Internal Revenue Service
Department of the Treasury Form For Paperwork Reduction Act Notice, see page 1 of the Instructions. (Rev. July 1994) H G T T T C B A Schedule A Totals (add lines A through H) 1. Foreign Country or U.S. Possession (Enter two-letter code from page 8 of instructions. Use a separate line for 1118 for each category. Check only one box on each form. taxes paid on the following separate limitation categories of income. See instructions. Use a separate Form Complete this form for credit for Depletion, and Amortization Rental, Royalty, and Licensing Expenses (a) Depreciation each.) Separate Limitation Income or (Loss) Before Adjustments (a) Exclude gross-up (b) Gross-up (sec. 78) (b) Other Expenses 2. Deemed Dividends (see instructions) For calendar year 19 Separate Limitation Deductions
(INCLUDE Foreign Branch and Section 863(b) Deductions here and on Schedule F—See instructions) Performance of Services **(c)** Expenses Related to Gross Income From **Definitely Allocable Deductions** Shipping Income High Withholding Tax Interest Dividends From **Each** Noncontrolled Section 902 Corporation (see instructions). Name of Foreign Corporation ► Country of Financial Services Income Passive Income Separate Limitation Gross Income or (Loss) From Sources Outside the United States (INCLUDE Foreign Branch and Section 863(b) Gross Income here and on Schedule F—See instructions) or other tax year beginning (a) Exclude gross-up (b) Gross-up (sec. Foreign Tax Credit—Corporations (d) Other Definitely Allocable Deductions 3. Other Dividends Attach to the corporation's tax return (e) Total Definitely Allocable Deductions (add columns 9a through 9d) 78) Interest General Limitation Income (see instructions) Certain Distributions From a FSC or Former FSC Dividends From a DISC or Former DISC Taxable Income Attributable To Foreign Trade Income 19 Cat. No. 10900F and ending Royalties, and License Fees 5. Gross Rents **10.** Apportioned Share of Deductions Not Definitely Allocable (enter amount from applicable line of Schedule H, Part II, Country of Incorporation ► column (d)) **6.** Gross Income From Performance of Services 11. Total Deductions (add columns 9e and 10) 19 7. Other (attach schedule) Employer identification number OMB No. 1545-0122 Form 1118 (Rev. 7-94) 8. Total (add columns 2a through 7) Adjustments (subtract column 11 from Limitation Income or Total Separate (Loss) Before column 8)

