

# **Common Pitfalls and Mistakes for Foreigners When Filing U.S. Tax Returns with The IRS and How to Avoid That**



*TTN CONFERENCE 2015*

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*NOV/2015*

**Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)**

OMB No. 1545-1621

► For use by individuals. Entities must use Form W-8BEN-E.

► Information about Form W-8BEN and its separate instructions is at [www.irs.gov/formw8ben](http://www.irs.gov/formw8ben).

► Give this form to the withholding agent or payer. Do not send to the IRS.

**Do NOT use this form if:**

**Instead, use Form:**

- You are NOT an individual . . . . . W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual . . . . . W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services) . . . . . W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States . . . . . 8233 or W-4
- A person acting as an intermediary . . . . . W-8IMY

**Part I Identification of Beneficial Owner (see instructions)**

<b>1</b> Name of individual who is the beneficial owner	<b>2</b> Country of citizenship
<b>3</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address.</b>	
City or town, state or province. Include postal code where appropriate.	Country
<b>4</b> Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country
<b>5</b> U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)	<b>6</b> Foreign tax identifying number (see instructions)
<b>7</b> Reference number(s) (see instructions)	<b>8</b> Date of birth (MM-DD-YYYY) (see instructions)

**Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)**

**9** I certify that the beneficial owner is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.

**10 Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article \_\_\_\_\_ of the treaty identified on line 9 above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_

Explain the reasons the beneficial owner meets the terms of the treaty article: \_\_\_\_\_

**Part III Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an individual that is an owner or account holder of a foreign financial institution,
- The person named on line 1 of this form is not a U.S. person,
- The income to which this form relates is:
  - (a) not effectively connected with the conduct of a trade or business in the United States,
  - (b) effectively connected but is not subject to tax under an applicable income tax treaty, or
  - (c) the partner's share of a partnership's effectively connected income,
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

**Sign Here** ►

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 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY)

\_\_\_\_\_  
 Print name of signer Capacity in which acting (if form is not signed by beneficial owner)

# Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)

▶ For use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code.  
▶ Information about Form W-8BEN-E and its separate instructions is at [www.irs.gov/formw8bene](http://www.irs.gov/formw8bene).  
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

**Do NOT use this form for:**

- U.S. entity or U.S. citizen or resident . . . . . W-9
- A foreign individual . . . . . W-8BEN (Individual)
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits). . . . . W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions) . . . . . W-8ECI or W-8EXP
- Any person acting as an intermediary . . . . . W-8IMY

**Instead use Form:**

## Part I Identification of Beneficial Owner

<b>1</b> Name of organization that is the beneficial owner	<b>2</b> Country of incorporation or organization
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**3** Name of disregarded entity receiving the payment (if applicable)

**4** Chapter 3 Status (entity type) (Must check one box only):

<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership
<input type="checkbox"/> Simple trust	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Estate
<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Government
<input type="checkbox"/> Central Bank of Issue		
<input type="checkbox"/> Tax-exempt organization		

If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes" complete Part III.  Yes  No

**5** Chapter 4 Status (FATCA status) (Must check one box only unless otherwise indicated). (See instructions for details and complete the certification below for the entity's applicable status).

<input type="checkbox"/> Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a registered deemed-compliant FFI or participating FFI).	<input type="checkbox"/> Nonreporting IGA FFI (including an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA). Complete Part XII.
<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> International organization. Complete Part XIV.
<input type="checkbox"/> Reporting Model 2 FFI.	<input type="checkbox"/> Exempt retirement plans. Complete Part XV.
<input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI or sponsored FFI that has not obtained a GIIN).	<input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.
<input type="checkbox"/> Sponsored FFI that has not obtained a GIIN. Complete Part IV.	<input type="checkbox"/> Territory financial institution. Complete Part XVII.
<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.	<input type="checkbox"/> Nonfinancial group entity. Complete Part XVIII.
<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.	<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.
<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	<input type="checkbox"/> 501(c) organization. Complete Part XXI.
<input type="checkbox"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX.	<input type="checkbox"/> Nonprofit organization. Complete Part XXII.
<input type="checkbox"/> Owner-documented FFI. Complete Part X.	<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
<input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.
	<input type="checkbox"/> Active NFFE. Complete Part XXV.
	<input type="checkbox"/> Passive NFFE. Complete Part XXVI.
	<input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.
	<input type="checkbox"/> Direct reporting NFFE.
	<input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.

