SAMPLE - FICTIONAL ENTITY, EIN, PEOPLE AND AMOUNTS - NOT FOR FILING

FOREIGN-OWNED U.S. DE

Form **1120**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2025 or tax year beginning 03/10 **, 2025, ending** 12/31 **, 20** 25

Go to *www.irs.gov/Form1120* for instructions and the latest information.

OMB No. 1545-0123

2025

A Check if:
- **1a** Consolidated return (attach Form 851) . ☐
- **b** Life/nonlife consolidated return . ☐
- **2** Personal holding co. (attach Sch. PH) . . ☐
- **3** Personal service corp. (see instructions) . . ☐
- **4** Schedule M-3 attached ☐

Name	B Employer identification number
SAMPLE DORMANT LLC	00-1234567
Number and street. If a P.O. box, see instructions. / Room or suite no.	C Date incorporated
123 Example Ave / Ste 100	
City or town / State or province / Country / ZIP or foreign postal code	D Total assets (see instructions)
Cheyenne / WY / / 82001	$

E Check if: **(1)** ☑ Initial return **(2)** ☐ Final return **(3)** ☐ Name change **(4)** ☐ Address change

Income

1a	Gross receipts or sales	1a	
b	Returns and allowances	1b	
c	Balance. Subtract line 1b from line 1a		1c
2	Cost of goods sold (attach Form 1125-A)		2
3	Gross profit. Subtract line 2 from line 1c		3
4	Dividends and inclusions (Schedule C, line 23)		4
5	Interest		5
6	Gross rents		6
7	Gross royalties		7
8	Capital gain net income (attach Schedule D (Form 1120))		8
9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9
10	Other income (see instructions—attach statement)		10
11	**Total income.** Add lines 3 through 10		11

Deductions (See instructions for limitations on deductions.)

12	Compensation of officers (see instructions—attach Form 1125-E)		12
13	Salaries and wages (less employment credits)		13
14	Repairs and maintenance		14
15	Bad debts		15
16	Rents		16
17	Taxes and licenses		17
18	Interest (see instructions)		18
19	Charitable contributions		19
20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20
21	Depletion		21
22	Advertising		22
23	Pension, profit-sharing, etc., plans		23
24	Employee benefit programs		24
25	Energy efficient commercial buildings deduction (attach Form 7205)		25
26	Other deductions (attach statement)		26
27	**Total deductions.** Add lines 12 through 26		27
28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11		28
29a	Net operating loss deduction (see instructions)	29a	
b	Special deductions (Schedule C, line 24)	29b	
c	Add lines 29a and 29b		29c

Tax, Refundable Credits, and Payments

30	**Taxable income.** Subtract line 29c from line 28. See instructions		30
31	Total tax (Schedule J, line 12)		31
32	First installment of section 1062 applicable net tax liability. Enter amount from Form 1062, line 15		32
33	Total payments, credits, and section 1062 applicable net tax liability (Schedule J, line 23)		33
34	Estimated tax penalty. See instructions. Check if Form 2220 is attached ☐		34
35	**Amount owed.** If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed		35
36	**Overpayment.** If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid		36
37	Enter amount from line 36 you want: **a Credited to 2026 estimated tax** _____ **b Refunded**		37b
	c Routing number _____ **d** Type: ☐ Checking ☐ Savings		
	e Account number _____		

Sign Here

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	Title
		Sole Member

May the IRS discuss this return with the preparer shown below? See instructions. ☐ **Yes** ☐ **No**

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11450Q Form **1120** (2025) Created 9/26/25

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Schedule C Dividends, Inclusions, and Special Deductions (see instructions)

		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations		See instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8	Dividends from wholly owned foreign subsidiaries		100	
9	**Subtotal.** Add lines 1 through 8. See instructions for limitations		See instructions	
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15	Reserved for future use			
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c	Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18	Gross-up for foreign taxes deemed paid			
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20	Other dividends			
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993) (see instructions for limitations)			
23	**Total dividends and inclusions.** Add column (a), lines 9 through 20. Enter here and on page 1, line 4			
24	**Total special deductions.** Add column (c), lines 9 through 22. Enter here and on page 1, line 29b		24	

