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**SCHEDULE J  
(Form 5471)**

(December 2018)

Department of the Treasury  
Internal Revenue Service

Name of person filing Form 5471

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

▶ Attach to Form 5471.

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

OMB No. 1545-0704

Name of foreign corporation

EIN (if any)

Identifying number

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.

		<b>(a)</b> Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	<b>(b)</b> Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	<b>(c)</b> Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	<b>(d)</b> Hovering Deficit and Deduction for Suspended Taxes	<b>(e)</b> Previously Taxed E&P (see instructions)	
						<b>(i)</b> Earnings Invested in U.S. Property (section 959(c)(1)(A))	<b>(ii)</b> 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</b> <i>(continued)</i>							
<b>(e) Previously Taxed E&amp;P</b> (see instructions)							<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))
1a							
1b							
1c							
2a							
2b							
3							
4							
5a							
5b							
6							
7							
8							
9							
10							
11							
12							
13							
14							

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

Enter amounts in functional currency.

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