Form **5471**

(Rev. December 2022)

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

Go to www.irs.gov/Form5471 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning , , and ending , 20

Attachment Sequence No. **121**

OMB No. 1545-0123

Name of person filing this return			А	A Identifying number							
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street addre			elivered to street addres	, I	Category of filer (S						
				1a	2 📙 3 [4 5	a∐ 5b∐ 5c	Ш			
City or town, state, and ZIP code				С	Enter the total perc	•	•	•	•		
					stock you owned a		its annual a	accounting perio	od %		
Filer's tax year beginning	. =	, 20	, and ending			20					
D Check box if this is a fina											
E Check if any excepted sp											
F Check the box if this Form									🗀		
G If the box on line F is che			r "Alternative Informa	ation" (see in	structions)						
H Person(s) on whose beha	alf this information re	turn is filed:					(4) (Nh - -	- 1()		
(1) Nam	ie	(2) Address		(3) Identifying number			(4) Check applicable box(es) Shareholder Officer Director				
							Snarenoid	ier Officer	Director		
Important: Fill in all	annlicable lines	and schodula	s All information	n must h	in English Al	amount	must b	o stated in	IIS dollars		
-	applicable lilles herwise indicate		s. All IIIIOITTIALIOI	i iiust De	e iii Liigiisii. Aii	amounts	illust D	e stated III	O.S. dollars		
1a Name and address of		<u>. </u>				b(1) Emr	olover identi	ification number	r. if anv		
	3						,		, ,		
						b(2) Refe	erence ID nu	ID number (see instructions)			
								`	,		
						c Cou	ntry under v	whose laws inco	orporated		
							•				
d Date of incorporation	e Principal place of	business	f Principal business	s activity	g Principal busin	ess activity	ı	h Functional cur	rrency code		
		code number									
2 Provide the following in	nformation for the for	eign corporation's	accounting period s	tated above.	•		·				
a Name, address, and ic	lentifying number of I	branch office or ag	gent (if any) in the	b If a U.S.	income tax return w	as filed, ent	er:				
United States				(i) T	(i) Taxable income or (loss) (ii) U.S. income tax pa						
								(after all credi	ts)		
c Name and address of	foreign corporation's	statutory or reside	ent agent in country		d address (including						
of incorporation					persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different						
				lile locat	on or such books a	na recoras,	ii dinerent				
Schedule A Stoc	k of the Forei	gn Corporat	ion								
					(b) Number	of shares is	sued and o	utstanding			
(a) Description of each class of stock				(i)				(ii) End of ann			
					accounting period			accounting per	riod		
				1							

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School U.S. Shareholders of Foreign Corporation

Part I U.S. Shareholders of Fore			ions)			
(a) Name, address, and identifying number of shareholder	(b) De shar n	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a). (c) Number of shares held at beginning of annual accounting period			(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
Part II Direct Shareholders of F	oreign (Corporation (see instru	ctions)			
(a) Name, address, and identifying number of sha Also, include country of incorporation or formation, if applicable.	reholder.	(b) Description of each class Note: This description shou description entered in S	ld match the	corresponding	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period

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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
	1a	Gross receipts or sales	1a		
	b	Returns and allowances	1b		
	С	Subtract line 1b from line 1a	1c		
	2	Cost of goods sold	2		
	3	Gross profit (subtract line 2 from line 1c)	3		
Ø	4	Dividends	4		
Ĕ	5	Interest	5		
Income	6a	Gross rents	6a		
=	b	Gross royalties and license fees	6b		
	7	Net gain or (loss) on sale of capital assets	7		
	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		
દ	b	Royalties and license fees	12b		
į	13	Interest	13		
Ę	14	Depreciation not deducted elsewhere	14		
Deductions	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			
Net Income		income tax expense (benefit) (subtract line 18 from line 10)	19		
ည်	20	Unusual or infrequently occurring items	20		
<u>+</u>	21a	Income tax expense (benefit)—current	21a		
Š	b	Income tax expense (benefit)—deferred	21b		
	22	Current year net income or (loss) per books (combine lines 19 through 21b)	22		
sive	23a	Foreign currency translation adjustments	23a		
er ne	b	Other	23b		
Other prehen ncome	С	Income tax expense (benefit) related to other comprehensive income .	23c		
Other Comprehensive Income	24	Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c)	24		

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Schedule F Balance Sheet

allowed under section 267A? If "Yes," complete line 5b.

b Enter the total amount of the disallowed deductions (see instructions) .

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.

