Foreign Tax Credit—Corporations 1118 OMB No. 1545-0122 (Rev. January 1999) ► Attach to the corporation's tax return. Internal Revenue Service For calendar year or other tax year beginning and ending Department of the Treasury Name of corporation Employer identification number Complete this form for credit for taxes paid on the categories of income listed below. See page 2 of the instructions for descriptions. Also, see Specific Instructions on page 5. Important: Complete a SEPARATE Form 1118 for each applicable income category. Check only one box on each form. ☐ Passive Income ☐ Dividends From a DISC or Former DISC ☐ General Limitation Income Section 901(j) Income: Name of Sanctioned Country ▶ _____ ☐ High Withholding Tax Interest ☐ Taxable Income Attributable To Foreign Trade Income ☐ Income Re-sourced by Treaty: Name of Country ▶ _____ ☐ Financial Services Income ☐ Certain Distributions From a FSC or Former FSC ☐ Shipping Income ☐ Dividends From **Each** Noncontrolled Section 902 Corporation: Name of Foreign Corporation ▶ Country of Incorporation ► Income or (Loss) Before Adjustments (Report all amounts in U.S. dollars. See Specific Instructions on page 5.) Schedule A 1. Foreign Country or U.S Gross Income or (Loss) From Sources Outside the United States (INCLUDE Foreign Branch Gross Income here and on Schedule F) Possession (Enter two-letter code from page 11 of instructions. Use a 2. Deemed Dividends (see instructions) 3. Other Dividends 5. Gross Rents, 6. Gross Income 7. Other (attach 8. Total (add columns From Performance 4. Interest Royalties, and separate line for each.) * schedule) 2(a) through 7) (a) Exclude gross-up (b) Gross-up (sec. 78) (a) Exclude gross-up (b) Gross-up (sec. 78) License Fees of Services В С D Ε F G Totals (add lines A through G) For section 863(b) income, use a single line and enter "863(b)." Deductions (INCLUDE Foreign Branch Deductions here and on Schedule F) 12. Total Income or 9. Definitely Allocable Deductions (Loss) Before 10. Apportioned Share of Adjustments (subtract Rental, Royalty, and Licensing Expenses **Deductions Not Definitely** column 11 from Allocable (enter amount 11. Total Deductions (c) Expenses Related to (e) Total Definitely column 8) (d) Other Definitely (a) Depreciation, from applicable line of (add columns 9(e) and 10) Gross Income From Allocable Deductions (add Allocable Deductions Depletion, and (b) Other Expenses Schedule H, Part II, Performance of Services columns 9(a) through 9(d)) Amortization column (d)) В

C D E F G

	hedule B				ign tax amounts i								
Par	t I—Foreiç	gn Taxes	Paid, Accrue		d Paid (See page								
	1. Credit is			2. Foreign Tax	es Paid or Accrued (atta	ach schedule showir	ng amounts in foreigi		3. Tax Deemed Paid				
	for Tax	œs:	T;	ax Withheld at Source	e on:		Other Foreign Taxe	1:	(h) Total Foreign Taxes	(from Schedule C— Part I, column 10.			
		Paid Accrued Paid or Accrue									Part II, column 8(b), and Part III, column 8		
Α													
В													
С													
D													
Ε													
F													
G													
	Is (add lines A	<u> </u>											
Par	t II—Sepa	rate Cre	dit Limitation	(Complete a s	e parate Part II fo	or each applic	able category	of income.)					
1	Total foreig	gn taxes p	oaid or accrued	(total from Part I,	column 2(h))						-		
2	Total taxes	s deemed	paid (total from	Part I, column 3)						-		
3	Reduction	s of taxes	paid, accrued,	or deemed paid	(enter total from S	chedule G) .				()	-		
4 Total carryover of foreign taxes (attach schedule showing computation in detail—see page 6 of the instructions)													
5	5 Total foreign taxes (combine lines 1 through 4)												
6	6 Enter the amount from the applicable column of Schedule J, Part I, line 11. (See instructions.) If Schedule J is not required to be completed, enter the												
result from the "Totals" line of column 12 of the applicable Schedule A													
											-		
8					s a decimal. (See								
9	Total U.S.	income tax	cagainst which c	redit is allowed (re	egular tax liability (se	ee section 26(b))	minus possessioi	ns tax credit deter	mined under secti	ion 936 or 30A) .			
10 11	Separate	foreign to	illipiy iine 8 by ii	ne 9). (See page the smaller of line	6 of instructions.) e 5 or line 10 here	and on the ann		Dart III)					
										mplete for section	1 901(i) income)		
			•	,					<u> </u>	There for section	70 Tg) Income.)		
1											1		
2											1		
3											1		
5	4 Credit for taxes on shipping income												
6					DISC						1		
7					reign trade income						1		
8					or former FSC .								
9													
10					nbine all such crec								
11													
12					ns (see page 6 of								
13					1). Enter here and								

