Form **1118** Internal Revenue Service
Department of the Treasury (Rev. November 1991) Totals (add lines A through H) I Schedule A 1. Foreign Country or U.S. Possession (Enter two-letter code from (Use a separate Form 1118 for each separate line for each.) credit with respect to the following last page of instructions. Use a (a) Depreciation, Depletion, and Amortization This form is being completed for separate limitation categories: Rental, Royalty, and Licensing Expenses separate limitation category See instructions.) Separate Limitation Income or (Loss) Before Adjustments (a) Exclude gross-up (b) Gross-up (sec. 78) (a) Exclude gross-up (b) Gross-up (sec. 78) (b) Other Expenses 2. Deemed Dividends (see instructions) For calendar year 19 (INCLUDE Foreign Branch and Section 863(b) Deductions here and on Schedule F—See instructions) 9. Definitely Allocable Deductions Performance of Services (c) Expenses Related to Gross Income From Shipping Income High Withholding Tax Interest Dividends From **Each** Noncontrolled Section 902 Corporation (see instructions):

Name of Foreign Corporation ▶

Country of Incorporation ▶ Financial Services Income Passive Income Separate Limitation Gross Income or (Loss) From Sources Outside the U.S. (NCLUDE Foreign Branch and Section 863(b) Gross Income here and on Schedule F—See instructions) or other tax year beginning Foreign Tax Credit—Corporations Separate Limitation Deductions (d) Other Definitely Allocable Deductions 3. Other Dividends Attach to your tax return. (e) Total Definitely Allocable Deductions (add columns 9a through 9d) 4. Interest All Other Income From Sources Outside the U.S. (General Limitation Income) Dividends From a DISC or Former DISC Certain Distributions From a FSC or Former FSC Taxable Income Attributable To Foreign Trade Income 19 Gross Rents, Royalties, and License Fees **10.** Apportioned Share of Deductions Not Definitely Allocable (enter amount from applicable line of column (d), Part II, Schedule H) 6. Gross Income From Performance of Services 11. Total Deductions (add columns 9e and 10) 19 7. Other (attach schedule) Employer identification number Expires 11-30-94 OMB No. 1545-0122 Adjustments (subtract Limitation Income or Total Separate Total (add columns 2a through 7) column 11 from (Loss) Before

For Paperwork Reduction Act Notice, see page 1 of the Instructions.

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Schedule B Foreign Tax Credit

