

**SCHEDULE H  
(Form 5471)**

(December 2019)

Department of the Treasury  
Internal Revenue Service

**Current Earnings and Profits**

▶ **Attach to Form 5471.**

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471		Identifying number
Name of foreign corporation	EIN (if any)	Reference ID number (see instructions)
<b>a</b> Separate Category (Enter code-see instructions.) . . . . . ▶ _____ <b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) . . . . . ▶ _____		

**IMPORTANT** Enter the amounts on lines 1 through 5c in **functional** currency.

<b>1</b> Current year net income or (loss) per foreign books of account . . . . .				<b>1</b>
<b>2</b> Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions		
<b>a</b> Capital gains or losses . . . . .	<b>2a</b>			
<b>b</b> Depreciation and amortization . . . . .	<b>2b</b>			
<b>c</b> Depletion . . . . .	<b>2c</b>			
<b>d</b> Investment or incentive allowance . . . . .	<b>2d</b>			
<b>e</b> Charges to statutory reserves . . . . .	<b>2e</b>			
<b>f</b> Inventory adjustments . . . . .	<b>2f</b>			
<b>g</b> Income taxes (see Schedule E, Part I, line 9, column (j)) . . . . .	<b>2g</b>			
<b>h</b> Foreign currency gains or losses . . . . .	<b>2h</b>			
<b>i</b> Other (attach statement) . . . . .	<b>2i</b>			
<b>3</b> Total net additions . . . . .	<b>3</b>			
<b>4</b> Total net subtractions . . . . .	<b>4</b>			
<b>5 a</b> Current earnings and profits (line 1 plus line 3 minus line 4) . . . . .			<b>5a</b>	
<b>b</b> DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) . . . . .			<b>5b</b>	
<b>c</b> Combine lines 5a and 5b . . . . .			<b>5c</b>	
<b>d</b> Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions)) . . . . .			<b>5d</b>	
Enter exchange rate used for line 5d ▶				

**For Paperwork Reduction Act Notice, see instructions.**

**Schedule H (Form 5471) (12-2018)**