Form 11118
(Rev. December 2003)
Internal Revenue Service
Department of the Treasury

Foreign Tax Credit—Corporations

Attach to the corporation's tax return.See separate instructions.

ay year beginning 20 and ending 20

t of the Treasury For calendar year 20 , or other tax year beginning , 20 , and ending , 20

Name of corporation **Employer identification number** Use a separate Form 1118 for each applicable category of income listed below. See Categories of Income on page 1 of instructions. Also, see Specific Instructions on page 5. Check only one box on each form. ☐ Passive Income ☐ Dividends From a DISC or Former DISC ☐ Certain Dividends From 10/50 Corporations ☐ High Withholding Tax Interest ☐ Taxable Income Attributable To Foreign Trade Income Section 901(i) Income: Name of Sanctioned Country ▶ _____ ☐ Financial Services Income ☐ Certain Distributions From a FSC or Former FSC Income Re-sourced by Treaty: Name of Country ▶ _____ Shipping Income Certain Dividends From **Each** 10/50 PFIC General Limitation Income Name of PFIC ▶ _ Country of Incorporation ▶ Income or (Loss) Before Adjustments (Report all amounts in U.S. dollars. See page 5 of instructions.) Schedule A 1. Foreign Country or Gross Income or (Loss) From Sources Outside the United States (INCLUDE Foreign Branch Gross Income here and on Schedule F) U.S. Possession (Enter two-letter code from list beginning on page 2. Deemed Dividends (see instructions) 3. Other Dividends 5. Gross Rents, 6. Gross Income 11 of instructions. Use 8. Total (add columns 7. Other (attach 4. Interest Royalties, and From Performance a separate line for 2(a) through 7) schedule) License Fees of Services (a) Exclude gross-up **(b)** Gross-up (sec. 78) (a) Exclude gross-up | (b) Gross-up (sec. 78) each.)3 F Totals (add lines A through F) * 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 Rental, Royalty, and Licensing Expenses Deductions Not Definitely Adjustments (subtract Allocable (enter amount 11. Total Deductions column 11 from (c) Expenses Related to (e) Total Definitely (d) Other Definitely (a) Depreciation, from applicable line of (add columns 9(e) and 10) column 8) Gross Income From Allocable Deductions (add Allocable Deductions Depletion, and (b) Other Expenses Schedule H, Part II, columns 9(a) through 9(d)) Performance of Services Amortization column (d)) В D Ε F

