1120-IC-DISC 1120-IC-DISC

Interest Charge Domestic International Sales Corporation Return ▶ See separate instructions.

Department of the Treasury Internal Revenue Service

(Please type or print.)

OMB No. 1545-0938

Number, street, and room or suite no. (or P.O. box if mail is not delivered to street address) D Date incorporated	For ca	alendar	year 20	07, or tax	year beginning		, 2007, and end	ing		,	20	
B Builmess activity colds no. City or town, state, and ZIP code E Total assets (see instructions)	A Date of IC-DISC election			Name					C Emplo	yer identification	numbe	ər
B Builmess activity colds no. City or town, state, and ZIP code E Total assets (see instructions)				Nicosia		(D.O. b if ii	:	- \	D Data in			
Check applicable box(es): (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return (3) Did any corporation, individual, partnership, trust, or estate own, directly or indirectly, 50% or more of the IC-DISC's voting stock at the end of the IC-DISC's tax year? (See section 267(c) for rules of attribution). Fires, "complete the following schedule. (If a foreign owner, see instructions.) Fires, "complete the following schedule. (If a foreign owner, see instructions.) Foreign owner, see instructions. Foreign owner, see i				Number,	street, and room or suite	no. (or P.O. box if mail	is not delivered to street	address)	D Date in	corporated		
Check applicable box(es): (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return (3) Name change (4) Address change (5) Amended return (6) Did any corporation, individual, partnership, trust, or estate own, directly or indirectly, 50% or more of the IC-DISC's voting stock at the end of the IC-DISC's tax year? (See section 267(c) for rules of attribution.)	B Business activity code no. City or town, state, and ZIP code				own, state, and ZIP code	-			E Total as	E Total assets (see instructions)		
F Check applicable box(es): (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return (3(1) bid any corporation, individual, partnership, trust, or estate own, directly or indirectly, 50% or more of the IC-DISC's voting stock at the end of the IC-DISC's tax year? (See section 287(o) for rules of attribution.). If "Yes," complete the following schedule. (If a foreign owner, see instructions.) Name	(See ins	structions.)										
Signature of the comporation individual, partnership, trust, or estate own, directly or indirectly, 50% or more of the IC-DISC's voting stock at the end of the IC-DISC's tax year? (See section 267(c) for rules of attribution.) .									\$			
CC-DISC's voting stock at the end of the IC-DISC's tax year? (See section 267(c) for rules of attribution.) If "Yes," complete the following schedule. (If a foreign owner, see instructions.) Voting stock owned Voting number Voting number Voting number Voting number Voting number Voting number Voting stock owned Voting stock owned Voting number Voting number Voting number Voting stock owned Voting number Voting stock owned Voting number Voting number Voting stock owned	<u> </u>		• •				·	,		ess change (5) Am		
Name Identifying Address Voting Stock Total assets Corporations only Foreign Foreign Foreign Stock Corporations only Foreign Foreign Stock Corporations only Foreign Foreign Foreign Stock Foreign											Yes	No
Name Identifying number Address Voting stock (corporations only) Foreign owner Voting survey Votin								for rules	or attrib	ution.)		
Name Identifying Address Stock Stock Total assets To		11 100	, соттр	010 1110 11	one wing conceder (i	in a rereign eviner,		Voting			For	eian
(2) Enter the following for any corporation listed in G(1) that will report the IC-DISC's income: IRS service Center where return will be filed			Name			Address	stock					
(2) Enter the following for any corporation listed in G(1) that will report the IC-DISC's income: Tax year of first corporation IRS Service Center where return will be filed IRS Service Center where explained to \$50.500. IRS Service Center that were applied to \$25% or more of greaters that was examined								owned	(Yes	No
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Enter the following for any corporation listed in G(1) that will report the IC-DISC's income: Tax year of first corporation IRS Service Center where return will be filed								0%				
Tax year of first corporation IRS Service Center where return will be filed Income (line 1 below): Income (line 1 below): Income (line 1 below): IRS Service Center where return will be filed Income (line 1 below): Income (line 1 below): IRS Service Center where return will be filed Income (line 1 below): Incom	(2)	Enter t	he follov	ing for a	ny corporation listed	d in G(1) that will re	port the IC-DISC's		:			
H(1) Check the appropriate box(es) to indicate any intercompany pricing rules that were applied to 25% or more of gross income (line 1 below); 50-50 combined taxable income method	<u> </u>				, ,		·					