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6		oreign ray credit								
Part I-	11	e L	and Deemed Paid	d Paid						
	1. Credit is Claimed		2. Foreign Taxe	2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign control of the cont	ch schedule showing	amounts in foreign	currency and conversion rate(s) used)	on rate(s) used)		3. Tax Deemed Paid
	for Taxes:	Tax Wii	Tax Withheld at Source on:	on:		Other Foreign Taxes	Other Foreign Taxes Paid or Accrued on:		(h) Total Foreign Taxes	(from Schedule C,
		(a) Dividends	(b) Interest	(c) Rents, Royalties,	(d) Section		(f) Services Income	(g) Other	Paid or Accrued (add columns 2a through 2a)	Schedule C, Part II,
	Date Faid Date Accided				000(2)00					
Þ										
В										
ဂ										
D										
Е										
т										
G										
I										
Tota	Totals (add lines A through H)									
Par	Part II—Separate Limitation Foreign Tax Credit	itation Foreign Ta	x Credit							
_	Total foreign taxes p	Total foreign taxes paid or accrued (from Part I, column 2h, "Totals" line)	Part I, colur	nn 2h, "Totals" line	· · ·					
2	Total taxes deemed	Total taxes deemed paid (from Part I, column 3, "Totals" line)	lumn 3, "Tota	als" line)						
. ω	Reductions of taxes	Reductions of taxes paid, accrued, or deemed paid (enter total from Part II, Schedule G).	eemed paid (enter total from Pa	rt II, Schedule C	: : : : : :				
		Carryback of carrybyer (attach scriedate showing compatation in detail—see General instruction by		Ilbaration III actail-		siruction ii) .				
,	Foreign Tax Credit Limitation:	Foreign Tax Credit Limitation:					•			
6	Numerator of Limitation Fraction.—If you are required to complete Schedule J, enter the result from the ap	tion Fraction.—If you	are required	to complete Sche	dule J, enter the	result from the	applicable column of line	11,	Part I, Schedule J.	
7a		Total taxable income from all sources (enter taxable income from your tax return)	nter taxable i	ncome from your t	ax return)					
ь		Adjustments to line 7a (see General Instruction D(3) for an example)	ruction D(3) f	or an example) .						
C		Denominator of Limitation Fraction.—Subtract line 7b from line 7a .	otract line 7k	from line 7a						
œ	Divide line 6 by line	Divide line 6 by line 7c. (Enter the resulting fraction as a decimal less than 1.00000. If line 6 is greater than line	ng fraction a	s a decimal less th	an 1.00000. If li	ne 6 is greater t	than line 7c, enter	"1".)		
, 9	Total U.S. income tax	Total U.S. income tax against which credit is allowed (regular tax liability (as defined in section 26(b)) less possessions tax credit determined under section 936)	is allowed (re	gular tax liability (as	s defined in section	on 26(b)) less po	ssessions tax cred	it determined und	der section 936)	
1 7	Limitation (multiply line 8 by line 9) Foreign tax credit (enter the lesser	Limitation (multiply line 8 by line 9) Foreign tax credit (enter the lesser of line 5 or line 10 here and on the appropriate line of Part III)	5 or line 10	here and on the a		of Part III)				
Par	Part III—Summary of Separate Limitation Foreign Tax Credits from Part II,	Separate Limitati	on Foreign	Tax Credits from		Schedule B of Separate	parate Forms 1	118		
_	Credit for taxes on passive income	bassive income								
2	Credit for taxes on h	Credit for taxes on high withholding tax interest.	interest							
ω	Credit for taxes on f	Credit for taxes on financial services income.	ome							
4	Credit for taxes on shipping income.	shipping income								
5	Credit for taxes on c	Credit for taxes on dividends from each noncontrolled section 902 corporation	noncontrolle	d section 902 corp	oration (combine	e all such credits	ts on this line) .			
6	Credit for taxes on c	Credit for taxes on dividends from a DISC or former DISC	C or former	DISC						
7	Credit for taxes on t	Credit for taxes on taxable income attributable to foreign trade income.	utable to for	eign trade income						
œ	Credit for taxes on c	Credit for taxes on certain distributions from a FSC or former FSC .	rom a FSC c	or former FSC .						
9	Credit for taxes on a	Credit for taxes on all other income from sources outside the United States	sources out	side the United St	ates (General Lir	(General Limitation Income).				
10	Total (add lines 1 through 9)	rough 9)								
; =	Reduction in credit f	Reduction in credit for international boycott operations (see instructions)	cott operation	ns (see instructions						
12	Total foreign tax credit (subtract line 11 from line 10). Enter here and on your tax return	dit (subtract line 11 t	rom line 10).	Enter here and on	your tax return					

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Form 1118 (Rev. 11-91) **Schedule C 1** Taxes Deemed Paid by Domestic Corporation Filing Return—Report all amounts in U.S. dollars unless otherwise specified.

This schedule is used to compute the tax deemed paid by the corporation with respect to actual distributions from a first-tier foreign corporation under section 902(a), and deemed distributions from a first-tier, second-tier, or third-tier foreign corporation under section 960(a).

Total (add lines and include result here and on "Totals" line of Schedule B, Part I, column 3)			1. Name of Corporation (identify DISCs and former DISCs)	Part II—Distributions From Pre-1987 Earnings and Profits	Total (add lines and include result here and on "Totals" line of Schedule B,					former DISCs)	Name of Corporation Under the Laws (identify DISCs and of feater country) (identify DISCs and of feater country)	Part I—Distributions From Post-1986 Earnings and Profits
include resu			2. Tax Year End (Yr-Mo) (see instructions)	ions From	include resu					code from instructions)	2. Incorporated Under the Laws	ons From I
ılt here and o			3. Incorporated Under the Laws of (enter country code from instructions)	Pre-1987 E	ılt here and o					schedule. (Report amounts in functional currency.)	ى ≺ د	Post-1986 F
n "Totals" lin			4. E & P for Tax Year Indicated (attach schedule)	arnings an	n "Totals" lin							arnings ar
e of Schedule			ar	d Profits	e of Schedule					previously credited) for Tax Years Beginning After 1986	4. Foreign Taxes Paid or Accrued on E & P (and not	d Profits
B, Part I, colu			5. Foreign Taxes Paid or Accrued on E & P for Tax Year Indicated (see instructions)		B, Part I, column 3)						5. Taxes Deemed	
mn 3) .			6. Taxes Deemed Paid (from Schedule D, Part II, column 10)		mn 3) .							
			emed Paid edule D, lumn 10)							and 5	6. Add Columns	
			7. Add Columns 5 and 6	_						(a) Functional Currency	7.	
			8. Dividends Paid and Deemed Paid							ıcy (b) U.S. Dollars	Dividends Paid and Deemed Paid	
•			9. Divide Column 8 by Column 4		•					by Column 3	8. Divide	
			10. Tax Deemed Paid (multiply column 9 by column 7)							column 6)	9. Tax Deemed Paid	

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Schedule D Tax Deemed Paid by First-Tier Foreign Corporations—Report all amounts in U.S. dollars unless otherwise specified.

