

Worksheet A (continued) (See instructions.)

c	Net insurance income. Subtract line 16b from line 16a	16c		
d	Amount of line 16c excluded pursuant to section 952(c)	16d		
e	Subtract line 16d from line 16c	16e		
f	Amount of line 16e excluded pursuant to the high tax exception of section 954(b)(4)	16f		
g	Adjusted net insurance income. Subtract line 16f from line 16e	16g		
17	Adjusted net related person insurance income:			
a	Enter amount from line 6 that is related person insurance income	17a		
b	Expenses allocated and apportioned to the amount on line 17a under section 953	17b		
c	Net related person insurance income. Subtract line 17b from line 17a	17c		
d	Amount of line 17c excluded pursuant to section 952(c)	17d		
e	Subtract line 17d from line 17c	17e		
f	Amount of line 17e excluded pursuant to the high tax exception of section 954(b)(4)	17f		
g	Adjusted net related person insurance income. Subtract line 17f from line 17e		17g	
18	Adjusted net full inclusion foreign base company income:			
a	Enter the excess, if any, of line 12 over line 7	18a		
b	Enter amount from line 7	18b		
c	Multiply line 18b by 90% (0.9)	18c		
d	Amount of lines 13a, 14a, 15a, 16a, and 17a attributable to items excluded pursuant to the high tax exception of section 954(b)(4)	18d		
e	If line 18d is more than line 18c, enter zero here and skip the remainder of line 18. If line 18d is less than or equal to line 18c, enter the amount on line 18a	18e		
f	Expenses allocated and apportioned to the amount on line 18e under section 954(b)(5)	18f		
g	Net full inclusion foreign base company income. Subtract line 18f from line 18e	18g		
h	Amount of line 18g excluded pursuant to section 952(c)	18h		
i	Subtract line 18h from line 18g	18i		
j	Amount of line 18i excluded pursuant to the high tax exception of section 954(b)(4)	18j		
k	Adjusted net full inclusion foreign base company income. Subtract line 18j from line 18i		18k	
19	International boycott income (section 952(a)(3))		19	
20	Illegal bribes, kickbacks, and other payments (section 952(a)(4))		20	
21	Income described in section 952(a)(5) (see instructions)		21	
22	Subpart F income before application of section 959(b) and section 961(c). Add lines 13j, 14g, 15g, 16g, 17g, 18k, and 19 through 21		22	
23	Exclusions under section 959(b) and section 961(c) basis that apply to line 13j amount	23		
24	Section 954(c) subpart F Foreign Personal Holding Company Income. Subtract line 23 from line 13j		24	
25	Exclusions under section 959(b) that apply to line 14g amount	25	-0-	
26	Section 954(d) subpart F Foreign Base Company Sales Income. Subtract line 25 from line 14g		26	
27	Exclusions under section 959(b) that apply to line 15g amount	27	-0-	
28	Section 954(e) subpart F Foreign Base Company Services Income. Subtract line 27 from line 15g		28	
29	Exclusions under section 959(b) that apply to lines 16g, 17g, 18k, 19, 20, and 21 amounts	29		
30	Other subpart F income. Subtract line 29 from the sum of lines 16g, 17g, 18k, 19, 20, and 21		30	
31	Total subpart F income. Add lines 24, 26, 28, and 30		31	
32	Shareholder's pro rata share of line 24	32		
33	Shareholder's pro rata share of export trade income that applies to line 32 amount (see section 970(a))	33		
34	Section 954(c) subpart F Foreign Personal Holding Company Income subtotal. Subtract line 33 from line 32		34	
35	Shareholder's pro rata share of line 26	35		
36	Shareholder's pro rata share of export trade income that applies to line 35 amount (see section 970(a))	36		
37	Section 954(d) subpart F Foreign Base Company Sales Income subtotal. Subtract line 36 from line 35		37	
38	Shareholder's pro rata share of line 28	38		
39	Shareholder's pro rata share of export trade income that applies to line 38 amount (see section 970(a))	39		
40	Section 954(e) subpart F Foreign Base Company Services Income subtotal. Subtract line 39 from line 38		40	
41	Shareholder's pro rata share of line 30	41		
42	Shareholder's pro rata share of export trade income that applies to line 41 amount (see section 970(a))	42		
43	Other subpart F income subtotal. Subtract line 42 from line 41		43	