

Worksheet A - continued

Form 5471

(Keep for your records)

2021

Name(s) as shown on return

Tax ID Number

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

Worksheet A (continued) (See instructions.)

39 If the amount on line 37c is less than the amount on line 36, allocate the subpart F income remaining (after having been limited) to lines 40, 41, 42, and 43 below in the manner prescribed by Regulations section 1.952-1(e). If the amount on line 37c is greater than or equal to the amount on line 36, enter the amount from line 26 onto line 40, enter the amount from line 29 onto line 41, enter the amount from line 32 onto line 42, and enter the amount from line 35 onto line 43.		
40 Section 954(c) subpart F Foreign Personal Holding Company Income subtotal	40	
41 Section 954(d) subpart F Foreign Base Company Sales Income subtotal	41	
42 Section 954(e) subpart F Foreign Base Company Services Income subtotal	42	
43 Other subpart F income subtotal	43	
44 Shareholder's pro rata share of line 40	44	
45 Shareholder's pro rata share of export trade income that applies to line 44 amount (see section 970(a))	45	
46 Section 954(c) subpart F Foreign Personal Holding Company Income subtotal. Subtract line 45 from line 44	46	
47 Shareholder's pro rata share of line 41	47	
48 Shareholder's pro rata share of export trade income that applies to line 47 amount (see section 970(a))	48	
49 Section 954(c) subpart F Foreign Base Company Sales Income subtotal. Subtract line 48 from line 47	49	
50 Shareholder's pro rata share of line 42	50	
51 Shareholder's pro rata share of export trade income that applies to line 50 amount (see section 970(a))	51	
52 Section 954(c) subpart F Foreign Base Company Services Income subtotal. Subtract line 51 from line 50	52	
53 Shareholder's pro rata share of line 43	53	
54 Shareholder's pro rata share of export trade income that applies to line 53 amount (see section 970(a))	54	
55 Other subpart F income subtotal. Subtract line 54 from line 53	55	
56 Add lines 46, 49, 52, and 55	56	
57 Divide the number of days in the tax year that the corporation was a CFC by the number of days in the tax year and multiply the result by line 56	57	
58 Dividends paid to any other person with respect to your stock during the tax year	58	
59 Divide the number of days in the tax year you did not own such stock by the number of days in the tax year and multiply the result by line 56	59	
60 Enter the smaller of line 58 or line 59	60	
61 Shareholder's pro rata share of subpart F income. Subtract line 60 from line 57	61	
62 Amount of line 61 that applies to section 954(c) subpart F Foreign Personal Holding Company Income	62	
63 Translate the amount on line 62 from functional currency to U.S. dollars at the average exchange rate. See section 989(b). Enter the result here and on Form 5471, Schedule I, line 1e	63	
64 Amount of line 61 that applies to section 954(d) subpart F Foreign Base Company Sales Income	64	
65 Translate the amount on line 64 from functional currency to U.S. dollars at the average exchange rate. See section 989(b). Enter the result here and on Form 5471, Schedule I, line 1f	65	
66 Amount of line 61 that applies to section 954(e) subpart F Foreign Base Company Services Income	66	
67 Translate the amount on line 66 from functional currency to U.S. dollars at the average exchange rate. See section 989(b). Enter the result here and on Form 5471, Schedule I, line 1g	67	
68 Amount of line 61 that applies to other subpart F income	68	
69 Translate the amount on line 68 from functional currency to U.S. dollars at the average exchange rate. See section 989(b). Enter the result here and on Form 5471, Schedule I, line 1h	69	