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Schedule J Tax Computation and Payment (see instructions)

1a	Income tax (see instructions)	1a			
b	Tax from Form 1120-L (see instructions)	1b			
c	Section 1291 tax from Form 8621	1c			
d	Tax adjustment from Form 8978	1d			
e	Additional tax under section 197(f)	1e			
f	Base erosion minimum tax from Form 8991	1f			
g	Amount from Form 4255, Part I, line 3, column (q)	1g			
z	Other chapter 1 tax	1z			
2	Total income tax. Add lines 1a through 1z			2	
3	Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626)			3	
4	Add lines 2 and 3			4	
5a	Foreign tax credit (attach Form 1118)	5a			
b	Credit from Form 8834 (see instructions)	5b			
c	General business credit (see instructions—attach Form 3800)	5c			
d	Credit for prior year minimum tax (attach Form 8827)	5d			
e	Bond credits from Form 8912	5e			
f	Adjustment from Form 8978	5f			
6	**Total credits.** Add lines 5a through 5f			6	
7	Subtract line 6 from line 4			7	
8	Personal holding company tax (attach Schedule PH (Form 1120))			8	
9a	Amount from Form 4255, Part I, line 3, column (r)	9a			
b	Recapture of low-income housing credit (attach Form 8611)	9b			
c	Completed long-term contract look-back interest due (attach Form 8697)	9c			
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d			
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e			
f	Interest/tax due under section 453A(c)	9f			
g	Interest/tax due under section 453(l)	9g			
z	Other (see instructions—attach statement)	9z			
10	**Total.** Add lines 9a through 9z			10	
11a	Total tax before deferred taxes. Add lines 7, 8, and 10	11a			
b	Deferred tax on the corporation's share of undistributed earnings of a qualified electing fund	11b			
c	Deferred LIFO recapture tax (section 1363(d))	11c			
12	Total tax. Subtract the sum of lines 11b and 11c from 11a. Enter here and on page 1, line 31			12	
13	Preceding year's overpayment credited to the current year			13	
14	Current year's estimated tax payments			14	
15	Current year's refund applied for on Form 4466			15	( )
16	Reserved for future use			16	
17	Tax deposited with Form 7004			17	
18	Withholding (see instructions)			18	
19	**Total payments.** Combine lines 13 through 18			19	
20	Refundable credits from:				
a	Form 2439	20a			
b	Form 4136	20b			
c	Credit for tax withheld under chapter 3 or 4 from Form 1042-S, Form 8805, or Form 8288 (attach the applicable form)	20c			
z	Other (attach statement—see instructions)	20z			
21	**Total credits.** Add lines 20a through 20z			21	
22a	Elective payment election amount from Form 3800			22a	
b	Section 1062 applicable net tax liability. Enter amount from Form 1062, line 14			22b	
23	**Total payments, credits, and section 1062 net tax liability.** Add lines 19, 21, 22a, and 22b. Enter here and on page 1, line 33			23	

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Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: **a** ☐ Cash **b** ☐ Accrual **c** ☐ Other (specify) _____		
2	See the instructions and enter the:		
a	Business activity code no. _____		
b	Business activity _____		
c	Product or service _____		
3	Is the corporation a subsidiary in an affiliated group or a parent–subsidiary controlled group?		
	If "Yes," enter name and EIN of the parent corporation.		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851**, Affiliations Schedule? For rules of constructive ownership, see instructions		
	If "Yes," complete (i) through (iv) below.		

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions		
	If "Yes," complete (i) through (iv) below.		

