

**SCHEDULE J
(Form 5471)**

(Rev. December 2019)
Department of the Treasury
Internal Revenue Service

Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation

▶ Attach to Form 5471.
▶ Go to 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)

- a** Separate Category (Enter code - see instructions.)
- b** If code 9011 is entered on line a, enter the country code for the sanctioned country

Part I Accumulated E&P of Controlled Foreign Corporation

Check the box if person filing return does not have all U.S. shareholders' information to complete amount for columns (e)(i), (e)(ii), (e)(iv), and (e)(x) through (e)(xii) (see instructions.)

Important: Enter amounts in functional currency.

	(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions) (f) Section 965(b)(4)(A) Inclusion (section 959(c)(1)(A))
1a Balance at beginning of year (as reported on prior year Schedule J)					
b Beginning balance adjustments (attach statement)					
c Adjusted beginning balance (combine lines 1a and 1b)					
2a Reduction for taxes unsuspended under anti-splitter rules					
b Disallowed deduction for taxes suspended under anti-splitter rules					
3 Current year E&P (or deficit in E&P)					
4 E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation					
5a E&P carried over in nonrecognition transaction					
b Reclassify deficit in E&P as hovering deficit after nonrecognition transaction					
6 Other adjustments (attach statement)					
7 Total current and accumulated E&P (combine lines 1c through 6)					
8 Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P					
9 Actual distributions					
10 Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P					
11 Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)					
12 Other adjustments (attach statement)					
13 Hovering deficit offset of undistributed post-transaction E&P (see instructions)					
14 Balance at beginning of next year (combine lines 7 through 13)					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule J (Form 5471) (Rev. 12-2019)