Form	1118			For	eign ⁻	Tax Cree	dit—	-Corporatio	ns					
(Rev	. January 1999)		Attach to the corporation's tax return.											MB No. 1545-0122
	al Revenue Service													
<u> </u>	rtment of the Treasury e of corporation	For calendar	year , or	other tax y	year begin	ining		, , , , , , , , , , , , , , , , , , , ,	and ending		,			
Nam	e or corporation												Employ	yer identification number
Imp	nplete this form for portant: <i>Complete a</i> Passive Income High Withholding Ta	a SEPARATE Form		<i>pplicable</i> n a DISC	<i>income</i> or Form	<i>category. Cl</i> ner DISC	neck o	only one box on ϵ	each form.	imitation I	ncome			uctions on page 5.
	Financial Services I					0		JIIIC						5
	Shipping Income											· •		
Sc	hedule A Inco	Income or (Loss) Before Adjustments (Report all amounts in U.S. dollars. See Specific Instructions on page 5.)												
	1. Foreign Country or U.S. Possession (Enter two-letter code from page	Gro	oss Income or (Los	ss) From S	Sources C	Dutside the L	nited S	States (INCLUDE	Foreign Branch	Gross Inc	ome he	re <i>and</i> on	Sched	ule F)
	11 of instructions. Use a	ls (see instructions)		3. Other I	Dividends		4. Interest	 Gross Rents, Royalties, and 	6. Gross From Perf	Income	7. Other (8. Total (add columns	
	separate line for each.)*	(a) Exclude gross-up	(b) Gross-up (sec. 78)	(a) Exclude	e gross-up	(b) Gross-up (s	ec. 78)	4. Interest	License Fees	of Serv		schedu	ule)	2(a) through 7)
Α														
В														
С														
D														
Ε														
F														
G														
Tota	Is (add lines A through G)													
* Fo	r section 863(b) income,	use a single line and en	ter "863(b)." De	ductions	(INCLUDI	E Foreign Bra	anch D	eductions here a	nd on Schedule	F)				12. Total Income or
			9. Definitely Alloca	able Deduc	tions				10. Apportione	d Share of				(Loss) Before
	Rental, Royalty, and	Licensing Expenses							Deductions No		44.7			Adjustments (subtract column 11 from
	(a) Depreciation, Depletion, and Amortization	(b) Other Expenses	(c) Expenses Rela Gross Income F Performance of Se	rom		r Definitely Deductions	Alloca	e) Total Definitely able Deductions (add nns 9(a) through 9(d))	Allocable (ente from applicab Schedule H, column	le line of Part II,		otal Deduct Numns 9(e) a		column 8)
Α														
В														
С														
D														
Ε														
F														
G														
Totals														
For	Donomucul, Doductio	n Act Nation con n	and 1 of congrate	instruction	n c			0-1	No. 10000E					Farma 1110 (Days 1 00)

For Paperwork Reduction Act Notice, see page 1 of separate instructions.

Form **1118** (Rev. 1-99)

Schedule B Foreign Tax Credit (Report all foreign tax amounts in U.S. dollars.)

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Par	rt I—Fore	eign Taxes	Paid, Accrue	d, and Deemed	d Paid (See page	e 5 of instructi	ons.)							
	1. Credit	1. Credit is Claimed 2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(
	for T	axes:	Т	ax Withheld at Source	on:	Other Foreign Taxes Paid or Accrued on:								
	Paid Accrued		(a) Dividends	(b) Interest	(c) Rents, Royalties,	(d) Section	(e) Foreign	(f) Services Income	(g) Other					
	Date Paid Date Accrued				and License Fees	863(b) Income	Branch Income							
Α														
В														
С														
		1												

