

Information Return of U.S. Persons With Respect To Foreign Disregarded Entities

▶ Information about Form 8858 and its separate instructions is at www.irs.gov/form8858.

Information furnished for the foreign disregarded entity's annual accounting period (see instructions) beginning **JAN 1**, 20**13**, and ending **DEC 31**, 20**13**

Name of person filing this return
LEON D. & DEBRA BLACK

Filer's identifying number
[REDACTED]

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)
[REDACTED]

Filer's tax year beginning **JAN 1**, 20**13**, and ending **DEC 31**, 20**13**

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign disregarded entity
JMWT TOPCO LIMITED
REGENTS WHARF, ALL SAINTS ST
LONDON
UNITED KINGDOM

b(1) U.S. identifying number, if any
[REDACTED]

b(2) Reference ID number (see instructions)
FC N1 9

c Country(ies) under whose laws organized and entity type under local tax law
UNITED KINGDOM **CORPORATION**

d Date(s) of organization
09 28 12

e Effective date as foreign disregarded entity
09/28/12

f If benefits under a U.S. tax treaty were claimed with respect to income of the foreign disregarded entity, enter the treaty and article number

g Country in which principal business activity is conducted
UNITED KINGDOM

h Principal business activity
INVESTMENT INVESTMENT

i Functional currency
UNITED KINGDOM, POUND

2 Provide the following information for the foreign disregarded entity's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States

b Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the foreign disregarded entity, and the location of such books and records, if different
ANDREW PRICE
REGENTS WHARF, ALL SAINTS ST
LONDON, FC N1 9PA
UNITED KINGDOM

3 For the **tax owner** of the foreign disregarded entity (if different from the filer) provide the following:

a Name and address

b Annual accounting period covered by the return (see instructions)

c(1) U.S. identifying number, if any

c(2) Reference ID number (see instructions)

d Country under whose laws organized

e Functional currency

4 For the **direct owner** of the foreign disregarded entity (if different from the tax owner) provide the following:

a Name and address
JMWT ACQUISITION LLP
REGENTS WHARF, ALL SAINTS ST
LONDON, FC N1 9PA
UNITED KINGDOM

b Country under whose laws organized
UNITED KINGDOM

c U.S. identifying number, if any
[REDACTED]

d Functional currency
UNITED KINGDOM, PO

5 Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the foreign disregarded entity, and the chain of ownership between the foreign disregarded entity and each entity in which the foreign disregarded entity has a 10% or more direct or indirect interest. See instructions.

SEE STATEMENT 77

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for foreign disregarded entities that use DASTM. If you are using the average exchange rate (determined under section 989(b)), check the following box

	Functional Currency	U.S. Dollars
1 Gross receipts or sales (net of returns and allowances)	1	
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	
4 Other income	4	
5 Total income (add lines 3 and 4)	5	
6 Total deductions	6	
7 Other adjustments	7	
8 Net income (loss) per books	8	

Schedule C-1 Section 987 Gain or Loss Information

Note. See the instructions if there are multiple recipients of remittances from the foreign disregarded entity.

	(a) Amount stated in functional currency of foreign disregarded entity	(b) Amount stated in functional currency of recipient	
		Yes	No
1 Remittances from the foreign disregarded entity	1		
2 Section 987 gain (loss) of recipient	2		
3 Were all remittances from the foreign disregarded entity treated as made to the direct owner?			
4 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the foreign disregarded entity during the tax year?			

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for foreign disregarded entities that use DASTM.

Assets		(a)	(b)
		Beginning of annual accounting period	End of annual accounting period
1 Cash and other current assets	1		
2 Other assets	2	44,449,838.	45,404,959.
3 Total assets	3	44,449,838.	45,404,959.
Liabilities and Owner's Equity			
4 Liabilities	4		
5 Owner's equity	5	44,449,838.	45,404,959.
6 Total liabilities and owner's equity	6	44,449,838.	45,404,959.

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign disregarded entity own an interest in any trust?		X
2 During the tax year, did the foreign disregarded entity own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer the following question only if the foreign disregarded entity made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the foreign disregarded entity as a result of the election?		
4 If the interest in the foreign disregarded entity is a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under reg. 1.1503(d)-1(b)(4)(ii) does the separate unit or combined separate unit have a dual consolidated loss as defined in Reg. 1.1503(d)-1(b)(5)(iii)?		N/A
If "Yes," enter the amount of the dual consolidated loss ► \$		Answer question 5a.



Schedule G	Other Information (continued)	Yes	No
5a	Was any portion of the dual consolidated loss in question 4 taken into account in computing consolidated taxable income for the year? If "Yes," go to 5b. If "No," skip 5b and 5c		
b	Was this permitted domestic use of the dual consolidated loss under Reg. 1.1503(d)-6? If "Yes," see instructions and skip 5c. If "No," go to 5c		
c	If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Reg. 1.503(d)-4? If "Yes," enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____ See Instructions.		
6	During the tax year, did the foreign disregarded entity pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		
7	During the tax year, did the foreign disregarded entity pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		
8	Answer the following question only if the tax owner of the foreign disregarded entity is a controlled foreign corporation (CFC): Were there any intracompany transactions between the foreign disregarded entity and the CFC or any other branch of the CFC during the tax year, in which the foreign disregarded entity acted as a manufacturing, selling, or purchasing branch?		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)

Important: Enter the amounts on lines 1 through 6 in functional currency.

1	Current year net income or (loss) per foreign books of account	1	
2	Total net additions	2	
3	Total net subtractions	3	
4	Current earnings and profits (or taxable income -- see instructions) (line 1 plus line 2 minus line 3)	4	
5	DASTM gain or loss (if applicable)	5	
6	Combine lines 4 and 5	6	
7	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions))	7	
Enter exchange rate used for line 7 ▶			

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Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for foreign disregarded entities that use DASTM. If you are using the average exchange rate (determined under section 989(b)), check the following box

	Functional Currency	U.S. Dollars
1 Gross receipts or sales (net of returns and allowances)	1	
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	
4 Other income	4	
5 Total income (add lines 3 and 4)	5	
6 Total deductions	6	
7 Other adjustments	7	
8 Net income (loss) per books	8	

Schedule C-1 Section 987 Gain or Loss Information

Note. See the instructions if there are multiple recipients of remittances from the foreign disregarded entity.

