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Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.



Instructions for Form 8975 and Schedule A (Form 8975)

(June 2017)

Country-by-Country Report

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8975, Schedule A (Form 8975), and their instructions, such as legislation enacted after they were published, go to IRS.gov/form8975.

General Instructions

Purpose of Form

Certain United States persons that are the ultimate parent entity of a United States multinational enterprise (U.S. MNE) group with annual revenue for the preceding reporting period of \$850 million or more are required to file Form 8975.

Form 8975 and Schedules A (Form 8975) are used by filers described under *Who Must File* to report annually certain information with respect to the filer's U.S. MNE group on a country-by-country basis. The filer must list the U.S. MNE group's business entities, indicating each entity's tax jurisdiction (if any), country of organization and main business activity, and provide financial and employee information for each tax jurisdiction in which the U.S. MNE does business. The financial information includes revenues, profits, income taxes paid and accrued, stated capital, accumulated earnings, and tangible assets other than cash.

Form 8975 and its Schedules A (Form 8975) must be filed with the IRS with the income tax return of the ultimate parent entity of a U.S. MNE group for the tax year in or within which the reporting period covered by the Form 8975 ends.



Do not file Form 8975 and its Schedules A separately from your income tax return.

The first required reporting period for an ultimate parent entity is the 12-month reporting period that begins on or after the first day of a tax year of the ultimate parent entity that begins on or after June 30, 2016. For more information, see section 6038 and Regulations section 1.6038-4.



If you want to file Form 8975 and Schedules A (Form 8975) for a period before the first required reporting period, you may file them with the income tax return for the tax year of the ultimate parent entity of the U.S. MNE group with or within which the early reporting period ends. For more information, see [Rev. Proc. 2017-23, 2017-7 I.R.B. 915](#).

Definitions

U.S. MNE group. A U.S. MNE group comprises the ultimate parent entity of a U.S. MNE group and all of the business entities required to consolidate their accounts with the ultimate parent entity's accounts under U.S. GAAP (or that would be so required if publicly traded), regardless of

whether any such business entities could be excluded from consolidation solely on size or materiality grounds.

Business entities are not considered part of the U.S. MNE group if the income or assets of the business entities are included in the financial statements of the ultimate parent entity based on the equity method or fair value accounting.

Business entity. A business entity generally is any entity recognized for federal tax purposes that is not properly classified as a trust under Regulations section 301.7701-4. However, any grantor trust within the meaning of section 671, all or a portion of which is owned by a person other than an individual, is considered a business entity.

Additionally, the term "business entity" includes any entity with a single owner that may be disregarded as an entity separate from its owner under Regulations section 301.7701-3, and any permanent establishment (described below) that prepares financial statements separate from those of its owner for financial or tax reporting, regulatory, or internal management control purposes.

A decedent's estate or a bankruptcy estate described in section 1398 is not a business entity.

U.S. business entity. A U.S. business entity is a business entity that is organized or has its tax jurisdiction of residence in the United States. Foreign insurance companies that elect to be treated as domestic corporations under section 953(d) are U.S. business entities that have their tax jurisdiction of residence in the United States. A business entity that is a limited liability company that is organized in the United States, and is wholly owned (directly) by another business entity that has its tax jurisdiction of residence and is organized in the United States, will be considered a U.S. business entity that has its tax jurisdiction of residence in the United States.

U.S. territory or possession of the United States. The term "U.S. territory or possession of the United States" means American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands.

U.S. territory ultimate parent entity. A U.S. territory ultimate parent entity is a business entity organized in a U.S. territory or possession of the United States that controls (as defined in section 6038(e)) a U.S. business entity and that is not owned directly or indirectly by another business entity that consolidates the accounts of the U.S. territory ultimate parent entity with its accounts under GAAP in the other business entity's tax jurisdiction of residence (or would be so required if equity interests in the other business entity were traded on a public securities exchange in its tax jurisdiction of residence).

Constituent entity. With respect to a U.S. MNE group, a constituent entity is any separate business entity of such U.S. MNE group but does not include a foreign corporation or foreign partnership for which information is not otherwise required to be furnished under section 6038(a) (determined without regard to Regulations sections 1.6038-2(j) and

1.6038-3(c)) or any permanent establishment of such foreign corporation or foreign partnership.

