

Worksheet A - continued

Form 5471

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Worksheet A (continued) (See instructions.)

16 Adjusted net full inclusion foreign base company income:			
a	Enter the excess, if any, of line 11 over line 7	16a	
b	Expenses allocated and apportioned under section 954(b)(5)	16b	
c	Net full inclusion foreign base company income. Subtract line 16b from line 16a	16c	
d	Net full inclusion foreign base company income excluded under high-tax exception	16d	
e	Subtract line 16d from line 16c	16e	
17 Adjusted net foreign base company income. Add lines 13h, 14e, 15e, and 16e.		17	
18 Adjusted net insurance income (other than related person insurance income):			
a	Enter amount from line 6 (other than related person insurance income)	18a	
b	Expenses allocated and apportioned to the amount from line 18a under section 953	18b	
c	Net insurance income. Subtract line 18b from line 18a	18c	
d	Net insurance income excluded under high-tax exception	18d	
e	Subtract line 18d from line 18c	18e	
19 Adjusted net related person insurance income:			
a	Enter amount from line 6 that is related person insurance income	19a	
b	Expenses allocated and apportioned to the amount on line 19a under section 953	19b	
c	Net related person insurance income. Subtract line 19b from line 19a	19c	
d	Net related person insurance income excluded under high-tax exception	19d	
e	Subtract line 19d from line 19c	19e	
20 International boycott income (section 952(a)(3))		20	
21 Illegal bribes, kickbacks, and other payments (section 952(a)(4))		21	
22 Income described in section 952(a)(5) (see instructions)		22	
23 Subpart F income before application of sections 952(b) and (c) and section 959(b). Add lines 17, 18e, 19e, and 20 through 22		23	
24 Enter portion of line 23 that is U.S. source income effectively connected with a U.S. trade or business (section 952(b))		24	
25 Exclusions under section 959(b)		25	
26 Total subpart F income. Subtract the sum of lines 24 and 25 from line 23		26	
27 Current E&P limitation computation:			
a	Current E&P	27a	
b	Tested loss (enter as a positive number - see instructions)	27b	
c	Total of line 27a and line 27b	27c	
28 Enter the smaller of line 26 or line 27c		28	
29 Shareholder's pro rata share of line 28		29	
30 Shareholder's pro rata share of export trade income		30	
31 Subtract line 30 from line 29		31	
32 Divide the number of days in the tax year that the corporation was a CFC by the number of days in the tax year and multiply the result by line 31		32	
33 Dividends paid to any other person with respect to your stock during the tax year		33	
34 Divide the number of days in the tax year you did not own such stock by the number of days in the tax year and multiply the result by line 31		34	
35 Enter the smaller of line 33 or line 34		35	
36a Shareholder's pro rata share of subpart F income. Subtract line 35 from line 32		36a	
b Translate the amount on line 36a from functional currency to U.S. dollars at the average exchange rate. See section 989(b). Enter the result here and on line 1c, Schedule I		36b	