Worksheet B

Worksheet B - U.S. Shareholder's Pro Rata Share of Earnings of a CFC Invested in U.S. Property
Enter the amounts on lines 1 through 16 in functional currency.

1	Amount of U.S. property (as defined in sections 956(c) and (d)) held (directly or indirectly) by the CFC as of the close of:		
a	The first quarter of the tax year	**1a**	
b	The second quarter of the tax year	**1b**	
c	The third quarter of the tax year	**1c**	
d	The fourth quarter of the tax year	**1d**	
2	Number of quarter-ends the foreign corporation was a CFC during the tax year . . . . ▶		**2**	
3	Average amount of U.S. property held (directly or indirectly) by the CFC as of the close of each quarter of the tax year. (Add lines 1a through 1d. Divide this amount by the number on line 2.)		**3**	
4	U.S. shareholder's pro rata share of the amount on line 3		**4**	
5	Earnings and profits described in section 959(c)(1)(A) with respect to the U.S. shareholder after reductions (if any) for current year distributions that affect the U.S. shareholder's section 959(c)(1) E&P account		**5**	
6	**Section 956(a)(1) amount.** Subtract line 5 from line 4		**6**	
7	Applicable earnings:		
a	Current earnings and profits	**7a**	
b	Line 7a plus accumulated earnings and profits	**7b**	
8	Enter the greater of line 7a or line 7b		**8**	
9	Distributions made by the CFC during the tax year		**9**	
10	Subtract line 9 from line 8		**10**	
11	Earnings and profits described in section 959(c)(1)		**11**	
12	**Applicable earnings.** Subtract line 11 from line 10		**12**	
13	**Section 956(a)(2) amount.** U.S. shareholder's pro rata share of the amount on line 12		**13**	
14	**Section 956(a) amount.** Enter the smaller of line 6 or line 13		**14**	
15	Amount of E&P described in section 959(a)(2) with respect to the U.S. shareholder		**15**	
16	**Section 956 Inclusion.** Subtract line 15 from line 14		**16**	
17	Translate the amount on line 16 from functional currency to U.S. dollars at the year-end spot rate (as provided in section 989(b)). Enter the result here and on line 2 of Schedule I		**17**	

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