Permanent establishment (PE). The term “permanent establishment” includes:

1. A branch or business establishment of a constituent entity in a tax jurisdiction that is treated as a permanent establishment under an income tax convention to which that tax jurisdiction is a party,

2. A branch or business establishment of a constituent entity that is liable to tax in the tax jurisdiction in which it is located pursuant to the domestic law of such tax jurisdiction, or

3. A branch or business establishment of a constituent entity that is treated in the same manner for tax purposes as an entity separate from its owner by the owner's tax jurisdiction of residence.

Tax jurisdiction. A tax jurisdiction is a country or a jurisdiction that is not a country but that has fiscal autonomy. A U.S. territory or possession of the United States is considered to have fiscal autonomy.

Tax jurisdiction of residence. A business entity generally is considered a resident in a tax jurisdiction if, under the laws of that tax jurisdiction, the business entity is liable to tax therein based on place of management, place of organization, or another similar basis. A business entity is not considered a tax resident in a tax jurisdiction if the business entity is liable to tax in such tax jurisdiction only by reason of a tax imposed by reference to gross amounts of income without any reduction for expenses, provided such tax applies only with respect to income from sources in such tax jurisdiction or capital situated therein.

A corporation that is organized or managed in a tax jurisdiction that does not impose an income tax on corporations will be treated as resident in that tax jurisdiction, unless such corporation is treated as resident in another tax jurisdiction under the previously described rules. The tax jurisdiction of residence of a permanent establishment is the jurisdiction in which the permanent establishment is located. A business entity that does not have a tax jurisdiction of residence is considered “stateless.”

For more information on the above terms, see Regulations section 1.6038-4.

Who Must File

A U.S. person must file Form 8975 and Schedules A (Form 8975) if it is the ultimate parent entity of a U.S. MNE group with revenues of \$850 million or more in the immediately preceding reporting period. A U.S. territory ultimate parent entity may designate a U.S. business entity to file on its behalf.

Ultimate parent entity of a U.S. MNE group. The ultimate parent entity of a U.S. MNE group is a U.S. business entity that:

- Owns directly or indirectly a sufficient interest in one or more other business entities, at least one of which is organized or tax resident in a tax jurisdiction other than the United States, such that the U.S. business entity is required to consolidate the accounts of the other business entities with its own accounts under U.S. GAAP (or that would be so required if publicly traded); and
- Is not owned directly or indirectly by another business entity that consolidates the accounts of such U.S. business entity with its own accounts under GAAP in the other

business entity's tax jurisdiction of residence (or that would be so required if publicly traded in its tax jurisdiction of residence).

When making the determination of whether you are the ultimate parent entity of a U.S. MNE group, a business entity's tax jurisdiction of residence is the business entity's country of organization if the business entity does not otherwise have a tax jurisdiction of residence.

Exceptions from filing. You are not required to file Form 8975 if the annual revenue of your group for the immediately preceding reporting period was less than \$850 million.

When To File

Attach Form 8975 and Schedules A (Form 8975) to your income tax return and file them with the IRS by the due date for that income tax return, including extensions. The Form 8975 and Schedules A (Form 8975) should be attached, if applicable, to Forms 1120, 1065, 1065-B, 1120S, 1120-L, 1120-PC, 1120-REIT, 990-T, and 1041.

The reporting period covered by Form 8975 and Schedules A (Form 8975) is generally the 12-month period of your applicable financial statement that ends with or within your tax year. If you do not prepare an annual applicable financial statement, then the reporting period covered by Form 8975 and Schedules A (Form 8975) is generally the 12-month period that ends on the last day of your tax year.

An applicable financial statement is a certified audited financial statement that is accompanied by a report of an independent certified public accountant or similarly qualified independent professional that is used for purposes of reporting to shareholders, partners, or similar persons; for purposes of reporting to creditors in connection with securing or maintaining financing; or for any other substantial non-tax purpose.

Extension of time to file. To request an extension of time to file Form 8975, you must follow the instructions for the income tax return to which Form 8975 and Schedules A (Form 8975) will be attached.