	(a) Amount stated in functional currency of foreign disregarded entity	(b) Amount stated in functional currency of recipient	
		Yes	No
1 Remittances from the foreign disregarded entity	1		
2 Section 987 gain (loss) of recipient	2		
3 Were all remittances from the foreign disregarded entity treated as made to the direct owner?			
4 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the foreign disregarded entity during the tax year?			

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for foreign disregarded entities that use DASTM.

Assets		(a)	(b)
		Beginning of annual accounting period	End of annual accounting period
1 Cash and other current assets	1		
2 Other assets	2	66,674,757.	68,107,438.
3 Total assets	3	66,674,757.	68,107,438.
Liabilities and Owner's Equity			
4 Liabilities	4	22,882,533.	25,426,777.
5 Owner's equity	5	43,792,224.	42,680,661.
6 Total liabilities and owner's equity	6	66,674,757.	68,107,438.

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign disregarded entity own an interest in any trust?		X
2 During the tax year, did the foreign disregarded entity own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer the following question only if the foreign disregarded entity made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the foreign disregarded entity as a result of the election?		
4 If the interest in the foreign disregarded entity is a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under reg. 1.1503(d)-1(b)(4)(ii) does the separate unit or combined separate unit have a dual consolidated loss as defined in Reg. 1.1503(d)-1(b)(5)(iii)?		N/A
If "Yes," enter the amount of the dual consolidated loss ► \$	Answer question 5a.	



Schedule G	Other Information (continued)	Yes	No
5a	Was any portion of the dual consolidated loss in question 4 taken into account in computing consolidated taxable income for the year? If "Yes," go to 5b. If "No," skip 5b and 5c		
b	Was this permitted domestic use of the dual consolidated loss under Reg. 1.1503(d)-6? If "Yes," see instructions and skip 5c. If "No," go to 5c		
c	If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Reg. 1.503(d)-4? If "Yes," enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____ See Instructions.		
6	During the tax year, did the foreign disregarded entity pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		
7	During the tax year, did the foreign disregarded entity pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		
8	Answer the following question only if the tax owner of the foreign disregarded entity is a controlled foreign corporation (CFC): Were there any intracompany transactions between the foreign disregarded entity and the CFC or any other branch of the CFC during the tax year, in which the foreign disregarded entity acted as a manufacturing, selling, or purchasing branch?		

Schedule H	Current Earnings and Profits or Taxable Income (see instructions)
Important: Enter the amounts on lines 1 through 6 in functional currency.	
1	Current year net income or (loss) per foreign books of account
2	Total net additions
3	Total net subtractions
4	Current earnings and profits (or taxable income -- see instructions) (line 1 plus line 2 minus line 3)
5	DASTM gain or loss (if applicable)
6	Combine lines 4 and 5
7	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions))
Enter exchange rate used for line 7 ▶ _____	

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Information Return of U.S. Persons With Respect To Foreign Disregarded Entities

▶ Information about Form 8858 and its separate instructions is at www.irs.gov/form8858.

Information furnished for the foreign disregarded entity's annual accounting period (see instructions) beginning **JAN 1**, 20**13**, and ending **DEC 31**, 20**13**

Name of person filing this return
LEON D. & DEBRA BLACK

Filer's identifying number
[REDACTED]

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)
[REDACTED]

Filer's tax year beginning **JAN 1**, 20**13**, and ending **DEC 31**, 20**13**

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign disregarded entity MARLYEBONE RETAIL LIMITED REGENTS WHARF, ALL SAINTS ST LONDON UNITED KINGDOM		b(1) U.S. identifying number, if any	
		b(2) Reference ID number (see instructions)	
c Country(ies) under whose laws organized and entity type under local tax law UNITED KINGDOM CORPORATION		d Date(s) of organization 10 03 12	e Effective date as foreign disregarded entity 10/03/12
f If benefits under a U.S. tax treaty were claimed with respect to income of the foreign disregarded entity, enter the treaty and article number	g Country in which principal business activity is conducted UNITED KINGDOM	h Principal business activity RETAIL BOOKSELLING	i Functional currency UNITED KINGDOM, POUND

2 Provide the following information for the foreign disregarded entity's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the foreign disregarded entity, and the location of such books and records, if different ANDREW PRICE REGENTS WHARF, ALL SAINTS ST LONDON, N1 9PA UNITED KINGDOM
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3 For the **tax owner** of the foreign disregarded entity (if different from the filer) provide the following:

a Name and address	b Annual accounting period covered by the return (see instructions)	
	c(1) U.S. identifying number, if any	
	c(2) Reference ID number (see instructions)	
	d Country under whose laws organized	e Functional currency

4 For the **direct owner** of the foreign disregarded entity (if different from the tax owner) provide the following:

a Name and address PHAIDON PRESS LTD. REGENTS WHARF, ALL SAINTS ST LONDON, N1 9PA UNITED KINGDOM	b Country under whose laws organized UNITED KINGDOM	
	c U.S. identifying number, if any	d Functional currency UNITED KINGDOM, POUND

5 Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the foreign disregarded entity, and the chain of ownership between the foreign disregarded entity and each entity in which the foreign disregarded entity has a 10% or more direct or indirect interest. See instructions.

SEE STATEMENT 79

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for foreign disregarded entities that use DASTM.

If you are using the average exchange rate (determined under section 989(b)), check the following box

	Functional Currency	U.S. Dollars
1 Gross receipts or sales (net of returns and allowances)	1	160,322.
2 Cost of goods sold	2	73,344.
3 Gross profit (subtract line 2 from line 1)	3	86,978.
4 Other income	4	
5 Total income (add lines 3 and 4)	5	86,978.
6 Total deductions	6	109,200.
7 Other adjustments	7	
8 Net income (loss) per books	8	-22,222.

