

**Income, War Profits, and Excess Profits Taxes Paid or Accrued**

▶ Attach to Form 5471.  
▶ Go to [www.irs.gov/Forms5471](http://www.irs.gov/Forms5471) 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) . . . . . ▶

**Part I Taxes for Which a Foreign Tax Credit is Allowed**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Country or U.S. Possession to Which Tax is Paid (Enter code-see instructions. Use a separate line for each.)	(d) Foreign Tax Year of Foreign Corporation to Which Tax Relates (Year/Month/Day)	(e) U.S. Tax Year of Foreign Corporation to Which Tax Relates (Year/Month/Day)
1					
2					
3					
4					
5					
6					
7					
	(f) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(g) Currency in Which Tax Is Payable	(h) Conversion Rate to U.S. Dollars	(i) In U.S. Dollars (divide column (g) by column (h))	(j) In Functional Currency of Foreign Corporation
1					
2					
3					
4					
5					
6					
7					

- 8** Total (combine lines 1 through 7 of column (i)). Report amount on Schedule E-1, line 4 . . . . . ▶  
**9** Total (combine lines 1 through 7 of column (j)). See instructions for Schedule H, line 2g . . . . . ▶

**Part II Election**

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?  
 Yes  No If "Yes," state date of election ▶

**Part III Taxes for Which a Foreign Tax Credit Is Disallowed** (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Other	(h) Total
1								
2								

- 3** In functional currency (combine lines 1 and 2) . . . . . ▶  
**4** In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)) . . . . . ▶

For Paperwork Reduction Act Notice, see the instructions.