

Form **5471**

(Rev. December 2024)

## **Information Return of U.S. Persons With Respect to Certain Foreign Corporations**

OMB No. 1545-0123

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

Department of the Treasury  
Internal Revenue Service

Attachment  
Sequence No. **121**

**Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

<b>1a</b> Name and address of foreign corporation	<b>b(1)</b> Employer identification number, if any
	<b>b(2)</b> Reference ID number (see instructions)
	<b>b(3)</b> Previous reference ID number(s), if any (see instructions)
	<b>c</b> Country under whose laws incorporated

**d** Date of incorporation   **e** Principal place of business   **f** Principal business activity code number   **g** Principal business activity   **h** Functional currency code

2 Provide the following information for the foreign corporation's accounting period stated above

<b>a</b> Name, address, and identifying number of branch office or agent (if any) in the United States	<b>b</b> If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)

**c** Name and address of foreign corporation's statutory or resident agent in country of incorporation

d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different

**Schedule A Stock of the Foreign Corporation**

<b>(a)</b> Description of each class of stock	<b>(b)</b> Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period

**Schedule B Shareholders of Foreign Corporation**

**Part I U.S. Shareholders of Foreign Corporation (see instructions)**

**Part II** Direct Shareholders of Foreign Corporation (see instructions)

**Schedule C Income Statement** (see instructions)

**Important:** Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

		Functional Currency	U.S. Dollars
Income	1a Gross receipts or sales . . . . .	1a	
	b Returns and allowances . . . . .	1b	
	c Subtract line 1b from line 1a . . . . .	1c	
	2 Cost of goods sold . . . . .	2	
	3 Gross profit (subtract line 2 from line 1c) . . . . .	3	
	4 Dividends . . . . .	4	
	5 Interest . . . . .	5	
	6a Gross rents . . . . .	6a	
	b Gross royalties and license fees . . . . .	6b	
	7 Net gain or (loss) on sale of capital assets . . . . .	7	
Deductions	8a Foreign currency transaction gain or loss—unrealized . . . . .	8a	
	b Foreign currency transaction gain or loss—realized . . . . .	8b	
	9 Other income (attach statement) . . . . .	9	
	10 Total income (add lines 3 through 9) . . . . .	10	
	11 Compensation not deducted elsewhere . . . . .	11	
	12a Rents . . . . .	12a	
	b Royalties and license fees . . . . .	12b	
	13 Interest . . . . .	13	
Net Income	14 Depreciation not deducted elsewhere . . . . .	14	
	15 Depletion . . . . .	15	
	16 Taxes (exclude income tax expense (benefit)) . . . . .	16	
	17 Other deductions (attach statement—exclude income tax expense (benefit)) . . . . .	17	
	18 Total deductions (add lines 11 through 17) . . . . .	18	
	19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10) . . . . .	19	
	20 Unusual or infrequently occurring items . . . . .	20	
Other Comprehensive Income	21a Income tax expense (benefit)—current . . . . .	21a	
	b Income tax expense (benefit)—deferred . . . . .	21b	
	22 Current year net income or (loss) per books (combine lines 19 through 21b) . . . . .	22	
	23a Foreign currency translation adjustments . . . . .	23a	
	b Other . . . . .	23b	
	c Income tax expense (benefit) related to other comprehensive income . . . . .	23c	
	24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c) . . . . .	24	