OMB No. 1545-0122

| | hedule B | | | | ign tax amounts i | | | | | | <u> </u> |
|----------|----------------|--------------|----------------------|------------------------------|--|-----------------------|-----------------------|--------------------------|--------------------------|----------------------------|--|
| Pai | rt I—Fore | ign Taxes | Paid, Accrue | ed, and Deeme | d Paid (see page | e 6 of instruction | ons) | | | | |
| | | is Claimed | | 2. Foreign Tax | ces Paid or Accrued (atta | nch schedule showin | <u> </u> | | | | 3. Tax Deemed Paid |
| | for T | axes: | T | ax Withheld at Source | e on: | | Other Foreign Taxe | es Paid or Accrued on | : | (h) Total Foreign Taxes | (from Schedule C— Part I, column 10, |
| | | Accrued | (a) Dividends | (b) Interest | (c) Rents, Royalties, | (d) Section | (e) Foreign | (f) Services Income | (g) Other | Paid or Accrued (add | Part II, column 8(b), and Part III, column 8) |
| | Date Paid | Date Accrued | | (1) | and License Fees | 863(b) Income | Branch Income | · · | | columns z(a) through z(g)) | and Part III, Column of |
| Α | | | | | | | | | | | |
| В | | | | | | | | | | | |
| С | | | | | | | | | | | |
| D | | | | | | | | | | | |
| <u>E</u> | | | | | | | | | | | |
| <u>F</u> | | | | | | | | | | | |
| | Is (add lines | - | | | | | | | | | |
| Pai | rt II—Sep | arate For | eign Tax Cred | <mark>lit (Complete a</mark> | separate Part II | for each appli | <u>icable categor</u> | y of income.) | | | |
| 1 | Total fore | eign taxes p | oaid or accrued | (total from Part I | , column 2(h)) . | | | | | | |
| 2 | Total tax | es deemed | paid (total from | Part I, column 3 | 3) | | | | | | |
| 3 | Reduction | ons of taxes | paid, accrued, | or deemed paid | (enter total from So | chedule G) | | | | () | |
| 4 | Total car | ryover of fo | oreign taxes (atta | ach schedule sho | owing computation | in detail—see p | age 6 of the ins | structions) | | | |
| 5 | Total fore | eign taxes (| combine lines 1 | through 4) | | | | | | | |
| 6 | Enter the | e amount fr | om the applicab | ole column of Sc | hedule J, Part I, lin | e 11 (see page | 6 of instructions | s). If Schedule J | is not required t | o be completed, | |
| | | | | | of the applicable So | | | | | | |
| 7a | Total tax | able incom | e from all source | es (enter taxable | income from the c | orporation's tax | return) | | | | |
| k | Adjustm | ents to line | 7a (see page 6 | of instructions). | | | | | | | |
| C | | | | | | | | | | | |
| 8 | | | | | as a decimal (see ir | | | | | | |
| 9 | Total U.S | income tax | k against which c | credit is allowed (re | egular tax liability (se | e section 26(b)) i | minus possessior | ns tax credit deter | mined under sect | ion 936 or 30A) . | |
| 10 | Credit lin | nitation (mu | ıltiply line 8 by li | ine 9) (see page | 6 of instructions) | | | | | | |
| 11 | | | | | e 5 or line 10 here | | | | | | |
| Par | t III—Sun | nmary of S | eparate Credit | is (Enter amount | s from Part II, line | 11 for each ap | plicable catego | ory of income. Do | not include ta | xes on taxable inc | ome attributable |
| 10 1 | | | • | sanctioned cou | · · · · · · · · · · · · · · · · · · · | | | | | | |
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| 4 | | | | | | | | | | | |
| 5 | | | | | 50 PFIC (combine a | | | | | | |
| 6 | | | | | porations | | | | | | |
| 7 | Credit fo | r taxes on | dividends from a | a DISC or former | DISC | | | | | | |
| 8 | | | | | or former FSC . | | | | | | |
| 9 | Credit fo | r taxes on | general limitation | n income | | | | | | | |
| 10 | | | | | mbine all such cred | | | | | | |
| 11 | | | | | | | | | | | |
| 12 13 | | | | | ons (see page 6 of 1 1). Enter here and | | | | | | |