**6** Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address).

City or town, state or province. Include postal code where appropriate.	Country
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**7** Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.	Country
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<b>8</b> U.S. taxpayer identification number (TIN), if required	<b>9a</b> <input type="checkbox"/> GIIN	<b>b</b> <input type="checkbox"/> Foreign TIN	<b>10</b> Reference number(s) (see instructions)
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**Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting**

▶ Section references are to the Internal Revenue Code.  
▶ Information about Form W-8IMY and its separate instructions is at [www.irs.gov/formw8imy](http://www.irs.gov/formw8imy).  
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

**Do not use this form for:**

- A beneficial owner solely claiming foreign status or treaty benefits . . . . . W-8BEN or W-8BEN-E
- A hybrid entity claiming treaty benefits on its own behalf . . . . . W-8BEN-E
- A foreign person claiming that income is effectively connected with the conduct of a trade or business in the United States . . . . . W-8ECI
- A disregarded entity with a single foreign owner that is the beneficial owner of the income to which this form relates. Instead, the single foreign owner should use . . . . . W-8BEN, W-8ECI, or W-8BEN-E
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) . . . . . W-8EXP
- U.S. entity or U.S. citizen or resident . . . . . W-9
- A foreign person documenting themselves for purposes of section 6050W . . . . . W-8BEN, W-8BEN-E, or W-8ECI

**Instead, use Form:**

**Part I Identification of Entity**

<b>1</b> Name of individual or organization that is acting as intermediary	<b>2</b> Country of incorporation or organization
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**3** Name of disregarded entity (if applicable)

**4** Chapter 3 Status:

<input type="checkbox"/> Qualified intermediary. Complete Part III. <input type="checkbox"/> Nonqualified intermediary. Complete Part IV. <input type="checkbox"/> Territory financial institution. Complete Part V. <input type="checkbox"/> U.S. branch. Complete Part VI. <input type="checkbox"/> Withholding foreign partnership. Complete Part VII.	<input type="checkbox"/> Withholding foreign trust. Complete Part VII. <input type="checkbox"/> Nonwithholding foreign partnership. Complete Part VIII. <input type="checkbox"/> Nonwithholding foreign simple trust. Complete Part VIII. <input type="checkbox"/> Nonwithholding foreign grantor trust. Complete Part VIII.
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**5** Chapter 4 Status:

<input type="checkbox"/> Nonparticipating FFI (including a limited FFI or limited branch). Complete Part IX (if applicable). <input type="checkbox"/> Participating FFI. <input type="checkbox"/> Reporting Model 1 FFI. <input type="checkbox"/> Reporting Model 2 FFI. <input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI or sponsored FFI that has not obtained a GIIN). <input type="checkbox"/> Territory financial institution. Complete Part V. <input type="checkbox"/> Sponsored FFI that has not obtained a GIIN (other than a certified deemed-compliant sponsored, closely held investment vehicle). Complete Part X. <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part XII. <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part XIII. <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part XIV. <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part XV.	<input type="checkbox"/> Owner-documented FFI. Complete Part XI. <input type="checkbox"/> Restricted distributor. Complete Part XVI. <input type="checkbox"/> Foreign central bank of issue. Complete Part XVII. <input type="checkbox"/> Nonreporting IGA FFI. Complete Part XVIII. <input type="checkbox"/> Exempt retirement plans. Complete Part XIX. <input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XX. <input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XXI. <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XXII. <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII. <input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV. <input type="checkbox"/> Active NFFE. Complete Part XXV. <input type="checkbox"/> Passive NFFE. Complete Part XXVI. <input type="checkbox"/> Direct reporting NFFE. <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVII.
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**6** Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address).

City or town, state or province. Include postal code where appropriate.	Country
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**7** Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.	Country
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**8** U.S. taxpayer identification number, if required ▶

QI-EIN       WP-EIN       WT-EIN       EIN       SSN or ITIN

**9** GIIN (if applicable)

**10** Reference number(s) (see instructions)

Final K-1  Amended K-1

Schedule K-1 (Form 1065)

2015

Department of the Treasury Internal Revenue Service

For calendar year 2015, or tax year beginning \_\_\_\_\_, 2015 ending \_\_\_\_\_, 20\_\_\_\_\_

Partner's Share of Income, Deductions, Credits, etc.