This schedule is used to compute the tax deemed paid by a first-tier foreign corporation with respect to dividends from Part I—Distributions From Post-1986 Farnings and Profits (Enter the column 9 results in Schedule C	used to compute	the tax deemed paid	by a first-tier foreign	corporation with responding	ect to dividends from a	This schedule is used to compute the tax deemed paid by a first-tier foreign corporation with respect to dividends from a second-tier foreign corporation under section 902(b)(1).	rporation under secti	ion 902(b)(1).	
Name of Second-Tier Foreign Corporation and its Related	2. Incorporated Under the Laws of	3. Undistributed E & P for Tax Years Beginning After 1986 (excluding PTI)—attach schedule.	x 4. Foreign Taxes Paid or Accrued on E & P (and not le.) previously credited) for Tax	or 5. Taxes Deemed Paid (from	6. Add Columns	7. Dividends Paid and Deemed Paid	ds Paid led Paid	8. Divide Column	9. Tax Deemed Paid (multiply
First-Tier Foreign Corporation	from instructions)	(Report amounts in functiona currency.)	Vears Beginning After 1986 (see instructions)	Column 7)	4 and 5	(a) Functional Currency	(b) U.S. Dollars	Column 3	column 8 by column 6)
Part II—Distributions From Pre-1987		Earnings and Profits		(Enter the column 10 results	s in Schedule C,	Part II, column 6.	5.)		
Name of Second-Tier Foreign Corporation and its Related First-Tier Foreign Corporation		3. Incorporated Under the Laws of (enter country code from instructions) (a	P for Tax ndicated schedule)	5. Foreign Taxes Paid or Accrued on E & P for Tax Year Indicated (see instructions)	6. Taxes Deemed Paid (from Schedule E, Part II, Column 8)	7. Add Columns 5 and 6	8. Dividends Paid and Deemed Paid	9. Divide Column 8 by Column 4	10. Tax Deemed Paid (multiply column 9 by column 7)
Schedule E Tax Deemed This schedule is a	Paid by Seco	Tax Deemed Paid by Second-Tier Foreign Corporations—Report all amounts in U.S. dol This schedule is used to compute the tax deemed paid by a second-tier foreign corporation with respect to divi	Corporations—R by a second-tier fore	eport all amounts	in U.S. dollars unl	Tax Deemed Paid by Second-Tier Foreign Corporations—Report all amounts in U.S. dollars unless otherwise specified. This schedule is used to compute the tax deemed paid by a second-tier foreign corporation with respect to dividends from a third-tier foreign corporation under section 902(b)(2).	cified. orporation under sect	tion 902(b)(2)	
Part I—Distributions From Post-1986 Earnings and Profits (Enter the column 7 results 1. Name of Third-Tier Foreign 2. Incorporated 3. Undistributed E & P for Tax Years 4. Foreign Taxes Paid or Accrued 1. Name of Third-Tier Foreign Taxes Paid or Accrued 2. Incorporated 3. Undistributed E & P for Tax Years 4. Foreign Taxes Paid or Accrued 4. Foreign Taxes Paid	Post-1986 E 2. Incorporated Under the Laws	arnings and Profits (Er 3. Undistributed E & P for Tax Years	ofits (Enter the	er the column 7 results 4. Foreign Taxes Paid or Accrued	in Schedule D,	nedule D, Part I, column 5.	6. Divide	7. Tax I	7. Tax Deemed Paid
Second-Tier Foreign Corporation	code from instructions)			credited) for Tax Years Beginning – After 1986 (see instructions)	(a) Functional Currency	(b) U.S. Dollars		Co	column 4)
Part II—Distributions From Pre-1987 Earnings and Profits	Pre-1987 Ea	arnings and Pro	fits (Enter the column		8 results in Schedule D, I	Part II, column 6.)			
Name of Third-Tier Foreign Corporation and its Related Second-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Incorporated Under the Laws of (enter country code from instructions)			or Year 1s)		d 7. Divide Column 6 by Column 4		8. Tax Deemed Paid (multiply column 7 by column 5)

