

**FORM 5471 ORGANIZER (FOR NON-U.S. CORPORATIONS)**(FOR INTERNAL USE ONLY BY)  
LEGACY TAX AND RESOLUTION SERVICES LLC

TAX YEAR-END OF SHAREHOLDER(S) \_\_\_\_\_ CURRENT DATE \_\_\_\_\_

**TO AVOID DELAY WITH YOUR RETURN PLEASE ANSWER ALL QUESTIONS AND PROVIDE COPIES OF NECESSARY DOCUMENTATION****BEWARE: A PENALTY OF \$10,000 MAY APPLY FOR EACH FAILURE TO TIMELY FILE FORM 5471****PART I – INFORMATION REGARDING THE FOREIGN CORPORATION AND ITS SHAREHOLDERS**

1. Name of corporation \_\_\_\_\_ U.S. Tax ID Number, if any \_\_\_\_\_
2. Address \_\_\_\_\_
3. Country and date of incorporation \_\_\_\_\_
4. Please describe the nature of the entity's business activity \_\_\_\_\_
5. Place of business and principle business activity of the corporation \_\_\_\_\_
6. Name of the currency in which the activities are actually conducted (functional currency) \_\_\_\_\_
7. Tax year-end of the corporation \_\_\_\_\_
8. Name and address of the corporation's registered agent in the country of incorporation \_\_\_\_\_  
\_\_\_\_\_
9. Please provide the following:
  - a. The financial statements in the foreign corporation's functional currency for the tax year ending within the calendar year (or corporate parent's year, if applicable) and balance sheet for the prior year.
  - b. The U.S. income tax return, if any, for the corporation's tax year ending within the calendar year.
  - c. A copy of the home country's income tax return.
  - d. The details of any related party\* (including related entities) transactions – e.g. loans from/due to, salaries, dividends, sales of product or services, purchases of products or services, fees, transfers of property, etc.  
*\*For this purpose, a related party is the U.S. person filing this return, any domestic or foreign corporation or partnership controlled by the U.S. person filing this return, any 10% or more U.S. shareholder of this controlled foreign corporation, or any 10% or more U.S. shareholder of any U.S. corporation controlling this foreign corporation.*
  - e. The maximum balance owed to/from a related party (including related entities) during the year.
  - f. The details (including date and amount) of any transfers of cash or property to the corporation by a U.S. person.
  - g. The details (including date and amount) of any distributions of cash or property from the corporation to a U.S. person.
10. A complete description of the exact share structure (**please provide a complete organizational chart**) – authorized and issued, par value, showing the voting rights and value of each and a list of the owners of each class of issued shares showing:
  - a. Number of each type of shares owned (e.g. 500 common, no par value; 50 Class A preferred, no voting power; etc.)
  - b. Date of acquisition of each share,
  - c. Consideration paid for each share, **and**
  - d. Name, address, U.S. tax ID, citizenship, residency, U.S. green card status, family relationship (if any) of each shareholder of the foreign corporation.
11. Details of issuance of stock or other securities of the foreign corporation during the year (i.e. description of what was issued, date of issuance, name of acquirer, and the consideration.)
12. For each Director who is a "U.S. person" (i.e. U.S. citizen, U.S. green card holder, U.S. resident), please provide:
  - a. Name, address, **and** U.S. social security number.
13. For each Officer who is a "U.S. person" (i.e. U.S. citizen, U.S. green card holder, U.S. resident), please provide:
  - a. Name, address, **and** U.S. social security number.
14. Was the corporation subject to the Section 965 **Transition Tax** ("repatriation tax") during 2017 or 2018? If so, please provide a copy of the IRS Form 5471 for the transition tax year (unless prepared by us).

**Among other circumstances, a minimum penalty of \$10,000 or 10% of the cash or property transferred may apply if the information above is not accurately and timely disclosed.**

Please complete reverse side also



<b>PART II – INFORMATION FOR U.S. PARENT CORPORATION (IF APPLICABLE)</b>
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Please provide us with the following:

1. Name and U.S. Tax ID (Employer Identification Number) of the U.S. parent.
2. Name of each shareholder of the parent and details of shares owned in the parent.
3. A complete description of the share structure – authorized and issued and a list of the owners of each class of issued shares.
4. Name, address, U.S. Social Security Number, citizenship, residency, family relationship, of each of the direct shareholders of the U.S. parent corporation, if applicable.



**If you have not answered all questions & supplied all documents requested on this organizer, please explain, otherwise your tax return may be delayed and/or the fee may be increased due to the extra time required.**

Signed: \_\_\_\_\_

PLEASE RETURN TO: LEGACY TAX AND RESOLUTION SERVICES LLC  
3961 E. CHANDLER BLVD., #111-301  
PHOENIX, AZ 85048

Tel: (855) 829-5877 Fax: (480) 248-1588 Email: [legacy@ltaxrs.com](mailto:legacy@ltaxrs.com) Website: [www.legacytaxresolutionservices.com](http://www.legacytaxresolutionservices.com)