

**SCHEDULE H-1  
(Form 5471)**

(December 2024)

Department of the Treasury  
Internal Revenue Service

**Pro Rata Share of CFC Adjusted Net Income or  
Loss for Corporate Alternative Minimum Tax**

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 U.S. shareholder		Identifying number
Name of foreign corporation	EIN (if any)	Reference ID number (see instructions)

- a** Enter the AFS currency (see instructions) . . . . . \_\_\_\_\_
- b** Enter the exchange rate used for converting from AFS currency to U.S. dollars . . . . . \_\_\_\_\_
- c** Enter the exchange rate used for converting from functional currency to U.S. dollars . . . . . \_\_\_\_\_

		AFS Currency	Functional Currency	U.S. Dollars
<b>1</b> Net income or (loss) set forth on the applicable financial statement . . . . .	<b>1</b>			
<b>2</b> Adjustments made to line 1 (see instructions):				
<b>a</b> Statements covering different tax years . . . . .	<b>2a</b>			
<b>b</b> Consolidated financial statements . . . . .	<b>2b</b>			
<b>c</b> Reserved . . . . .	<b>2c</b>			
<b>d</b> Reserved . . . . .	<b>2d</b>			
<b>e</b> Reserved . . . . .	<b>2e</b>			
<b>f</b> Reserved . . . . .	<b>2f</b>			
<b>g</b> Treatment of dividends and other amounts . . . . .	<b>2g</b>			
<b>h</b> Treatment of partnerships . . . . .	<b>2h</b>			
<b>i</b> Effectively connected income . . . . .	<b>2i</b>			
<b>j</b> Adjustments for certain taxes . . . . .	<b>2j</b>			
<b>k</b> Adjustments with respect to disregarded entities . . . . .	<b>2k</b>			
<b>l</b> Depreciation . . . . .	<b>2l</b>			
<b>m</b> Other adjustments (see instructions) . . . . .	<b>2m</b>			
<b>3</b> Combine lines 2a through 2m (in U.S. dollars) . . . . .				<b>3</b>
<b>4</b> CFC adjusted net income or loss in U.S. dollars (combine line 1 and line 3) . . . . .				<b>4</b>
<b>5</b> Filer's pro rata share of line 4 in U.S. dollars . . . . .				<b>5</b>