D		
Ε		
F		
G		
Tota	(add lines A through G)	
Pa	II—Separate Credit Limitation (Complete a separate Part II for each applicable category of income.)	
1	Total foreign taxes paid or accrued (total from Part I, column 2(h)).	
2	Total taxes deemed paid (total from Part I, column 3)	
3	Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G)	
4	Total carryover of foreign taxes (attach schedule showing computation in detail—see page 6 of the instructions)	
5	Total foreign taxes (combine lines 1 through 4)	
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	
Ŭ	result from the "Totals" line of column 12 of the applicable Schedule A	
7a	Total taxable income from all sources (enter taxable income from the corporation's tax return)	
	Adjustments to line 7a. (See page 6 of instructions.)	
	Subtract line 7b from line 7a	
8	Divide line 6 by line 7c. Enter the resulting fraction as a decimal. (See instructions.) If line 6 is greater than line 7c, enter 1	
9	Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus possessions tax credit determined under section 936 or 30A)	
10	Credit limitation (multiply line 8 by line 9). (See page 6 of instructions.)	
11	Separate foreign tax credit (enter the smaller of line 5 or line 10 here and on the appropriate line of Part III)	
Par	III—Summary of Separate Credit Limitations (Enter amounts from Part I, line 11 for each applicable income category. Do not complete for section 901(j) incor	.ne.)
1	Credit for taxes on passive income	
2	Credit for taxes on high withholding tax interest.	
3	Credit for taxes on financial services income	
4	Credit for taxes on shipping income	
5	Credit for taxes on dividends from each noncontrolled section 902 corporation (combine all such credits on this line)	
6	Credit for taxes on dividends from a DISC or former DISC	
7	Credit for taxes on taxable income attributable to foreign trade income	
8	Credit for taxes on certain distributions from a FSC or former FSC	
9	Credit for taxes on General Limitation income	
10	Credit for taxes on income re-sourced by treaty (combine all such credits on this line)	
11	Total (add lines 1 through 10)	

(h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g)) (h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g)) (h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g)) (h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g)) (h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g)) (h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g)) (h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g)) (h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g)) (h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g)) (h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g)) (h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g)) (h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g)) (h) Total Foreign Taxes Paid (h) Total Foreign Taxe

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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 Inclusio	ons From	Post-1986 U	Indistribute	ed Earning	s					
1. Name of Foreign Corporation	2. Tax Year End	3. Country of Incorporation (enter country	4. Post-1986 Undistributed Earnings (in	5. Opening Balance in Post-1986		s Paid and Deemed Year Indicated (b) Taxes Deemed	Foreign Income	8. Divide Deemed	ends and Inclusions	9. Divide Column 8(a)	
(identify DISCs and former DISCs)	(Yr-Mo) (see instructions)	code from page 11 of instructions)	functional currency—attach schedule)		(a) Taxes Paid	Daid (from	columns 5	(a) Functional Currency	(b) U.S. Dollars	by Column 4	
Total (Add amounts in	column 10. I	Include res	ult here and o	n "Totals" lin	e of Schedu	le B, Part I, co	lumn 3)				

Part II—Dividends Paid Out of Pre-1987 Accumulated Profits

1. Name of Foreign Corporation (identify DISCs and former	2. Tax Year End (Yr-Mo) (see	3. Country of Incorporation (enter country code from	4. Accumulated Profits for Tax Year Indicated (in functional currency computed under section 902) (attach schedule)	and Deemed Paid on Earnings and Profits (E&P) for Tax Year Indicated	6. Dividends Paid		7. Divide Column 6(a) by	8. Tax Deemed Paid (see instructions)	
DISCs)	instructions)	page 11 of instructions)			(a) Functional Currency	(b) U.S. Dollars	Column 4	(a) Functional Currency	(b) U.S. Dollars

Part III—Deemed Inclusions From Pre-1987 Earnings and Profits

1. Name of Foreign Corporation (identify	2. Tax Year End (Yr-Mo) (see	3. Country of Incorporation (enter country code from	 E&P for Tax Year Indicated (in functional currency translated from U.S. dollars, 	5. Foreign Taxes Paid and Deemed Paid for	6. Deemed	Inclusions	7. Divide Column 6(a)	8. Tax Deemed Paid (multiply column 5 by
DISCs and former DISCs)	instructions)	page 11 of instructions)	computed under section 964) (attach schedule)	Tax Year Indicated (see instructions)	(a) Functional Currency	(b) U.S. Dollars	by Column 4	column 7)

Total (Add amounts in column 8. Enter the result here and include on "Totals" line of Schedule B, Part I, column 3)

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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-Tier Foreign Corporations