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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 Deeme | d Inclusio | ns From | Post- | -1986 Un | distributed | l Earnir | ngs | | | | | | |
|--|--|--|--|--|---|--|---|---------------------------------------|---|----------------------------------|---|---------------------|---|---|
| Name of Foreign Corporation (identify DISCs and former DISCs) | 2. Tax Year End (Yr-Mo) (see instructions) | 3. Country of Incorporation (enter country code from instructions) | 4. Post-1 Undistribu Earnings function currency—a schedul | uted (in nal attach | 5. Opening Balance in Post-1986 breign Income Taxes | 6. Foreign Taxes Paid for Tax (a) Taxes Paid | s Paid and x Year Indica (b) Taxes Paid (i Schedule D see instru | ated Deemed from D, Part I— | 7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b)) | | vidends and ed Inclusions ncy (b) U.S | . Dollars | 9. Divide Column 8(a) by Column 4 | 10. Tax Deemed Paid (multiply column 7 by column 9) |
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| | | | | | | | | | | | | | | |
| Total (Add amounts in | | | | | | Totals" line o | of Sched | lule B, | Part I, colum | n 3) | | | • | |
| Part II—Dividends | Paid Out of | Pre-1987 | 7 Accum | ulated | l Profits | T | | | | | T | ı | | |
| Name of Foreign Corporation (identify DISCs and former | 2. Tax Year End (Yr-Mo) (see | (Yr-Mo) (see Incorporat | | Accumulated Profits 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 | 7. Divide Column 6(a) by | | 8. Tax Dee (see instr | |
| DISCs) | instructions) | instruc | instructions) sec | | 902) (attach nedule) | (in functional currency) (see instructions) | | (a) Fur | a) Functional Currency (b) U.S. Dol | | Column 4 | | ional Currency | (b) U.S. Dollars |
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| Total (Add amounts in | column 8b. | Enter the re | esult here | and in | clude on " | Totals" line o | of Sched | dule B, | Part I, colum | n 3) | | | • | |
| Part III—Deemed Ir | nclusionș F | rom Pre- | 1987 Ear | rnings | and Pro | fits | | | | | | | | |
| 1. Name of Fore Corporation (ide | ntify 2. | Tax Year End Yr-Mo) (see | 3. Cour Incorporat | ion (enter | (in f | for Tax Year Ind unctional curren ted from U.S. do | ісу | and D | eign Taxes Paid eemed Paid for | 6. Deei | med Inclusions | 7. Div | | 8. Tax Deemed Paid (multiply column 5 by |
| DISCs and forr DISCs) | | instructions) Country | | code from comput | | ted from 0.5. dollars, ted under section 964) attach schedule) | | Tax Year Indicated (see instructions) | | (a) Functional Currency (b) U.S. | | Dollars by Column 4 | | column 7) |
| | | | | | | | | | | | | | | |
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| Total (Add amounts in | column 8. E | nter the res | sult here a | and incl | ude on "T | otals" line of | Schedu | ıle B, I | Part I, 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 b | y First-Ti | er Foreign Co | rporations | | | | | | | | |
|--|--------------------------------------|------------------------------------|--|-----------------------------------|---|---|---------------------------------------|---------------------------------|------------------------------|---|--------------------------|
| Section | A—Divide | nds Paid Out of | Post-1986 Und | distributed Earı | nings (Includ | e the colum | n 10 results | in Schedul | le C, Part | I, column 6(k | o).) |
| Name of Second-Tier Foreign Corporation and Its Related | Life (11-100) incorporation (enter | | 4. Post-1986 Undistributed Earnings (in functional | 5. Opening Balance in | 6. Foreign Taxes Paid for Tax | Year Indicated | dicated Foreign Income Taxes (add | | s Paid (in func currency) | Column | Paid (multiply |
| First-Tier Foreign Corporation | (see instructions) | country code from instructions) | currency—attach schedule) | Post-1986 Foreign Income Taxes | (a) Taxes Paid | (b) Taxes Deemed Paid (see instruction | columns 5. | | | rst-tier 8(a) by Column | column 7 by column 9) |
| | | | | | | | | | | | |
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| Section | R—Divider | nds Paid Out of | Pre-1987 Δccu | mulated Profits | Include the | column 8(1 | n) results in 9 | Schedule C | Part I c | column 6(b) | |
| | 2. Tax Year | 3. Country of | 4. Accumulated Pr | | • | 1 | ids Paid (in functio | | 7. Divide | , , , | Paid (see instructions) |
| Name of Second-Tier Foreign Corporation and Its Related | End (Yr-Mo) (see | Incorporation (enter | Tax Year Indic | ated Paid for ency— (in fun | axes Paid and Dee Tax Year Indicated ctional currency— | (a) of Sec | cond-tier (b) | of First-tier | Column 6(a) by | (a) Functional Curren of Second-tier | |
| First-Tier Foreign Corporation | instructions) | instructions) | attach schedu | | e instructions) | Corpo | ration Co | orporation | Column 4 | Corporation | (b) 0.0. Dollars |
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| Part II—Tax Deemed Paid b | | | | | | | | | | | |
