

**SCHEDULE G-1
(Form 5471)**

(December 2021)

Department of the Treasury
Internal Revenue Service

Cost Sharing Arrangement

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

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|---------------------------------|--------------|--|
| Name of person filing Form 5471 | | Identifying number |
| Name of foreign corporation | EIN (if any) | Reference ID number (see instructions) |

Important. Complete a separate Schedule G-1 for each cost sharing arrangement (CSA) in which the foreign corporation was a participant during the tax year. Report all amounts in U.S. dollars. See instructions.

1 Provide a brief description of the CSA with respect to which this Schedule G-1 is being completed.

| | Yes | No |
|---|-----|----|
| 2 During the course of the tax year, did the foreign corporation become a participant in the CSA? | | |
| 3 Was the CSA in effect before January 5, 2009? | | |
| 4 What was the foreign corporation's share of reasonably anticipated benefits for the CSA during the tax year? ▶ _____ % | | |
| 5a Did a U.S. taxpayer make any platform contributions (as defined in Regulations section 1.482-7(c)) to the CSA during the tax year? | | |
| b If the answer to question 5a is "Yes," enter the present value of the platform contributions in U.S. dollars \$ _____ | | |
| c If the answer to question 5a is "Yes," check the box for the method under Regulations section 1.482-7(g) used to determine the price of the platform contribution transaction(s). <input type="checkbox"/> Comparable uncontrolled transaction method <input type="checkbox"/> Income method <input type="checkbox"/> Acquisition price method <input type="checkbox"/> Market capitalization method <input type="checkbox"/> Residual profit split method <input type="checkbox"/> Unspecified method | | |
| 6a Enter the total amount of stock-based compensation deductions claimed by the filer for the tax year ▶ \$ _____ | | |
| b Enter the total amount of deductions for the tax year for stock-based compensation that was granted during the term of the CSA and, at the date of the grant is directly identified with, or reasonably allocable to, the intangible development activity under the CSA ▶ \$ _____ | | |
| c Was there any stock-based compensation granted during the term of the CSA to individuals who performed functions in business activities that generate cost shared intangibles that was not treated as directly identified with, or reasonably allocable to, the intangible development activity? | | |
| 7a For the tax year, enter the total amount of intangible development costs for the CSA ▶ \$ _____ | | |
| b For the tax year, enter the amount of intangible development costs allocable to the foreign corporation based on the foreign corporation's reasonably anticipated benefits share . . . ▶ \$ _____ | | |

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

Schedule G-1 (Form 5471) (12-2021)