See back of form and separate instructions.

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 4 columns: Line number, Description, Line number, Description. Rows include Ordinary business income (loss), Net rental real estate income (loss), Other net rental income (loss), Guaranteed payments, Interest income, Ordinary dividends, Qualified dividends, Royalties, Net short-term capital gain (loss), Net long-term capital gain (loss), Collectibles (28%) gain (loss), Unrecaptured section 1250 gain, Net section 1231 gain (loss), Other income (loss), Self-employment earnings (loss), Credits, Foreign transactions, Alternative minimum tax (AMT) items, Distributions, Other information.

Part I Information About the Partnership

Form section for Part I: A Partnership's employer identification number, B Partnership's name, address, city, state, and ZIP code, C IRS Center where partnership filed return, D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

Form section for Part II: E Partner's identifying number, F Partner's name, address, city, state, and ZIP code, G General partner or LLC member-manager / Limited partner or other LLC member, H Domestic partner / Foreign partner, I1 What type of entity is this partner?, I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here, J Partner's share of profit, loss, and capital (see instructions): Beginning/Ending Profit, Loss, Capital, K Partner's share of liabilities at year end: Nonrecourse, Qualified nonrecourse financing, Recourse

Form section for Part III: L Partner's capital account analysis: Beginning capital account, Capital contributed during the year, Current year increase (decrease), Withdrawals & distributions, Ending capital account. Includes checkboxes for Tax basis, GAAP, Section 704(b) book, Other (explain). M Did the partner contribute property with a built-in gain or loss? Yes/No. If "Yes," attach statement (see instructions)

\*See attached statement for additional information. For IRS Use Only

# Application for Employer Identification Number

OMB No. 1545-0003

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.	<b>1</b> Legal name of entity (or individual) for whom the EIN is being requested		
	<b>2</b> Trade name of business (if different from name on line 1)	<b>3</b> Executor, administrator, trustee, "care of" name	
	<b>4a</b> Mailing address (room, apt., suite no. and street, or P.O. box)	<b>5a</b> Street address (if different) (Do not enter a P.O. box.)	
	<b>4b</b> City, state, and ZIP code (if foreign, see instructions)	<b>5b</b> City, state, and ZIP code (if foreign, see instructions)	
	<b>6</b> County and state where principal business is located		
	<b>7a</b> Name of responsible party	<b>7b</b> SSN, ITIN, or EIN	
	<b>8a</b> Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>8b</b> If 8a is "Yes," enter the number of LLC members			
<b>8c</b> If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>9a</b> <b>Type of entity</b> (check only one box). <b>Caution.</b> If 8a is "Yes," see the instructions for the correct box to check.			
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____			
<input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) if any ▶ _____			
<b>9b</b> If a corporation, name the state or foreign country (if applicable) where incorporated	State _____ Foreign country _____		
<b>10</b> <b>Reason for applying</b> (check only one box)			
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Other (specify) ▶ _____			
<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____			
<b>11</b> Date business started or acquired (month, day, year). See instructions.	<b>12</b> Closing month of accounting year		
<b>13</b> Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	<b>14</b> If you expect your employment tax liability to be \$1,000 or less in a full calendar year <b>and</b> want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>		
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; border-right: 1px solid black; padding: 5px;">Agricultural</td> <td style="width:33%; border-right: 1px solid black; padding: 5px;">Household</td> <td style="width:33%; padding: 5px;">Other</td> </tr> </table>		Agricultural	Household
Agricultural	Household	Other	
<b>15</b> First date wages or annuities were paid (month, day, year). <b>Note.</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year)			
<b>16</b> Check <b>one</b> box that best describes the principal activity of your business.			
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Other (specify) _____			
<b>17</b> Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.			
<b>18</b> Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If "Yes," write previous EIN here ▶ _____			
Third Party Designee	Complete this section <b>only</b> if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.		
	Designee's name	Designee's telephone number (include area code) ( )	
	Address and ZIP code	Designee's fax number (include area code) ( )	
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code) ( )	
Name and title (type or print clearly) ▶		Applicant's fax number (include area code) ( )	
Signature ▶	Date ▶		

# Entity Classification Election

▶ **Information about Form 8832 and its instructions is at [www.irs.gov/form8832](http://www.irs.gov/form8832).**

<b>Type or Print</b>	Name of eligible entity making election	<b>Employer identification number</b>
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. Follow the country's practice for entering the postal code.	

