

(2) Unit:

5 Total

Part IX Partner's Information for Base Erosion and Anti-Abuse Tax (Section 59A)**Section 1—Applicable Taxpayer** (see instructions for more information and definitions of terms)

	Description	(a) Total	(b) Total ECI gross receipts	(c) Total non-ECI gross receipts
1	Gross receipts for section 59A(e)			
2	Gross receipts for the first preceding year	110,841		110,841
3	Gross receipts for the second preceding year	142,397		142,397
4	Gross receipts for the third preceding year	52,926		52,926
5	Amounts included in the denominator of the base erosion percentage as described in Regulations section 1.59A-2(e)(3)	319		

Section 2—Base Erosion Payments and Base Erosion Tax Benefits (see instructions)

	Description	(a) Total	(b) Total base erosion payments	(c) Total base erosion tax benefits
6	Reserved for future use			
7	Reserved for future use			
8	Purchase or creations of property rights for intangibles (patents, trademarks, etc.)			
9	Rents, royalties, and license fees			
10a	Compensation/consideration paid for services not excepted by section 59A(d)(5)			
b	Compensation/consideration paid for services excepted by section 59A(d)(5)			
11	Interest expense			
12	Payments for the purchase of tangible personal property			
13	Premiums and/or other considerations paid or accrued for insurance and reinsurance as covered by sections 59A(d)(3) and 59A(c)(2)(A)(iii)			
14a	Nonqualified derivative payments			
b	Qualified derivative payments excepted by section 59A(h)			
15	Payments reducing gross receipts made to surrogate foreign corporation			
16	Other payments—specify:			
17	Base erosion tax benefits related to payments reported on lines 6 through 16, on which tax is imposed by section 871 or 881, with respect to which tax has been withheld under section 1441 or 1442 at the 30% (0.30) statutory withholding tax rate			

Part IX Partner's Information for Base Erosion and Anti-Abuse Tax (Section 59A) (continued)**Section 2—Base Erosion Payments and Base Erosion Tax Benefits (see instructions) (continued)**

	Description	(a) Total	(b) Total base erosion payments	(c) Total base erosion tax benefits
18	Portion of base erosion tax benefits reported on lines 6 through 16, on which tax is imposed by section 871 or 881, with respect to which tax has been withheld under section 1441 or 1442 at reduced withholding rate pursuant to income tax treaty. Multiply ratio of percentage withheld divided by 30% (0.30) times tax benefit. See instructions			
19	Total base erosion tax benefits (subtract the sum of lines 17 and 18 from the sum of lines 8 through 16) .			
20	Reserved for future use			
21	Reserved for future use			
22	Reserved for future use			

Part X Foreign Partner's Character and Source of Income and Deductions