

Worksheet D

Form 5471

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Worksheet D - U.S. Shareholder's Pro Rata Share of Previously Excluded Export Trade Income of a CFC Withdrawn From Investment in Export Trade Assets

Enter the amounts on lines 1 through 7a in functional currency.

1	Decrease in investments of the CFC in export trade assets (see Regulations section 1.970-1(d)(3))		1
2	U.S. shareholder's pro rata share of line 1		2
3	U.S. shareholder's pro rata share of the sum of E&P of the CFC for the tax year and E&P accumulated for prior tax years beginning after 1962 (see Regulations section 1.970-1(c)(2)(ii)).		3
4	Limitation under section 970(b) (see Regulations section 1.970-1(c)(2)(i)):		
a	U.S. shareholder's pro rata share of the sum of the amounts by which the CFC's subpart F income for prior tax years was reduced under section 970(a)	4a	
b	U.S. shareholder's pro rata share of the sum of the amounts that were not included in subpart F income of the CFC for prior tax years because of Regulations section 1.972-1	4b	
c	Add lines 4a and 4b	4c	
d	U.S. shareholder's pro rata share of the sum of the amounts that were previously included in his or her gross income for prior tax years under section 951(a)(1)(A)(ii) because of section 970(b)	4d	
5	Subtract line 4d from line 4c		5
6	Enter the smallest of line 2, 3, or 5		6
7a	Divide the number of days in the tax year that the foreign corporation was a CFC by the number of days in the tax year and multiply the result by line 6		7a
b	Translate the amount on line 7a from functional currency to U.S. dollars at the average exchange rate. See section 989(b). Enter the result here and on line 4, Schedule I		7b