

MEMORANDUM

To: 2011 CalCPA Tax Update and Planning Conference  
From: Phil Hodgen  
Date: November 21, 2011  
Subject: Table of Federal Tax Forms for International Matters, Version 01

**1 Taxation of Foreign Persons U.S. Income**

926	Return by a U.S. Transferor of Property to a Foreign Tax
1040-C	U.S. Departing Alien Income Tax Return
1040 (ES) NR	Estimated Tax Form 1040-ES (NR)
1040NR	Nonresident Aliens
1040NR-EZ	Form 1040NR-EZ: U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents
1040X	Amended Returns and Claims for Refund
1042	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
1042-S	Foreign Person's U.S. Source Income Subject to Withholding
1116	Foreign Tax Credit
1120-F	U.S. Income Tax Return of a Foreign Corporation
1120-FSC	U.S. Income Tax Return of a Foreign Sales Corporation
1120-F (Schedule P)	List of Foreign Partner Interests in Partnerships
2063	U.S. Departing Alien Income Tax Statement
5471	Information Return of a U.S. Persons With Respect to Certain Foreign Corporations
5471 (Schedule J)	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation
5471 (Schedule M)	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons
5471 (Schedule O)	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock
5472	Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business
6251	Alternative Minimum Tax
8233	Exemption from Withholding on Compensation for Individual (and Certain Dependent) Personal Services of a Nonresident
8275	Disclosure Statement

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8288	U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests
8288-A	Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests
8288-B	Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests
8801	Credit for Prior Year Minimum Tax
8804	Annual Return for Partnership Withholding Tax (Section 1446)
8805	Foreign Partner's Information Statement of Section 1446 (Withholding Tax)
8316	Information Regarding Request for Refund of Social Security Tax Erroneously Withheld on Wages Received by a Nonresident Alien on an F, J, or M Visa
8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)
8840	Closer Connection Exception Statement for Aliens
8843	Statement for Exempt Individuals and Individuals with a Medical Condition
8854	Initial and Annual Expatriation Statement
8879-I	IRS e-file Signature Authorization for Form 1120-F
FinCEN 105	Report of International Transportation of Currency or Monetary Instruments
W-4	Withholding Allowance Certificate
W-7	Application for IRS Individual Taxpayer Identification Number (ITIN)
W-8BEN	Certificate of Foreign Status of Beneficial Owner for US Tax Withholding
W-8ECI	Certificate of Foreign Persons Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the U.S.
W-8EXP	Certificate of Foreign Government Organization for U.S. Tax Withholding
W-8IMY	Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for U.S. Tax Withholding

**2 Taxation of U.S. Person's Foreign Income**

TDF 90-22.1 Report of Foreign Bank and Financial Accounts

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673	Statement for Claiming Exemption from Withholding on Foreign Earned Income Eligible for the Exclusion(s) Provided by Section 911
990 (Schedule F)	Statement of Activities outside the U.S.
1116	Foreign Tax Credit (Individual, Estate or Trust)
1118	Foreign Tax Credit (Corporations)
1120 (Schedule N)	Foreign Operations of U.S. Corporations
2350	Application for Extension of Time to File U.S. Income Tax Return
2555	Foreign Earned Income
2555-EZ	Foreign Earned Income Exclusion
5735	American Samoa Economic Development Credit
8621-A	Return by a Shareholder Making Certain Late Elections to End Treatment as a Passive Foreign Investment Company
8621	Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund
8832	Entity Classification Election
8858	Information Return of U.S. Persons With Respect to Foreign Disregarded Entities
8858 (Schedule M)	Transactions Between Foreign Disregarded Entity of a Foreign Tax Owner and the Filer or Other Related Entities
8865	Return of U.S. Persons with Respect to Certain Foreign Partnerships
8865 (Schedule K-1)	Partner's Share of Income, Deductions, Credits, etc.
8865 (Schedule O)	Transfer of Property to a Foreign Partnership (under section 6038B)
8865 (Schedule P)	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership
8873	Extraterritorial Income Exclusion
8938	Statement of Specified Foreign Financial Assets
8898	Statement of Individuals Who Begin or End Bona Fide Residence in a U.S. Possession

**3 Trust, Estate and Gift Tax Forms**

56	Notice Concerning Fiduciary Relationship
706-NA	U.S. Estate (and Generation-Skipping Transfer) Tax Return (Estate of nonresident non a citizen of the U.S.)
706-CE	Certificate of Payment of Foreign Death Tax

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3520	Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts
3520-A	Annual Information Return of Foreign Trust with a U.S. Owner

**4 International Employment Forms**

SS-5	Application for Social Security Card
SS-8	Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding
3903	Moving Expenses
6166	Certification of U.S. Tax Residency
4563	Exclusion of Income for Bona Fide Residents of America Samoa
8802	Application for U.S. Residency Certification [F8802]
W-7	Application for IRS ITIN

This is prepared for the 2011 California Society of Certified Public Accountant's annual Tax Update and Planning Conference.

Comments and suggestions are welcome. Did I miss anything? Should I delete something? What would be a good way to organize this information? How would you use this information?

Let me know.

Phil

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