Section	A—Divide	nds Paid Out of	Post-1986 Un	distribu	uted Ear	nings (Includ	le th	ne columr	n 10 re:	sults i	n Schedu	ile C	, Part	I, col	umn 6(b)	.)
1. Name of Second-Tier Foreign Corporation and Its Related	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (enter	4. Post-1986 Undistributed Earnings (in functional	5 . C)pening ance in 186 Foreign	6. Foreign Taxes Paid for Tax	Paid a	and Deemed	7. Post Foreign I Taxes	-1986 Income	8. Dividence		d (in funct		9. Divide Column	10. Tax Deemed Paid (multiply
First-Tier Foreign Corporation	(see instructions)	country code from page 11 of instructions)	currency—attach schedule)	Post-19 Incon	86 Foreign ne Taxes	(a) Taxes Paid		Taxes Deemed see instructions)	colum 6(a), and	ns 5,	(a) of Second Corporation		(b) of Fir Corpora		8(a) by Column 4	column 7 by column 9)
Section	P Divido	ds Paid Out of	Dro 1097 Acou	mulato	d Drofit			lump 0/b)	rocult	c in S	chodulo (ort L c		p(h))	
		3. Country of	4. Accumulated P		1			6. Dividend				-	Divide	1		aid (see instructions)
1. Name of Second-Tier Foreign Corporation and Its Related First-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see	Incorporation (enter country code from page	Tax Year Indic e (in functional curr	ated ency—	Paid for (in fun	Faxes Paid and Deer Tax Year Indicated Inctional currency—	emed d	(a) of Seco Corpora	nd-tier	(b) o	f First-tier	Col 6(a	lumn ı) by	(a) Func of S	tional Currency Second-tier	(b) U.S. Dollars
	instructions)	11 of instructions)	attach sched	ule)	se	e instructions)		Corpora			poration	Colu	umn 4	Co	rporation	
Part II—Tax Deemed Paid b	y Second	I-Tier Foreign	Corporations						I							
Section A—	Dividends	Paid Out of Pos	st-1986 Undisti	ibuted	Earning	s (Include th	e co	olumn 10	results	s in Se	ection A, o	colui	mn 6(k	o), of	Part I ab	ove.)
1. Name of Third-Tier Foreign	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (enter	4. Post-1986 Undistributed Earnings	5. C	pening ance in	6. Foreign Taxes Paid for Tax	Year li	ndicated	7. Post Fore Income	ign	8. Dividenc	ls Paic curren		tional	9. Divide Column	10. Tax Deemed Paid (multiply
Corporation and Its Related Second-Tier Foreign Corporation	(see instructions)	country code from page 11 of instructions)	(in functional currency—attach schedule)	Post-19	86 Foreign ne Taxes	(a) Taxes Paid	Sche	Taxes Deemed Paid (from edule E, Part I, column 10)	(add co 5, 6(a) 6(b	lumns , and	(a) of Third-t Corporatior		(b) of Seco Corpora		8(a) by Column 4	column 7 by column 9)
	<u> </u>		4007.4				<u> </u>	0(1)					(1)	(D		
Section B-		s Paid Out of Pr									1			1		•
 Name of Third-Tier Foreign Corporation and Its Related 	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (enter	4. Accumulated P Tax Year Indic	ated	Paid for	Taxes Paid and De Tax Year Indicated	l (in					Co	Divide Iumn		ax Deemed Parana n Functional	aid (see instructions)
Second-Tier Foreign Corporation	(see instructions)	country code from page 11 of instructions)	e (in functional curr attach sched	ency— ule)	functi	onal currency—see instructions)	;	(a) of Thi Corpora			Second-tier rporation		a) by umn 4	Currenc	cy of Third-tier propration	(b) U.S. Dollars
		1												1		