Schedule C-1 Section 987 Gain or Loss Information

Note. See the instructions if there are multiple recipients of remittances from the foreign disregarded entity.

	(a) Amount stated in functional currency of foreign disregarded entity	(b) Amount stated in functional currency of recipient	
		Yes	No
1 Remittances from the foreign disregarded entity	1		
2 Section 987 gain (loss) of recipient	2		
3 Were all remittances from the foreign disregarded entity treated as made to the direct owner?			
4 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the foreign disregarded entity during the tax year?			

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for foreign disregarded entities that use DASTM.

Assets		(a)	(b)
		Beginning of annual accounting period	End of annual accounting period
1 Cash and other current assets	1	6,572.	28,824.
2 Other assets	2	38,038.	32,871.
3 Total assets	3	44,610.	61,695.
Liabilities and Owner's Equity			
4 Liabilities	4	547,898.	599,168.
5 Owner's equity	5	-503,288.	-537,473.
6 Total liabilities and owner's equity	6	44,610.	61,695.

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign disregarded entity own an interest in any trust?		X
2 During the tax year, did the foreign disregarded entity own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer the following question only if the foreign disregarded entity made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the foreign disregarded entity as a result of the election?		
4 If the interest in the foreign disregarded entity is a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under reg. 1.1503(d)-1(b)(4)(ii) does the separate unit or combined separate unit have a dual consolidated loss as defined in Reg. 1.1503(d)-1(b)(5)(iii)?		N/A
If "Yes," enter the amount of the dual consolidated loss ► \$		Answer question 5a.



Schedule G	Other Information (continued)	Yes	No
5a	Was any portion of the dual consolidated loss in question 4 taken into account in computing consolidated taxable income for the year? If "Yes," go to 5b. If "No," skip 5b and 5c		
b	Was this permitted domestic use of the dual consolidated loss under Reg. 1.1503(d)-6? If "Yes," see instructions and skip 5c. If "No," go to 5c		
c	If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Reg. 1.503(d)-4? If "Yes," enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ► \$ _____ See Instructions.		
6	During the tax year, did the foreign disregarded entity pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		
7	During the tax year, did the foreign disregarded entity pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		
8	Answer the following question only if the tax owner of the foreign disregarded entity is a controlled foreign corporation (CFC): Were there any intracompany transactions between the foreign disregarded entity and the CFC or any other branch of the CFC during the tax year, in which the foreign disregarded entity acted as a manufacturing, selling, or purchasing branch?		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)

Important: Enter the amounts on lines 1 through 6 in functional currency.

1	Current year net income or (loss) per foreign books of account	1	
2	Total net additions	2	
3	Total net subtractions	3	
4	Current earnings and profits (or taxable income -- see instructions) (line 1 plus line 2 minus line 3)	4	
5	DASTM gain or loss (if applicable)	5	
6	Combine lines 4 and 5	6	
7	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions))	7	
Enter exchange rate used for line 7 ►			

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Information Return of U.S. Persons With Respect To Foreign Disregarded Entities

▶ Information about Form 8858 and its separate instructions is at www.irs.gov/form8858.

Information furnished for the foreign disregarded entity's annual accounting period (see instructions)
beginning **JAN 1**, 20**13**, and ending **DEC 31**, 20**13**

Name of person filing this return
LEON D. & DEBRA BLACK

Filer's identifying number
[REDACTED]

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)
[REDACTED]

Filer's tax year beginning **JAN 1**, 20**13**, and ending **DEC 31**, 20**13**

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign disregarded entity PHAIDON VERLAG GMBH INNSTRASSE 30 BERLIN GERMANY		b(1) U.S. identifying number, if any b(2) Reference ID number (see instructions) 12043	
c Country(ies) under whose laws organized and entity type under local tax law GERMANY CORPORATION		d Date(s) of organization 10 03 12	e Effective date as foreign disregarded entity 10/03/12
f If benefits under a U.S. tax treaty were claimed with respect to income of the foreign disregarded entity, enter the treaty and article number	g Country in which principal business activity is conducted GERMANY	h Principal business activity PUBLISHING	i Functional currency EUROPEAN UNION, EURO

2 Provide the following information for the foreign disregarded entity's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the foreign disregarded entity, and the location of such books and records, if different ANDREW PRICE REGENTS WHARF, ALL SAINTS ST LONDON, N1 9PA UNITED KINGDOM
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3 For the **tax owner** of the foreign disregarded entity (if different from the filer) provide the following:

a Name and address	b Annual accounting period covered by the return (see instructions)	
	c(1) U.S. identifying number, if any	
	c(2) Reference ID number (see instructions)	
	d Country under whose laws organized	e Functional currency

4 For the **direct owner** of the foreign disregarded entity (if different from the tax owner) provide the following:

a Name and address PHAIDON PRESS LTD. REGENTS WHARF, ALL SAINTS ST LONDON, N1 9PA UNITED KINGDOM	b Country under whose laws organized UNITED KINGDOM	
	c U.S. identifying number, if any	d Functional currency UNITED KINGDOM, PO

5 Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the foreign disregarded entity, and the chain of ownership between the foreign disregarded entity and each entity in which the foreign disregarded entity has a 10% or more direct or indirect interest. See instructions.

SEE STATEMENT 80

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for foreign disregarded entities that use DASTM.

If you are using the average exchange rate (determined under section 989(b)), check the following box

	Functional Currency	U.S. Dollars
1 Gross receipts or sales (net of returns and allowances)	1	
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	
4 Other income	4	
5 Total income (add lines 3 and 4)	5	
6 Total deductions	6	105,397.
7 Other adjustments	7	
8 Net income (loss) per books	8	-105,397.

Schedule C-1 Section 987 Gain or Loss Information

Note. See the instructions if there are multiple recipients of remittances from the foreign disregarded entity.

	(a) Amount stated in functional currency of foreign disregarded entity	(b) Amount stated in functional currency of recipient	
		Yes	No
1 Remittances from the foreign disregarded entity	1		
2 Section 987 gain (loss) of recipient	2		
3 Were all remittances from the foreign disregarded entity treated as made to the direct owner?			
4 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the foreign disregarded entity during the tax year?			

