

Information Return of U.S. Persons With Respect To Certain Foreign Partnerships

► See separate instructions.

Information furnished for the foreign partnership's annual accounting period
(see instructions) beginning _____, and ending _____

File In Duplicate
(see When and Where
To File in the
instructions)

Important: All information **MUST** be in the English language. All amounts **MUST** be stated in U.S. dollars unless otherwise indicated.

Name of person filing this return	Identification number
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)	A Category of filer (see Categories of Filers in the instructions and check applicable box(es)): (1) <input type="checkbox"/> (2) <input type="checkbox"/> (3) <input type="checkbox"/> (4) <input type="checkbox"/>
City or town, state, and ZIP code	
Filer's tax year beginning _____, and ending _____	

B Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Controlling Partner	Indirect Owner	Other

C Parent of consolidated group _____ Address _____ EIN _____

1 Provide the following general information:

a This partner is a general partner limited partner member manager other

b Enter partner's percentage of:	Beginning of annual accounting period	End of annual accounting period	c Enter partner's share of liabilities:
Profits % %	Nonrecourse
Ownership of capital % %	Amount \$
Losses % %	Amount with respect to disregarded entity, \$
Deductions % %	Qualified nonrecourse financing . . . \$
			Other \$

d Enter number of entities owned by the partnership that have elected to be disregarded entities: _____

2a Name and address of foreign partnership	b Employer identification number, if any			
	c Country under whose laws organized			
d Date of organization	e Principal place of business	f Principal business activity code number	g Principal business activity	h Foreign partnership's functional currency

3 Provide the following information for the foreign partnership's annual accounting period:

a Name, address, and identification number of office or agent (if any) in the United States	b Check if the foreign partnership must file: <input type="checkbox"/> Form 1042 <input type="checkbox"/> Form 8804 <input type="checkbox"/> Form 1065 or 1065-B <input type="checkbox"/> Form 8805 IRS Service Center where return is filed:
c Name and address of foreign partnership's agent in country of organization, if any	d Name and address of person (or persons) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

e Were any special allocations made by the foreign partnership? Yes No

PROOF AS OF OCTOBER 9, 1998

Schedule C-1 Partners' Shares of Income, Credits, Deductions, Etc.

Distributive share items		Functional Currency	U.S. Dollars
Income (Loss)	1 Ordinary income (loss) from trade or business activities (enter from Schedule B, line 22)	1	
	2 Net income (loss) from rental real estate activities	2	
	3 Net income (loss) from other rental activities	3	
	4 Portfolio income (loss):		
	a Interest income	4a	
	b Dividend income	4b	
	c Royalty income	4c	
	d Net short-term capital gain (loss)	4d	
	e Net long-term capital gain (loss)	4e	
	(1) 28% rate gain (loss) ▶ (2) Total for year ▶	4e(2)	
	f Other portfolio income (loss) (attach schedule)	4f	
5 Guaranteed payments to partners	5		
6 Net section 1231 gain (loss) (other than due to casualty or theft) (attach Form 4797):			
a 28% rate gain (loss) ▶ b Total for year ▶	6b		
7 Other income (loss) (attach schedule)	7		
Deductions	8 Charitable contributions (attach schedule)	8	
	9 Section 179 expense deduction	9	
	10 Deductions related to portfolio income (itemize)	10	
	11 Other deductions (attach schedule)	11	
Credits	12 Credits related to real estate activities (attach schedule)	12	
	13 Other credits (attach schedule)	13	
Investment Interest	14a Interest expense on investment debts	14a	
	b (1) Investment income included on lines 4a, 4b, 4c, and 4f above (2) Investment expenses included on line 10 above	14b(1) 14b(2)	
Adjustments and Tax Preference Items	15a Depreciation adjustment on property placed in service after 1986	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d (1) Gross income from oil, gas, and geothermal properties (2) Deductions allocable to oil, gas, and geothermal properties (including oil and gas depletion)	15d(1) 15d(2)	
	e Other adjustments and tax preference items (attach schedule)	15e	
Other	16 Section 59(e)(2) expenditures: a Type ▶ b Amount ▶	16b	
	17 Tax-exempt interest income	17	
	18 Other tax-exempt income	18	
	19 Nondeductible expenses	19	
	20 Distributions of money (cash and marketable securities)	20	
	21 Distributions of property other than money	21	
	22 Other items and amounts required to be reported separately to partners (attach schedule)	22	
23 Did the partnership incur a dual consolidated loss within the meaning of Regulations section 1.1503-2(c)(5)?			<input type="checkbox"/> Yes <input type="checkbox"/> No
24 Does the partnership own any separate units within the meaning of Regulations section 1.1503-2(c)(3)?			<input type="checkbox"/> Yes <input type="checkbox"/> No

