

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

(Rev. December 2021)

Department of the Treasury  
Internal Revenue Service

**Information for Global Intangible Low-Taxed Income**

▶ **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 foreign corporation	EIN (if any)	Reference ID number (see instructions)
Separate Category (Enter code—see instructions.) ▶		

		Functional Currency	Conversion Rate	U.S. Dollars
<b>1</b> Gross income (see instructions if cost of goods sold exceed gross receipts) . . . . .	<b>1</b>			
<b>2</b> Exclusions (see instructions if cost of goods sold exceed gross receipts)				
<b>a</b> Effectively connected income . . . . .	<b>2a</b>			
<b>b</b> Subpart F income . . . . .	<b>2b</b>			
<b>c</b> High-tax exception income per section 954(b)(4) . . . . .	<b>2c</b>			
<b>d</b> Related party dividends . . . . .	<b>2d</b>			
<b>e</b> Foreign oil and gas extraction income . . . . .	<b>2e</b>			
<b>3</b> Total exclusions (combine lines 2a through 2e) . . . . .	<b>3</b>			
<b>4</b> Gross income less total exclusions (line 1 minus line 3) (see instructions) . . . . .	<b>4</b>			
<b>5</b> Deductions properly allocable to amount on line 4 . . . . .	<b>5</b>			
<b>6</b> Tested income (loss) (line 4 minus line 5) (see instructions) . . . . .	<b>6</b>			
<b>7</b> Tested foreign income taxes . . . . .	<b>7</b>			
<b>8</b> Qualified business asset investment (QBAI) . . . . .	<b>8</b>			
<b>9a</b> Interest expense included on line 5 . . . . .	<b>9a</b>			
<b>b</b> Qualified interest expense . . . . .	<b>9b</b>			
<b>c</b> Tested loss QBAI amount . . . . .	<b>9c</b>			
<b>d</b> Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0- . . . . .	<b>9d</b>			
<b>10a</b> Interest income included in line 4 . . . . .	<b>10a</b>			
<b>b</b> Qualified interest income . . . . .	<b>10b</b>			
<b>c</b> Tested interest income (line 10a minus line 10b). If zero or less, enter -0- . . . . .	<b>10c</b>			