



**2022 Schedule FCI**

XXXXXXXXXXXXXXXXXX

**Foreign Corporation Income of U.S. Shareholder**

Year beginning XXXXXXXX Ending XXXXXXXX

The U.S. shareholder must provide copies of U.S. Forms 965, 965-A through 965-E, 5471, 8992 and 8993 (as filed with all related schedules and supporting statements) with this schedule. All taxpayers must complete Part A and Part B below. A U.S. shareholder that is a member of a Massachusetts combined group must also complete Part C below. See instructions. Note: Individual taxpayers who elected installment treatment of deemed repatriated income should reference their 2019 Schedule FCI-I, Part C, line 6d, and/or their 2022 payment voucher for the installment amount due on April 18, 2023.

NAMEOFUSSHAREHOLDERXXXXXXXXXXXXXXXXXXXXX IDNUMBERXXX

Number of foreign corporations for which U.S. shareholder is reporting income XXX

Fill in if U.S. shareholder is a Massachusetts combined group member  combined group member  Worldwide  Affiliated group  Neither

NAMEOFPRINCIPALREPORTINGCORPORATIONOFMA IDNUMBERXXX

Fill in if any foreign corporation for which U.S. shareholder is reporting income is a member of the same Massachusetts combined group as U.S. shareholder

**Part A. IRC § 965 Deferred Foreign Income**

Deemed repatriated income of U.S. shareholder. IRC § 965 inclusions and deductions.

- 1. U.S. shareholder's 2022 IRC § 965(a) inclusion amounts (from 2022 U.S. Form 965, Part I, line 3) 1 XXXXXXXXXXXXXXXX
- 2. U.S. shareholder's 2022 IRC § 965(c) deduction (from 2022 U.S. Form 965, Part II, Section 1, line 17) 2 XXXXXXXXXXXXXXXX

**Part B. U.S. Shareholder Income Other Than IRC § 965 Deferred Foreign Income**

Subpart F income of U.S. shareholder

- 1. U.S. shareholder's 2022 Subpart F income (from 2022 U.S. Form 5471, Schedule I, total of lines 1 through 4) 1 XXXXXXXXXXXXXXXX

Global Intangible Low-Taxed Income (GILTI) of U.S. shareholder

- 2. U.S. shareholder's 2022 IRC § 951A GILTI (from 2022 U.S. Form 8992, Part II, line 5) 2 XXXXXXXXXXXXXXXX

Dividends actually received by U.S. shareholder from CFCs

- 3. Dividends actually received in 2022 by U.S. shareholder from CFCs (from 2022 U.S. Form 5471, Schedule I, line 5) 3 XXXXXXXXXXXXXXXX

Gross-up associated with foreign income of U.S. shareholder

- 4. U.S. shareholder's 2022 total gross-up for foreign taxes deemed paid 4 XXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

04  
05  
06  
07  
08  
09  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63

04  
05  
06  
07  
08  
09  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63



**2022 Schedule FCI, pg. 2**

XXXXXXXXXXXXXX

IDNUMBERXXX

**Part C. Total Dividends of U.S. Shareholder – Massachusetts Combined Group Member**

Complete lines 1-9 for the 2022 tax year only if U.S. shareholder is a corporation or financial institution that is a member of a Massachusetts combined group.

	<b>2022</b>
1. Total of all U.S. and foreign dividends (deemed or actual) of U.S. shareholder (including IRC § 965(a) inclusions, Subpart F income, GILTI and CFC dividends)	1 XXXXXXXXXXXXXXXX
2. Combined group dividends of U.S. shareholder subject to intercompany elimination	2 XXXXXXXXXXXXXXXX
3. Total of all dividends of U.S. shareholder not subject to intercompany elimination. Subtract line 2 from line 1	3 XXXXXXXXXXXXXXXX
4. Line 3 dividends attributable to U.S. subsidiaries where U.S. shareholder owns less than 15% of voting stock	4 XXXXXXXXXXXXXXXX
5. Line 3 dividends attributable to foreign subsidiaries where U.S. shareholder owns less than 15% of voting stock	5 XXXXXXXXXXXXXXXX
6. Line 3 dividends attributable to U.S. shareholder's ownership of RICs, REITs or non-wholly owned DISCs	6 XXXXXXXXXXXXXXXX
7. Total line 3 taxable dividends of U.S. shareholder. Add lines 4 through 6	7 XXXXXXXXXXXXXXXX
8. Total line 3 dividends of U.S. shareholder eligible for 95% Massachusetts DRD. Subtract line 7 from line 3	8 XXXXXXXXXXXXXXXX
9. 95% Massachusetts DRD of U.S. shareholder. Multiply line 8 by .95	9 XXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX