

Worksheet A - continued

Form 5471

(Keep for your records)

2016

Name(s) as shown on return

Tax ID Number

Worksheet A (continued) (See instructions.)

17 Adjusted net foreign base company oil-related income:			
a Enter amount from line 5	17a		
b Expenses allocated and apportioned to line 5 under section 954(b)(5)	17b		
c Subtract line 17b from line 17a		17c	
18 Adjusted net full inclusion foreign base company income:			
a Enter the excess, if any, of line 12 over line 8	18a		
b Expenses allocated and apportioned under section 954(b)(5)	18b		
c Net full inclusion foreign base company income. Subtract line 18b from line 18a	18c		
d Net full inclusion foreign base company income excluded under high-tax exception	18d		
e Subtract line 18d from line 18c		18e	
19 Adjusted net foreign base company income. Add lines 14h, 15e, 16e, 17c, and 18e		19	
20 Adjusted net insurance income (other than related person insurance income):			
a Enter amount from line 7 (other than related person insurance income)	20a		
b Expenses allocated and apportioned to the amount from line 7 under section 953	20b		
c Net insurance income. Subtract line 20b from line 20a	20c		
d Net insurance income excluded under high-tax exception	20d		
e Subtract line 20d from line 20c		20e	
21 Adjusted net related person insurance income:			
a Enter amount from line 7 that is related person insurance income	21a		
b Expenses allocated and apportioned to related person insurance income under section 953	21b		
c Net related person insurance income. Subtract line 21b from line 21a	21c		
d Net related person insurance income excluded under high-tax exception	21d		
e Subtract line 21d from line 21c		21e	
22 International boycott income (section 952(a)(3))		22	
23 Illegal bribes, kickbacks, and other payments (section 952(a)(4))		23	
24 Income described in section 952(a)(5) (see instructions)		24	
25 Subpart F income before application of sections 952(b) and (c) and section 959(b). Add lines 19, 20e, 21e, and 22 through 24		25	
26 Enter portion of line 25 that is U.S. source income effectively connected with a U.S. trade or business (section 952(b))	26		
27 Exclusions under section 959(b)	27		
28 Total subpart F income. Subtract the sum of lines 26 and 27 from line 25		28	
29 Current E&P		29	
30 Enter the smaller of line 28 or line 29		30	
31 Shareholder's pro rata share of line 30	31		
32 Shareholder's pro rata share of export trade income	32		
33 Subtract line 32 from line 31	33		
34 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 33	34		
35 Dividends paid to any other person with respect to your stock during the tax year	35		
36 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 33	36		
37 Enter the smaller of line 35 or line 36	37		
38a Shareholder's pro rata share of subpart F income. Subtract line 37 from line 34		38a	
b Translate the amount on line 38a from functional currency to U.S. dollars at the average exchange rate. See section 989(b). Enter the result here and on line 1, Schedule I		38b	