How To File

Electronic Filing

If you file your income tax return electronically, see the instructions for the income tax return for general information about electronic filing.

If you are filing Forms 1120, 1065, 1065-B, 1120S, or 1041 electronically, you must attach Form 8975 and Schedules A (Form 8975) electronically in the correct format, not as a binary attachment.

Note. In order to ensure the timely automatic exchange of the information on Form 8975 and Schedules A (Form 8975), you are encouraged to file your return electronically.

Amended Form 8975. If you file a Form 8975 and Schedules A (Form 8975) that you later determine are incomplete or incorrect, file an amended Form 8975 and Schedules A (Form 8975) with an amended tax return, using the amended return instructions for the return with which you originally filed Form 8975 and Schedules A (Form 8975) and by checking the “Amended” checkbox at the top of Form 8975.

If the return and Form 8975 that you are amending were filed electronically with the IRS, then the amended return and

Form 8975 should be filed electronically with the IRS in order to ensure timely automatic exchange of the information on Form 8975 and Schedules A (Form 8975).

Where To File

While most entities will be electronically filing their country-by-country reports, some filers will not be able to file electronically. This includes those filing Form 1120-REIT, Form 990-T, filers of Form 1120-PC and 1120-L that are filing as parent entities, and filers of the Form 1041 that choose not to or are not required to file electronically. These filers should use the mailing addresses provided for the applicable income tax return. The Form 8975 and Schedules A (Form 8975) must be attached to the applicable paper tax return.

Record Maintenance

You are required to maintain records to support the information provided on Form 8975 and Schedules A (Form 8975). However, you are not required to create and maintain records that reconcile the amounts provided on Form 8975 and Schedules A (Form 8975) with the income tax returns of any tax jurisdiction or your applicable financial statements.

Penalties for Failure To File

Penalties under section 6038(b) may apply for failure to report the information required on this form.

Specific Instructions for Form 8975

There are two parts to Form 8975. You **must** complete the information at the top of the form regarding reporting period and Part I. Completing Part II is optional.

At the top of Form 8975, enter the reporting period for which you are filing.

If filing an amended return, check the amended return box.

You must attach at least one Schedule A (Form 8975) to your Form 8975 for each tax jurisdiction in which your group operates, and a Schedule A (Form 8975) to report “stateless” entities and information, if any.

Enter the number of Schedules A (Form 8975) attached to Form 8975.

Part I—Identification of Filer

Use Part I to provide your identifying information.

Line 1a. Enter your complete legal name.

Line 1b. Enter the code for your reporting role. The reporting role indicates whether you are filing as the ultimate parent entity of your group (enter code: ULT) or if you are filing because you were designated by a U.S. territory ultimate parent entity to file on its behalf (enter code: SUR).

Line 1c. Enter your employer identification number (EIN).

Lines 2 and 3a through 3c. Enter your legal address. Include the suite, room, or other unit number after the street address. If the post office does not deliver mail to the street address and you have a P.O. box, show the box number instead.

Foreign address. Follow the country's practice for entering the postal code, if any. Do not abbreviate the country name.

Part II—Additional Information

You can enter additional information related to your group, such as a narrative description of the overall business operations and structure of your group or an overall assumption or convention that you used which might have an effect on your report. Any financial amounts entered in Part II must be stated in U.S. dollars. You will have an opportunity to enter specific information regarding financial information and constituent entities in each tax jurisdiction on the appropriate Schedule A (Form 8975).

If the additional information you choose to enter in Part II will not fit in the allotted space, complete as many additional page 2, Part II, Additional Information sections as you need, and submit these additional page(s) 2 with Form 8975.

Specific Instructions for Schedule A (Form 8975)

You **must** file a separate Schedule A for each tax jurisdiction in which your group has one or more constituent entities resident. If you have any constituent entities in your group that do not have a tax jurisdiction of residence (that is, the constituent entity is “stateless”), then you also must fill out a Schedule A indicating the tax jurisdiction is stateless with the appropriate code, providing the information for each constituent entity that is stateless, and reporting the financial and employee information in the aggregate with respect to those stateless constituent entities.