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ĕ	Schedule 3 Foreig	Foreign Tax Credit								
Pa	ဌ	Paid, Accrued,	and Deemed	Paid						
	1. Credit is Claimed		2. Foreign Taxes	2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign cur	h schedule showing	amounts in foreign	currency and conversion rate(s) used)	on rate(s) used)		3. Tax Deemed Paid
	for Taxes:	Tax \	Tax Withheld at Source on:	] T.		Other Foreign Taxes Pa	s Paid or Accrued on:		٠,	
	Date Paid Date Accrued	(a) Dividends	<b>(b)</b> Interest	(c) Rents, Royalties, and License Fees	(d) Section 863(b) Income	(e) Foreign Branch Income	(f) Services Income	(g) Other		Schedule C, Part II, column 10)
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Ot:	Totals (add lines A through H)									
a	Part II—Separate Limitation Foreign Tax	itation Foreign T	ax Credit							
_	Total foreign taxes paid or accrued (from Part I, column 2h, "Totals" line)	aid or accrued (fro	m Part I, colum	n 2h, "Totals" line)			·			
2	Total taxes deemed paid (from Part I, column 3, "Totals" line)	paid (from Part I, o	column 3, "Total:	s" line)						
ယ	Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G, Part II).	paid, accrued, or	deemed paid (ei	nter total from Sc	hedule G, Part II					
4 1	Carryback or carryover (attach schedule showing computation in detail—see Carryback and Carryover of Excess Foreign Taxes on page	attach schedule show	ing computation in	detail—see Carrybac	k and Carryover of	Excess Foreign	3 of	the instructions).		
	Foreign Tax Credit Limitation:	Limitation:								
6	Numerator of Limitation Fraction.—If required to complete Schedule J, enter the result from the applicable column of Schedule required to complete Schedule J, enter the result from the "Totals" line of column 12 of the applicable Schedule A	tion Fraction.—If re Schedule J, ente	equired to comp r the result from	lete Schedule J, of the "Totals" line	enter the result to column 12 of	from the applicable	able column of Source Schedule A	hedule J, Part I,	, line 11. If <b>not</b>	
7a		from all sources	enter taxable in	come from the co	rporation's tax re	eturn)				
	<b>b</b> Adjustments to line 7a. (See instructions.)	7a. (See instruction	ns.)							
œ		7c. (Enter the resu	llting fraction as	a decimal less th	an 1.00000. If lir	ne 6 is greater	than line 7c, enter 1	1.).		
9	Total U.S. income tax against which credit is allowed (regular tax liability (as defined in section 26(b)) minus possessions tax credit determined under section 936)	against which cred	it is allowed (regu	ılar tax liability (as	defined in sectior	1 26(b)) minus po	ssessions tax crec	it determined und	der section 936)	
11 2	Foreign tax credit (enter the smaller of line 5 or line 10 here and on the appropriate line of Part III).	nter the smaller of	line 5 or line 10	here and on the	appropriate line	of Part III).				
Part	rt III—Summary of Separate Limitation Foreign Tax Credits from Schedule B,	Separate Limita	tion Foreign 1	ax Credits fron	n Schedule B,	Part II of Sepa	parate Forms 1	118 (Complete	Only Once)	
ـ د	Credit for taxes on passive income	passive income.								
ω r	Credit for taxes on financial services income	ilgii wiliilioluilig la	X III. EI EST							
4	Credit for taxes on shipping income.	shipping income.								
ပာ	Credit for taxes on dividends from each noncontrolled section 902 corporation	dividends from eac	h noncontrolled	section 902 corp	oration (combine	all such credit	s on this line) .			
6	Credit for taxes on dividends from a DISC or former DISC	dividends from a D	ISC or former D	ISC						
7	Credit for taxes on taxable income attributable to foreign trade income	axable income attr	ibutable to forei	gn trade income.						
0	Credit for taxes on certain distributions from a FSC or former FSC	certain distributions	s from a FSC or	former FSC						
9	Credit for taxes on General Limitation Income	General Limitation	Income							
1 6	lotal (add lines 1 through 9)  Reduction in credit for intern	ough 9) for international ho	voott onerations	(SAA instructions)						
72 =	Total foreign tax credit (subtract line 11 from line 10). Enter here and on the corporation's tax return	edit (subtract line	11 from line 10).	Fnter here and o	n the corporatio	n's tax return				

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Schedule C Taxes Deemed Paid by Domestic Corporation Filing Return—Report all amounts in U.S. dollars unless otherwise specified.

Use this schedule to compute the tax deemed paid by the corporation for 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 amounts in column 10. 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 amounts in column 9. Include result here and on "Totals" line of Schedule B, Part I, column 3) .					former DISCs)	Ξ.	Part I—Distributions From Post-1986 Earnings and Profits
s in column 1			2. Tax Year End (Yr-Mo) (see instructions)	tions From	s in column 9					code from instructions)	2. Incorporated Under the Laws	ions From
0. Include res			3. Incorporated Under the Laws of (enter country code from instructions)	Pre-1987 E	). Include resu					SC	3. Undistributed E&P for Tax Years Beginning After 1986	Post-1986 E
sult here and i			4. E&P for Tax Year Indicated (attach schedule)	arnings and	ult here and or							arnings and
on "Totals" line				Profits	n "Totals" line					previously credited) for Tax Years Beginning After 1986	4. Foreign Taxes Paid or Accrued on E&P (and not	d Profits
of Schedule			5. Foreign Taxes Paid or Accrued on E&P for Tax Year Indicated (see instructions)		of Schedule I						5. Taxes Deemed Paid (from Schedule	_
B. Part I. cr			6. Taxes Deemed Paid (from Schedule D, Part II, column 10)		B, Part I, col					lumn 9)		- -
dumn 3)					umn 3)					and 5	6. Add Columns 4	
			7. Add Columns 5 8 and 6							(a) Functional Currency		
			8. Dividends Paid and Deemed Paid							(b) U.S. Dollars	7. 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.

