`	m <b>11118</b> y. December 2004) nal Revenue Service			► Att	ach to the cor ► See separ	rporati		ons				C	DMB No. 1545-0122
<u> </u>	artment of the Treasury ne of corporation	For calend	dar year 20	, or other tax yea	r beginning		, 20	, and ending		, 20		Employ	er identification number
	e a <b>separate</b> Form eck only one box on Passive Income High Withholding Ta Financial Services I Shipping Income	each form. ax Interest	<ul> <li>Dividends From</li> <li>Taxable Incom</li> </ul>		ner DISC Foreign Trac	de Inco		Section 90	l(j) Income -sourced b	: Name y Treaty	of Sanctior : Name of	ned Co	tructions on page 5. untry ▶
		ne or (Loss) Be	fore Adjustmen	nts (Report all a	mounts in L	J.S. d	lollars. See pag	e 5 of instruc	tions.)				
	1. Foreign Country or U.S. Possession (Enter two-letter code from	Gros	s Income or (Loss)	From Sources Ou	utside the Uni	ited Sta	ates (INCLUDE Fo	reign Branch Gı	oss Incon	ne here	and on Sc	hedule	• F)
	list beginning on page 11 of instructions. Use	2. Deemed Dividends	s (see instructions)	3. Other D	vidends		4. Interest	<b>5.</b> Gross Rents, Royalties, and	6. Gross From Perfe		7. Other (a schedu		8. Total (add columns 2(a) through 7)
_	a separate line for each.)*	(a) Exclude gross-up	(b) Gross-up (sec. 78)	(a) Exclude gross-up	(b) Gross-up (s	sec. 78)		License Fees	of Serv		Schedu	ile)	
A B													
C													
D													
E													
F													
Tota	als (add lines A through F)												
* F	or section 863(b) income,	use a single line and e	enter "863(b)."	Deductions (INCL	.UDE Foreign	Branc	h Deductions here	and on Schedu	ule F)		1		40 Total Income on
			9. Definitely Al	locable Deductions				10. Apportioned	Share of				12. Total Income or (Loss) Before
	Rental, Royalty, and	Licensing Expenses					(e) Total Definitely	Deductions Not	Definitely	11.	Total Deduct	tions	Adjustments (subtract column 11 from
	<b>(a)</b> Depreciation, Depletion, and Amortization	(b) Other Expenses	(c) Expenses Rela Gross Income F Performance of Se	rom (d) Oth	er Definitely e Deductions	Alloc	cable Deductions (add mns 9(a) through 9(d))	Allocable (ente from applicabl Schedule H, column (	e line of Part II,	(add c	olumns 9(e) a	and 10)	column 8)
Α													
В													
С													
D													
Е													
F													
Totals													

For Paperwork Reduction Act Notice, see separate instructions.

Form **1118** (Rev. 12-2004)

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

1 01	1. Credit is Cla				ccrued (attach schedule		,	nd conversion rate(s) u	sed)		3. Tax Deemed Paid
	for Taxes:		Tax Withheld a	0			eign Taxes Paid or A	( )			(from Schedule C-
		Accrued	(a) Dividends	(b) Interest	(c) Rents, Royalties,	(d) Section	(e) Foreign	(f) Services Income	(g) Other	(h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g))	Part I, column 10, Part II, column 8(b), and Part III, column 8)
	Date Paid Da	ate Accrued	.,		and License Fees	863(b) Income	Branch Income	.,			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Α											
В											
С											
D											
E											
F											
	IIs (add lines A t rt II—Sepa		eign Tax Cre	dit (Complete a	separate Part II	for <b>each</b> app	licable categor	y of income.)			
1			-		, column 2(h)) .			• /			
2	Total taxes	deemed	paid (total from	Part I, column 3	)						
3	Reductions	of taxes	paid, accrued,	or deemed paid	)	chedule G).				( )	
4	Total carry	over of fo	reign taxes (atta	ach schedule sho	wing computation	in detail-see p	bage 6 of the ins	structions)			
5	Total foreig	n taxes (d	combine lines 1	through 4)							
6					nedule J, Part I, lin						
					of the applicable So						
					income from the c						
	Subtract lir	ne 7b fror	n line 7a								
8					a decimal (see ir						
9					egular tax liability (se						
10 11	Separate f	ation (mu	itipiy line 8 by I	the smaller of line	6 of instructions) e 5 or line 10 here			 Part III)			
											ome attributable
				o sanctioned cou							
1	Credit for ta	axes on p	assive income								
2	Credit for ta	axes on h	high withholding	tax interest .							
3	Credit for ta	axes on fi	inancial service	s income							
4											
5	Credit for ta	axes on d	lividends from a	a DISC or former	DISC						
6					or former FSC .						
7											
					nbine all such cred						
9	Total (add I	ines 1 thr	rough 8)								
10 11	Reduction i Total foreig	in credit f <b>gn tax cr</b>	or international edit (subtract li	boycott operation ne 10 from line 9	ns (see page 6 of i ). Enter here and o	nstructions) n the appropria	te line of the co	rporation's tax rel	urn	 <u>.</u>	

## 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 and Deemed Inclusions From Post-1986 Undistributed Earnings

1. Name of Foreign Corporation	2. Tax Year End	<b>3.</b> Country of Incorporation	<b>4.</b> Post-1986 Undistributed Earnings (in	Balance in	6. Foreign Taxes Paid for Tax	Paid and Deemed Year Indicated (b) Taxes Deemed	Foreign Income		ends and Inclusions	9. Divide	10. Tax Deemed Paid
(identify DISCs and former DISCs)	(Yr-Mo) (see instructions)	(enter country code from instructions)	functional currency—attach schedule)	Post-1986 Foreign Income Taxes	(a) Taxes Paid	Paid (from Schedule D, Part I— see instructions)	Taxes (add columns 5, 6(a), and 6(b))	(a) Functional Currency	(b) U.S. Dollars	by Column 8(a)	(multiply column 7 by column 9)

