

**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)										