H(1) Check the appropriate box(es) to indicate any intercompany pricing rules that were applied to 25% or more of gross income (line 1 below); 50-50 combined taxable income method												
income (line 1 below): 50-50 combined taxable income method 4% gross receipts method Section 482 method ("arm's length pricing") 50-50 combined taxable income method 4% gross receipts method Section 482 method ("arm's length pricing") 50-50 combined taxable income for any transactions. All Computations Must Reflect Intercompany Pricing Rules If Used (Section 994) See separate Schedule P (Form 1120-IC-DISC). Taxable Income	Tax y	ear of s	second c	orporatio	n	IRS Service Center where return will be filed						
See separate Schedule P (Form 1120-IC-DISC). Taxable Income 1 Gross income. Enter amount from Schedule B, line 4, column (e)	(2)	income (line 1 below): ☐ 50-50 combined taxable income method ☐ 4% gross receipts method ☐ Section 482 method Check here ☐ if the marginal costing rules under section 994(b)(2) were applied in figuring the corfor any transactions.						od ("arm's leng ombined taxa	gth pri	cing")		
Taxable Income 1 Gross income. Enter amount from Schedule B, line 4, column (e) 2 Cost of goods sold from Schedule A, line 8 3 Total income. Subtract line 2 from line 1 4 Deductions. Enter amount from Schedule E, line 3 5 Taxable income before net operating loss deduction and dividends-received deduction. Subtract line 4 from line 3 6a Net operating loss deduction (attach schedule) b Dividends-received deduction from Schedule C, line 9 c Add lines 6a and 6b 7 Taxable income. Subtract line 6c from line 5 8 Refundable credit for federal tax paid on fuels (attach Form 4136) 8 Refundable credit for federal tax paid on fuels (attach Form 4136) 8 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. Preparer's Signature Preparer's SSN or PTIN Preparer's signature			All	Compu					l (Section	on 994)		
Total income. Subtract line 2 from line 1					Oee sepan			<u>O).</u>				
2 Cost of goods sold from Schedule A, line 8 3 Total income. Subtract line 2 from line 1 4 Deductions. Enter amount from Schedule E, line 3 5 Taxable income before net operating loss deduction and dividends-received deduction. Subtract line 4 from line 3 6a Net operating loss deduction (attach schedule) b Dividends-received deduction from Schedule C, line 9 c Add lines 6a and 6b 7 Taxable income. Subtract line 6c from line 5 8 Refundable credit for federal tax paid on fuels (attach Form 4136) Sign Here Preparer's Signature Prep	1	Gross i	ncome l	-nter amo	ount from Schedule					1		
4 Deductions. Enter amount from Schedule E, line 3 5 Taxable income before net operating loss deduction and dividends-received deduction. Subtract line 4 from line 3 6a Net operating loss deduction (attach schedule) b Dividends-received deduction from Schedule C, line 9 c Add lines 6a and 6b 7 Taxable income. Subtract line 6c from line 5 8 Refundable credit for federal tax paid on fuels (attach Form 4136) 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. Preparer's Signature of officer Date Preparer's SSN or PTIN Preparer's SIgnature of self-employed Preparer's SIgnature of self-employed Preparer's SIgnature of self-employed Preparer's self-employed						e 8				2		
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b Dividends-received deduction from Schedule C, line 9 c Add lines 6a and 6b 7 Taxable income. Subtract line 6c from line 5 8 Refundable credit for federal tax paid on fuels (attach Form 4136) 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. Preparer's Signature of officer Date Title Preparer's SSN or PTIN Firm's name (or yours if self-employed). Firm's name (or yours if self-employed).			-		tion (attach achadu					3		
c Add lines 6a and 6b			0		•	,						
7 Taxable income. Subtract line 6c from line 5									(6c		
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										7		
Correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature of officer	8				· · · · · · · · · · · · · · · · · · ·	•						
Preparer's SSN or PTIN Preparer's signature Preparer's SSN or PTIN Check if self-employed Firm's name (or yours if self-employed), EIN		corre	r penalties o ct, and comp	f perjury, I de blete. Declara	clare that I have examined the tion of preparer (other than the tion of preparer (other than the than the thick that is the content of the content of the thick that is the content of the conte	nis return, including accomp taxpayer) is based on all inf	eanying schedules and stater ormation of which preparer b	nents, and nas any kno	to the best o owledge.	f my knowledge an	d belief, i	t is true
Preparer's signature Preparer's Firm's name (or yours if self-employed). Ilse Only			Signatur	e of officer	·		Date	Title				
Use Only yours if self-employed),	Paid Prena	rer'e	signature				Date			Preparer's SSN	or PTIN	
Phone no ()	•	I IIIII S Harrie (OI										

