

Current Earnings and Profits

OMB No. 1545-0123

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471		Identifying number
Name of foreign corporation	EIN (if any)	Reference ID number (see instructions)
a Separate Category (Enter code-see instructions.) ▶		
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶		

IMPORTANT Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account		1	
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):			
		Net Additions	Net Subtractions	
a	Capital gains or losses	2a		
b	Depreciation and amortization	2b		
c	Depletion	2c		
d	Investment or incentive allowance	2d		
e	Charges to statutory reserves	2e		
f	Inventory adjustments	2f		
g	Income taxes (see Schedule E, Part I, line 9, column (j))	2g		
h	Foreign currency gains or losses	2h		
i	Other (attach statement)	2i		
3	Total net additions	3		
4	Total net subtractions	4		
5 a	Current earnings and profits (line 1 plus line 3 minus line 4)		5a	
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)		5b	
c	Combine lines 5a and 5b		5c	
d	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions))		5d	
Enter exchange rate used for line 5d ▶				