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316		
	If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions. See the instructions for Form 5452.		
	If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		
7	At any time during this tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock?		
	For rules of attribution, see section 318. If "Yes," enter:		
	(a) Percentage owned _____ and **(b)** Owner's country _____		
	(c) The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached _____		
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐		
	If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during this tax year $ _____		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) _____		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) ☐		
	If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a) $ _____		

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Schedule K Other Information *(continued from page 4)*

		Yes	No
13	Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year **and** its total assets at the end of the tax year less than $250,000?		
	If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during this tax year . . . . . $		
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		
	If "Yes," complete and attach Schedule UTP.		
15a	Did the corporation make any payments that would require it to file Form(s) 1099?		
b	If "Yes," did or will the corporation file required Form(s) 1099?		
16	During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock?		
17	During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		
18	Did this corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than $1 million?		
19	During this corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		
20	Is the corporation operating on a cooperative basis?		
21	During this tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		
	If "Yes," enter the total amount of the disallowed deductions . . . . . $		
22	Does this corporation have gross receipts of at least $500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3).)		
	If "Yes," complete and attach Form 8991.		
23	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during this tax year? See instructions		
24	Does the corporation satisfy one or more of the following? If "Yes," complete and attach Form 8990. See instructions		
a	The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than $31 million and the corporation has business interest expense.		
c	The corporation is a tax shelter and the corporation has business interest expense.		
25	Does the corporation intend to self-certify as a Qualified Opportunity Fund?		
	If "Yes," complete and attach Form 8996. Enter the amount (if any) from Form 8996, line 15 . . . . . $		
26	Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions		
	Percentage: By Vote _____ By Value _____		
27	At any time during this tax year, did the corporation (a) receive a digital asset (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions		
28	Is the corporation a member of a controlled group?		
	If "Yes," attach Schedule O (Form 1120). See instructions.		
29	Corporate Alternative Minimum Tax:		
a	Was the corporation an applicable corporation under section 59(k)(1) in any prior tax year?		
	If "Yes," go to question 29b. If "No," skip to question 29c.		
b	Is the corporation an applicable corporation under section 59(k)(1) in the current tax year because the corporation was an applicable corporation in the prior tax year?		
	If "Yes," complete and attach Form 4626. If "No," continue to question 29c.		
c	Does the corporation meet the requirements of the safe harbor method as provided under section 59(k)(3)(A) for the current tax year? See instructions		
	If "No," complete and attach Form 4626. If "Yes," the corporation is not required to file Form 4626.		
30	Is the corporation required to file Form 7208 relating to the excise tax on repurchase of corporate stock (see instructions):		
a	Under the rules for stock repurchased by a covered corporation (or stock acquired by its specified affiliate)?		
b	Under the applicable foreign corporation rules?		
c	Under the covered surrogate foreign corporation rules?		
	If "Yes" to either 30a, 30b, or 30c, complete Form 7208, Excise Tax on Repurchase of Corporate Stock. See the Instructions for Form 7208.		
31	Is this a consolidated return with gross receipts or sales of $1 billion or more and a subchapter K basis adjustment, as described in the instructions, of $10 million or more?		
	If "Yes," attach a statement. See instructions.		
32	Reserved for future use		

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Schedule L Balance Sheets per Books

Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts	( )		( )	
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach statement)				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach statement)				
10a Buildings and other depreciable assets				
b Less accumulated depreciation	( )		( )	
11a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	( )		( )	
14 Other assets (attach statement)				
15 Total assets				
Liabilities and Shareholders' Equity				
16 Accounts payable				
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (attach statement)				
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more				
21 Other liabilities (attach statement)				
22 Capital stock: a Preferred stock				
b Common stock				
23 Additional paid-in capital				
24 Retained earnings—Appropriated (attach statement)				
25 Retained earnings—Unappropriated				
26 Adjustments to shareholders' equity (attach statement)				
27 Less cost of treasury stock		( )		( )
28 Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest $
2	Federal income tax per books		
3	Excess of capital losses over capital gains		
4	Income subject to tax not recorded on books this year (itemize):	8	Deductions on this return not charged against book income this year (itemize): a Depreciation $ b Charitable contributions $
5	Expenses recorded on books this year not deducted on this return (itemize): a Depreciation $ b Charitable contributions $ c Travel and entertainment $	9	Add lines 7 and 8
6	Add lines 1 through 5	10	Income (page 1, line 28)—line 6 less line 9

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)

1	Balance at beginning of year	5	Distributions: a Cash
2	Net income (loss) per books		b Stock
3	Other increases (itemize):		c Property
		6	Other decreases (itemize):
		7	Add lines 5 and 6
4	Add lines 1, 2, and 3	8	Balance at end of year (line 4 less line 7)

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Form **5472**
(Rev. December 2023)

Department of the Treasury
Internal Revenue Service

Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business

(Under Sections 6038A and 6038C of the Internal Revenue Code)

Go to *www.irs.gov/Form5472* for instructions and the latest information.

