Worksheet A (continued) (See instructions.)

44	Add lines 34, 37, 40, and 43			44	
45	Divide the number of days in the tax year that the corporation was a CFC by the number of days in the tax year and multiply the result by line 44	45			
46	The amount of dividends received by any other person with respect to your stock multiplied by a fraction, the numerator of which is the CFC's subpart F income for the tax year and the denominator of which is the sum of the CFC's subpart F income and tested income (section 951A(c)(2)(A) and Regulations section 1.951A-2(b)(1)) for the tax year	46			
47	Divide the number of days in the tax year you did not own such stock by the number of days in the tax year and multiply the result by line 44	47			
48	Enter the smaller of line 46 or line 47	48			
49	**Shareholder's pro rata share of subpart F income.** Subtract line 48 from line 45			49	
50	Amount of line 49 that applies to section 954(c) subpart F Foreign Personal Holding Company Income			50	
51	Translate the amount on line 50 from functional currency to U.S. dollars at the average exchange rate. See section 989(b)			51	
52	Shareholder's pro rata share of line 51 attributable to a qualified activity under section 952(c)(1)(B)			52	
53	Subtract line 52 from line 51. Enter the result here and on Form 5471, Schedule I, line 1e			53	
54	Amount of line 49 that applies to section 954(d) subpart F Foreign Base Company Sales Income			54	
55	Translate the amount on line 54 from functional currency to U.S. dollars at the average exchange rate. See section 989(b)			55	
56	Shareholder's pro rata share of line 55 attributable to a qualified activity under section 952(c)(1)(B)			56	
57	Subtract line 56 from line 55. Enter the result here and on Form 5471, Schedule I, line 1f			57	
58	Amount of line 49 that applies to section 954(e) subpart F Foreign Base Company Services Income			58	
59	Translate the amount on line 58 from functional currency to U.S. dollars at the average exchange rate. See section 989(b)			59	
60	Shareholder's pro rata share of line 59 attributable to a qualified activity under section 952(c)(1)(B)			60	
61	Subtract line 60 from line 59. Enter the result here and on Form 5471, Schedule I, line 1g			61	
62	Amount of line 49 that applies to subpart F insurance income			62	
63	Translate the amount on line 62 from functional currency to U.S. dollars at the average exchange rate. See section 989(b)			63	
64	Shareholder's pro rata share of line 63 attributable to a qualified activity under section 952(c)(1)(B)			64	
65	Subtract line 64 from line 63. Add the result to the amount on line 67			65	
66	Amount of line 49 that applies to other subpart F income			66	
67	Translate the amount on line 66 from functional currency to U.S. dollars at the average exchange rate. See section 989(b). Add any amount on line 65 to this translated amount and enter the result here and on Form 5471, Schedule I, line 1h			67	