

**SCHEDULE Q  
(Form 5471)**

(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

**CFC Income by CFC Income Groups**

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)

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

- A** Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes) . . . . . \_\_\_\_\_
- B** If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions) . . . . . \_\_\_\_\_
- C** If code "901" is entered on line A, enter the country code for the sanctioned country (see instructions) . . . . . \_\_\_\_\_

Complete a separate Schedule Q for U.S. source income and foreign source income (see instructions for an exception).

- D** Indicate whether this Schedule Q is being completed for:  U.S. source income or  Foreign source income

Complete a separate Schedule Q for FOGEL or FORI income.

- E** If this Schedule Q is being completed for FOGEL or FORI income, check this box . . . . .

<i>Enter amounts in functional currency of the foreign corporation (unless otherwise noted).</i>	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach statement)
<b>1</b> Subpart F Income Groups							
<b>a</b> Dividends, Interest, Rents, Royalties, & Annuities (Total) . . . . .							
(1) Unit name: _____							
(2) Unit name: _____							
<b>b</b> Net Gain From Certain Property Transactions (Total) . . . . .							
(1) Unit name: _____							
(2) Unit name: _____							
<b>c</b> Net Gain From Commodities Transactions (Total) . . . . .							
(1) Unit name: _____							
(2) Unit name: _____							
<b>d</b> Net Foreign Currency Gain (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
<b>e</b> Income Equivalent to Interest (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
<b>f</b> Other Foreign Personal Holding Company Income (Total) (attach statement—see instructions) . . . . .							
(1) Unit name: _____							
(2) Unit name: _____							

**Important:** See *Computer-Generated Schedule Q* in instructions.

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 73414U

Schedule Q (Form 5471) (Rev. 12-2023)

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	(xv) Loss Allocation	(xvi) Net Income After Loss Allocation (column (xi) minus column (xv))
<b>1</b>									
<b>a</b>									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
<b>b</b>									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
<b>c</b>									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
<b>d</b>									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
<b>e</b>									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
<b>f</b>									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		

**Important:** See *Computer-Generated Schedule Q* in instructions.

<i>Enter amounts in functional currency of the foreign corporation (unless otherwise noted).</i>		(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach statement)
<b>1</b>	Subpart F Income Groups							
<b>g</b>	Foreign Base Company Sales Income (Total) . . . . .							
	(1) Unit name: .....							
	(2) Unit name: .....							
<b>h</b>	Foreign Base Company Services Income (Total) . . . . .							
	(1) Unit name: .....							
	(2) Unit name: .....							
<b>i</b>	Full Inclusion Foreign Base Company Income (Total) . . .							
	(1) Unit name: .....							
	(2) Unit name: .....							
<b>j</b>	Insurance Income (Total) . . .							
	(1) Unit name: .....							
	(2) Unit name: .....							
<b>k</b>	International Boycott Income .							
<b>l</b>	Bribes, Kickbacks, and Other Payments . . . . .							
<b>m</b>	Section 901(j) income . . . .							
<b>2</b>	Recaptured Subpart F Income .							
<b>3</b>	Tested Income Group (Total) .							
	(1) Unit name: .....							
	(2) Unit name: .....							
<b>4</b>	Residual Income Group (Total) .							
	(1) Unit name: .....							
	(2) Unit name: .....							
<b>5</b>	Total . . . . .							

**Important:** See *Computer-Generated Schedule Q* in instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	(xv) Loss Allocation	(xvi) Net Income After Loss Allocation (column (xi) minus column (xv))
<b>1</b>									
<b>g</b>									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
<b>h</b>									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
<b>i</b>									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
<b>j</b>									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
<b>k</b>									
<b>l</b>									
<b>m</b>									
<b>2</b>									
<b>3</b>									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
<b>4</b>									
(1)									
(2)									
<b>5</b>									

**Important:** See *Computer-Generated Schedule Q* in instructions.