The financial amounts furnished should be based on applicable financial statements, books and records maintained with respect to the constituent entities, regulatory financial statements, or records used for tax reporting or internal management control purposes for an annual period of each constituent entity ending with or within the reporting period.

At the top of each Schedule A, enter the reporting period, your name, and EIN. These should match the information entered on Form 8975.

If a constituent entity in your group is the owner of another constituent entity in your group that is stateless, then the owner's share of such stateless entity's revenues and profits should be aggregated with the information for the owner's tax jurisdiction of residence.

At each level, the owner entity includes its share of the stateless entity's revenue and profits in the owner's tax jurisdiction of residence only if the owner has a tax jurisdiction of residence (that is, only if the owner is not stateless), and the amount of revenue of the top-tier stateless entity from which the owner entity calculates its share should include any allocations from stateless entities owned, directly or indirectly, by the top-tier stateless entity, even if such allocations are excluded from the intermediate stateless entity's revenue and profit.

Example. Assume US Corp is the ultimate parent entity of a U.S. MNE group. US Corp owns 90% of partnership P1 which in turn owns 80% of partnership P2. Both P1 and P2 do not have a tax jurisdiction of residence, each earn \$100 of revenue and has no expenses (P1's \$100 of revenue does not include its allocable share of P2's revenue), and neither creates a permanent establishment (that is, taxable presence) in any tax jurisdiction. Assume US Corp earns \$100 of revenue, not including its share of P1's revenue, and has no expenses.

P2 has \$100 of revenue and profit that is reflected on the stateless Schedule A revenue and profit lines. P1 has \$100 of revenue and profit that is reflected on the stateless Schedule A revenue and profit lines. Since P1 is stateless, it does not include its share of P2's revenue and profit again on the stateless Schedule A revenue or profit lines. The total revenue and profit on the stateless Schedule A is \$200.

US Corp has \$100 of revenue and profit, not including any allocations from other constituent entities. Since US Corp has a tax jurisdiction of residence, it includes its share of P1's revenue and profit on the Schedule A for the United States. P1's revenue and profit, of which US Corp is allocated 90%, includes any allocations from stateless entities that P1 owns, even if such allocations were not included on the stateless Schedule A revenue or profit lines. P1's revenue and profit when determining US Corp's allocable share is \$180 (P1's own \$100 of revenue and profit plus 80% of P2's revenue and profit, or \$80). US Corp is allocated 90% of \$180, or \$162, of revenue and profit due to its ownership of P1. The total revenue and profit on the United States Schedule A revenue and profit lines is US Corp's own revenue and profit of \$100 plus its allocation of \$162 of revenue and profit from P1, or \$262.

Currency Translation

All currency amounts furnished **must** be in U.S. dollars. If an exchange rate is used other than in accordance with U.S. GAAP for translation to U.S. dollars, the exchange rate must be indicated in Part III, Additional Information, on the Schedule A (Form 9975) relating to the amounts that are not translated in accordance with U.S. GAAP.

Part I—Tax Jurisdiction Information

For each tax jurisdiction in which one or more constituent entities of your group is tax resident, you must provide financial amounts and number of employees as an aggregate of the information for the constituent entities resident in that tax jurisdiction.

Tax jurisdiction. This field is mandatory. Enter the two-letter code from the list at [IRS.gov/countrycodes](https://www.irs.gov/countrycodes) for the tax jurisdiction to which the Schedule A pertains. If the Schedule A is for "stateless" information, enter "X5."



When you enter a country code in Schedule A, Part I, the financial and employee information in Part I, the constituent entity information in Part II, and the additional information in Part III must pertain to the constituent entities that are tax resident in that jurisdiction.

In Part I, you will provide the aggregate amounts for all of the constituent entities listed in Part II.

Lines 1a through 1c. In line 1a, enter the aggregate revenues of the constituent entities listed in Part II that are generated from transactions with other constituent entities in your group. In line 1b, enter the aggregate revenues of the constituent entities listed in Part II that are generated from transactions with those that are not constituent entities in your group. In line 1c, enter the total aggregate revenues of the constituent entities listed in Part II.

