

Worksheet A

Form 5471

(Keep for your records)

2020

Name(s) as shown on return

Tax ID Number

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

Worksheet A - Summary of U.S. Shareholder's Pro Rata Share of Subpart F Income of a CFC (See Worksheet A instructions, later.) Enter the amounts on lines 1a through 62, 64, 66, and 68 in functional currency.

1 Gross foreign personal holding company income:			
a Dividends, interest, royalties, rents, and annuities (section 954(c)(1)(A)) (excluding amounts described in sections 954(c)(2), (3), and (6))	1a		
b Excess of gains over losses from certain property transactions (section 954(c)(1)(B))	1b		
c Excess of gains over losses from commodity transactions (section 954(c)(1)(C))	1c		
d Excess of foreign currency gains over foreign currency losses (section 954(c)(1)(D))	1d		
e Income equivalent to interest (section 954(c)(1)(E))	1e		
f Net income from a notional principal contract (section 954(c)(1)(F))	1f		
g Payments in lieu of dividends (section 954(c)(1)(G))	1g		
h Certain amounts received for services under personal service contracts (see section 954(c)(1)(H))	1h		
i Certain amounts from sales of partnership interests to which the look-through rule of section 954(c)(4) applies	1i		
2 Gross foreign personal holding company income. Add lines 1a through 1i		2	
3 Gross foreign base company sales income (see section 954(d))		3	
4 Gross foreign base company services income (see section 954(e))		4	
5 Gross foreign base company income. Add lines 2 through 4		5	
6 Gross insurance income (see sections 953 and 954(b)(3)(C) and the instructions for lines 18 and 19)		6	
7 Gross foreign base company income and gross insurance income. Add lines 5 and 6		7	
8 Enter 5% of total gross income (as computed for income tax purposes)		8	
9 Enter 70% of total gross income (as computed for income tax purposes)		9	
10 If line 7 is less than line 8 and less than \$1 million, enter -0- on this line and skip lines 11 through 19		10	
11 If line 7 is more than line 9, enter total gross income (as computed for income tax purposes)		11	
12 Total adjusted gross foreign base company income and insurance income (enter the greater of line 7 or line 11)		12	
13 Adjusted net foreign personal holding company income:			
a Enter amount from line 2	13a		
b Expenses directly related to amount on line 2	13b		
c Subtract line 13b from line 13a	13c		
d Related person interest expense (see section 954(b)(5))	13d		
e Other expenses allocated and apportioned to the amount on line 2 under section 954(b)(5)	13e		
f Net foreign personal holding company income. Subtract the sum of lines 13d and 13e from line 13c	13f		
g Net foreign personal holding company income excluded under high-tax exception	13g		
h Subtract line 13g from line 13f		13h	
14 Adjusted net foreign base company sales income:			
a Enter amount from line 3	14a		
b Expenses allocated and apportioned to the amount on line 3 under section 954(b)(5)	14b		
c Net foreign base company sales income. Subtract line 14b from line 14a	14c		
d Net foreign base company sales income excluded under high-tax exception	14d		
e Subtract line 14d from line 14c		14e	
15 Adjusted net foreign base company services income:			
a Enter amount from line 4	15a		
b Expenses allocated and apportioned to line 4 under section 954(b)(5)	15b		
c Net foreign base company services income. Subtract line 15b from line 15a	15c		
d Net foreign base company services income excluded under high-tax exception	15d		
e Subtract line 15d from line 15c		15e	