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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	d by Third-Tier	Foreign C	orporations (Incl	ude the colur	mn 10 results	s in Schedule	D, Part II, See	ction A,	column	6(b).)	
1. 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 (in functional	5. Opening Balance in Post-1986	Paid for Tax Year Indicated Fore		7 . Post-1986 Foreign Income Taxes (add		ds Paid (in currency)	9. Divide Column	10 . Tax Deemed Paid (multiply
Third-Tier Foreign Corporation	page 11 of instructions)	(see instructions)	currency—attach schedule)	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.)			
1. Name of Fifth-Tier Foreign	2. Country of Incorporation (enter	3. Tax Year End	4. Post-1986 Undistributed Earnings	5. Opening Balance in	6. Foreign Taxes	Paid and Deemed Year Indicated	7. Post-1986 Foreign Income	8. Dividen	ds Paid (in currency)	9. Divide Column	10. Tax Deemed Paid (multiply
Corporation and Its Related Fourth-Tier Foreign Corporation	country code from page 11 of instructions)	(Yr-Mo) (see instructions)	(in functional currency—attach schedule)	Post-1986 Foreign Income Taxes	(a) Taxes Paid	(b) Taxes Deemed Paid (from Part III, column 10)	Taxes (add 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.	ude the colu	mn 10 result	s in column 6	b(b) of Part II a	bove.)			
1. Name of Sixth-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 . Forei Paid For	gn Taxes Tax Year	7. Post-1986 Foreign Income Taxes (add	8. Dividen	ds Paid (in currency) (b) Of	9. Divide Column 8(a) by	10 . Tax Deemed Paid (multiply column 7 by
Fifth-Tier Foreign Corporation	page 11 of instructions)	(see instructions)	currency—attach schedule)	Foreign Income Taxes	Indio	cated	columns 5 and 6)	Sixth-tier CFC	Fifth-tier CFC	Column 4	column 9)
	•	·	•	•	•						

Schedule F Gross Income and Branches	Definitely Allocable D	Deductions for Foreign	Sch	edule G Reductions of Taxes Paid, Accrued, or Deemed Paid	
1. Name of Foreign Country or U.S. Possession (Use a separate line for each.)	2. Gross Income	3. Definitely Allocable Deductions	Α	Reduction of Taxes Under Section 901(e)—Attach separate schedule	
A			В	Reduction of Oil and Gas Extraction Taxes—Enter amount from Schedule I, Part II, line 6	
B C			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.	
D			D	Reduction of Taxes for Section 6038(c) Penalty— Attach separate schedule	
E			E	Other Reductions of Taxes—Attach schedule(s)	
F			_		
G			-		
H				I (add lines A through E). Enter here and on Schedule Part II, line 3	
otals (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).

Apportionment of Deductions Not Definitely Allocable (Complete Only Once) Schedule H

Part I—Research and Development Deductions (b) Gross Income Method-Check method used: (a) Sales Method (c) Total R&D (See page 9 of Deductions Not (v) Total R&D Product line #1 (SIC Code:)* Product line #2 (SIC Code:)* Option 1 Option 2 instructions.) **Definitely Allocable** Deductions Under (vii) Total R&D (enter all amounts (iv) R&D Sales Method (add (i) Gross Sales (ii) R&D Deductions (iii) Gross Sales (vi) Gross Income Deductions Under from column (a)(v) Deductions columns (ii) and (iv)) Gross Income Method or all amounts from Totals (see page 8 of instructions) 1 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 corp.* **9** Taxable income attributable to foreign trade income **h** Section 901(j) income* i Income re-sourced by treaty* 4 Total foreign (add lines 3a through 3i) Part II—Interest Deductions, All Other Deductions, and Total Deductions

	(a) Average value of Asso	Tax book value	(b) Interest	Deductions	(c) All Other Deductions Not	(d) Lotals (add the corresponding amounts from
	(i) Nonfinancial Corporations	(ii) Financial Corporations	(iii) Nonfinancial Corporations (iv) Financial Corporations		Definitely Allocable	column (c), Part I; columns (b)(iii) and (b)(iv), Part II; and
1a Totals (see page 9 of instructions)						column (c), Part II).
b Amounts specifically allocable under Temp. Regs. 1.861-10T(e)						Enter each amount from lines 3a
c Other specific allocations under Temp. Regs. 1.861-10T						through 3k below
d Assets excluded from apportionment formula						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 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*						
g Taxable income attributable to foreign trade income						
h Certain distributions from a FSC or former FSC						
i Dividends from a DISC or former DISC						
j Section 901(j) income*						
k Income re-sourced by treaty*						
4 Total foreign (add lines 3a through 3k)						
* Important: See Computer-Generated Schedule H in instructions.	æ					