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for foreign disregarded entities that use DASTM.

Assets		(a)	(b)
		Beginning of annual accounting period	End of annual accounting period
1 Cash and other current assets	1	5,015.	135,458.
2 Other assets	2	399,621.	456,389.
3 Total assets	3	404,636.	591,847.
Liabilities and Owner's Equity			
4 Liabilities	4	877,925.	1,195,860.
5 Owner's equity	5	-473,289.	-604,013.
6 Total liabilities and owner's equity	6	404,636.	591,847.

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign disregarded entity own an interest in any trust?		X
2 During the tax year, did the foreign disregarded entity own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer the following question only if the foreign disregarded entity made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the foreign disregarded entity as a result of the election?		
4 If the interest in the foreign disregarded entity is a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under reg. 1.1503(d)-1(b)(4)(ii) does the separate unit or combined separate unit have a dual consolidated loss as defined in Reg. 1.1503(d)-1(b)(5)(iii)?		N/A
If "Yes," enter the amount of the dual consolidated loss ► \$		Answer question 5a.



Schedule G	Other Information (continued)	Yes	No
5a	Was any portion of the dual consolidated loss in question 4 taken into account in computing consolidated taxable income for the year? If "Yes," go to 5b. If "No," skip 5b and 5c		
b	Was this permitted domestic use of the dual consolidated loss under Reg. 1.1503(d)-6? If "Yes," see instructions and skip 5c. If "No," go to 5c		
c	If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Reg. 1.503(d)-4? If "Yes," enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ► \$ _____ See Instructions.		
6	During the tax year, did the foreign disregarded entity pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		
7	During the tax year, did the foreign disregarded entity pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		
8	Answer the following question only if the tax owner of the foreign disregarded entity is a controlled foreign corporation (CFC): Were there any intracompany transactions between the foreign disregarded entity and the CFC or any other branch of the CFC during the tax year, in which the foreign disregarded entity acted as a manufacturing, selling, or purchasing branch?		

Schedule H **Current Earnings and Profits or Taxable Income** (see instructions)

Important: Enter the amounts on lines 1 through 6 in functional currency.

1	Current year net income or (loss) per foreign books of account	1	
2	Total net additions	2	
3	Total net subtractions	3	
4	Current earnings and profits (or taxable income -- see instructions) (line 1 plus line 2 minus line 3)	4	
5	DASTM gain or loss (if applicable)	5	
6	Combine lines 4 and 5	6	
7	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions))	7	
Enter exchange rate used for line 7 ►			

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Information Return of U.S. Persons With Respect To Foreign Disregarded Entities

► Information about Form 8858 and its separate instructions is at www.irs.gov/form8858.

Information furnished for the foreign disregarded entity's annual accounting period (see instructions)
beginning **JAN 1**, 20**13**, and ending **DEC 31**, 20**13**

Name of person filing this return
LEON D. & DEBRA BLACK

Filer's identifying number
[REDACTED]

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)
[REDACTED]

Filer's tax year beginning **JAN 1**, 20**13**, and ending **DEC 31**, 20**13**

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign disregarded entity PHAIDON PRESS LTD SARL VIALE BIANCA MARIE 23 MILAN ITALY		b(1) U.S. identifying number, if any 20122	
		b(2) Reference ID number (see instructions)	
c Country(ies) under whose laws organized and entity type under local tax law ITALY CORPORATION		d Date(s) of organization 10 03 12	e Effective date as foreign disregarded entity 10/03/12
f If benefits under a U.S. tax treaty were claimed with respect to income of the foreign disregarded entity, enter the treaty and article number	g Country in which principal business activity is conducted ITALY	h Principal business activity PUBLISHING	i Functional currency EUROPEAN UNION, EURO

2 Provide the following information for the foreign disregarded entity's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the foreign disregarded entity, and the location of such books and records, if different ANDREW PRICE REGENTS WHARF, ALL SAINTS ST LONDON, N1 9PA UNITED KINGDOM
--	--

3 For the **tax owner** of the foreign disregarded entity (if different from the filer) provide the following:

a Name and address	b Annual accounting period covered by the return (see instructions)	
	c(1) U.S. identifying number, if any	
	c(2) Reference ID number (see instructions)	
	d Country under whose laws organized	e Functional currency

4 For the **direct owner** of the foreign disregarded entity (if different from the tax owner) provide the following:

a Name and address PHAIDON PRESS LTD. REGENTS WHARF, ALL SAINTS ST LONDON, N1 9PA UNITED KINGDOM	b Country under whose laws organized UNITED KINGDOM	
	c U.S. identifying number, if any	d Functional currency UNITED KINGDOM, PO

5 Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the foreign disregarded entity, and the chain of ownership between the foreign disregarded entity and each entity in which the foreign disregarded entity has a 10% or more direct or indirect interest. See instructions.

SEE STATEMENT 81

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for foreign disregarded entities that use DASTM.

If you are using the average exchange rate (determined under section 989(b)), check the following box

	Functional Currency	U.S. Dollars
1 Gross receipts or sales (net of returns and allowances)	1	
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	
4 Other income	4	
5 Total income (add lines 3 and 4)	5	
6 Total deductions	6	15,041.
7 Other adjustments	7	
8 Net income (loss) per books	8	-15,041.

Schedule C-1 Section 987 Gain or Loss Information

Note. See the instructions if there are multiple recipients of remittances from the foreign disregarded entity.

	(a) Amount stated in functional currency of foreign disregarded entity	(b) Amount stated in functional currency of recipient	
		Yes	No
1 Remittances from the foreign disregarded entity	1		
2 Section 987 gain (loss) of recipient	2		
3 Were all remittances from the foreign disregarded entity treated as made to the direct owner?			
4 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the foreign disregarded entity during the tax year?			

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for foreign disregarded entities that use DASTM.