For tax year of the reporting corporation beginning March 10, 2025, and ending December 31, 2025

Note: Enter all information in English and money items in U.S. dollars.

OMB No. 1545-0123

Part I Reporting Corporation (see instructions). All reporting corporations must complete Part I.

1a Name of reporting corporation SAMPLE DORMANT LLC	**1b Employer identification number** 00-1234567
Number, street, and room or suite no. (If a P.O. box, see instructions.) 123 Example Ave, Suite 100	**1c** Total assets $ 0
City or town, state, and ZIP code (If a foreign address, see instructions.) Cheyenne, WY 82001	

1d Principal business activity: Management consulting		**1e** Principal business activity code: 541600
1f Total value of gross payments made or received reported on **this** Form 5472. See instructions. $ 225.00	**1g** Total number of Forms 5472 filed for the tax year 1	**1h** Total value of gross payments made or received reported on **all** Forms 5472. See instructions. $ 225.00

1i Check here if this is a consolidated filing of Form 5472 ☐	**1j** Check here if this is the initial year for which the U.S. reporting corporation is filing a Form 5472 ☑	**1k** Total number of Parts VIII attached to Form 5472 0	**1l** Country of incorporation United States
1m Date of incorporation 03/10/2025	**1n** Country(ies) under whose laws the reporting corporation files an income tax return as a resident United States	**1o** Principal country(ies) where business is conducted None	

2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of **(a)** the total voting power of all classes of the stock of the reporting corporation entitled to vote, or **(b)** the total value of all classes of stock of the reporting corporation . ☑

3 Check here if the reporting corporation is a foreign-owned domestic disregarded entity (foreign-owned U.S. DE) treated as a corporation for purposes of section 6038A. See instructions . . . . . ☑

Part II 25% Foreign Shareholder (see instructions)

Check here if any direct (or ultimate indirect) 25% foreign shareholder listed in Part II is a surrogate foreign corporation under section 7874(a)(2)(B). ☐

4a Name and address of direct 25% foreign shareholder
Max Mustermann, Musterstrasse 1, 10115 Berlin, Germany

4b(1) U.S. identifying number, if any	**4b(2)** Reference ID number (see instructions) SAMPLEOWNER01	**4b(3)** Foreign taxpayer identification number (FTIN), if any (see instructions) 01234567890
4c Principal country(ies) where business is conducted Germany	**4d** Country of citizenship, organization, or incorporation Germany	**4e** Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident Germany

5a Name and address of direct 25% foreign shareholder

5b(1) U.S. identifying number, if any	**5b(2)** Reference ID number (see instructions)	**5b(3)** FTIN, if any (see instructions)
5c Principal country(ies) where business is conducted	**5d** Country of citizenship, organization, or incorporation	**5e** Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident

6a Name and address of ultimate indirect 25% foreign shareholder

6b(1) U.S. identifying number, if any	**6b(2)** Reference ID number (see instructions)	**6b(3)** FTIN, if any (see instructions)
6c Principal country(ies) where business is conducted	**6d** Country of citizenship, organization, or incorporation	**6e** Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident

7a Name and address of ultimate indirect 25% foreign shareholder

7b(1) U.S. identifying number, if any	**7b(2)** Reference ID number (see instructions)	**7b(3)** FTIN, if any (see instructions)
7c Principal country(ies) where business is conducted	**7d** Country of citizenship, organization, or incorporation	**7e** Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident

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Part III **Related Party** (see instructions). All reporting corporations must complete this question and the rest of Part III.

Check applicable box: Is the related party a ☑ foreign person or ☐ U.S. person?