Schedule C

Tax Deemed Paid by Domestic Corporation Filing Return

Use this schedule to figure the tax deemed paid by the corporation with respect to dividends from a first-tier foreign corporation under section 902(a), and deemed inclusions of earnings from a first- or lower-tier foreign corporation under section 960(a). Report all amounts in U.S. dollars unless otherwise specified.

Part I—Dividends a	nd Inclusion	ons From	Post-198	86 Und	distribute	ed Earning	s									
Name of Foreign Corporation (identify DISCs and former DISCs)	2. Tax Year End (ryr-Mo) (see (enter country code from (code from functional Post-1986)		6. Foreign Taxes Paid and I Paid for Tax Year Indicate (a) Taxes Paid (b) Taxes Paid (f) Schedule D see instru		ated Deemed from), Part I—	7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))		med Inclu	ridends and ed Inclusions (b) U.S. Dollars		9. Divide Column 8(a) by Column 4					
Total (Add amounts in	column 10.	Include res	ult here aı	nd on "	'Totals" lin	e of Schedu	le B, Par	rt I, co	olumn 3)					▶		
Part II—Dividends I						T			·							
Name of Foreign Corporation (identify DISCs and former	2. Tax Year End (Yr-Mo) (see country c		on (enter ode from	(enter from for Tax Year Indicated (in functional currency computed under		5. Foreign Taxes Paid and Deemed Paid on Earnings and Profits (E&P) for Tax Year Indicated		6. Dividend		ds Paid	Colur	Divide mn 6(a) by	(coo inct		emed Paid tructions)	
DISCs)	instructions)		page 11 of sect instructions)		902) (attach nedule)	(in functional currency) (see instructions)		(a) Fur	nctional Currency	(b) U.S. Dollars	Column 4		(a) Functional Currency		(b) U.S. Dollars	
Total (Add amounts in	column 8b.	Include res	ult here a	nd on "	'Totals" lin	e of Schedu	le B, Pai	rt I, co	olumn 3)					▶		
Part III—Deemed Ir	nclusions F	rom Pre-	1987 Ear	nings	and Pro	fits			,							
1. Name of Fore Corporation (ide	ntify 2.	Tax Year End (Yr-Mo) (see	3. Cour Incorporati	ion (enter	(in f	for Tax Year Ind unctional curren ted from U.S. do	су	and D	eign Taxes Paid Deemed Paid for	6 . De	emed Inc	med Inclusions		7. Divide Column 6(a)	8. Tax Deemed Paid (multiply column 5 by	
DISCs and form DISCs)			page 11 of comp		comput	ited from U.S. dollars, ted under section 964) attach schedule)		Tax Year Indicated (see instructions)		(a) Functional Cur	rency	cy (b) U.S. Dollars		by Column 4	column 7)	
Total (Add amounts in	column 8 F	ntar tha ras	cult horo a	and incl	udo on "T	ntals" line of	Schodu	ılo B [Part L column	3)				•		

Schedule D

Tax Deemed Paid by First- and Second-Tier Foreign Corporations under Section 902(b)

Use Part I to compute the tax deemed paid by a first-tier foreign corporation with respect to dividends from a second-tier foreign corporation. Use Part II to compute the tax deemed paid by a second-tier foreign corporation with respect to dividends from a third-tier foreign corporation. Report all amounts in U.S. dollars unless otherwise specified.

