

**SCHEDULE J  
(Form 5471)**

(Rev. December 2018)

Department of the Treasury  
Internal Revenue Service

**Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation**

▶ Attach to Form 5471.

OMB No. 1545-0123

▶ Go to [www.irs.gov/Form5471](http://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)

- a** Separate Category (Enter code—see instructions) . . . . . ▶ \_\_\_\_\_
- b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) . . . . . ▶ \_\_\_\_\_

**Part I Accumulated E&P of Controlled Foreign Corporation**

Check the box if person filing return does not have all U.S. Shareholders' information to complete amount for columns (e)(ii)–(e)(iv) and (e)(vii)–(ix) (see instructions).

**Important:** Enter amounts in functional currency.

		(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)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(ii) Section 965(a) Inclusion (section 959(c)(1)(A))
<b>1a</b>	Balance at beginning of year (as reported on prior year Schedule J) . . . . .						
<b>1b</b>	Beginning balance adjustments (attach statement)						
<b>1c</b>	Adjusted beginning balance (combine lines 1a and 1b)						
<b>2a</b>	Reduction for taxes unsuspended under anti-splitter rules						
<b>2b</b>	Disallowed deduction for taxes suspended under anti-splitter rules . . . . .						
<b>3</b>	Current year E&P (or deficit in E&P) . . . . .						
<b>4</b>	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation . . . . .						
<b>5a</b>	E&P carried over in nonrecognition transaction . . . . .						
<b>5b</b>	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction . . . . .						
<b>6</b>	Other adjustments (attach statement) . . . . .						
<b>7</b>	Total current and accumulated E&P (combine lines 1c through 6) . . . . .						
<b>8</b>	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P . . . . .						
<b>9</b>	Actual distributions . . . . .						
<b>10</b>	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P . . . . .						
<b>11</b>	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
<b>12</b>	Other adjustments (attach statement) . . . . .						
<b>13</b>	Hovering deficit offset of undistributed posttransaction E&P (see instructions) . . . . .						
<b>14</b>	Balance at beginning of next year (combine lines 7 through 13) . . . . .						

<b>Part I Accumulated E&amp;P of Controlled Foreign Corporation (continued)</b>							
<b>(e) Previously Taxed E&amp;P (see instructions)</b>							<b>(f)</b>
<b>(iii)</b> Section 965(b)(4)(A) (section 959(c)(1)(A))	<b>(iv)</b> Section 951A Inclusion (section 959(c)(1)(A))	<b>(v)</b> Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	<b>(vi)</b> Subpart F Income (section 959(c)(2))	<b>(vii)</b> Section 965(a) Inclusion (section 959(c)(2))	<b>(viii)</b> Section 965(b)(4)(A) (section 959(c)(2))	<b>(ix)</b> Section 951A Inclusion (section 959(c)(2))	Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(ix))
<b>1a</b>							
<b>1b</b>							
<b>1c</b>							
<b>2a</b>							
<b>2b</b>							
<b>3</b>							
<b>4</b>							
<b>5a</b>							
<b>5b</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>							

**Part II Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))**

Enter amounts in functional currency.

<b>1</b> Balance at beginning of year . . . . .	▶	_____
<b>2</b> Additions (amounts subject to future recapture) . . . . .	▶	_____
<b>3</b> Subtractions (amounts recaptured in current year) . . . . .	▶	_____
<b>4</b> Balance at end of year (combine lines 1 through 3) . . . . .	▶	_____