8a Name and address of related party: Max Mustermann, Musterstrasse 1, 10115 Berlin, Germany

8b(1) U.S. identifying number, if any	**8b(2)** Reference ID number (see instructions)	**8b(3)** FTIN, if any (see instructions)
	SAMPLEOWNER01	01234567890

8c Principal business activity: Management consulting

8d Principal business activity code: 541600

8e Relationship—Check boxes that apply: ☑ Related to reporting corporation ☐ Related to 25% foreign shareholder ☑ 25% foreign shareholder

8f Principal country(ies) where business is conducted	**8g** Country(ies) under whose laws the related party files an income tax return as a resident
Germany	Germany

Part IV **Monetary Transactions Between Reporting Corporations and Foreign Related Party** (see instructions)

Caution: Part IV **must** be completed if the "foreign person" box is checked in the heading for Part III.

If estimates are used, check here. ☐

9	Sales of stock in trade (inventory)	**9**	0
10	Sales of tangible property other than stock in trade	**10**	0
11	Platform contribution transaction payments received	**11**	0
12	Cost sharing transaction payments received	**12**	0
13a	Rents received (for other than intangible property rights)	**13a**	0
b	Royalties received (for other than intangible property rights)	**13b**	0
14	Sales, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	**14**	0
15	Consideration received for technical, managerial, engineering, construction, scientific, or like services	**15**	0
16	Commissions received	**16**	0
17	Amounts borrowed (see instructions) **a** Beginning balance 0 **b** Ending balance or monthly average	**17b**	0
18	Interest received	**18**	0
19	Premiums received for insurance or reinsurance	**19**	0
20	Loan guarantee fees received	**20**	0
21	Other amounts received (see instructions)	**21**	0
22	**Total.** Combine amounts on lines 9 through 21	**22**	0
23	Purchases of stock in trade (inventory)	**23**	0
24	Purchases of tangible property other than stock in trade	**24**	0
25	Platform contribution transaction payments paid	**25**	0
26	Cost sharing transaction payments paid	**26**	0
27a	Rents paid (for other than intangible property rights)	**27a**	0
b	Royalties paid (for other than intangible property rights)	**27b**	0
28	Purchases, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	**28**	0
29	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	**29**	0
30	Commissions paid	**30**	0
31	Amounts loaned (see instructions) **a** Beginning balance 0 **b** Ending balance or monthly average	**31b**	0
32	Interest paid	**32**	0
33	Premiums paid for insurance or reinsurance	**33**	0
34	Loan guarantee fees paid	**34**	0
35	Other amounts paid (see instructions)	**35**	0
36	**Total.** Combine amounts on lines 23 through 35	**36**	0

Part V **Reportable Transactions of a Reporting Corporation That Is a Foreign-Owned U.S. DE** (see instructions)

Describe on an attached separate sheet any other transaction as defined by Regulations section 1.482-1(i)(7), such as amounts paid or received in connection with the formation, dissolution, acquisition, and disposition of the entity, including contributions to and distributions from the entity, and check here. ☑

Part VI **Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party** (see instructions)

Describe these transactions on an attached separate sheet and check here. ☐

SAMPLE - FICTIONAL ENTITY, EIN, PEOPLE AND AMOUNTS - NOT FOR FILING

Part VII Additional Information. All reporting corporations must complete Part VII.