Schedule C-2 Partners' Shares of Foreign Tax Credit Items

	(a) General Limitation Income	(b) Passive Income	(c) Financial Services Income	(d) Other (see instructions)
1 Gross income sourced at partner level				
2 Gross income sourced at partnership level				
3 Deductions allocated and apportioned at partner level:				
a Interest expense				
b Other				
4 Deductions allocated and apportioned at partnership level				
5 Creditable foreign taxes				

PROOF AS OF 10/9/1998

Schedule D Capital Gains and Losses

Part I Short-Term Capital Gains and Losses—Assets Held 1 Year or Less

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for entire year. ((d) minus (e))
1					
2	Short-term capital gain from installment sales from Form 6252, line 26 or 37				2
3	Short-term capital gain (loss) from like-kind exchanges from Form 8824				3
4	Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts				4
5	Net short-term capital gain or (loss). Combine lines 1 through 4 in column (f). Enter here and on Schedule C-1, line 4d or 7				5

Part II Long-Term Capital Gains and Losses—Assets Held More Than 1 Year

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for entire year. ((d) minus (e))	(g) 28% rate gain or (loss) *(see instr. below)
6						
7	Long-term capital gain from installment sales from Form 6252, line 26 or 37				7	
8	Long-term capital gain (loss) from like-kind exchanges from Form 8824				8	
9	Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts				9	
10	Capital gain distributions				10	
11	Combine lines 6 through 10 in column (g). Enter here and on Schedule C-1, line 4e(1) or 7				11	
12	Net long-term capital gain or (loss). Combine lines 6 through 10 in column (f). Enter here and on Form 8865, Schedule C-1, line 4e(2) or 7				12	

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

Schedule E-1 Balance Sheet

Assets		(a)	(b)
		Beginning of annual accounting period	End of annual accounting period
1	Cash	1	
2a	Trade notes and accounts receivable	2a	
b	Less allowance for bad debts	2b () ()	
3	Inventories	3	
4	Other current assets (attach schedule)	4	
5	Loans to partners and other related persons	5	
6	Investment in subsidiaries, partnerships, and trusts (attach schedule)	6	
7	Other investments (attach schedule)	7	
8a	Buildings and other depreciable assets	8a	
b	Less accumulated depreciation	8b () ()	
9a	Depletable assets	9a	
b	Less accumulated depletion	9b () ()	
10	Land (net of any amortization)	10	
11	Intangible assets:		
a	Goodwill	11a	
b	Organization costs	11b	
c	Patents, trademarks, and other intangible assets (attach schedule)	11c	
d	Less accumulated amortization for lines 11a, b, and c	11d () ()	
12	Other assets (attach schedule)	12	
13	Total assets	13	
Liabilities and Capital			
14	Accounts payable	14	
15	Other current liabilities (attach schedule)	15	
16	Loans from partners and other related persons	16	
17	All nonrecourse loans	17	
18	Other liabilities (attach schedule)	18	
19	Partners' capital accounts	19	
20	Total liabilities and capital	20	

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Schedule E-2 Balance Sheet for Interest Allocation

	(a) Beginning of annual accounting period	(b) End of annual accounting period
1 Total U.S. Assets		
2 Total Foreign Assets		
a General Limitation Category		
b Passive Category		
c Other Categories (attach schedule)		

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

	Functional Currency	U.S. Dollars		Functional Currency	U.S. Dollars
1 Net income (loss) per books			6 Income recorded on books this year not included on Schedule C-1, lines 1 through 7 (itemize):		
2 Income included on Schedule C-1, lines 1 through 4, 6, and 7, not recorded on books this year (itemize):			a Tax-exempt interest		
3 Guaranteed payments (other than health insurance).			7 Deductions included on Schedule C-1, lines 1 through 11, 14a, 16b, and Schedule C-2, line 5, not charged against book income this year (itemize):		
4 Expenses recorded on books this year not included on Schedule C-1, lines 1 through 11, 14a, 16b, and Schedule C-2, line 5 (itemize):			a Depreciation		
a Depreciation			8 Add lines 6 and 7		
b Travel and entertainment			9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5		
5 Add lines 1 through 4					

Schedule F-2 Analysis of Partners' Capital Accounts

	Functional Currency	U.S. Dollars		Functional Currency	U.S. Dollars
1 Balance at beginning of year			6 Distributions: a Cash		
2 Capital contributed during year			b Property		
3 Net income (loss) per books			7 Other decreases (itemize):		
4 Other increases (itemize):			8 Add lines 6 and 7		
5 Add lines 1 through 4			9 Balance at end of year. Subtract line 8 from line 5		

Schedule G-1 Partner's Share of Income, Credits, Deductions, etc.