Part I—Tax Deemed Paid by	/ First-Tie	er Foreign Corp	oorations												
Section	A—Divide	nds Paid Out of	Post-1986 Un	distribu	ited Earr	nings (Includ	le th	ne columr			n Schedu	le C, Pa	art I, co	lumn 6(b).)
Name of Second-Tier Foreign Corporation and Its Related	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (enter country code from page	4. Post-1986 Undistributed Earnings (in functional	Bala	pening nce in	6. Foreign Taxes Paid for Tax	Year Ir	ndicated	7. Post-1986 Foreign Income Taxes (add			currency)		Column	10. Tax Deemed Paid (multiply
First Tior Foreign Corporation (See Count		11 of instructions)	currency—attach schedule)	Post-1986 Foreign Income Taxes		(a) Taxes Paid		Taxes Deemed see instructions)	columns 5, 6(a), and 6(b))		(a) of Second- Corporation		f First-tier poration	Column 4	column 7 by column 9)
Section	 RDivider	lds Paid Out of	Dro-1087 Δccu	ımıılata	d Drofits	 	2 CO	lumn 8(h)) results	in S	chadula C	` Dart I	colum	n 6(h))	
	2. Tax Year	3. Country of	4. Accumulated Pr			axes Paid and Dee		6. Dividend				7 . Divide			aid (see instructions)
 Name of Second-Tier Foreign Corporation and Its Related First-Tier Foreign Corporation 	End (Yr-Mo) (see instructions)	Incorporation (enter country code from page 11 of instructions)	Tax Year Indic	ated ency—	Paid for (in fund	Tax Year Indicated		(a) of Second-tier Corporation		(b) of First-tier Corporation		Column 6(a) by Column 4	(a) Fun of	ctional Currency Second-tier orporation	(b) U.S. Dollars
	matractions)	11 of mistractions)	attach scheul	uicj								Column	+ 0	orporation	
Part II—Tax Deemed Paid b	y Socond	 Tior Foreign (Corporations												
		Paid Out of Pos			Farning	s (Include th	0.00	olumn 10	roculte	in Sc	oction A	column	6(h) of	Dart Lab	2VO)
Section A—			4. Post-1986			6. Foreign Taxes			7. Post-1		8. Dividend				
Name of Third-Tier Foreign Corporation and Its Related Second-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from page 11 of	Undistributed Earnings (in functional currency—attach	5. Opening Balance in Post-1986 Foreign Income Taxes		Paid for Tax ` (a) Taxes Paid	(b) T	Taxes Deemed Paid (from (add colum		ne Taxes columns (a) of Third-tie			Second-tier	9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
	IIISII UCIIOIIS)	instructions)	ge I I of schedule)		- Tuxes	(4) 14/05 14/4		edule E, Part I, column 10)	5, 6(a), and 6(b))		Corporation Cor		poration	Column 4	Column 9)
Section B-	-Dividends	Paid Out of Pre	e-1987 Accum	ulated I	Profits (I	nclude the c	olun	nn 8(b) re	sults in	Sect	tion A, col	lumn 6(o), of P	art I abov	e.)
1. Name of Third-Tier Foreign	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (enter	4. Accumulated Prax Year Indic		5. Foreign	Taxes Paid and De	emed	6. Dividend	s Paid (in fu	ınctiona	al currency)	7. Divide			aid (see instructions)
Corporation and Its Related Second-Tier Foreign Corporation	(see instructions)	country code from page 11 of instructions)	n page (in functional curre		function	Tax Year Indicated (in ional currency—see instructions)		(a) of Third-tier Corporation			Second-tier poration	6(a) by Column	Curren	In Functional ncy of Third-tier orporation	(b) U.S. Dollars
			1												
			+												