Assets

1	Cash	1			
2a	Trade notes and accounts receivable	2a			
b	Less allowance for bad debts	2b ()()
3	Derivatives	3			
4	Inventories	4			
5	Other current assets (attach statement)	5			
6	Loans to shareholders and other related persons	6	+		
7	Investment in subsidiaries (attach statement)	7	+		
8	Other investments (attach statement)	8	+		
9a	Buildings and other depreciable assets	9a	+	-	
		9b (1/		
b	Less accumulated depreciation)(<u>)</u>
10a	Depletable assets	10a	1/		
b	Less accumulated depletion	10b ()()
11	Land (net of any amortization)	11			
12	Intangible assets:				
а	Goodwill	12a			
b	Organization costs	12b			
С	Patents, trademarks, and other intangible assets	12c			
d	Less accumulated amortization for lines 12a, 12b, and 12c	12d ()()
13	Other assets (attach statement)	13			
14	Total assets	14			
	Liabilities and Shareholders' Equity				
15	Accounts payable	15			
16	Other current liabilities (attach statement)	16	+		
17	Derivatives	17	+		
18	Loans from shareholders and other related persons	18	+		
19	Other liabilities (attach statement)	19	+		
20	Capital stock:	10			
a	Preferred stock	20a			
a b		20b	+		
	Common stock	21			
21	Paid-in or capital surplus (attach reconciliation)		_		
22	Retained earnings	22	1/		
23	Less cost of treasury stock	23 ()()
24	Total liabilities and shareholders' equity	24			
Scne	dule G Other Information			1	
				Yes	No
1	During the tax year, did the foreign corporation own at least a 10% interest, dire				
	partnership?				
	If "Yes," see the instructions for required statement.				
2	During the tax year, did the foreign corporation own an interest in any trust?				
3	During the tax year, did the foreign corporation own any foreign entities that wer	e disregarded as separ	ate from		
	their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the fore	ign corporation own an	y foreign		
	branches (see instructions)?				
	If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).			
4a	During the tax year, did the filer pay or accrue any base erosion payment under	er section 59A(d) to the	e foreian		
	corporation or did the filer have a base erosion tax benefit under section 59A(c)(2				
	payment made or accrued to the foreign corporation (see instructions)?				
	If "Yes," complete lines 4b and 4c.				
b	Enter the total amount of the base erosion payments	\$			
c	Enter the total amount of the base erosion tax benefits				
5a	During the tax year, did the foreign corporation pay or accrue any interest or royal	· -	on is not		
Ju	Daning the tax year, and the relegit corporation pay of accide any interest of royal	i, ioi willoll the acadet	J. 1 10 1101		

(b) End of annual accounting period

(a)
Beginning of annual
accounting period

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Schedule G Other Information (continued)

		Yes	NO
6a	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	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) \$		
С	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		
d	Enter the amount of gross receipts derived from all services provided to the foreign corporation that the filer included in its computation of FDDEI		
7	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.		
8	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))?		
9a	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?		
b	Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year		
10	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.		
11	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).		
12	During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		
13	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?		
14	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		
15	Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)?		
16	Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)?		
47-	If "Yes," enter the amount		
	Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?		
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)?		
18	Does the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the safe-haven range of Regulations section 1.482-2(a)(2)(iii)(B)(1) (100% to 130% of the AFR for the relevant term)?		
19a	Did the reporting corporation make at least one distribution or acquisition (as defined by Regulations section 1.385-3) during the period including the tax year and the preceding 3 tax years, or, during the period beginning 36 months before the date of the respective distribution or acquisition and ending 36 months afterward, did the reporting corporation issue or refinance indebtedness owed to a related party?		
b	If the answer to question 19a is "Yes," provide the following. (1) The amount of such distribution(s) and acquisition(s)		

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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				
1a	Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions)	1a			
b	Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions) .	1b			
С	Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6)	1c			
d	Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6)	1d			
е	Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A)	1e			
f	Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A)	1f			
g	Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A) .	1g			
h	Other subpart F income (enter result from Worksheet A)	1h			
2	Earnings invested in U.S. property (enter the result from Worksheet B)	2			
3	Reserved for future use	3			
4	Factoring income	4			
	See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.				
5a	Section 245A eligible dividends (see instructions)	5a			
b	Extraordinary disposition amounts (see instructions)	5b			
С	Extraordinary reduction amounts (see instructions)	5с			
d	Section 245A(e) dividends (see instructions).	5d			
е	Dividends not reported on line 5a, 5b, 5c, or 5d	5e			
6	Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6			
				Yes	No
7a	Was any income of the foreign corporation blocked?				
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.				
8a	Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign cor	poratio	n at		
	any time during the tax year (see instructions)?				
b	If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning	of the	CFC y	ear	
	\$ and at the end of the tax year \$ Provide an attachment detailing	g any c	hange	es froi	m the
	beginning to the ending balances.				
С	Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of	the CF	C yea	ır	
	\$ and at the end of the tax year \$. Provide an attachment detailing	g any c	hange	es fron	m the
	beginning to the ending balances.				
9	Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions)) \$			
			5474 <i>i</i>		