| Section A— | Dividends | Paid Out of Po | st-1986 Undistr | ributed Earning | s (Include th | e column 10 | results in S | Section A, c | column 6(l | b), of Part I a | oove.) |
| Name of Third-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. Opening Balance in | ce in | | Foreign Income Taxes | | s Paid (in func currency) | 9. Divide | Paid (multiply |
| Second-Tier Foreign Corporation | (see instructions) | country code from instructions) | currency—attach schedule) | Post-1986 Foreign Income Taxes | (a) Taxes Paid | Paid (from Schedule E, Part I, column 10) | (add columns 5, 6(a), and 6(b)) | (a) of Third-tie Corporation | | | column 7 by column 9) |
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| Section B- | -Dividends | Paid Out of Pr | e-1987 Accumi | ulated Profits (I | nclude the c | olumn 8(b) ı | esults in Sec | ction A, col | umn 6(b), | of Part I abo | ve.) |
| 1. Name of Third-Tier Foreign | 2. Tax Year End (Yr-Mo) | 3. Country of Incorporation (enter | 4. Accumulated Pr | | Taxes Paid and De | cificul | ds Paid (in functio | nal currency) | 7 . Divide Column | | Paid (see instructions) |
| Corporation and Its Related Second-Tier Foreign Corporation | (see instructions) | country code from instructions) | (in functional curr attach sched | rency— function | Paid for Tax Year Indicated (in functional currency—see instructions) | | (a) of Third-tier (b) of Corporation | | 6(a) by Column 4 | (a) In Functional Currency of Third-tie Corporation | r (b) U.S. Dollars |
| | | | | | | | | | | | |
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| | 1 | I | | | | | | | | 1 | 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 Pai | d by Third | d-Tier Foreign C | Corporations (Incl | ude the colu | mn 10 result | s in Schedule | D, Part II, Se | ction A, | column | 6(b).) | |
|---|--|------------------------------------|---|---------------------------------------|----------------------------------|--|--|--|--|---------------------|----------------------------------|
| Name of Fourth-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. Opening Balance in Post-1986 | | Paid and Deemed Year Indicated | 7. Post-1986 Foreign Income Taxes (add | 8. Dividends Paid (in functional currency) | | Column | 10. Tax Deemed Paid (multiply |
| Third-Tier Foreign Corporation | (see instructions) | country code from 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) |
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| Part II—Tax Deemed Pa | id by Fou | rth-Tier Foreigr | Corporations (Ir | L nclude the co | l Dlumn 10 resi | ılts in columr | n 6(b) of Part I | above.) | | | |
| Name of Fifth-Tier Foreign | 2. Tax Year S. Country of Incorporation (anti- | | 4. Post-1986 Undistributed Earnings | 5. Opening Balance in Post-1986 | 6. Foreign Taxes Paid and Deemed | | 7. Post-1986 Foreign Income | 8. Dividends Paid (in functional currency) | | 9. Divide Column | 10. Tax Deemed Paid (multiply |
| Corporation and Its Related Fourth-Tier Foreign Corporation | | country code from instructions) | (in functional currency—attach schedule) | 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 | | column 7 by |
| | | | | | | | | | | | |
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| Part III—Tax Deemed Pa | id by Fift | h-Tier Foreign | Corporations (Inc | lude the colu | ımn 10 resul | ts in column | 6(b) of Part II a | above.) | | | |
| Name of Sixth-Tier Foreign Corporation and Its Related | 2. Tax Year End | 3. Country of Incorporation (enter | 4. Post-1986 Undistributed Earnings | 5 . Opening Balance in | 6. Foreig | gn Taxes Tax Year | 7. Post-1986 Foreign Income | 8. Dividen | ends Paid (in al currency) 9. Divide Column | | 10. Tax Deemed Paid (multiply |
| Fifth-Tier Foreign Corporation | (Yr-Mo) (see instructions) | country code from instructions) | (in functional currency—attach schedule) | Post-1986 Foreign Income Taxes | | cated | Taxes (add columns 5 and 6) | (a) Of Sixth-tier CFC | (b) Of Fifth-tier CFC | 8(a) by Column 4 | column 7 by column 9) |
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| Schedule | Gross Income and Branches | I Definitely Allocable D | eductions for Foreign | Sch | nedule G Reductions of Taxes Paid, Accrued, or Deemed Paid |
|-----------------|--|--------------------------|------------------------------------|-----|--|
| | of Foreign Country or U.S. Use a separate line for each.) | 2. Gross Income | 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 | | | | С | Reduction of Taxes Due to International Boycott Provisions— Enter appropriate portion of Schedule C (Form 5713), line 2b. |
| С | | | | | Important: Enter only "specifically attributable taxes" here. |
| D | | | | D | Reduction of Taxes for Section 6038(c) Penalty— Attach separate schedule |
| | | | | E | Other Reductions of Taxes—Attach schedule(s) |
| E | | | | - | Other Reductions of Taxes—Attach scriedule(s) |
| F | | | | | |
| Totals (add | lines A through F)* ▶ | | | | al (add lines A through E). Enter here and on Schedule Part II, line 3 |