The term "revenue" includes all amounts of revenue, including revenue from sales of inventory and property, services, royalties, interest, and premiums.

Revenue does not include payments received from other constituent entities in your group that are treated as dividends in the payor's tax jurisdiction of residence.

Distributions and remittances from your constituent entities that are partnerships, other fiscally transparent entities, or permanent establishments are not considered revenue of the recipient-owner.

Revenue also does not include imputed earnings or deemed dividends from other constituent entities in your group that are taken into account solely for tax purposes and that otherwise would be included as revenue by a constituent entity.

For a constituent entity that is an exempt organization, revenue means only revenue that is reflected in unrelated business taxable income. See Regulations section 1.6038-4(d)(3)(ii).

Line 2. Enter the aggregate profit or loss before income tax of the constituent entities listed in Part II.

Line 3. Enter the aggregate amount of income tax paid on a cash basis to all tax jurisdictions by the constituent entities listed in Part II and any taxes withheld on payments received by the constituent entities listed in Part II.

Taxes paid should include taxes paid in cash by a constituent entity listed in Part II to its tax jurisdiction and to all other tax jurisdictions. Taxes paid should include withholding taxes paid by other entities (whether related or unrelated) with respect to payments to the constituent entities in Part II.

Example. If, during a reporting period, Company X (resident in tax jurisdiction X) generates operating income in tax jurisdiction X that is subject to corporate income tax in tax jurisdiction X and earns interest income from a company in tax jurisdiction Y subject to withholding tax in tax jurisdiction Y, the taxes paid to tax jurisdiction X on the operating income and the tax withheld on the interest and paid to tax jurisdiction Y should be reported as part of the income taxes paid by Company X on the Schedule A for tax jurisdiction X.

Line 4. Enter the aggregate of the total accrued tax expense recorded on taxable profits or losses, reflecting only operations in the relevant annual period and excluding deferred taxes or provisions for uncertain tax liabilities, for the constituent entities listed in Part II.

When a constituent entity listed in Part II is a permanent establishment, the amount on line 3 and line 4 should not include the income tax paid or tax expense accrued by the business entity of which the permanent establishment would otherwise be a part in that business entity's tax jurisdiction of residence on the income derived by the permanent establishment. For example, if Company X (resident in tax jurisdiction X) has a permanent establishment "PE Y" in tax jurisdiction Y that is considered a constituent entity, and Company X pays tax jurisdiction X income tax on income earned by PE Y, then that income tax paid should be reflected on the Schedule A for tax jurisdiction X. However, income tax paid to tax jurisdiction Y on income earned by PE Y is not included on the Schedule A for tax jurisdiction X, but rather on the Schedule A for tax jurisdiction Y.

Line 5. Enter the aggregate amount of the stated capital of the constituent entities listed in Part II.

The stated capital of a permanent establishment must be reported in the tax jurisdiction of residence of the legal entity of which it is a permanent establishment unless there is a defined capital requirement in the permanent establishment tax jurisdiction for regulatory purposes.

Line 6. Enter the aggregate of total accumulated earnings of the constituent entities listed in Part II. However, the accumulated earnings of a permanent establishment are considered those of the legal entity of which it is a permanent establishment and should be reported on the Schedule A for the tax jurisdiction of the legal entity owner.

Line 7. Enter the aggregate number of employees on a full-time equivalent basis of the constituent entities listed in Part II. The number of employees may be reported as of the year-end, on the basis of average employment levels for the year, or on any other basis consistently applied across tax jurisdictions of your group and from year to year.

Reasonable rounding or approximation of the number of employees is permissible, provided that such rounding or approximation does not materially distort the relative distribution of employees across the various tax jurisdictions of your group. Consistent approaches should be applied from year to year and across entities.

Line 8. Enter the aggregate of the net book value of tangible assets of all the constituent entities listed in Part II. For purposes of this schedule, tangible assets do not include cash or cash equivalents, intangibles, or financial assets.

For permanent establishments, assets should be reported on the Schedule A for the tax jurisdiction in which the permanent establishment is located.