Assets		(a)	(b)
		Beginning of annual accounting period	End of annual accounting period
1 Cash and other current assets	1		
2 Other assets	2	421,910.	472,692.
3 Total assets	3	421,910.	472,692.
Liabilities and Owner's Equity			
4 Liabilities	4	407,939.	472,914.
5 Owner's equity	5	13,971.	-222.
6 Total liabilities and owner's equity	6	421,910.	472,692.

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign disregarded entity own an interest in any trust?		X
2 During the tax year, did the foreign disregarded entity own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer the following question only if the foreign disregarded entity made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the foreign disregarded entity as a result of the election?		
4 If the interest in the foreign disregarded entity is a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under reg. 1.1503(d)-1(b)(4)(ii) does the separate unit or combined separate unit have a dual consolidated loss as defined in Reg. 1.1503(d)-1(b)(5)(iii)?		N/A
If "Yes," enter the amount of the dual consolidated loss ► \$		Answer question 5a.



Schedule G	Other Information (continued)	Yes	No
5a	Was any portion of the dual consolidated loss in question 4 taken into account in computing consolidated taxable income for the year? If "Yes," go to 5b. If "No," skip 5b and 5c		
b	Was this permitted domestic use of the dual consolidated loss under Reg. 1.1503(d)-6? If "Yes," see instructions and skip 5c. If "No," go to 5c		
c	If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Reg. 1.503(d)-4? If "Yes," enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____ See Instructions.		
6	During the tax year, did the foreign disregarded entity pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		
7	During the tax year, did the foreign disregarded entity pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		
8	Answer the following question only if the tax owner of the foreign disregarded entity is a controlled foreign corporation (CFC): Were there any intracompany transactions between the foreign disregarded entity and the CFC or any other branch of the CFC during the tax year, in which the foreign disregarded entity acted as a manufacturing, selling, or purchasing branch?		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)

Important: Enter the amounts on lines 1 through 6 in functional currency.

1	Current year net income or (loss) per foreign books of account	1	
2	Total net additions	2	
3	Total net subtractions	3	
4	Current earnings and profits (or taxable income -- see instructions) (line 1 plus line 2 minus line 3)	4	
5	DASTM gain or loss (if applicable)	5	
6	Combine lines 4 and 5	6	
7	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions))	7	
Enter exchange rate used for line 7 ▶ _____			

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Information Return of U.S. Persons With Respect To Foreign Disregarded Entities

▶ Information about Form 8858 and its separate instructions is at www.irs.gov/form8858.

Information furnished for the foreign disregarded entity's annual accounting period (see instructions)
beginning **JAN 1**, 20**13**, and ending **DEC 31**, 20**13**

Name of person filing this return
LEON D. & DEBRA BLACK

Filer's identifying number
[REDACTED]

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)
[REDACTED]

Filer's tax year beginning **JAN 1**, 20**13**, and ending **DEC 31**, 20**13**

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign disregarded entity PHAIDON PRESS PTY LEVEL 19 2 MARKET STREE SYDNEY AUSTRALIA	b(1) U.S. identifying number, if any
	b(2) Reference ID number (see instructions) NSW 200

c Country(ies) under whose laws organized and entity type under local tax law AUSTRALIA CORPORATION	d Date(s) of organization 10 03 12	e Effective date as foreign disregarded entity 10/03/12
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f If benefits under a U.S. tax treaty were claimed with respect to income of the foreign disregarded entity, enter the treaty and article number	g Country in which principal business activity is conducted AUSTRIA	h Principal business activity PUBLISHING	i Functional currency AUSTRALIA, DOLLAR
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2 Provide the following information for the foreign disregarded entity's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the foreign disregarded entity, and the location of such books and records, if different ANDREW PRICE REGENTS WHARF, ALL SAINTS ST LONDON, N1 9PA UNITED KINGDOM
--	--

3 For the **tax owner** of the foreign disregarded entity (if different from the filer) provide the following:

a Name and address	b Annual accounting period covered by the return (see instructions)	
	c(1) U.S. identifying number, if any	
	c(2) Reference ID number (see instructions)	
	<table border="1"> <tr> <td> d Country under whose laws organized </td> <td> e Functional currency </td> </tr> </table>	d Country under whose laws organized
d Country under whose laws organized	e Functional currency	

4 For the **direct owner** of the foreign disregarded entity (if different from the tax owner) provide the following:

a Name and address PHAIDON PRESS LTD. REGENTS WHARF, ALL SAINTS ST LONDON, N1 9PA UNITED KINGDOM	b Country under whose laws organized UNITED KINGDOM		
	<table border="1"> <tr> <td> c U.S. identifying number, if any </td> <td> d Functional currency UNITED KINGDOM, PO </td> </tr> </table>	c U.S. identifying number, if any	d Functional currency UNITED KINGDOM, PO
	c U.S. identifying number, if any	d Functional currency UNITED KINGDOM, PO	

5 Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the foreign disregarded entity, and the chain of ownership between the foreign disregarded entity and each entity in which the foreign disregarded entity has a 10% or more direct or indirect interest. See instructions.

SEE STATEMENT 82

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for foreign disregarded entities that use DASTM.

If you are using the average exchange rate (determined under section 989(b)), check the following box

	Functional Currency	U.S. Dollars
1 Gross receipts or sales (net of returns and allowances)	1	
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	
4 Other income	4	
5 Total income (add lines 3 and 4)	5	
6 Total deductions	6	
7 Other adjustments	7	
8 Net income (loss) per books	8	

Schedule C-1 Section 987 Gain or Loss Information

Note. See the instructions if there are multiple recipients of remittances from the foreign disregarded entity.

	(a) Amount stated in functional currency of foreign disregarded entity	(b) Amount stated in functional currency of recipient	
		Yes	No
1 Remittances from the foreign disregarded entity	1		
2 Section 987 gain (loss) of recipient	2		
3 Were all remittances from the foreign disregarded entity treated as made to the direct owner?			
4 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the foreign disregarded entity during the tax year?			

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for foreign disregarded entities that use DASTM.

