

**Worksheet A**

**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)

**Summary of U.S. Shareholder's Pro Rata Share of Subpart F Income of a CFC** (See the Worksheet A instructions, later.) Enter the amounts on lines 1a through 62, 64, 66, and 68 in functional currency.

<b>1 Gross foreign personal holding company income:</b>			
<b>a</b> Dividends, interest, royalties, rents, and annuities (section 954(c)(1)(A) (excluding amounts described in sections 954(c)(2), (3), and (6)) . . . . .	<b>1a</b>		
<b>b</b> Excess of gains over losses from certain property transactions (section 954(c)(1)(B)) . . . . .	<b>1b</b>		
<b>c</b> Excess of gains over losses from commodity transactions (section 954(c)(1)(C)) . . . . .	<b>1c</b>		
<b>d</b> Excess of foreign currency gains over foreign currency losses (section 954(c)(1)(D)) . . . . .	<b>1d</b>		
<b>e</b> Income equivalent to interest (section 954(c)(1)(E)) . . . . .	<b>1e</b>		
<b>f</b> Net income from a notional principal contract (section 954(c)(1)(F)) . . . . .	<b>1f</b>		
<b>g</b> Payments in lieu of dividends (section 954(c)(1)(G)) . . . . .	<b>1g</b>		
<b>h</b> Certain amounts received for services under personal service contracts (see section 954(c)(1)(H)) . . . . .	<b>1h</b>		
<b>i</b> Certain amounts from sales of partnership interests to which the look-through rule of section 954(c)(4) applies . . . . .	<b>1i</b>		
<b>2</b> Gross foreign personal holding company income. Add lines 1a through 1i . . . . .			<b>2</b>
<b>3</b> Gross foreign base company sales income (see section 954(d)) . . . . .			<b>3</b>
<b>4</b> Gross foreign base company services income (see section 954(e)) . . . . .			<b>4</b>
<b>5</b> Gross foreign base company income. Add lines 2 through 4 . . . . .			<b>5</b>
<b>6</b> Gross insurance income (see sections 953 and 954(b)(3)(C) and the instructions for lines 18 and 19) . . . . .			<b>6</b>
<b>7</b> Gross foreign base company income and gross insurance income. Add lines 5 and 6 . . . . .			<b>7</b>
<b>8</b> Enter 5% of total gross income (as computed for income tax purposes) . . . . .			<b>8</b>
<b>9</b> Enter 70% of total gross income (as computed for income tax purposes) . . . . .			<b>9</b>
<b>10</b> If line 7 is less than line 8 and less than \$1 million, enter -0- on this line and skip lines 11 through 19 . . . . .			<b>10</b>
<b>11</b> If line 7 is more than line 9, enter total gross income (as computed for income tax purposes) . . . . .			<b>11</b>
<b>12</b> Total adjusted gross foreign base company income and insurance income (enter the greater of line 7 or line 11) . . . . .			<b>12</b>
<b>13 Adjusted net foreign personal holding company income:</b>			
<b>a</b> Enter amount from line 2 . . . . .	<b>13a</b>		
<b>b</b> Expenses directly related to amount on line 2 . . . . .	<b>13b</b>		
<b>c</b> Subtract line 13b from line 13a . . . . .	<b>13c</b>		
<b>d</b> Related person interest expense (see section 954(b)(5)) . . . . .	<b>13d</b>		
<b>e</b> Other expenses allocated and apportioned to the amount on line 2 under section 954(b)(5) . . . . .	<b>13e</b>		
<b>f</b> Net foreign personal holding company income. Subtract the sum of lines 13d and 13e from line 13c . . . . .	<b>13f</b>		
<b>g</b> Net foreign personal holding company income excluded under high-tax exception . . . . .	<b>13g</b>		
<b>h</b> Subtract line 13g from line 13f . . . . .			<b>13h</b>
<b>14 Adjusted net foreign base company sales income:</b>			
<b>a</b> Enter amount from line 3 . . . . .	<b>14a</b>		
<b>b</b> Expenses allocated and apportioned to the amount on line 3 under section 954(b)(5) . . . . .	<b>14b</b>		
<b>c</b> Net foreign base company sales income. Subtract line 14b from line 14a . . . . .	<b>14c</b>		
<b>d</b> Net foreign base company sales income excluded under high-tax exception . . . . .	<b>14d</b>		
<b>e</b> Subtract line 14d from line 14c . . . . .			<b>14e</b>
<b>15 Adjusted net foreign base company services income:</b>			
<b>a</b> Enter amount from line 4 . . . . .	<b>15a</b>		
<b>b</b> Expenses allocated and apportioned to line 4 under section 954(b)(5) . . . . .	<b>15b</b>		
<b>c</b> Net foreign base company services income. Subtract line 15b from line 15a . . . . .	<b>15c</b>		
<b>d</b> Net foreign base company services income excluded under high-tax exception . . . . .	<b>15d</b>		
<b>e</b> Subtract line 15d from line 15c . . . . .			<b>15e</b>