**Schedule F Balance Sheet**

**Important:** Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

	<b>Assets</b>	(a) Beginning of annual accounting period	(b) End of annual accounting period
<b>1</b>	Cash . . . . .	<b>1</b>	
<b>2a</b>	Trade notes and accounts receivable . . . . .	<b>2a</b>	
<b>b</b>	Less allowance for bad debts . . . . .	<b>2b</b> ( )	( )
<b>3</b>	Derivatives . . . . .	<b>3</b>	
<b>4</b>	Inventories . . . . .	<b>4</b>	
<b>5</b>	Other current assets (attach statement) . . . . .	<b>5</b>	
<b>6</b>	Loans to shareholders and other related persons . . . . .	<b>6</b>	
<b>7</b>	Investment in subsidiaries (attach statement) . . . . .	<b>7</b>	
<b>8</b>	Other investments (attach statement) . . . . .	<b>8</b>	
<b>9a</b>	Buildings and other depreciable assets . . . . .	<b>9a</b>	
<b>b</b>	Less accumulated depreciation . . . . .	<b>9b</b> ( )	( )
<b>10a</b>	Depletable assets . . . . .	<b>10a</b>	
<b>b</b>	Less accumulated depletion . . . . .	<b>10b</b> ( )	( )
<b>11</b>	Land (net of any amortization) . . . . .	<b>11</b>	
<b>12</b>	Intangible assets:		
<b>a</b>	Goodwill . . . . .	<b>12a</b>	
<b>b</b>	Organization costs . . . . .	<b>12b</b>	
<b>c</b>	Patents, trademarks, and other intangible assets . . . . .	<b>12c</b>	
<b>d</b>	Less accumulated amortization for lines 12a, 12b, and 12c . . . . .	<b>12d</b> ( )	( )
<b>13</b>	Other assets (attach statement) . . . . .	<b>13</b>	
<b>14</b>	Total assets . . . . .	<b>14</b>	
<b>Liabilities and Shareholders' Equity</b>			
<b>15</b>	Accounts payable . . . . .	<b>15</b>	
<b>16</b>	Other current liabilities (attach statement) . . . . .	<b>16</b>	
<b>17</b>	Derivatives . . . . .	<b>17</b>	
<b>18</b>	Loans from shareholders and other related persons . . . . .	<b>18</b>	
<b>19</b>	Other liabilities (attach statement) . . . . .	<b>19</b>	
<b>20</b>	Capital stock:		
<b>a</b>	Preferred stock . . . . .	<b>20a</b>	
<b>b</b>	Common stock . . . . .	<b>20b</b>	
<b>21</b>	Paid-in or capital surplus (attach reconciliation) . . . . .	<b>21</b>	
<b>22</b>	Retained earnings . . . . .	<b>22</b>	
<b>23</b>	Less cost of treasury stock . . . . .	<b>23</b> ( )	( )
<b>24</b>	Total liabilities and shareholders' equity . . . . .	<b>24</b>	

**Schedule G Other Information**

	Yes	No
<b>1</b> During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? . . . . .		
If "Yes," see the instructions for required statement.		
<b>2</b> During the tax year, did the foreign corporation own an interest in any trust? . . . . .		
<b>3</b> During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? . . . . .		
If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		
<b>4a</b> During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? . . . . .		
If "Yes," complete lines 4b and 4c.		
<b>b</b> Enter the total amount of the base erosion payments . . . . . \$ _____		
<b>c</b> Enter the total amount of the base erosion tax benefits . . . . . \$ _____		
<b>5a</b> During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? . . . . .		
If "Yes," complete line 5b.		
<b>b</b> Enter the total amount of the disallowed deductions (see instructions) . . . . . \$ _____		