- ▶ Check if:  Address change     Late classification relief sought under Revenue Procedure 2009-41  
 Relief for a late change of entity classification election sought under Revenue Procedure 2010-32

**Part I Election Information**

**1 Type of election** (see instructions):

- a**  Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.
- b**  Change in current classification. Go to line 2a.

**2a** Has the eligible entity previously filed an entity election that had an effective date within the last 60 months?

- Yes.** Go to line 2b.
- No.** Skip line 2b and go to line 3.

**2b** Was the eligible entity's prior election an initial classification election by a newly formed entity that was effective on the date of formation?

- Yes.** Go to line 3.
- No.** Stop here. You generally are not currently eligible to make the election (see instructions).

**3** Does the eligible entity have more than one owner?

- Yes.** You can elect to be classified as a partnership or an association taxable as a corporation. Skip line 4 and go to line 5.
- No.** You can elect to be classified as an association taxable as a corporation or to be disregarded as a separate entity. Go to line 4.

**4** If the eligible entity has only one owner, provide the following information:

- a** Name of owner ▶ .....
- b** Identifying number of owner ▶ .....

**5** If the eligible entity is owned by one or more affiliated corporations that file a consolidated return, provide the name and employer identification number of the parent corporation:

- a** Name of parent corporation ▶ .....
- b** Employer identification number ▶ .....

**Part I Election Information (Continued)**

**6 Type of entity** (see instructions):

- a**  A domestic eligible entity electing to be classified as an association taxable as a corporation.
- b**  A domestic eligible entity electing to be classified as a partnership.
- c**  A domestic eligible entity with a single owner electing to be disregarded as a separate entity.
- d**  A foreign eligible entity electing to be classified as an association taxable as a corporation.
- e**  A foreign eligible entity electing to be classified as a partnership.
- f**  A foreign eligible entity with a single owner electing to be disregarded as a separate entity.

**7** If the eligible entity is created or organized in a foreign jurisdiction, provide the foreign country of organization ► .....

**8** Election is to be effective beginning (month, day, year) (see instructions) . . . . . ► \_\_\_\_\_

**9** Name and title of contact person whom the IRS may call for more information

**10** Contact person's telephone number

**Consent Statement and Signature(s) (see instructions)**

Under penalties of perjury, I (we) declare that I (we) consent to the election of the above-named entity to be classified as indicated above, and that I (we) have examined this election and consent statement, and to the best of my (our) knowledge and belief, this election and consent statement are true, correct, and complete. If I am an officer, manager, or member signing for the entity, I further declare under penalties of perjury that I am authorized to make the election on its behalf.

Signature(s)	Date	Title



**U.S. Nonresident Alien Income Tax Return**

► Information about Form 1040NR and its separate instructions is at [www.irs.gov/form1040nr](http://www.irs.gov/form1040nr).  
For the year January 1–December 31, 2014, or other tax year  
beginning , 2014, and ending , 20

Please print or type

Your first name and initial	Last name	Identifying number (see instructions)
Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.		Check if: <input type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		
Foreign country name	Foreign province/state/county	Foreign postal code

**Filing Status**

Check only one box.

1 <input type="checkbox"/> Single resident of Canada or Mexico or single U.S. national	4 <input type="checkbox"/> Married resident of South Korea
2 <input type="checkbox"/> Other single nonresident alien	5 <input type="checkbox"/> Other married nonresident alien
3 <input type="checkbox"/> Married resident of Canada or Mexico or married U.S. national	6 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)

If you checked box 3 or 4 above, enter the information below.

(i) Spouse's first name and initial	(ii) Spouse's last name	(iii) Spouse's identifying number
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**Exemptions**

7a  Yourself. If someone can claim you as a dependent, **do not** check box 7a . . . . .

7b  Spouse. Check box 7b only if you checked box 3 or 4 above **and** your spouse **did not** have any U.S. gross income . . . . .