Assets		(a)	(b)
		Beginning of annual accounting period	End of annual accounting period
1 Cash and other current assets	1	3,393.	7,581.
2 Other assets	2		
3 Total assets	3	3,393.	7,581.
Liabilities and Owner's Equity			
4 Liabilities	4	9,685.	13,001.
5 Owner's equity	5	-6,292.	-5,420.
6 Total liabilities and owner's equity	6	3,393.	7,581.

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign disregarded entity own an interest in any trust?		X
2 During the tax year, did the foreign disregarded entity own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer the following question only if the foreign disregarded entity made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the foreign disregarded entity as a result of the election?		
4 If the interest in the foreign disregarded entity is a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under reg. 1.1503(d)-1(b)(4)(ii) does the separate unit or combined separate unit have a dual consolidated loss as defined in Reg. 1.1503(d)-1(b)(5)(iii)?		N/A
If "Yes," enter the amount of the dual consolidated loss ► \$		Answer question 5a.



Schedule G	Other Information (continued)	Yes	No
5a	Was any portion of the dual consolidated loss in question 4 taken into account in computing consolidated taxable income for the year? If "Yes," go to 5b. If "No," skip 5b and 5c		
b	Was this permitted domestic use of the dual consolidated loss under Reg. 1.1503(d)-6? If "Yes," see instructions and skip 5c. If "No," go to 5c		
c	If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Reg. 1.503(d)-4? If "Yes," enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____ See Instructions.		
6	During the tax year, did the foreign disregarded entity pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		
7	During the tax year, did the foreign disregarded entity pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		
8	Answer the following question only if the tax owner of the foreign disregarded entity is a controlled foreign corporation (CFC): Were there any intracompany transactions between the foreign disregarded entity and the CFC or any other branch of the CFC during the tax year, in which the foreign disregarded entity acted as a manufacturing, selling, or purchasing branch?		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)

Important: Enter the amounts on lines 1 through 6 in functional currency.

1	Current year net income or (loss) per foreign books of account	1	
2	Total net additions	2	
3	Total net subtractions	3	
4	Current earnings and profits (or taxable income -- see instructions) (line 1 plus line 2 minus line 3)	4	
5	DASTM gain or loss (if applicable)	5	
6	Combine lines 4 and 5	6	
7	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions))	7	
Enter exchange rate used for line 7 ▶ _____			

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Information Return of U.S. Persons With Respect To Foreign Disregarded Entities

▶ Information about Form 8858 and its separate instructions is at www.irs.gov/form8858.

Information furnished for the foreign disregarded entity's annual accounting period (see instructions)
beginning **JAN 1**, 20**13**, and ending **DEC 31**, 20**13**

Name of person filing this return
LEON D. & DEBRA BLACK

Filer's identifying number
[REDACTED]

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)
[REDACTED]

City or town, state, and ZIP code
[REDACTED]

Filer's tax year beginning **JAN 1**, 20**13**, and ending **DEC 31**, 20**13**

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign disregarded entity PHAIDON PRESS SOCIETE A RESPONS LIM 55 RUE TRAVERSIERE PARIS FRANCE		b(1) U.S. identifying number, if any 	
		b(2) Reference ID number (see instructions) 	
c Country(ies) under whose laws organized and entity type under local tax law FRANCE CORPORATION FRANCE CORPORATION		d Date(s) of organization 10 03 12 10 03 12	e Effective date as foreign disregarded entity 10/03/12
f If benefits under a U.S. tax treaty were claimed with respect to income of the foreign disregarded entity, enter the treaty and article number 	g Country in which principal business activity is conducted FRANCE	h Principal business activity PUBLISHING	i Functional currency EUROPEAN UNION, EURO

2 Provide the following information for the foreign disregarded entity's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States 	b Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the foreign disregarded entity, and the location of such books and records, if different ANDREW PRICE REGENTS WHARF, ALL SAINTS ST LONDON, N1 9PA UNITED KINGDOM
--	--

3 For the **tax owner** of the foreign disregarded entity (if different from the filer) provide the following:

a Name and address 	b Annual accounting period covered by the return (see instructions) 	
	c(1) U.S. identifying number, if any 	
	c(2) Reference ID number (see instructions) 	
	<table border="1"> <tr> <td> d Country under whose laws organized </td> <td> e Functional currency </td> </tr> </table>	d Country under whose laws organized
d Country under whose laws organized 	e Functional currency 	

4 For the **direct owner** of the foreign disregarded entity (if different from the tax owner) provide the following:

a Name and address PHAIDON PRESS LTD REGENTS WHARF, ALL SAINTS ST LONDON, N1 9PA UNITED KINGDOM	b Country under whose laws organized UNITED KINGDOM		
	<table border="1"> <tr> <td> c U.S. identifying number, if any </td> <td> d Functional currency UNITED KINGDOM, PO </td> </tr> </table>	c U.S. identifying number, if any 	d Functional currency UNITED KINGDOM, PO
	c U.S. identifying number, if any 	d Functional currency UNITED KINGDOM, PO	

5 Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the foreign disregarded entity, and the chain of ownership between the foreign disregarded entity and each entity in which the foreign disregarded entity has a 10% or more direct or indirect interest. See instructions.

SEE STATEMENT 83

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for foreign disregarded entities that use DASTM.

If you are using the average exchange rate (determined under section 989(b)), check the following box

	Functional Currency	U.S. Dollars
1 Gross receipts or sales (net of returns and allowances)	1	
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	
4 Other income	4	
5 Total income (add lines 3 and 4)	5	
6 Total deductions	6	652,825.
7 Other adjustments	7	
8 Net income (loss) per books	8	-652,825.

Schedule C-1 Section 987 Gain or Loss Information

Note. See the instructions if there are multiple recipients of remittances from the foreign disregarded entity.

	(a) Amount stated in functional currency of foreign disregarded entity	(b) Amount stated in functional currency of recipient	
		Yes	No
1 Remittances from the foreign disregarded entity	1		
2 Section 987 gain (loss) of recipient	2		
3 Were all remittances from the foreign disregarded entity treated as made to the direct owner?			
4 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the foreign disregarded entity during the tax year?			