Part II—Constituent Entity Information

In this section, you will provide constituent entity information for your group regarding the constituent entities that have the tax jurisdiction indicated in Part I. You should complete a row for each constituent entity providing the information indicated below. If you are filing by paper and have more constituent entities than space allows on one Schedule A, you may attach additional Schedules A to accommodate those constituent entities. You should also repeat the information at the top of the first schedule relating to the tax jurisdiction you are repeating, as well as the information in Part I.

Line 1. Enter the full legal name of the constituent entity, including the domestic designation for the legal form, as indicated in its articles of incorporation or any similar document. If the constituent entity is a permanent establishment, the naming convention to use is the name of the constituent entity of which the permanent establishment would be a part (if it were not its own constituent entity), followed by “- (PE).” For instance, if XYZ Corp. has a permanent establishment, that permanent establishment’s name would be “XYZ Corp. - (PE).”

If filing electronically, the address of the constituent entity may also be provided.

Line 2. Enter the tax identification number (TIN), if any, used for the constituent entity by the tax administration in the tax jurisdiction of residence. The TIN is a mandatory field and must be entered for each constituent entity. If the constituent entity does not have a TIN, then enter “NOTIN.”

If filing electronically, one or more entity identification numbers (IN), such as a company registration number, can be provided, along with the IN’s issuer country and type.

Line 3. Enter the tax jurisdiction in which the constituent entity is organized or incorporated if different from the tax jurisdiction of residence, using the two-letter code from the list at IRS.gov/countrycodes.

Line 4a. Identify the nature of the main business activity of the constituent entity in the relevant tax jurisdiction by selecting at least one of the following codes or categories.

- CBC501 Research and development
- CBC502 Holding or managing intellectual property
- CBC503 Purchasing or procurement
- CBC504 Manufacturing or production
- CBC505 Sales, marketing, or distribution
- CBC506 Administrative, management, or support services
- CBC507 Provision of services to unrelated parties
- CBC508 Internal group finance
- CBC509 Regulated financial services
- CBC510 Insurance
- CBC511 Holding shares or other equity instruments
- CBC512 Dormant
- CBC513 Other

Those that do not file electronically are limited to indicating a maximum of three main business activities. However, if you feel this does not properly reflect the main businesses of a constituent entity, you may use Part III, Additional Information, on the appropriate Schedule A to explain.

Line 4b. If you entered the code for “Other” in line 4a, describe the “Other” business activity.

Part III—Additional Information

You can enter any relevant information or explanation that you deem necessary or that would facilitate the understanding of the information provided in Parts I and II. The information may or may not relate to a specific constituent entity. The information may be used to explain the tax jurisdiction financial and employee information in Part I, and you can use the item reference codes listed below to indicate if the additional information relates to a specific item in Part I.

- CBC601 Revenues—unrelated
- CBC602 Revenues—related
- CBC603 Revenues—total
- CBC604 Profit or loss
- CBC605 Tax paid
- CBC606 Tax accrued
- CBC607 Capital
- CBC608 Earnings
- CBC609 Number of employees
- CBC610 Tangible assets

If you are filing by paper, you may attach additional Schedules A if needed.

Multiple Schedules A for a Single Tax Jurisdiction

You may need to complete more than one Schedule A for the tax jurisdiction in Part I if the information that needs to be entered in Part II and/or Part III will not fit on a single Schedule A. For the second and subsequent Schedules A you are completing for a single tax jurisdiction, complete the following sections.

Above Part I. Enter the reporting period beginning and ending dates, the name of the reporting entity, and the EIN.

Part I. Enter the tax jurisdiction **only**. Do not complete lines 1 through 8 of Part I.

Part II. Complete Part II as needed to list all of the constituent entities resident in the tax jurisdiction.

Part III. Enter a statement that indicates this is a continuation sheet, the tax jurisdiction to which the

continuation sheet applies, and the page number of the continuation sheets (for example, "Page 3 of 9"). Complete the rest of Part III as necessary.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form and related schedules will vary depending on individual circumstances. The estimated burden for taxpayers filing this form is approved under OMB control number 1545-2272. The estimated burden for all other taxpayers who file this form is shown below.

Form 8975 and Schedule A 1 hr., 30 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form and related schedule simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.
