

Worksheet for Schedule G, Line 14, continued

Form 5471

(Keep for your records)

2021

Name(s) as shown on return

Tax ID Number

	Question	See Worksheet A in the Schedule I Instructions	If "Yes," Corresponding Code to enter on Schedule G, line 14	Code Description	If "Yes," content of statement to be attached to Form 5471
10	<p>During the tax year, did the CFC receive dividends* or interest** from a related person that (i) is a corporation created or organized under the laws of the same country under the laws of which the CFC is created or organized, and (ii) has a substantial part of its assets used in its trade or business located in the same foreign country?</p> <p>*Dividends (other than dividends with respect to any stock which is attributable to earnings and profits of the distributing corporation, accumulated during any period during which the person receiving such dividend did not hold such stock directly or indirectly through a chain of one or more subsidiaries each of which meets the requirements (i) and (ii)).</p> <p>**Interest (other than interest that reduces the payor's subpart F income or creates or increases a deficit that may reduce the subpart F income of the payor or another CFC).</p>	In other words, are any amounts described in section 954(c)(3)(A)(i) excluded from line 1a of Worksheet A?	SCDI	Same country dividends/ interest	Amount excluded
11	<p>During the tax year, did the CFC receive, from a corporation that is a related person, rents or royalties* for the use of, or privilege of using, property within the country under the laws of which the CFC is created or organized?</p> <p>*Rents or royalties (other than rents or royalties that reduce the payor's subpart F income or create or increase a deficit that may reduce the subpart F income of the payor or another CFC).</p>	In other words, are any amounts described in section 954(c)(3)(A)(ii) excluded from line 1a of Worksheet A?	SCRR	Same country rents/royalties	Amount excluded
12	<p>During the tax year, did the CFC receive or accrue from a related CFC dividends, interest (including factoring income treated as income equivalent to interest for purposes of section 954(c)(1)(E)), rents, or royalties attributable or properly allocable to income of the related person which is neither subpart F income nor income treated as effectively connected with the conduct of a trade or business in the United States?</p>	In other words, are any amounts excluded from line 1a of Worksheet A by reason of the look-through rule described in section 954(c)(6)?	LT	Look through	Amount excluded
13	<p>During the tax year, did the CFC derive income (either directly or through a branch or similar establishment, for example, disregarded entity) in connection with the purchase or sale from, to, or on behalf of a related person, of agricultural commodities not grown in the United States in commercially marketable quantities?</p>	In other words, are any amounts excluded from line 3 of Worksheet A by reason of the special rule in Regulations section 1.954-3(a)(1)(ii)?	AC	Agricultural commodities	Amount excluded
14	<p>During the tax year, did the CFC derive income (either directly or through a branch or similar establishment, for example, disregarded entity) in connection with the purchase or sale from, to, or on behalf of a related person, of personal property manufactured in the same country under the laws of which the CFC is created or organized?</p>	In other words, are any amounts that are derived in connection with property that does not satisfy section 954(d)(1)(A) excluded from line 3 of Worksheet A (that is, income excluded by reason of Regulations section 1.954-3(a)(2))?	SCM	Same country manufacturing	Amount excluded
15	<p>During the tax year, did the CFC derive income (either directly or through a branch or similar establishment, for example, disregarded entity) in connection with the purchase or sale from, to, or on behalf of a related person, of personal property purchased or sold for use or or consumption in the same country under the laws of which the CFC is created or organized?</p>	In other words, are any amounts that are derived in connection with property that does not satisfy section 954(d)(1)(B) excluded from line 3 of Worksheet A (that is, income excluded by reason of Regulations section 1.954-3(a)(3))?	SCSU	Same country sales/use	Amount excluded
16	<p>During the tax year, did the CFC derive income (either directly or through a branch or similar establishment, for example, disregarded entity) in connection with the purchase or sale from, to, or on behalf of a related person, of personal property manufactured by the CFC within the meaning of Regulations section 1.954-3(a)(4) (ii) or (iii)?</p>	In other words, are any amounts excluded from line 3 of Worksheet A by reason of Regulations section 1.954-3(a)(4)(ii) or (iii)?	PM	Physical manufacturing	Amount excluded