Schedule E

Tax Deemed Paid by Certain Third-, Fourth-, and Fifth-Tier Foreign Corporations Under Section 902(b)

Use this schedule to report taxes deemed paid with respect to dividends from eligible post-1986 undistributed earnings of fourth-, fifth- and sixth-tier controlled foreign corporations. Report all amounts in U.S. dollars unless otherwise specified.

Part I—Tax Deemed Paid	by Third-Tier	Foreign C	orporations (Incl	ude the colur	nn 10 results	s in Schedule	D, Part II, Sec	ction A,	column	6(b).)	
Name of Fourth-Tier Foreign Corporation and Its Related	2. Country of Incorporation (enter country code from	3. Tax Year End (Yr-Mo)	4. Post-1986 Undistributed Earnings			Paid and Deemed Year Indicated	7. Post-1986 Foreign Income Taxes (add	8. Dividends Paid (in functional currency)		9. Divide Column	10. Tax Deemed Paid (multiply
Third-Tier Foreign Corporation	page 11 of instructions)	(see instructions)	(in functional currency—attach schedule)	Post-1986 Foreign Income Taxes	(a) Taxes Paid	(b) Taxes Deemed Paid (from Part II, column 10)	columns 5, 6(a), and 6(b))	(a) Of Fourth-tier CFC	(b) Of Third-tier CFC	8(a) by Column 4	column 7 by column 9)
Part II—Tax Deemed Pai	d by Fourth-Tie	r Foreign	Corporations (In	clude the co	lumn 10 resu	ılts in column	6(b) of Part I	above.)			
Name of Fifth-Tier Foreign Corporation and Its Related	2. Country of Incorporation (enter country code from	3. Tax Year End (Yr-Mo)	4. Post-1986 Undistributed Earnings (in functional	5. Opening Balance in Post-1986	6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated		7. Post-1986 Foreign Income Taxes (add	8. Dividends Paid (in functional currency)		9. Divide Column	10. Tax Deemed Paid (multiply
Fourth-Tier Foreign Corporation	page 11 of instructions)	(see instructions)	currency—attach schedule)	Foreign Income Taxes	(a) Taxes Paid	(b) Taxes Deemed Paid (from Part III, column 10)	columns 5, 6(a), and 6(b))	(a) Of Fifth-tier CFC	(b) Of Fourth-tier CFC	8(a) by Column 4	column 7 by column 9)
Part III—Tax Deemed Pa	id by Fifth-Tier	Foreign (Corporations (Inc.)	lude the colu	mn 10 result	s in column (5(h) of Part II a	phove)			
Name of Sixth-Tier Foreign	2. Country of Incorporation (enter	3. Tax Year End	4. Post-1986 Undistributed Earnings	5. Opening Balance in	6. Foreign Taxes		7. Post-1986 Foreign Income	8. Dividends Paid (in functional currency)		9. Divide Column	10. Tax Deemed Paid (multiply
Corporation and Its Related Fifth-Tier Foreign Corporation	country code from page 11 of (see currency—attactions) instructions) (in functional currency—attactions) schedule)		currency—attach	Post-1986 Foreign Income Taxes	Paid For Tax Year Indicated		Taxes (add columns 5 and 6)	(a) Of Sixth-tier CFC	(b) Of Fifth-tier CFC	8(a) by Column 4	column 7 by

