

**SCHEDULE E  
(Form 5471)**

(Rev. December 2019)  
Department of the Treasury  
Internal Revenue Service

**Income, War Profits, and Excess Profits Taxes Paid or Accrued**

▶ **Attach to Form 5471.**

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

OMB No. 1545-0123

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

**Part I Taxes for Which a Foreign Tax Credit Is Allowed**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code—see instructions. Use a separate line for each.)	(d) Foreign Tax Year of Foreign Corporation to Which Tax Relates (Year/Month/Day)	(e) U.S. Tax Year of Foreign Corporation to Which Tax Relates (Year/Month/Day)
1					
2					
3					
4					
5					
6					
7					
	(f) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(g) Tax Paid or Accrued (in local currency in which the tax is payable)	(h) Conversion Rate to U.S. Dollars	(i) In U.S. Dollars (divide column (g) by column (h))	(j) In Functional Currency of Foreign Corporation
1					
2					
3					
4					
5					
6					
7					
8	Total (combine lines 1 through 7 of column (i)). Report amount on Schedule E-1, line 4 . . . . . ▶				
9	Total (combine lines 1 through 7 of column (j)). See instructions for Schedule H, line 2g . . . . . ▶				

**Part II Election**

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?  
 Yes  No If "Yes," state date of election ▶

**Part III Taxes for Which a Foreign Tax Credit Is Disallowed (Enter in functional currency of foreign corporation.)**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Other	(h) Total
1								
2								
3	In functional currency (combine lines 1 and 2) . . . . . ▶							
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)) . . . . . ▶							

**Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation**

**IMPORTANT:** Enter amounts in U.S. dollars unless otherwise noted (see instructions).

		Taxes related to:			
		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance) (in functional currency)	(d) Hovering Deficit and Suspended Taxes
<b>1a</b>	Balance at beginning of year (as reported in prior year Schedule E-1) . . . . .				
<b>b</b>	Beginning balance adjustments (attach statement) . . . . .				
<b>c</b>	Adjusted beginning balance (combine lines 1a and 1b) . . . . .				
<b>2</b>	Adjustment for redetermination of prior year U.S. tax liability . . . . .				
<b>3a</b>	Taxes unsuspending under anti-splitter rules . . . . .				
<b>b</b>	Taxes suspended under anti-splitter rules . . . . .				
<b>4</b>	Taxes reported on Schedule E, Part I, line 8, column (i) . . . . .				
<b>5a</b>	Taxes carried over in nonrecognition transactions . . . . .				
<b>b</b>	Taxes reclassified as related to hovering deficit after nonrecognition transaction . . . . .				
<b>6</b>	Other adjustments (attach statement) . . . . .				
<b>7</b>	Taxes paid or accrued on accumulated E&P (combine lines 1c through 6) . . . . .				
<b>8</b>	Taxes deemed paid with respect to inclusions under section 951(a)(1) (see instructions)				
<b>9</b>	Taxes deemed paid with respect to inclusions under section 951A (see instructions)				
<b>10</b>	Taxes deemed paid with respect to actual distributions . . . . .				
<b>11</b>	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
<b>12</b>	Other (attach statement) . . . . .				
<b>13</b>	Taxes related to hovering deficit offset of undistributed post-transaction E&P . . . . .				
<b>14</b>	Balance at beginning of next year (combine lines 7 through 13) . . . . .				

**(e) Taxes related to previously taxed E&P (see instructions)**

	(i) Section 965(a) Inclusion (section 959(c)(1)(A))	(ii) Section 965(b)(4)(A) (section 959(c)(1)(A))	(iii) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(iv) Section 951A Inclusion (section 959(c)(1)(A))	(v) Section 245A(e)(2) Inclusion (section 959(c)(1)(A))	(vi) Section 959(e) (section 959(c)(1)(A))	(vii) Section 964(e)(4) Inclusion (section 959(c)(1)(A))	(viii) Section 951(a)(1)(A) Inclusion (section 959(c)(1)(A))
<b>1a</b>								
<b>b</b>								
<b>c</b>								
<b>2</b>								
<b>3a</b>								
<b>b</b>								
<b>4</b>								
<b>5a</b>								
<b>b</b>								
<b>6</b>								
<b>7</b>								
<b>8</b>								
<b>9</b>								
<b>10</b>								
<b>11</b>								
<b>12</b>								
<b>13</b>								
<b>14</b>								

**Schedule E-1** Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation *(continued)*

**(e) Taxes related to previously taxed E&P** (see instructions)

	<b>(ix)</b> Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	<b>(x)</b> Section 965(a) Inclusion (section 959(c)(2))	<b>(xi)</b> Section 965(b)(4)(A) (section 959(c)(2))	<b>(xii)</b> Section 951A Inclusion (section 959(c)(2))	<b>(xiii)</b> Section 245A(e)(2) Inclusion (section 959(c)(2))	<b>(xiv)</b> Section 959(e) (section 959(c)(2))	<b>(xv)</b> Section 964(e)(4) Inclusion (section 959(c)(2))	<b>(xvi)</b> Section 951(a)(1)(A) Inclusion (section 959(c)(2))
<b>1a</b>								
<b>b</b>								
<b>c</b>								
<b>2</b>								
<b>3a</b>								
<b>b</b>								
<b>4</b>								
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