

**SCHEDULE P
(Form 5471)**

(December 2018)

Department of the Treasury
Internal Revenue Service

Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations

OMB No. 1545-0123

▶ **Attach to Form 5471.**

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

| | | |
|--|--------------|--|
| Name of person filing Form 5471 | | Identifying number |
| Name of foreign corporation | EIN (if any) | Reference ID number (see instructions) |
| <p>a Separate Category (Enter code—see instructions.) ▶ _____</p> <p>b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶ _____</p> | | |

Previously Taxed E&P (see instructions)

| | Important: Enter amounts in functional currency. | (a) Earnings Invested in U.S. Property (section 959(c)(1)(A)) | (b) Section 965(a) Inclusion (section 959(c)(1)(A)) | (c) Section 965(b)(4)(A) (section 959(c)(1)(A)) | (d) Section 951A Inclusion (section 959(c)(1)(A)) | (e) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B)) | (f) Subpart F Income (section 959(c)(2)) | (g) Section 965(a) Inclusion (section 959(c)(2)) | (h) Section 965(b)(4)(A) (section 959(c)(2)) | (i) Section 951A Inclusion (section 959(c)(2)) | (j) Total |
|-----------|---|--|--|--|--|--|---|---|---|---|--------------|
| 1a | Balance at beginning of year (see instructions) | | | | | | | | | | |
| 1b | Beginning balance adjustments (attach statement) | | | | | | | | | | |
| 1c | Adjusted beginning balance (combine lines 1a and 1b) | | | | | | | | | | |
| 2 | Reduction for taxes unsuspended under anti-splitter rules | | | | | | | | | | |
| 3 | E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation | | | | | | | | | | |
| 4 | E&P carried over in nonrecognition transaction | | | | | | | | | | |
| 5 | Other adjustments (attach statement) | | | | | | | | | | |
| 6 | Total current and accumulated E&P (combine lines 1c through 5) | | | | | | | | | | |
| 7 | Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P | | | | | | | | | | |
| 8 | Actual distributions of previously taxed income | | | | | | | | | | |
| 9 | Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P | | | | | | | | | | |

Previously Taxed E&P (see instructions) *(continued)*

| | Important: Enter amounts in functional currency. | (a) Earnings Invested in U.S. Property (section 959(c)(1)(A)) | (b) Section 965(a) Inclusion (section 959(c)(1)(A)) | (c) Section 965(b)(4)(A) (section 959(c)(1)(A)) | (d) Section 951A Inclusion (section 959(c)(1)(A)) | (e) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B)) | (f) Subpart F Income (section 959(c)(2)) | (g) Section 965(a) Inclusion (section 959(c)(2)) | (h) Section 965(b)(4)(A) (section 959(c)(2)) | (i) Section 951A Inclusion (section 959(c)(2)) | (j) Total |
|-----------|---|---|---|---|---|---|--|--|--|--|---------------------|
| 10 | Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) | | | | | | | | | | |
| 11 | Other adjustments (attach statement) | | | | | | | | | | |
| 12 | Balance at beginning of next year (combine lines 6 through 11) | | | | | | | | | | |