

Form **5713**

(Rev. November 2001)

Department of the Treasury
Internal Revenue Service

Name

International Boycott ReportFor tax year beginning , 20
and ending , 20▶ **Controlled groups, see page 3 of instructions.**

OMB No. 1545-0216

**Attachment
Sequence No. 123****File in Duplicate
(See Instructions)**

Identifying number

Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.)

City or town, state, and ZIP code

Address of service center where your tax return is filed

Type of filer (check one):

☐ Individual ☐ Partnership ☐ Corporation ☐ Trust ☐ Estate ☐ Other**1 Individuals**—Enter adjusted gross income from your tax return (see page 2 of instructions)**2 Partnerships and corporations:****a Partnerships**—Enter each partner's name and identifying number.**b Corporations**—Enter the name and employer identification number of each member of the controlled group (as defined in section 993(a)(3)). Do not list members included in the consolidated return; instead, attach a copy of Form 851. List all other members of the controlled group not included in the consolidated return.**If you list any corporations below or if you attach Form 851, you must designate a common tax year. Enter on line 4b the name and employer identification number of the corporation whose tax year is designated.**

Name

Identifying number

If more space is needed, attach additional sheets and check this box



Code

Description

c Enter principal business activity code and description (see instructions)**d IC-DISCs**—Enter principal product or service code and description (see instructions)**3 Partnerships**—Each partnership filing Form 5713 must give the following information:**a** Partnership's total assets (see instructions)**b** Partnership's ordinary income (see instructions)**4 Corporations**—Each corporation filing Form 5713 must give the following information:**a** Type of form filed (Form 1120, 1120-F, 1120-FSC, 1120-IC-DISC, 1120-L, 1120-PC, etc.)**b** Common tax year election (see page 2 of instructions)

(1) Name of corporation ▶

(2) Employer identification number

(3) Common tax year beginning , 20 , and ending , 20

c Corporations filing this form enter:

(1) Total assets (see instructions)

(2) Taxable income before net operating loss and special deductions (see instructions).

5 Estates or trusts—Enter total income (Form 1041, page 1)**6** Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions):**a** Foreign tax credit**b** Deferral of earnings of controlled foreign corporations**c** Deferral of IC-DISC income**d** FSC exempt foreign trade income**e** Foreign trade income qualifying for the extraterritorial income exclusion**Please
Sign
Here**

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature

Date

Title

7 The following information must be submitted by every person filing Form 5713:

- a** Are you a U.S. shareholder (as defined in section 951(b)) of any foreign corporation (including a FSC that does not use the administrative pricing rules) that had operations reportable under section 999(a)?
- b** If "Yes," is any foreign corporation a controlled foreign corporation (as defined in section 957(a))?
- c** Do you own any stock of an IC-DISC?
- d** Do you claim any foreign tax credit?
- e** Do you control (within the meaning of section 304(c)) any corporation (other than a corporation included in this report) that has operations reportable under section 999(a)?
If "Yes," did that corporation participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?
- f** Are you controlled (within the meaning of section 304(c)) by any person (other than a person included in this report) who has operations reportable under section 999(a)?
If "Yes," did that person participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?
- g** Are you treated under section 671 as the owner of a trust that has reportable operations under section 999(a)?
- h** Are you a partner in a partnership that has reportable operations under section 999(a)?
- i** Are you a foreign sales corporation (FSC) (as defined in section 922(a) as in effect before its repeal)?
- j** Are you excluding extraterritorial income (defined in section 114(e)) from gross income?

Yes	No

Part I Operations in or Related to a Boycotting Country (See instructions beginning on page 3.)

- 8 Boycott of Israel**—Did you have any operations in or related to any country (or with the government, a company, or a national of that country) associated in carrying out the boycott of Israel which is on the list maintained by the Secretary of the Treasury under section 999(a)(3)? (See **Boycotting Countries** on page 2 of the instructions.)

Yes	No

If "Yes," enter name of the country, identifying number of person having operations, principal business activity code, and a description of the principal business activity. If you are an IC-DISC, also enter the product code. If more space is needed, attach additional sheets using the exact format and check this box ☐

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				
i				
j				
k				
l				
m				
n				
o				

- 9 Nonlisted countries boycotting Israel**—Did you have operations in any nonlisted country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel?

Yes	No

If "Yes," enter the country, identifying number of person having operations, the principal business activity code, and a description of the principal business activity. If you are an IC-DISC, also enter the product code. If more space is needed, attach additional sheets using the exact format and check this box ☐

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

- 10 Boycotts other than the boycott of Israel**—Did you have operations in any other country which you know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel?

Yes	No

If "Yes," enter the country, identifying number of person having operations, the principal business activity code, and a description of the principal business activity. If you are an IC-DISC, also enter the product code. If more space is needed, attach additional sheets using the exact format and check this box ☐

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

- 11** Were you requested to participate in or cooperate with an international boycott?

Yes	No

If "Yes," attach a copy (in English) of any and all such requests received during your tax year. If the request was in a form other than a written request, attach a separate sheet explaining the nature and form of any and all such requests. (See page 4 of instructions.)

- 12** Did you participate in or cooperate with an international boycott?

Yes	No

If "Yes," attach a copy (in English) of any and all boycott clauses agreed to, and attach a general statement of the agreement. If the agreement was in a form other than a written agreement, attach a separate sheet explaining the nature and form of any and all such agreements. (See page 4 of instructions.)

Note: If the answer to either question 11 or 12 is "Yes," you must complete the rest of Form 5713. If you answered "Yes" to question 12, you must complete Schedules A and C or B and C (Form 5713).

Part II Requests for and Acts of Participation in or Cooperation With an International Boycott

Requests		Agreements	
Yes	No	Yes	No

13a Did you receive requests to enter into, or did you enter into, any agreement (see page 4 of instructions):

- (1) As a condition of doing business directly or indirectly within a country or with the government, a company, or a national of a country to—
- (a) Refrain from doing business with or in a country which is the object of an international boycott or with the government, companies, or nationals of that country?
- (b) Refrain from doing business with any U.S. person engaged in trade in a country which is the object of an international boycott or with the government, companies, or nationals of that country?
- (c) Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion?
- (d) Refrain from employing individuals of a particular nationality, race, or religion?
- (2) As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott?

b Requests and agreements—If the answer to any part of 13a is “Yes,” indicate below the country, the identifying number of the person receiving the request or having the agreement, principal business activity code, description of the principal business activity, the number and the number code indicating the type of participation or cooperation requested or agreed to. If you are an IC-DISC, also enter the product code in column (5). (See page 4 of instructions.) If more space is needed, attach additional sheets using the exact format and check this box. ☐

Name of country (1)	Identifying number of person receiving the request or having the agreement (2)	Principal business activity		IC-DISCs only—Enter product code (5)	Type of cooperation or participation				
		Code (3)	Description (4)		Number of requests		Number of agreements		
					Total (6)	Code (7)	Total (8)	Code (9)	
a									
b									
c									
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