Schedule F Gross Incor Branches	me and Definitely Allocable D	Deductions for Foreign	Sch	nedule G Reductions of Taxes Paid, Accrued, or Deemed Paid
1. Name of Foreign Country or U.S. Possession (Use a separate line for e		3. Definitely Allocable Deductions	А	Reduction of Taxes Under Section 901(e)—Attach separate schedule
А			В	Reduction of Oil and Gas Extraction Taxes—Enter amount from Schedule I, Part II, line 6
В			C	Reduction of Taxes Due to International Boycott Provisions— Enter appropriate portion of Schedule C (Form 5713), line 2b. Important: Enter only "specifically attributable taxes" here.
С			D	Reduction of Taxes for Section 6038(c) Penalty—
D			E	Attach separate schedule Other Poductions of Taxos Attach schedule(s)
Е			} -	Other Reductions of Taxes—Attach schedule(s)
F				
G				
н				al (add lines A through E). Enter here and on Schedule Part II, line 3
Totals (add lines A through H)	* ▶			

^{*} Note: The Schedule F totals are not carried over to any other Form 1118 Schedule. (These totals were already included in Schedule A.) However, the IRS requires the corporation to complete Schedule F under the authority of section 905(b).

Sc	hedule H Apportionment of Ded	uctions Not I	Jetii	nitely Alloc	cable (Co	этріе	te Uniy Unce)				
Par	t I—Research and Development Deduc	tions									
					(a) Sales M	lethod			(b) Gross Income Metho	(c) Total R&D	
		Product line #1 (SIC Code:)*			Product lin	e #2 (SI	C Code:)*	(v) Total R&D	Option 1 Op	Deductions Not Definitely Allocable	
		(i) Gross Sales	(i) Gross Sales (ii) R&D		(iii) Gross Sales		(iv) R&D Deductions	Deductions Under Sales Method (add columns (ii) and (iv))	(vi) Gross Income	(vii) Total R&D Deductions Under Gross Income Method	(enter all amounts from column (a)(v)
1	Totals (see page 8 of instructions)										column (b)(vii))
2	Total to be apportioned										
3	Apportionment among statutory groupings:										
а	General limitation income										
b	Passive income										
С	High withholding tax interest										
d	Financial services income										
е	Shipping income										
f	Dividends from noncontrolled section 902 corp.*										
	Taxable income attributable to foreign trade income										
	Section 901(j) income*										
i	Income re-sourced by treaty*										
4	Total foreign (add lines 3a through 3i)										
Par	t II—Interest Deductions, All Other Ded	ductions, and 1	otal	Deductions	5						
				(a) Average Value of Asset Fair market value			eck method used: Tax book value	(b) Interes	t Deductions	(c) All Other Deductions Not Definitely Allocable	(d) Totals (add the corresponding amounts from column (c), Part I; columns (b)(iii) and (b)(iv), Part II; and
					nancial ations	(ii) Financial Corporations		(iii) Nonfinancial Corporations	(iv) Financial Corporations		
1a	Totals (see page 9 of instructions)										column (c), Part II).
b	Amounts specifically allocable under Temp. Re	gs. 1.861-10T(e)									Enter each amount from lines 3a
С	Other specific allocations under Temp. Re	egs. 1.861-10T									through 3k below
d	Assets excluded from apportionment for	ormula									in column 10 of the corresponding
2	Total to be apportioned (subtract lines 1b, 1c,	and 1d from line	1a)								Schedule A.
3	Apportionment among statutory grouping	ngs:									
а	General limitation income										
b	Passive income										
С	High withholding tax interest										
d	Financial services income										
е	Shipping income										
f	Dividends from noncontrolled section 9	02 corporation*									
g	Taxable income attributable to foreign t	rade income									
h	Certain distributions from a FSC or form	ner FSC									
i	Dividends from a DISC or former DISC										
j	Section 901(j) income*										
k	Income re-sourced by treaty*										
	- · · · · · · · · · · · · · · · · · · ·							I			



⁴ Total foreign (add lines 3a through 3k)
* Important: See Computer-Generated Schedule H in instructions.