Partner's name, address, and identification number	Name of foreign partnership and identification number (if any)
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	End of annual accounting period
Enter partner's percentage of:	
Profit sharing	%
Ownership of capital	%
Loss sharing	%
Deductions	%

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Schedule G-1 (continued)

Analysis of partner's capital account:

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7 of Schedule F-2 above	(d) Withdrawals and distributions	(e) Capital account at end of year (combine columns (a) through (d))
			()	

Distributive share item		Functional Currency	U.S. Dollars
Income (Loss)	1 Ordinary income (loss) from trade or business activities	1	
	2 Net income (loss) from rental real estate activities	2	
	3 Net income (loss) from other rental activities	3	
	4 Portfolio income (loss):		
	a Interest	4a	
	b Dividends	4b	
	c Royalties	4c	
	d Net short-term capital gain (loss)	4d	
	e Net long-term capital gain (loss):		
	(1) 28% rate gain (loss)	e(1)	
	(2) Total for year	e(2)	
	f Other portfolio income (loss) (<i>attach schedule</i>).	4f	
	5 Guaranteed payments to partner	5	
	6 Net section 1231 gain (loss) (other than due to casualty or theft):		
a 28% rate gain (loss)	6a		
b Total for year	6b		
7 Other income (loss) (<i>attach schedule</i>).	7		
Deductions	8 Charitable contributions (see instructions) (<i>attach schedule</i>)	8	
	9 Section 179 expense deduction	9	
	10 Deductions related to portfolio income (<i>attach schedule</i>)	10	
	11 Other deductions (<i>attach schedule</i>)	11	
Credits	12 Credits related to real estate activities (<i>attach schedule</i>)	12	
	13 Other credits (<i>attach schedule</i>).	13	
Investment Interest	14a Interest expense on investment debts	14a	
	b (1) Investment income included on lines 4a, 4b, 4c, and 4f	b(1)	
	(2) Investment expenses included on line 10	b(2)	
Adjustments and Tax Preference Items	15a Depreciation adjustment on property placed in service after 1986	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas).	15c	
	d (1) Gross income from oil, gas, and geothermal properties	d(1)	
	(2) Deductions allocable to oil, gas, and geothermal properties (including oil and gas depletion)	d(2)	
e Other adjustments and tax preference items (<i>attach schedule</i>)	15e		
Other	16 Section 59(e)(2) expenditures: a Type ►		
	b Amount	16b	
	17 Tax-exempt interest income.	17	
	18 Other tax-exempt income	18	
	19 Nondeductible expenses.	19	
	20 Distributions of money (cash and marketable securities)	20	
	21 Distributions of property other than money.	21	
22 Recapture of low-income housing credit	22		

23 Supplemental information required to be reported separately to each partner (*attach additional schedules if more space is needed*):

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Schedule G-2 Partners' Shares of Foreign Tax Credit Items

	(a) General Limitation Income	(b) Passive Income	(c) Financial Services Income	(d) Other (see instructions)
1 Gross income sourced at partner level				
2 Gross income sourced at partnership level				
3 Deductions allocated and apportioned at partner level				
a Interest expense				
b Other				
4 Deductions allocated and apportioned at partnership level				
5 Creditable foreign taxes				

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

Important: Complete a separate Schedule H 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). See instructions. Enter the relevant functional currency and the exchange rate used throughout this schedule. ▶

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling, under common control with, or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling, under common control with, or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10-percent interest in a controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.) .				
3 Compensation received for technical, managerial, engineering, construction, or like services .				
4 Commissions received . . .				
5 Rents, royalties, and license fees received				
6 Distributions received . . .				
7 Interest received				
8 Other				
9 Add lines 1 through 8 . . .				
10 Purchases of inventory . .				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.) .				
13 Compensation paid for technical, managerial, engineering, construction, or like services.				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18 . .				
20 Amounts borrowed (enter the maximum loan balance during the year) — see instructions .				
21 Amounts loaned (enter the maximum loan balance during the year) — see instructions .				

Transfer of Property to a Foreign Partnership
(under section 6038B)

OMB No. 1545-XXXX

▶ Attach to Form 8865.

Name	Identification number
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Name of foreign partnership

Part I Name, address, and identification number (if any) of each partner:

Name	Address	Identification number

Part II Transfers Reportable Under Section 6038B
 Provide the following information with respect to transfers:

Type of property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer
Cash							
Marketable securities							
Inventory							
Tangible property used in trade or business							
Intangible property							
Other property							

Supplemental Information Required to be Reported (see instructions):

Part III Dispositions Reportable Under Section 6038B
 Provide the following information with respect to dispositions:

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part IV Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No