Scl	nedule A Cost of Goods Sold (see ins	structions)			
	If the intercompany pricing rules the transfer price determined un				
1	Inventory at beginning of the year			1	
2	Purchases			2	
3	Cost of labor			3	
4	Additional section 263A costs (attach schedu			4	
5	Other costs (attach schedule)			5	
6	Total. Add lines 1 through 5				
7	Inventory at end of the year				
8	Cost of goods sold. Subtract line 7 from line				
9a	Check all methods used for valuing closing in	nventory: <i>(i)</i> 🗌 Co	st as described in l	Regulations section	1.471-3
	(ii) Lower of cost or market as describe	•			
	(iii) Other (Specify method used and atta	The state of the s			
b	Check if there was a writedown of "subnorma	•	•	, ,	
С	Check if the LIFO inventory method was ado	pted this tax year fo	r any goods. (If che	ecked, attach Form	970.) . ▶ □
d	If the LIFO inventory method was used for this				
e f	If property is produced or acquired for resale Was there any change in determining quantities, cost, or va				□ Yes □ No ation.) □ Yes □ No
	nedule B Gross Income (see instruction		ing and closing inventory	: (II Tes, attacifexplan	ation.) res rec
	(a) Type of receipts		sion sales	(d) Other	(e) Total (add
		(b) Gross receipts	(c) Commission	receipts	columns (c) and (d))
1 a	Qualified export receipts from sale of export property— To unrelated purchasers:				
а	(i) Direct foreign sales				
	(ii) Foreign sales through a related foreign entity				
	(iii) Persons in the United States (other than				
	an unrelated IC-DISC)				
	(iv) An unrelated IC-DISC				
b	To related purchasers:				
-	(i) Direct foreign sales				
	(ii) Persons in the United States				
С	Total				
2	Other qualified export receipts:				
а	Leasing or renting of export property				
b	Services related and subsidiary to a qualified				
-	export sale or lease				
С	Engineering and architectural services .				
d	Export management services				
е	Qualified dividends (Schedule C, line 15)				
f	Interest on producer's loans				
g	Other interest (attach schedule)				
h	Capital gain net income (attach Schedule D (Form 1120))				
i	Net gain or (loss) from Part II, Form 4797				
	(attach Form 4797)				
J	Other (attach schedule)				
k	Total				
3	Nonqualified gross receipts:				
a	Ultimate use in United States				
b	Exports subsidized by the U.S. Government				
С	Certain direct or indirect sales or leases for use by the U.S. Government				
d	Sales to other IC-DISCs in the same controlled group				
е	Nonqualified dividends (Schedule C, line 16)				
f	Other (attach schedule)				
g	Total				
4	Total. Add lines 1c, 2k, 3g, column (e). Enter here and on line 1, page 1				

Schedule C Dividends and Dividends-Received Deduction (see instructions)

Dividends from less-than-20%-owned domestic corporations (other than

debt-financed stock)

2	debt-financed stock)	80
3	Dividends on debt-financed stock of domestic and foreign cornorations	see instructions
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	42
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	48
6	Dividends from less-than-20%-owned foreign corporations	70
7	Dividends from 20%-or-more-owned foreign corporations	80
8	Dividends from wholly owned foreign subsidiaries (section 245(b))	100
9	Total. Add lines 1 through 8. See instructions for limitation	
10	Dividends from foreign corporations not included on lines 3, 6, 7, or 8	
11	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)	
12	IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))	
13	Other dividends	
14	Total dividends. Add lines 1 through 13, column (a)	
15	Qualified dividends. Enter here and on Schedule B, line 2e, column (d)	
16	Nonqualified dividends. Subtract line 15 from line 14. Enter here and on	
	Schedule B, line 3e, column (d)	
Scl	nedule E Deductions (Before completing, see Limitations on Deductions in the ins	structions.)
4	Event proportion eveness	
1	Export promotion expenses:	1a
a	Market studies	4.
b	Advertising	1c
C	Depreciation (attach Form 4562)	1d
d	Salaries and wages	1e
е	Rents	1f
f	Sales commissions	1g
g	Warehousing	
h	Freight (excluding insurance)	1h
i	Compensation of officers	1i
j	Repairs and maintenance	1j
k	Pension, profit-sharing, etc., plans	1k
I	Employee benefit programs	11
m	Other (list):	
		1m
n	Total. Add lines 1a through 1m	1n
2	Other expenses not deducted on line 1:	
а	Bad debts	2a
b	Taxes and licenses	2b
С	Interest	2c
d	Contributions	2d
е	Freight	2e
f	Freight insurance	2f
g	Other (list):	
•		2g
h	Total. Add lines 2a through 2g	2h
3	Total deductions. Add lines 1n and 2h. Enter here and on line 4, page 1	3