^{*} 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).

Schedule H Apportionment of Deductions Not Definitely Allocable (complete only once)

Part I—Research and Development Deductions

| | | | (a) Sales Method | (b) Gross Income Metho | | | | |
|---|--------------------|---------------------|---------------------|------------------------|---|-------------------|--|--------------------------------------|
| | Product line #1 (S | IC Code:)* | Product line #2 (SI | C Code:)* | (v) Total R&D | Option 1 Op | (c) Total R&D Deductions Not | |
| | (i) Gross Sales | (ii) R&D Deductions | (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 | |
| 1 Totals (see page 9 of instructions) | | | | | | | | or all amounts from 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 Certain dividends from each 10/50 PFIC* | | | | | | | | |
| g Certain dividends from 10/50 corporations | | | | | | | | |
| h Taxable income attributable to foreign trade income | | | | | | | | |
| i Section 901(j) income* | | | | | | | | |
| j Income re-sourced by treaty* | | | | | | | | |
| 4 Total foreign (add lines 3a through 3j) | | | | | | | | |

^{*}Important: See Computer-Generated Schedule H in instructions.

| Schedule H Apportionment of Deductions Not Def | initely Allocable (co | ntinued) | | | | | |
|---|--|-----------------------------|--|--------------------------------|------------------------------|---|--|
| Part II—Interest Deductions, All Other Deductions, and Total | I Deductions | | | | | | |
| | (a) Average Value of Asse | | (b) Interes | st Deductions | (-) All C'' | | |
| | Fair market value | Tax book value | (1) | T | (c) All Other Deductions Not | | |
| | (i) Nonfinancial Corporations | (ii) Financial Corporations | (iii) Nonfinancial Corporations | (iv) Financial Corporations | Definitely Allocable | (d) Totals (add the | |
| | | | | | | corresponding amounts from | |
| 1a Totals (see page 9 of instructions) | | | | | | column (c), Part I; columns (b)(iii) and | |
| b Amounts specifically allocable under Temp. Regs. 1.861-10T(e) | | | | | | (b)(iv), Part II; and column (c), Part II). Enter each amount | |
| c Other specific allocations under Temp. Regs. 1.861-10T | | | | | | from lines 3a through 3l below in column 10 of the corresponding | |
| d Assets excluded from apportionment formula | | | | | | Schedule A. | |
| 2 Total to be apportioned (subtract the sum of lines 1b, 1c, and 1d from line 1a) | | | <i>*************************************</i> | | | | |
| 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 Certain dividends from each 10/50 PFIC* | | | | | | | |
| g Certain dividends from 10/50 corporations | | | | | | | |
| h Taxable income attributable to foreign trade income | VIIII VIII VIII VIII VIII VIII VIII VI | | · · · · · · · · · · · · · · · · · · · | | | | |
| i Certain distributions from a FSC or former FSC | | | | | | | |
| j Dividends from a DISC or former DISC | | | | | | | |
| k Section 901(j) income* | | | | | | | |
| I Income re-sourced by treaty* | | | | | | | |
| A Total foreign (add lines 3a through 31) | | | | | | | |

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