	Outside the U.S. U	Outside the U.S. Under Section 863(b) and for Foreign Branches	nd for Foreign Branches		Reduction for Tal	Reduction for taxes under section you()))	
Poss	1. Name of Foreign Country or U.S. Possession (Use a separate line for each.)	2. Gross Income	3. Definitely Allocable Deductions		1. Name of Foreign Country (Use a separate line for each.)	2. Taxable Income or (Loss)	Foreign Income Tax Paid Accrued, or Deemed Paid
Part	Part I—Section 863(b)			Part	Part I—Reduction of Taxes Under Section 901(j)	Section 901(j)	
Α				А			
В				В			
C				C			
D				D			
т				Е			
ъ				П			
G				G			
ェ				I			
Total	Totals (add lines A through H)* ▶			Total	Total (add lines A through H). Enter here and on line B, Part II below.	and on line B, Part II below.	
Part	Part II—Foreign Branches			Part	Part II—Summary of Reductions of Taxes Paid, Accrued, or Deemed Paid	of Taxes Paid, Accrued, c	r Deemed Paid
Þ				Α	Reduction of Taxes Under Separate schedule	Under Section 901(e)—Attach	
В				В	Reduction of Taxes Under Sec from Part I above	Taxes Under Section 901(j)—Enter total sove	
C				C	Reduction of Oil and Gas Extraction Taxes—Enter amount from line 6, Part II, Schedule I	xtraction Taxes—Enter hedule I	
D				D	Reduction of Taxes Due to International Boycott Provisions— Enter appropriate portion of line 2b, Schedule C, Form 5713.	tional Boycott Provisions—), Schedule C, Form 5713.	
т				1	Important: Enter only "specifically attributable taxes" nere. Reduction of Taxes for Section 6038(c) Penalty—	tion 6038(c) Penalty—	
Ŧ				ו רי	Attach separate schedule		
G				F	Other Reductions of Taxes—A	-Attach schedule(s)	
ᄑ							
Total	Totals (add lines A through H)*			Total	Total (add lines A through F). Enter here and on line 3, Part ►	here and on line 3, Part	

Schedule 1 Apportionment of Deductions Not Definitely Allocable	ductions Not De	finitely Alloca	ble					
Part I—Research and Development Deductions	ctions						-	
	Broduct line #1 (SIC Code:	*	(a) Sales Method) *	(v) Total B&D	(b) Gross Income Method—Check method used:	—Check method used:	(c) Total R&D Deductions Not
	(i) Gross Sales (ii	Deductions	(iii) Gross Sales) R&D ductions	Deductions Under Sales Method (add columns (ii) and (iv))	come	″ ⊵ ≦∷l	(enter all amounts from column (a)(v)
1 Totals (see instructions)								column (b)(vii))
2 Total to be apportioned								
3 Apportionment among statutory groupings:								
a General limitation income								
b Passive income								
c High withholding tax interest								
d Financial services income								
e Shipping income								
f Dividends from noncontrolled section 902 corporation #1*								
g Dividends from noncontrolled section 902 corporation #2*								
h Taxable income attributable to foreign trade income								
4 Total foreign (add lines 3a through 3h)								
Part II—Interest Deductions, All Other Deductions, and Total Deductions	ductions, and Tot	al Deductions		-		-		
		(a) Average value of Fair market value	assets—Ch	eck method used: Tax book value	(b) Interest	(b) Interest Deductions	(c) All Other	(d) Totals (add the corresponding
		(i) Non-Financial Corporations		(ii) Financial Corporations	(iii) Non-Financial Corporations	(iv) Financial Corporations	Definitely Allocable	column (c), Part I; columns (b)(iii) and (b)(iv) Part II; and
1a Totals (see instructions)								column (c), Part II).
b Amounts specifically allocable under Temp. Regs. 1.861-10T(e)	egs. 1.861-10T(e)							from lines 3a
c Other specific allocations under Temp. Regs. 1.861-10T	legs. 1.861-10T							through 3j below in
d Other allocations (see instructions)								column 10 of the
2 Total to be apportioned (subtract lines 1b and 1c from line 1a)	nd 1c from line 1a)							Schedule A.
3 Apportionment among statutory groupings: a General limitation income	ings:							
c High withholding tax interest								
d Financial services income								
e Shipping income								
f Dividends from noncontrolled section 902 corporation #1*	2 corporation #1*							
.	2 corporation #2*							
h laxable income attributable to foreign trade income	trade income							
Certain distributions from a FSC or former FSC	mer FSC							
4 Total foreign (add lines 3a through 3i)								

^{*} Important: If you have more than two product lines **OR** if you received dividends from more than two noncontrolled section 902 corporations, see instructions.