37	Does the reporting corporation import goods from a foreign related party?	☐ Yes	☑ No
38a	If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?	☐ Yes	☐ No
b	If "Yes," attach a statement explaining the reason or reasons for such difference.		
c	If the answers to questions 37 and 38a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472?	☐ Yes	☐ No
39	During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement (CSA)? If "Yes," complete Part VIII as instructed below.	☐ Yes	☑ No
40a	During the tax year, did the reporting corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions	☐ Yes	☑ No
b	If "Yes," enter the total amount of the disallowed deductions $		
41a	Is the reporting corporation claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transactions with the foreign related party? If "Yes," complete lines 41b, 41c, and 41d. See instructions	☐ Yes	☑ No
b	Enter the amount of gross receipts derived from all sales of general property to the foreign related party that the reporting corporation included in its computation of foreign-derived deduction eligible income (FDDEI). See instructions $		
c	Enter the amount of gross receipts derived from all sales of intangible property to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions $		
d	Enter the amount of gross receipts derived from all services provided to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions $		
42a	Did the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the relevant safe-haven range (100% to 130% of the applicable Federal rate (AFR) for the relevant term)?	☐ Yes	☑ No
b	Did the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest outside the relevant safe-haven range (100% to 130% of the AFR for the relevant term)?	☐ Yes	☑ No
43a	Did the reporting corporation issue a covered debt instrument in any of the transactions described in Regulations section 1.385-3(b)(2) during the tax year with respect to a related party that is a corporation, or, did the reporting corporation issue or refinance indebtedness owed to a related party that is a corporation during the 36 months before or after the date of a distribution or acquisition described in Regulations section 1.385-3(b)(3)(i) made by the reporting corporation, and either the issuance or refinance of indebtedness, or the distribution or acquisition, occurred during the tax year?	☐ Yes	☐ No
b	If the answer to question 43a is "Yes," provide the following.		
	(1) The amount of such transaction(s), distribution(s), and acquisition(s) $		
	(2) The amount of such related party indebtedness $		

Part VIII Cost Sharing Arrangement (CSA)

Note: Complete a separate Part VIII for each CSA in which the reporting corporation was a participant during the tax year. Report all amounts in U.S. dollars. (See instructions.)

44	Provide a brief description of the CSA with respect to which this Part VIII is being completed.		
45	During the course of the tax year, did the reporting corporation become a participant in the CSA?	☐ Yes	☐ No
46	Was the CSA in effect before January 5, 2009?	☐ Yes	☐ No
47	What was the reporting corporation's share of reasonably anticipated benefits for the CSA? %		
48a	Enter the total amount of stock-based compensation deductions claimed by the reporting corporation $		
b	Enter the total amount of deductions for the tax year for stock-based compensation that was granted during the term of the CSA and is directly identified with, or reasonably allocable to, the intangible development activity under the CSA $		
c	Was there any stock-based compensation granted during the term of the CSA to individuals who performed functions in business activities that generate cost shared intangibles that was not treated as directly identified with, or reasonably allocable to, the intangible development activity?	☐ Yes	☐ No
49a	Enter the total amount of intangible development costs for the CSA $		
b	Enter the amount of intangible development costs allocable to the reporting corporation based on the reporting corporation's reasonably anticipated benefits share $		

Part IX Base Erosion Payments and Base Erosion Tax Benefits Under Section 59A (see instructions)

50	Amounts defined as base erosion payments under section 59A(d) $	
51	Amount of base erosion tax benefits under section 59A(c)(2) $	
52	Amount of total qualified derivative payments as described in section 59A(h) made by the reporting corporation $	
53	Reserved for future use ☐	

SAMPLE - FICTIONAL ENTITY, EIN, PEOPLE AND AMOUNTS - NOT FOR FILING

STATEMENT ATTACHED TO FORM 5472 -- PART V
SAMPLE DORMANT LLC -- EIN 00-1234567
Tax year 03/10/2025 - 12/31/2025 (first tax year)

REPORTABLE TRANSACTIONS OF A FOREIGN-OWNED U.S. DISREGARDED ENTITY

The entity was organized in Wyoming on March 10, 2025. It did not begin operations during the tax year: it had no revenue, no customers and no employees, and it had no bank account.

The reportable transactions are amounts paid by the sole member, Max Mustermann, from the member's own funds, to meet the entity's formation and registered agent costs. They are contributions to the entity and are reported as amounts paid in connection with its formation.

Date	Amount	Description
03/07/2025	$ 100.00	Wyoming Articles of Organization filing fee
03/10/2025	$ 125.00	Registered agent service, first year

Total value of all reportable transactions: $225.00

The first amount was paid on March 7, 2025, three days before the entity was organized. It is the fee for organizing it, met by the member from the member's own funds, and is shown at the date it was paid.

There were no distributions from the entity, no loans in either direction, and no other transactions between the entity and any related party during the tax year.

Each amount is supported by the provider's receipt, retained by the taxpayer.