(c) Dividends-received deduction: ((a) × (b))

(a) Dividends received

(b) %

70

Schedule J Deemed and Actual Distributions and Deferred DISC Income for the Tax Year								
Part I—Deemed Distributions Under Section 995(b)(1) (see instructions)								
1	Gross interest derived during the tax year from producer's loans (section 995(b)(1)(A))	1						
2	Gain recognized on the sale or exchange of section 995(b)(1)(B) property (attach schedule)	2						
3	Gain recognized on the sale or exchange of section 995(b)(1)(C) property (attach schedule)	3						
4	50% of taxable income attributable to military property (section 995(b)(1)(D)) (attach schedule)	4						
5	Taxable income from line 7, Part II, below	5						
6	Taxable income of the IC-DISC (from line 7, page 1)	6						
7	Add lines 1 through 5	7						
8	Subtract line 7 from line 6	8						
9	If you have shareholders that are C corporations, enter one-seventeenth of line 8 (.0588235 times line 8)	9						
10	line 8)	10						
11		11						
	Illegal bribes and other payments	12						
12	Add lines 7, 10, and 11	13						
13	Add lines 7, 9, 10, and 11	14						
14	Earnings and profits for the tax year (attach schedule)	15						
15	Enter the smaller of line 12 or 14	16						
16	Enter the smaller of line 13 or 14	10						
17	Foreign investment attributable to producer's loans (attach schedule):	17a						
	For shareholders other than C corporations	17b						
	For shareholders that are C corporations	18						
18 19	Add lines 15 and 17a	19						
19 20	Add lines 16 and 17b	20	%					
20 21	Enter percentage of stock owned by shareholders that are C corporations	21	%					
21 22	Multiply line 18 by line 20 (Allocate to shareholders other than C corporations)	22						
22 23	Multiply line 19 by line 21 (Allocate to C corporation shareholders)	23						
24	Total deemed distributions under section 995(b)(1) for all shareholders. Add lines 22 and 23	24						
	Part II—Section 995(b)(1)(E) Taxable Income (see instructions)							
1	Total qualified export receipts (see instructions)	1						
2	Statutory maximum	2	\$10,000,000					
3	Controlled group member's portion of the statutory maximum	3						
4	Enter smaller of (a) 1 or (b) number of days in tax year divided by 365 (see instructions)	4						
5	Proration. Multiply line 2 or 3, whichever is applicable, by line 4	5						
6	Excess qualified export receipts. Subtract line 5 from line 1. (If line 5 exceeds line 1, enter -0-							
	here and on line 7 below.)	6						
7	Taxable income attributable to line 6 receipts. Enter here and on line 5 of Part I above	7						
	Part III—Deemed Distributions Under Section 995(b)(2) (see instructions)							
1	Annual installment of distribution attributable to revocation of election in an earlier year	1						
2	Annual installment of distribution attributable to not qualifying as a DISC or IC-DISC in an earlier year	2						
3	Total deemed distributions under section 995(b)(2). Add lines 1 and 2	3						
	Part IV—Actual Distributions (see instructions)							
1	Distributions to meet qualification requirements under section 992(c) (attach computation)	1						
2	Other actual distributions	2						
3	Total. Add lines 1 and 2	3						
4	Amount on line 3 treated as distributed from:							
a	Previously taxed income	-						
b	Accumulated IC-DISC income (including IC-DISC income of the current year) 4b							
Q C	Other earnings and profits							
u	Part V—Deferred DISC Income Under Section 995(f)(3) (see instructions)							
4	****	1						
1	Accumulated IC-DISC income (for periods after 1984) at end of computation year Distributions-in-excess-of-income for the tax year following the computation year to which line 1 applies	2						
3	Deferred DISC income under section 995(f)(3). Subtract line 2 from line 1	3						
_								

