

Name of foreign entity

Employer identification number, if any

Reference ID number

Section 1—Type of Safe-Harbor Election

A. Stand-alone election    B. CFC group election

C. If CFC group election has been made, for the specified period, does any CFC group member have any pre-group disallowed business interest expense carryforward?    Yes    No

If “Yes,” STOP; the CFC group is not eligible for safe-harbor.

Section 2—Business Interest Income Safe-Harbor Calculation

1 Business interest income	1			
2 Business interest expense	2			
3 Subtract line 2 from line 1. See instructions		3		

Section 3—Qualified Tentative Taxable Income Calculation

4 Qualified tentative taxable income	4			
5 Multiply qualified tentative taxable income (line 4) by the applicable percentage. See instructions		5		

Section 4—Eligible Amount Calculation

6 Section 951(a)(1)(A) amount	6			
7 Section 951A(a) amount	7			
8 Section 250 amount	8	(	)	
9 Section 245A amount	9	(	)	
10 Total eligible amount. Combine lines 6 through 9	10			
11 Multiply eligible amount (line 10) by the applicable percentage. See instructions		11		

Section 5—Safe-Harbor Calculation

12 Enter the lesser of line 5 or line 11	12		
13 Business interest expense	13		
14 Subtract line 13 from line 12. See instructions	14		

Section 6—Name and Taxpayer Identification Number of All Designated U.S. Persons

15 Name(s) of all designated U.S. persons

16 Taxpayer identification number(s) of persons on line 15

17 Taxable year or specified period (as applicable)