**c Dependents:** (see instructions)

(1) First name	Last name	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instr.)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

**d Total number of exemptions claimed** . . . . . Add numbers on lines above ►

Boxes checked on 7a and 7b  
No. of children on 7c who:  
• lived with you \_\_\_\_\_  
• did not live with you due to divorce or separation (see instructions) \_\_\_\_\_  
Dependents on 7c not entered above \_\_\_\_\_

**Income Effectively Connected With U.S. Trade/Business**

8 Wages, salaries, tips, etc. Attach Form(s) W-2	8		
9a Taxable interest	9a		
9b Tax-exempt interest. Do not include on line 9a	9b		
10a Ordinary dividends	10a		
10b Qualified dividends (see instructions)	10b		
11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	11		
12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)	12		
13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	13		
14 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>	14		
15 Other gains or (losses). Attach Form 4797	15		
16a IRA distributions	16a	16b Taxable amount (see instructions)	16b
17a Pensions and annuities	17a	17b Taxable amount (see instructions)	17b
18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)	18		
19 Farm income or (loss). Attach Schedule F (Form 1040)	19		
20 Unemployment compensation	20		
21 Other income. List type and amount (see instructions)	21		
22 Total income exempt by a treaty from page 5, Schedule OI, Item L (1)(e)	22		
23 Combine the amounts in the far right column for lines 8 through 21. This is your <b>total effectively connected income</b>	23		

Attach Form(s) W-2, 1042-S, SSA-1042S, RRB-1042S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

**Adjusted Gross Income**

24 Educator expenses (see instructions)	24		
25 Health savings account deduction. Attach Form 8889	25		
26 Moving expenses. Attach Form 3903	26		
27 Deductible part of self-employment tax. Attach Schedule SE (Form 1040)	27		
28 Self-employed SEP, SIMPLE, and qualified plans	28		
29 Self-employed health insurance deduction (see instructions)	29		
30 Penalty on early withdrawal of savings	30		
31 Scholarship and fellowship grants excluded	31		
32 IRA deduction (see instructions)	32		
33 Student loan interest deduction (see instructions)	33		
34 Domestic production activities deduction. Attach Form 8903	34		
35 Add lines 24 through 34	35		
36 Subtract line 35 from line 23. This is your <b>adjusted gross income</b>	36		

Tax and Credits

37 Amount from line 36 (adjusted gross income) . . . . . 37
38 Itemized deductions from page 3, Schedule A, line 15 . . . . . 38
39 Subtract line 38 from line 37 . . . . . 39
40 Exemptions (see instructions) . . . . . 40
41 Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0- . . . . . 41
42 Tax (see instructions). Check if any tax is from: a Form(s) 8814 b Form 4972 . . . . . 42
43 Alternative minimum tax (see instructions). Attach Form 6251 . . . . . 43
44 Excess advance premium tax credit repayment. Attach Form 8962 . . . . . 44
45 Add lines 42, 43 and 44 . . . . . 45
46 Foreign tax credit. Attach Form 1116 if required . . . . . 46
47 Credit for child and dependent care expenses. Attach Form 2441 . . . . . 47
48 Retirement savings contributions credit. Attach Form 8880 . . . . . 48
49 Child tax credit. Attach Schedule 8812, if required . . . . . 49
50 Residential energy credits. Attach Form 5695 . . . . . 50
51 Other credits from Form: a 3800 b 8801 c . . . . . 51
52 Add lines 46 through 51. These are your total credits . . . . . 52
53 Subtract line 52 from line 45. If line 52 is more than line 45, enter -0- . . . . . 53

Other Taxes

54 Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15 . . . . . 54
55 Self-employment tax. Attach Schedule SE (Form 1040) . . . . . 55
56 Unreported social security and Medicare tax from Form: a 4137 b 8919 . . . . . 56
57 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . . . . 57
58 Transportation tax (see instructions) . . . . . 58
59a Household employment taxes from Schedule H (Form 1040) . . . . . 59a
b First-time homebuyer credit repayment. Attach Form 5405 if required . . . . . 59b
60 Taxes from: a Form 8959 b Instructions; enter code(s) . . . . . 60
61 Add lines 53 through 60. This is your total tax . . . . . 61

