

**2021 Schedule FCI**

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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 2021 payment voucher for the installment amount due on April 18, 2021.

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 2021 IRC § 965(a) inclusion amounts (from 2020 U.S. Form 965, Part I, line 3) 1 XXXXXXXXXXXXXXXX
- 2. U.S. shareholder's 2021 IRC § 965(c) deduction (from 2021 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 2021 Subpart F income (from 2021 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 2021 IRC § 951A GILTI (from 2021 U.S. Form 8992, Part II, line 5) 2 XXXXXXXXXXXXXXXX

Dividends actually received by U.S. shareholder from CFCs

- 3. Dividends actually received in 2021 by U.S. shareholder from CFCs (from 2021 U.S. Form 5471, Schedule I, line 5) 3 XXXXXXXXXXXXXXXX

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

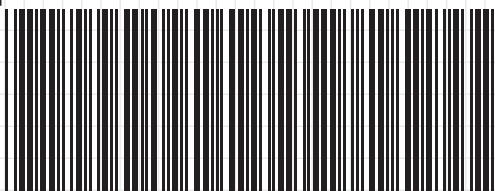
- 4. U.S. shareholder's 2021 total gross-up for foreign taxes deemed paid 4 XXXXXXXXXXXXXXXX

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IDNUMBERXXX

AREA RESERVED  
FOR 2-D BARCODE

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

Complete lines 1-9 for the 2021 tax year only if U.S. shareholder is a corporation or financial institution that is a member of a Massachusetts combined group.

	<b>2021</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

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