8. Tax Deemed Paid (multiply column 7 by column 5)	8. Tax (multip	7. Divide Column 6 by Column 4	6. Dividends Paid and Deemed Paid	5. Foreign Taxes Paid or Accrued on E&P for Tax Year Indicated (see instructions)		4. E&P for Tax Year Indicated (attach schedule)	2. Tax Year End 3. Incorporated Under the (Yr-Mo) (See Laws of (enter country instructions) code from instructions)	2. Tax Year Enc (Yr-Mo) (see instructions)	Name of Third-Tier Foreign Corporation and its Related Second-Tier Foreign Corporation
	1		Part II, column 6.)	Jle D,	1 ~~	ofits (Enter the o	arnings and Pr	Pre-1987 E	Part II—Distributions From Pre-1987 Earnings and Profits (Enter the column
		Coldinii	( <b>b)</b> 0.0. Dollars	(a) i direttorial carretrey	Alter 1700 (acc man denotia)		announts in raincitorial carreins).	instructions)	
7. Tax Deemed Paid (multiply column 6 by column 4)	7. Tax (multip c		5. Dividends Paid and Deemed Paid	5. Dividends Paid	Foreign Taxes Paid or Accrued on E&P (and not previously credited) for Tax Years Beginning		ω	Under the Laws of (enter country code from	<ol> <li>Name of Third-Tier Foreign Corporation and its Related Second-Tier Foreign Corporation</li> </ol>
			Part I, column 5.)	in Schedule D, Pa	column 7 results	ofits (Enter the	arnings and Pi	ost-1986 E	Part I—Distributions From Post-1986 Earnings and Profits (Enter the column 7 results in Schedule D,
		<b>ed.</b> ction 902(b)(2).	lars unless otherwise specified. rd-tier foreign corporation under section	Tax Deemed Paid by Second-Tier Foreign Corporations—Report all amounts in U.S. dollars unless otherwise specified.  Use this schedule to compute the tax deemed paid by a second-tier foreign corporation for dividends from a third-tier foreign corporation under section 902(b)(2).	Tax Deemed Paid by Second-Tier Foreign Corporations—Report all amounts in U.S. dol Use this schedule to compute the tax deemed paid by a second-tier foreign corporation for dividends from a thing.	Corporations—R a second-tier foreign	ond-Tier Foreign e tax deemed paid by	Paid by Second to compute the	Schedule E Tax Deemed Use this schedule
10. Tax Deemed Paid (multiply column 9 by column 7)	9. Divide Column 8 by Column 4	8. Dividends Paid and Deemed Paid	7. Add Columns 5 and 6	6. Taxes Deemed Paid (from Schedule E, Part II, Column 8)	5. Foreign Taxes Paid or Accrued on E&P for Tax Year Indicated (see instructions)	4. E&P for Tax Year Indicated (attach schedule)	3. Incorporated Under the Laws of (enter country code from instructions)	2. Tax Year End (Yr-Mo) (see instructions) (e	Name of Second-Tier Foreign Corporation and its Related First-Tier Foreign Corporation
			Part II, column 6.)	in Schedule C,	Earnings and Profits (Enter the column 10 results	ofits (Enter the o	arnings and Pr		Part II—Distributions From Pre-1987
column 6)	Column 3	(b) U.S. Dollars	(a) Functional Currency (1	(a)				from instructions)	
9. Tax Deemed Paid (multiply column 8 by	8. Divide Column 7a by		nds	6. Add Columns 4 and 5	5. 1 Sch	ax  4. Foreign Taxes Paid or  6 Accrued on E&P (and not tule. previously credited) for Tax al Years Beginning After 1986	Undistributed E&P for Tax     Years Beginning After 1986     (excluding PTI)—attach schedule.     (Report amounts in functional	2. Incorporated Under the Laws of (enter country code	Name of Second-Tier Foreign     Corporation and its Related     First-Tier Foreign Corporation
		בווטוד יטב(ט/נוי.	Part I, column 5.)	in Schedule C, Pa	column 9 results	ofits (Enter the	arnings and Pi	ost-1986 E	Part I—Distributions From Post-1986 Earnings and Profits (Enter the column 9 results in Schedule C,
		*tion 902/h)/1)	n cornoration under sec	Use this schedule to compute the tax deemed paid by a first-tier foreign corporation for dividends from a second-tier foreign corporation under section 902(b)(1)	moration for dividends f	a first-tier foreign cor	nd bisa bamaab vet a	to complite th	llse this schedul

