.)       11c         d       Foreign tax credit. (See instructions.)       11d         e       Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.)       11e         f       Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.)       11f         Part V       Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.         1       Tax year of outstanding       (i)		and tax years before the fore	eign corporation	became a PFIC	(pre-PFIC tax ye	ears). Enter thes	e 11b	
(other than the current tax year and pre-PFIC years). (See instructions.)       11c         d Foreign tax credit. (See instructions.)       11d         e Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.)       11d         f Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.)       11f         Part V       Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections <i>Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.</i> 1       Tax year of outstanding	c	•						
d Foreign tax credit. (See instructions.)       11d         e Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.)       11e         f Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.)       11f         Part V       Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections <i>Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.</i> 1       Tax year of outstanding	C							
e       Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.)       11e         f       Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.)       11f         Part V       Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections       11f         Part V       Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections and Termination of Section 1294 Elections <i>Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.</i> 1       Tax year of outstanding	d						11d	
tax." (See instructions.)       11e         f       Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.).       11f         Part V       Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections       11f         Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.         1       Tax year of outstanding       (i)		0	•				al	
methods of section 6621. Enter the aggregate amount of interest here. (See instructions.).       11f         Part V       Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.         Image: 1       Tax year of outstanding       (i)       (ii)       (iii)       (iv)       (v)       (vi)								
Part V       Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections         Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.         (i)       (ii)       (iii)       (iv)       (v)         1       Tax year of outstanding	f							
Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.         (i)       (ii)       (iv)       (v)       (vi)         1       Tax year of outstanding								
in partial termination of the section 1294 election.         (i)       (ii)       (iii)       (iv)       (v)       (vi)         1       Tax year of outstanding	Pa							
(i)         (ii)         (iii)         (iv)         (v)         (vi)           1         Tax year of outstanding					aing election.	Complete lines	s 9 and 10	only if there is a
1 Tax year of outstanding		partial ter mination	1	1	(:::)	(i. )	6.0	()
			U	(1)	(11)	(17)	(V)	(VI)
	1							
election	2							

- 2 Undistributed earnings to which the election relates
- tax (line 3) as of the filing date
- **5** Event terminating election
- 6 Earnings distributed or deemed distributed during the tax year
- 7 Deferred tax due with this return
- 8 Accrued interest due with this return.

- **9** Deferred tax outstanding after partial termination of election
- **10** Interest accrued after partial termination of election . .