

## 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
17	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)(iv)?	In other words, are any amounts excluded from line 3 of Worksheet A by reason of Regulations section 1.954-3(a)(4)(iv)?	<b>SC</b>	Substantial contribution	Amount excluded
18	(a) During the tax year, did the CFC derive income in connection with the purchase from or sale to a related or unrelated person of personal property manufactured or sold for use outside the country under the laws of which the CFC is created or organized (for example, property manufactured or sold by a disregarded entity of the CFC)? (b) 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 party (for example, purchase or sales commission income)?	In other words, are any amounts excluded from line 3 of Worksheet A by reason of disregarding a branch or similar establishment (including a disregarded entity) of the CFC as separate from the CFC?	<b>BR</b>	Branch	Amount excluded
19	During the tax year, was the CFC an eligible CFC (as defined in section 954(h)(2)) that derived qualified banking or financing income (as defined in section 954(h)(3))?	In other words, are any amounts excluded from lines 1a–1i of Worksheet A by reason of the special rule described in section 954(h)?	<b>AF</b>	Active financing	Amount excluded
20	During the tax year, was the CFC a qualifying insurance company (as defined in section 953(e)(3)) that derived qualified insurance income (as defined in section 954(i)(2))?	In other words, are any amounts excluded from lines 1a–1i of Worksheet A by reason of the special rule described in section 954(i)?	<b>AI</b>	Active insurance	Amount excluded
21	During the tax year, did the subpart F income of the CFC exceed the earnings and profits of such corporation?	In other words, is line 36 of Worksheet A greater than line 37c?	<b>EP</b>	Earnings & profits limitation	Excess of line 36 over line 37c
22	Is the U.S. person filing this return relying on any exception(s), exclusion(s), or other provision(s) not listed above to reduce or exclude any amounts reported or reportable as subpart F income (of or with respect to the CFC)?		<b>XX</b>	Other	Amount excluded, reduction amount, or other amount not reported or reportable