Payments

62 Federal income tax withheld from:
a Form(s) W-2 and 1099 . . . . . 62a
b Form(s) 8805 . . . . . 62b
c Form(s) 8288-A . . . . . 62c
d Form(s) 1042-S . . . . . 62d
63 2014 estimated tax payments and amount applied from 2013 return . . . . . 63
64 Additional child tax credit. Attach Schedule 8812 . . . . . 64
65 Net premium tax credit. Attach Form 8962 . . . . . 65
66 Amount paid with request for extension to file (see instructions) . . . . . 66
67 Excess social security and tier 1 RRTA tax withheld (see instructions) . . . . . 67
68 Credit for federal tax paid on fuels. Attach Form 4136 . . . . . 68
69 Credits from Form: a 2439 b Reserved c Reserved d . . . . . 69
70 Credit for amount paid with Form 1040-C . . . . . 70
71 Add lines 62a through 70. These are your total payments . . . . . 71

Refund

Direct deposit? See instructions.

72 If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid . . . . . 72
73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here . . . . . 73a
b Routing number . . . . .
c Type: Checking Savings
d Account number . . . . .
e If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.
74 Amount of line 72 you want applied to your 2015 estimated tax . . . . . 74

Amount You Owe

75 Amount you owe. Subtract line 71 from line 61. For details on how to pay, see instructions . . . . . 75
76 Estimated tax penalty (see instructions) . . . . . 76

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

Keep a copy of this return for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature Date Your occupation in the United States If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN
Firm's name Firm's EIN
Firm's address Phone no.

Form 1120-F

U.S. Income Tax Return of a Foreign Corporation

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

For calendar year 2014, or tax year beginning 2014, and ending 2014
Information about Form 1120-F and its separate instructions is at www.irs.gov/form1120f.

2014

Name, Employer identification number, Check box(es) if: Initial return, Name or address change, Final return, First post-merger return, Amended return, Schedule M-3 attached, Protective return

A Country of incorporation, B Foreign country under whose laws the income reported on this return is also subject to tax, C Date incorporated, D (1) Location of corporation's primary books and records, (2) Principal location of worldwide business, (3) If the corporation maintains an office or place of business in the United States, check here, E If the corporation had an agent in the United States at any time during the tax year, enter: (1) Type of agent, (2) Name, (3) Address, F See the instructions and enter the corporation's principal: (1) Business activity code number, (2) Business activity, (3) Product or service, G Check method of accounting: (1) Cash, (2) Accrual, (3) Other (specify), H Did the corporation's method of accounting change from the preceding tax year?, I Did the corporation's method of determining income change from the preceding tax year?, J Did the corporation file a U.S. income tax return for the preceding tax year?, K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States?, (2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition?, L Did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? If "Yes," enter the name of the foreign country?, M Did the corporation have any transactions with related parties? If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached, Note: Additional information is required on page 2.

Computation of Tax Due or Overpayment

Table with 9 rows and 4 columns for tax computation. Rows include: 1 Tax from Section I, line 11, page 2; 2 Tax from Section II, Schedule J, line 9, page 4; 3 Tax from Section III (add lines 6 and 10 on page 5); 4 Total tax. Add lines 1 through 3; 5a 2013 overpayment credited to 2014; b 2014 estimated tax payments; c Less 2014 refund applied for on Form 4466; d Combine lines 5a through 5c; e Tax deposited with Form 7004; f Credit for tax paid on undistributed capital gains (attach Form 2439); g Credit for federal tax paid on fuels (attach Form 4136). See instructions; h Refundable credit from Form 8827, line 8c; i U.S. income tax paid or withheld at source (add line 12, page 2, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805)); j Total payments. Add lines 5d through 5i; 6 Estimated tax penalty (see instructions). Check if Form 2220 is attached; 7 Amount owed. If line 5j is smaller than the total of lines 4 and 6, enter amount owed; 8a Overpayment. If line 5j is larger than the total of lines 4 and 6, enter amount overpaid; b Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapters 3 and 4 (from Schedule W, line 7, page 7); 9 Enter portion of line 8a you want Credited to 2015 estimated tax; Refunded.

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. May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

# Thank You!



**DANIEL ROSSI DE CASTRO**

**TAX ADVISOR**

**ENROLLED AGENT ADMITTED TO PRACTICE BEFORE THE IRS**

**SOLDO CONSULTING**

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