



2023 Schedule FCI

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Foreign Corporation Income of U.S. Shareholder

Year beginning XXXXXXXX Ending XXXXXXXX

AREA RESERVED FOR 2-D BARCODE

The U.S. shareholder must provide copies of U.S. Forms 5471, 8992 and 8993 and Schedules K-2 and K-3 (as filed with all related schedules and supporting statements) with this schedule. All taxpayers must complete the section entitled U.S. Shareholder Foreign Income below. A U.S. shareholder that is a member of a Massachusetts combined group must also complete the section entitled Total Dividends of U.S. shareholder-Massachusetts Combined Group Member below. See instructions. Note: Individual taxpayers who elected installment treatment of deemed repatriated income should reference their 2019 Schedule FCI-I, Part C, line 6e, and/or their 2023 payment voucher for the installment amount due on April 16, 2024.

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

U.S. Shareholder Foreign Income

Subpart F income of U.S. shareholder.

1. U.S. shareholder's Subpart F income 1 XXXXXXXXXXXXXXXX

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

2. U.S. shareholder's IRC § 951A GILTI. See instructions 2 XXXXXXXXXXXXXXXX

Other dividends received by U.S. shareholder

3. Other dividends received by U.S. shareholder from CFCs. See instructions 3 XXXXXXXXXXXXXXXX

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

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

U.S. Shareholder Foreign Income

Complete lines 1 through 9 if U.S. shareholder is a corporation or financial institution that is a member of a Massachusetts combined group. See instructions.

1. Total of all U.S. and foreign dividends (deemed or actual) of U.S. shareholder (including Subpart F income, GILTI and CFC dividends) 1 2023 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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