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for foreign disregarded entities that use DASTM.

Assets		(a)	(b)
		Beginning of annual accounting period	End of annual accounting period
1 Cash and other current assets	1	351,461.	262,129.
2 Other assets	2	2,058,576.	1,830,361.
3 Total assets	3	2,410,037.	2,092,490.
Liabilities and Owner's Equity			
4 Liabilities	4	2,547,870.	2,854,751.
5 Owner's equity	5	137,833.	-762,261.
6 Total liabilities and owner's equity	6	2,685,703.	2,092,490.

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign disregarded entity own an interest in any trust?		X
2 During the tax year, did the foreign disregarded entity own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer the following question only if the foreign disregarded entity made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the foreign disregarded entity as a result of the election?		
4 If the interest in the foreign disregarded entity is a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under reg. 1.1503(d)-1(b)(4)(ii) does the separate unit or combined separate unit have a dual consolidated loss as defined in Reg. 1.1503(d)-1(b)(5)(iii)?		N/A
If "Yes," enter the amount of the dual consolidated loss ► \$		Answer question 5a.



Schedule G	Other Information (continued)	Yes	No
5a	Was any portion of the dual consolidated loss in question 4 taken into account in computing consolidated taxable income for the year? If "Yes," go to 5b. If "No," skip 5b and 5c		
b	Was this permitted domestic use of the dual consolidated loss under Reg. 1.1503(d)-6? If "Yes," see instructions and skip 5c. If "No," go to 5c		
c	If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Reg. 1.503(d)-4? If "Yes," enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____ See Instructions.		
6	During the tax year, did the foreign disregarded entity pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		
7	During the tax year, did the foreign disregarded entity pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		
8	Answer the following question only if the tax owner of the foreign disregarded entity is a controlled foreign corporation (CFC): Were there any intracompany transactions between the foreign disregarded entity and the CFC or any other branch of the CFC during the tax year, in which the foreign disregarded entity acted as a manufacturing, selling, or purchasing branch?		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)

Important: Enter the amounts on lines 1 through 6 in functional currency.

1	Current year net income or (loss) per foreign books of account	1	
2	Total net additions	2	
3	Total net subtractions	3	
4	Current earnings and profits (or taxable income -- see instructions) (line 1 plus line 2 minus line 3)	4	
5	DASTM gain or loss (if applicable)	5	
6	Combine lines 4 and 5	6	
7	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions))	7	
Enter exchange rate used for line 7 ▶			

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Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for foreign disregarded entities that use DASTM.

If you are using the average exchange rate (determined under section 989(b)), check the following box **X**

	Functional Currency	U.S. Dollars
1 Gross receipts or sales (net of returns and allowances)	1	33,361,248.
2 Cost of goods sold	2	15,349,200.
3 Gross profit (subtract line 2 from line 1)	3	18,012,048.
4 Other income	4	319,082.
5 Total income (add lines 3 and 4)	5	18,331,130.
6 Total deductions	6	19,922,091.
7 Other adjustments	7	
8 Net income (loss) per books	8	-1,590,961.

Schedule C-1 Section 987 Gain or Loss Information

Note. See the instructions if there are multiple recipients of remittances from the foreign disregarded entity.

	(a) Amount stated in functional currency of foreign disregarded entity	(b) Amount stated in functional currency of recipient	
		Yes	No
1 Remittances from the foreign disregarded entity	1		
2 Section 987 gain (loss) of recipient	2		
3 Were all remittances from the foreign disregarded entity treated as made to the direct owner?			
4 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the foreign disregarded entity during the tax year?			

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for foreign disregarded entities that use DASTM.

Assets		(a)	(b)
		Beginning of annual accounting period	End of annual accounting period
1 Cash and other current assets	1		1,028,518.
2 Other assets	2	29,816,548.	33,227,719.
3 Total assets	3	29,816,548.	34,256,237.
Liabilities and Owner's Equity			
4 Liabilities	4	15,409,988.	17,725,782.
5 Owner's equity	5	14,406,560.	16,530,455.
6 Total liabilities and owner's equity	6	29,816,548.	34,256,237.

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign disregarded entity own an interest in any trust?		X
2 During the tax year, did the foreign disregarded entity own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer the following question only if the foreign disregarded entity made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the foreign disregarded entity as a result of the election?		X
4 If the interest in the foreign disregarded entity is a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under reg. 1.1503(d)-1(b)(4)(ii) does the separate unit or combined separate unit have a dual consolidated loss as defined in Reg. 1.1503(d)-1(b)(5)(iii)?		N/A
If "Yes," enter the amount of the dual consolidated loss ► \$		Answer question 5a.



Schedule G	Other Information (continued)	Yes	No
5a	Was any portion of the dual consolidated loss in question 4 taken into account in computing consolidated taxable income for the year? If "Yes," go to 5b. If "No," skip 5b and 5c		
b	Was this permitted domestic use of the dual consolidated loss under Reg. 1.1503(d)-6? If "Yes," see instructions and skip 5c. If "No," go to 5c		
c	If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Reg. 1.503(d)-4? If "Yes," enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____ See Instructions.		
6	During the tax year, did the foreign disregarded entity pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		
7	During the tax year, did the foreign disregarded entity pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		
8	Answer the following question only if the tax owner of the foreign disregarded entity is a controlled foreign corporation (CFC): Were there any intracompany transactions between the foreign disregarded entity and the CFC or any other branch of the CFC during the tax year, in which the foreign disregarded entity acted as a manufacturing, selling, or purchasing branch?		

Schedule H **Current Earnings and Profits or Taxable Income** (see instructions)

Important: Enter the amounts on lines 1 through 6 in functional currency.