Sc	hedu	le L Balance Sheets per Books		(a) Beginning of tax year	(b) End of tax year	
	1	Qualified export assets:				
		Working capital (cash and necessary temporary inv	restments)			
		Funds awaiting investment (cash in U.S. banks in ex	· ·			
		needs) in other qualified export assets				
		Export-Import Bank obligations				
		Trade receivables (accounts and notes receivable)				
s	l u			(()	
Assets		Export property (net) (including inventory and qualified		,	,	
As	- 1					
		Producer's loans				
	_	Investment in related foreign export corporations				
	n	Depreciable assets		((
	١.	Less accumulated depreciation		/	1	
		Other (attach schedule)				
	2	Nonqualified assets (net) (list): Total assets. Combine lines 1a through 2				
	4	Accounts payable				
	5	Other current liabilities (attach schedule)				
£	6	Mortgages, notes, bonds payable in 1 year or more				
<u>و</u>	7	Other liabilities (attach schedule)				
Liabilities and	8	Capital stock				
itie	5 9	Additional paid-in capital				
ig 2	10	Other earnings and profits				
Liabilities and	11	Previously taxed income (section 996(f)(2))				
S.	·	Accumulated pre-1985 DISC income (see instruction				
	13	Accumulated IC-DISC income (see instructions)		(1	
	14 15	Less cost of treasury stock Total liabilities and shareholders' equity))	
Sc		le M-1 Reconciliation of Income per Bool		eturn		
		come (loss) per books	6 Income recorded on			
		of capital losses over capital gains	included on this retu	ırn (itemize):		
		le income not recorded on				
		this year (itemize):	7 Deductions on this			
		ses recorded on books this year	against book income this year (itemize):			
	and no	t deducted on this return (itemize):				
5	Λdd lir	nes 1 through 4	8 Add lines 6 and 7 . 9 Income (line 5, page			
		le M-2 Analysis of Other Earnings and Pr				
		ce at beginning of year	5 Distributions to qualify			
2	increa	ses (itemize):	6 Other decreases (ite	mize):		
2	۰۰۰۰۰۰	nes 1 and 2	7 Add lines 4 through	6		
		in earnings and profits	8 Balance at end of ye			
		le M-3 Analysis of Previously Taxed Incom				
		ce at beginning of year	5 Deficit in earnings ar	•		
		d distributions under section 995(b)	6 Distributions to qualify			
		increases (itemize):	7 Other decreases (ite			
•			Total decreases (its	20).		
			8 Add lines 5 through			
4	Add lir	nes 1 through 3	9 Balance at end of ye			
Sc	hedu	le M-4 Analysis of Accumulated IC-DISC	Income (Line 13, Sch	edule L)		
1	Baland	ce at beginning of year	6 Distributions to qualify	under section 992(c)		
		ses (itemize):	7 Distributions upon disqua			
			8 Other decreases (ite			
3	Add lir	nes 1 and 2				
		in earnings and profits	9 Add lines 4 through			
		nptions under section 996(d)	10 Balance at end of ye	ear (line 3 less line 9)		

Page 6 Form 1120-IC-DISC (2007) Export Gross Receipts of the IC-DISC and Related U.S. Persons (see instructions) Schedule N See page 16 of the instructions and enter the product code and percentage of total export gross receipts for (a) the largest and **(b)** 2nd largest product or service sold or provided by the IC-DISC: (b) Code % (a) Code Percentage of total Percentage of total Export gross receipts for 2007 Export gross receipts of related U.S. persons (a) Export gross receipts of the IC-DISC (b) Related IC-DISCs (c) All other related U.S. persons If item 2(b) or 2(c) is completed, complete the following (if more space is needed, attach a schedule following the format below): (a) IC-DISCs in Your Controlled Group Address Identifying number (b) All Other Related U.S. Persons in Your Controlled Group Address Name Identifying number Schedule O Other Information (see instructions) Yes No See page 15 of the instructions and enter the main: a Business activity ▶ b Product or service ▶ 2a Did 95% or more of the IC-DISC's gross receipts for the tax year consist of qualified export receipts (defined in b Did the adjusted basis of the IC-DISC's qualified export assets (as defined in section 993(b)) at the end of the tax year equal or exceed 95% of the sum of the adjusted basis of all the IC-DISC's assets at the end of the tax year? c If a or b is "No," did the IC-DISC make a pro rata distribution of property as defined in section 992(c)? Did the IC-DISC have more than one class of stock at any time during the tax year? Was the par or stated value of the IC-DISC's stock at least \$2,500 on each day of the tax year (for a new corporation, this means on the last day for making an election to be an IC-DISC and for each later day)? . . . 6a Does the IC-DISC or any member of the IC-DISC's controlled group (as defined in section 993(a)(3)) have operations in or related to any country (or with the government, a company, or a national of that country) associated with carrying out the boycott of Israel that is on the list kept by the Secretary of the Treasury under section 999(a)(3)? b Did the IC-DISC or any member of the controlled group of which the IC-DISC is a member have operations in any unlisted country that the IC-DISC knows or has reason to know requires participation in or cooperation with c Did the IC-DISC or any member of the controlled group of which the IC-DISC is a member have operations in any country that the IC-DISC knows or has reason to know requires participation in or cooperation with an If the answer to any of the questions in 6 is "Yes," see instructions and Form 5713, International Boycott Report. Enter the amount of tax-exempt interest income received or accrued during the tax year ▶ \$ _ Note: If the IC-DISC, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.