**Schedule G Other Information (continued)**

	<b>Yes</b>	<b>No</b>
<b>6a</b> Is the filer claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transactions with the foreign corporation? . . . . . If "Yes," complete lines 6b, 6c, and 6d. See instructions.		
<b>b</b> Enter the amount of gross receipts derived from all sales of general property to the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) . . . \$ _____		
<b>c</b> Enter the amount of gross receipts derived from all sales of intangible property to the foreign corporation that the filer included in its computation of FDDEI . . . . . \$ _____		
<b>d</b> Enter the amount of gross receipts derived from all services provided to the foreign corporation that the filer included in its computation of FDDEI . . . . . \$ _____		
<b>7</b> During the tax year, was the foreign corporation a participant in any cost sharing arrangement? . . . . . If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.		
<b>8</b> From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))? . . . . .		
<b>9a</b> Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the tax year? . . . . . If "Yes," go to line 9b.		
<b>b</b> Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year . . . . .		
<b>10</b> During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? . . . . . If "Yes," see instructions and attach statement.		
<b>11</b> During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? . . . . . If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		
<b>12</b> During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? . . . . .		
<b>13</b> During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? . . . . .		
<b>14</b> Did you answer "Yes" to any of the questions in the instructions for line 14? If "Yes," enter the corresponding code(s) from the instructions and attach statement _____		
<b>15</b> Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? . . . . . If "Yes," enter the amount . . . . . \$ _____		
<b>16</b> Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? . . . . . If "Yes," enter the amount . . . . . \$ _____		
<b>17a</b> Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)? . . . . . <b>b</b> If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)? . . . . .		
<b>18a</b> Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest within the relevant safe-haven range (100% to 130% of the applicable Federal rate (AFR) for the relevant term)? . . . . . <b>b</b> Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest outside the relevant safe-haven range (100% to 130% of the AFR for the relevant term)? . . . . .		
<b>19a</b> Did the filer issue a covered debt instrument in any of the transactions described in Regulations section 1.385-3(b)(2) with respect to the foreign corporation during the tax year, or, did the filer issue or refinance indebtedness owed to the foreign corporation during the 36 months before or after the date of a distribution or acquisition described in Regulations section 1.385-3(b)(3)(i) made by the filer, and either the issuance or refinance of indebtedness, or the distribution or acquisition, occurred during the tax year? . . . . . <b>b</b> If the answer to question 19a is "Yes," provide the following. <b>(1)</b> The amount of such transaction(s), distribution(s), and acquisition(s) . . . . . \$ _____ <b>(2)</b> The amount of such related party indebtedness . . . . . \$ _____		

**Schedule G Other Information (continued)**

	<b>Yes</b>	<b>No</b>
<b>20a</b> During the tax year, did the foreign corporation pay or accrue any Top-up Tax? See instructions . . . . .		
<b>b</b> If the answer to question 20a is "Yes," enter the amount of each type of tax paid or accrued. See instructions.		
(1) Income Inclusion Rule (IIR) (or similar taxes) . . . . .	\$ _____	
(2) Qualified Domestic Minimum Top-up Tax (QDMTT) (or similar taxes) . . . . .	\$ _____	
(3) UTPR (or similar taxes) . . . . .	\$ _____	

**Schedule I Summary of Shareholder's Income From Foreign Corporation** (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder	Identifying number
<b>1a</b> Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions) . . . . .	<b>1a</b>
<b>b</b> Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions) . . . . .	<b>1b</b>
<b>c</b> Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6) . . . . .	<b>1c</b>
<b>d</b> Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6) . . . . .	<b>1d</b>
<b>e</b> Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A) . . . . .	<b>1e</b>
<b>f</b> Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A) . . . . .	<b>1f</b>
<b>g</b> Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A) . . . . .	<b>1g</b>
<b>h</b> Other subpart F income (enter result from Worksheet A) . . . . .	<b>1h</b>
<b>2</b> Earnings invested in U.S. property (enter the result from Worksheet B) . . . . .	<b>2</b>
<b>3</b> Reserved for future use . . . . .	<b>3</b>
<b>4</b> Factoring income . . . . .	<b>4</b>
See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.	
<b>5a</b> Section 245A eligible dividends (see instructions) . . . . .	<b>5a</b>
<b>b</b> Extraordinary disposition amounts (see instructions) . . . . .	<b>5b</b>
<b>c</b> Extraordinary reduction amounts (see instructions) . . . . .	<b>5c</b>
<b>d</b> Section 245A(e) dividends (see instructions) . . . . .	<b>5d</b>
<b>e</b> Dividends not reported on line 5a, 5b, 5c, or 5d . . . . .	<b>5e</b>
<b>6</b> Exchange gain or (loss) on a distribution of previously taxed earnings and profits . . . . .	<b>6</b>
<b>Yes</b> <b>No</b>	
<b>7a</b> Was any income of the foreign corporation blocked? . . . . .	
<b>b</b> Did any such income become unblocked during the tax year (see section 964(b))? . . . . .	
If the answer to either question is "Yes," attach an explanation.	
<b>8a</b> Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)? . . . . .	
<b>b</b> If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.	
<b>c</b> Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.	
<b>9</b> Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) \$	