1	Current year net income or (loss) per foreign books of account	1	
2	Total net additions	2	
3	Total net subtractions	3	
4	Current earnings and profits (or taxable income -- see instructions) (line 1 plus line 2 minus line 3)	4	
5	DASTM gain or loss (if applicable)	5	
6	Combine lines 4 and 5	6	
7	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions))	7	
Enter exchange rate used for line 7 ▶			

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Information Return of U.S. Persons With Respect To Foreign Disregarded Entities

OMB No. 1545-1910

▶ Information about Form 8858 and its separate instructions is at www.irs.gov/form8858.

Information furnished for the foreign disregarded entity's annual accounting period (see instructions)
 beginning **JAN 1**, 20**13**, and ending **DEC 31**, 20**13**

Attachment
 Sequence No. **140**

Name of person filing this return
LEON D. & DEBRA BLACK

Filer's identifying number
 [REDACTED]

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)
 [REDACTED]

City or town, state, and ZIP code
 [REDACTED]

Filer's tax year beginning **JAN 1**, 20**13**, and ending **DEC 31**, 20**13**

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign disregarded entity JMWT ACQUISITION LIMITED PARTNERSHIP REGENTS WHARF, ALL SAINTS ST LONDON UNITED KINGDOM	b(1) U.S. identifying number, if any 98-1081299
	b(2) Reference ID number (see instructions) N1 9PA

c Country(ies) under whose laws organized and entity type under local tax law UNITED KINGDOM UK PARTNERSHIP	d Date(s) of organization 09 28 12	e Effective date as foreign disregarded entity
---	---	---

f If benefits under a U.S. tax treaty were claimed with respect to income of the foreign disregarded entity, enter the treaty and article number	g Country in which principal business activity is conducted	h Principal business activity	i Functional currency UNITED KINGDOM, POUND
---	--	--------------------------------------	--

2 Provide the following information for the foreign disregarded entity's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the foreign disregarded entity, and the location of such books and records, if different
--	--

3 For the **tax owner** of the foreign disregarded entity (if different from the filer) provide the following:

a Name and address	b Annual accounting period covered by the return (see instructions)	
	c(1) U.S. identifying number, if any	
	c(2) Reference ID number (see instructions)	
	<table border="1"> <tr> <td> d Country under whose laws organized </td> <td> e Functional currency </td> </tr> </table>	d Country under whose laws organized
d Country under whose laws organized	e Functional currency	

4 For the **direct owner** of the foreign disregarded entity (if different from the tax owner) provide the following:

a Name and address	b Country under whose laws organized	
	<table border="1"> <tr> <td> c U.S. identifying number, if any </td> <td> d Functional currency </td> </tr> </table>	c U.S. identifying number, if any
c U.S. identifying number, if any	d Functional currency	

5 Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the foreign disregarded entity, and the chain of ownership between the foreign disregarded entity and each entity in which the foreign disregarded entity has a 10% or more direct or indirect interest. See instructions.

SEE STATEMENT 85

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 12-2013)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for foreign disregarded entities that use DASTM.

If you are using the average exchange rate (determined under section 989(b)), check the following box

	Functional Currency	U.S. Dollars
1 Gross receipts or sales (net of returns and allowances)	1	
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	
4 Other income	4	
5 Total income (add lines 3 and 4)	5	
6 Total deductions	6	
7 Other adjustments	7	
8 Net income (loss) per books	8	

Schedule C-1 Section 987 Gain or Loss Information

Note. See the instructions if there are multiple recipients of remittances from the foreign disregarded entity.

	(a) Amount stated in functional currency of foreign disregarded entity	(b) Amount stated in functional currency of recipient	
		Yes	No
1 Remittances from the foreign disregarded entity	1		
2 Section 987 gain (loss) of recipient	2		
3 Were all remittances from the foreign disregarded entity treated as made to the direct owner?			
4 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the foreign disregarded entity during the tax year?			

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for foreign disregarded entities that use DASTM.

Assets		(a)	(b)
		Beginning of annual accounting period	End of annual accounting period
1 Cash and other current assets	1		
2 Other assets	2	67,332,371.	70,831,736.
3 Total assets	3	67,332,371.	70,831,736.
Liabilities and Owner's Equity			
4 Liabilities	4		
5 Owner's equity	5	67,332,371.	70,831,736.
6 Total liabilities and owner's equity	6	67,332,371.	70,831,736.

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign disregarded entity own an interest in any trust?		X
2 During the tax year, did the foreign disregarded entity own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer the following question only if the foreign disregarded entity made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the foreign disregarded entity as a result of the election?		
4 If the interest in the foreign disregarded entity is a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under reg. 1.1503(d)-1(b)(4)(ii) does the separate unit or combined separate unit have a dual consolidated loss as defined in Reg. 1.1503(d)-1(b)(5)(iii)?		N/A
If "Yes," enter the amount of the dual consolidated loss ► \$	Answer question 5a.	



Schedule G	Other Information (continued)	Yes	No
5a	Was any portion of the dual consolidated loss in question 4 taken into account in computing consolidated taxable income for the year? If "Yes," go to 5b. If "No," skip 5b and 5c		X
b	Was this permitted domestic use of the dual consolidated loss under Reg. 1.1503(d)-6? If "Yes," see instructions and skip 5c. If "No," go to 5c		
c	If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Reg. 1.503(d)-4? If "Yes," enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ► \$ _____ See Instructions.		
6	During the tax year, did the foreign disregarded entity pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		
7	During the tax year, did the foreign disregarded entity pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		
8	Answer the following question only if the tax owner of the foreign disregarded entity is a controlled foreign corporation (CFC): Were there any intracompany transactions between the foreign disregarded entity and the CFC or any other branch of the CFC during the tax year, in which the foreign disregarded entity acted as a manufacturing, selling, or purchasing branch?		X

Schedule H	Current Earnings and Profits or Taxable Income (see instructions)
Important: Enter the amounts on lines 1 through 6 in functional currency.	
1	Current year net income or (loss) per foreign books of account
2	Total net additions
3	Total net subtractions
4	Current earnings and profits (or taxable income -- see instructions) (line 1 plus line 2 minus line 3)
5	DASTM gain or loss (if applicable)
6	Combine lines 4 and 5
7	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions))
Enter exchange rate used for line 7 ►	

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