Schedule F Gross Income and Outside the U.S. U	Gross Income and Definitely Allocable Deductions From Sources Outside the U.S. Under Section 863(b) and for Foreign Branches	Gross Income and Definitely Allocable Deductions From Sources Outside the U.S. Under Section 863(b) and for Foreign Branches	Sche	Schedule G Reductions of Ta	Reductions of Taxes Paid, Accrued, or Deemed Paid (Including Reduction for Taxes Under Section 901(j))	emed Paid (Including
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)	3. Foreign Income Tax Paid, Accrued, or Deemed Paid
Part I—Section 863(b)			Part I	Part I—Reduction of Taxes Under	of Taxes Under Section 901(j)	
A			Þ			
B			В			
С			0			
D			D			
Е			Е			
71			F			
G			G			
Ξ			I			
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 II—Foreign Branches			Part I	Part II—Summary of Reductions of Taxes Paid, Accrued, or Deemed Paid	of Taxes Paid, Accrued, or	r Deemed Paid
A			<b>A</b>	Reduction of Taxes Under separate schedule	Section 901(e)—Attach	
σ.			₽	Reduction of Taxes Under Se from Part I above	Taxes Under Section 901(j)—Enter total ove	
С			0	Reduction of Oil and Gas Extraction amount from Schedule I, Part II, line 6	Oil and Gas Extraction Taxes—Enter Schedule I, Part II, line 6	
D			D	Reduction of Taxes Due to International Boycott Provisions— Enter appropriate portion of Schedule C (Form 5713), line 2b.	itional Boycott Provisions—dule C (Form 5713), line 2b.	
т			п	Important: Enter only "specifically attributable taxes" here.  Reduction of Taxes for Section 6038(c) Penalty—	Taxes for Section 6038(c) Penalty—	
71				Attach separate schedule		
G			7	Other Reductions of Taxes—	-Attach schedule(s)	
Ι						
Totals (add lines A through H)* ▶	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		<b>Total</b> B, Pa	Total (add lines A through F). Ente B, Part II, line 3	through F). Enter here and on Schedule	

<sup>\*</sup> 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).

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Part I—Research and Development Deductions	Ctions							
			(a) Sales Method	<u> </u>		(b) Gross Income Metho	(b) Gross Income Method—Check method used:	(c) Total R&D
	Product line #1 (SIC Code:	C Code: )*	Product line #2 (SIC	Code: )*	(v) Total R&D	Option 1 Op	Option 2 (See instructions.)	Definitely Allocable
	(i) Gross Sales	(ii) R&D Deductions	(iii) Gross Sales	(iv) R&D Deductions	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 instructions)								column (b)(vii))
2 Total to be apportioned								
3 Apportionment among statutory groupings:								
a General limitation income								
<b>b</b> Passive income								
c High withholding tax interest								
<b>d</b> Financial services income								
e Shipping income								
f Dividends from noncontrolled section								
902 corporation #1*								
g Dividends from noncontrolled section 902 corporation #2*								
h Tayable income attributable to foreign								
4 Total foreign (add lines 3a through 3h)								
Part II—Interest Deductions, All Other Deductions, and Total Deductions	ductions, and To	otal Deductions						
		(a) Average value of	value of assets—	(a) Average value of assets—Check method used:	(b) Interest	<b>(b)</b> Interest Deductions	(c) All Other	(d) Totals (add the corresponding
		(i) Nonfinancial Corporations		(ii) Financial Corporations	(iii) Nonfinancial Corporations	(iv) Financial Corporations	Definitely Allocable	column (c), Part I; columns (b)(iii) and
1a Totals (see instructions)								column (c), Part II).
<b>b</b> Amounts specifically allocable under Temp. Regs. 1.861-10T(e)	egs. 1.861-10T(e)							Enter each amount from lines 3a
c Other specific allocations under Temp. Regs. 1.861-10T	Regs. 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)	and 1c from line 1a)							Schedule A.
3 Apportionment among statutory groupings:	ings:							
a General limitation income								
<b>b</b> Passive income								
c High withholding tax interest								
d Financial services income								
e Shipping income								
f Dividends from noncontrolled section 902 corporation #1*	2 corporation #1*							
g Dividends from noncontrolled section 902 corporation #2*	2 corporation #2*							
h Taxable income attributable to foreign trade income	trade income							
i Certain distributions from a FSC or former FSC	mer FSC							
j Dividends from a DISC or former DISC								
4 Total foreign (add lines 3a through 3i)								

<sup>4</sup> lotal foreign (add lines 3a through 3) 
\* Important: If the corporation has more than two product lines OR if it received dividends from more than two noncontrolled section 902 corporations, see instructions.