Total (Add amounts in column 10. Enter the result here and include on "Totals" line of Schedule B, Part I, column 3)

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

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

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

## 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	<ol> <li>E&amp;P for Tax Year Indicated (in functional currency translated from U.S. dollars,</li> </ol>	5. Foreign Taxes Paid and Deemed Paid for	6. Deemed	Inclusions	7. Divide Column 6(a)	<b>8.</b> Tax Deemed Paid (multiply column 5 by
DISCs and former DISCs)	instructions)	country code from 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 rea	sult here and inclu	de on "Totals" line of Scheo	lule B, 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 by First-Tier Foreign Corporations

Section A—Dividends Paid Out of Post-1986 Undistributed Earnings (Include the column 10 results in Schedule C, Part I, column 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	Balance in		Paid and Deemed Year Indicated	7. Post-1986 Foreign Income Taxes (add	8. Dividends Pa curre	aid (in functional ency)	9. Divide Column	<b>10.</b> Tax Deemed 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 instructions)	columns 5,	(a) of Second-tier Corporation	(b) of First-tier Corporation	8(a) by Column 4	column 7 by column 9)	

#### Section B—Dividends Paid Out of Pre-1987 Accumulated Profits (Include the column 8(b) results in Schedule C, Part I, column 6(b).)

1. Name of Second-Tier Foreign	2. Tax Year			5. Foreign Taxes Paid and Deemed	6. Dividends Paid (ir	n functional currency)	7. Divide	8. Tax Deemed P	aid (see instructions)
Corporation and Its Related First-Tier Foreign Corporation	End (Yr-Mo) (see instructions)	Incorporation (enter country code from instructions)	Tax Year Indicated (in functional currency— attach schedule)	Paid for Tax Year Indicated (in functional currency— see instructions)	(a) of Second-tier Corporation	(b) of First-tier Corporation	Column 6(a) by Column 4	(a) Functional Currency of Second-tier Corporation	(b) U.S. Dollars

## Part II—Tax Deemed Paid by Second-Tier Foreign Corporations

#### Section A—Dividends Paid Out of Post-1986 Undistributed Earnings (Include the column 10 results in Section A, column 6(b), of Part I above.)

1. Name of Third-Tier Foreign	2. Tax Year	3. Country of	<b>4.</b> Post-1986 Undistributed Earnings	5. Opening		Paid and Deemed Year Indicated	Foreign		aid (in functional ency)	9. Divide Column	<b>10.</b> Tax Deemed Paid (multiply
Corporation and Its Related Second-Tier Foreign Corporation	End (Yr-Mo) (see instructions)	Incorporation (enter country code from instructions)	(in functional	Balance in Post-1986 Foreign Income Taxes	(a) Taxes Paid	(b) Taxes Deemed Paid (from Schedule E, Part I, column 10)	Income Taxes (add columns 5, 6(a), and 6(b))	(a) of Third-tier Corporation	(b) of Second-tier Corporation	8(a) by Column 4	column 7 by column 9)

#### Section B-Dividends Paid Out of Pre-1987 Accumulated Profits (Include the column 8(b) results in Section A, column 6(b), of Part I above.)

1. Name of Third-Tier Foreign	2. Tax Year	3. Country of	4. Accumulated Profits for	5. Foreign Taxes Paid and Deemed	6. Dividends Paid (ir	n functional currency)	7. Divide	8. Tax Deemed F	Paid (see instructions)
Corporation and Its Related Second-Tier Foreign Corporation	End (Yr-Mo) (see instructions)	Incorporation (enter country code from instructions)	Tax Year Indicated (in functional currency— attach schedule)	Paid for Tax Year Indicated (in functional currency—see instructions)	(a) of Third-tier Corporation	(b) of Second-tier Corporation	Column 6(a) by Column 4	(a) In Functional Currency of Third-tier Corporation	(b) U.S. Dollars

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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 Pai	id by Thir	d-Tier Foreign	Corporations (Inc	lude the colu	ımn 10 result	s in Schedul	e D, Part II, Se	ection A,	column	6(b).)	
1. Name of Fourth-Tier Foreign Corporation and Its Related	2. Tax Year End (Yr-Mo)	<b>3.</b> Country of Incorporation (enter	<b>4.</b> Post-1986 Undistributed Earnings (in functional	<b>5.</b> Opening Balance in Post-1986		Paid and Deemed Year Indicated	<b>7.</b> Post-1986 Foreign Income Taxes (add		ds Paid (in I currency)	9. Divide Column	<b>10.</b> 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>(b)</b> Of Third-tier CFC	8(a) by Column 4	column 7 by column 9)
Part II—Tax Deemed Pa	id by Fou	rth-Tier Foreig	Corporations (II	nclude the co	olumn 10 res	l ults in columi	n 6(b) of Part I	above.)			
1. Name of Fifth-Tier Foreign	2. Tax Year End	3. Country of Incorporation (enter	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 I currency)	9. Divide Column	<b>10.</b> Tax Deemed Paid (multiply
Corporation and Its Related Fourth-Tier Foreign Corporation	(Yr-Mo) (see instructions)	country code from 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))	<b>(a)</b> Of Fifth-tier CFC	(b) Of Fourth-tier CFC	8(a) by Column 4	column 7 by column 9)
	aid by Fife	ь <b>Т</b> іни <b>Г</b> анаіни	<b>O</b>		10						
Part III—Tax Deemed Pa		n-Her Foreign	· · · · · · · · · · · · · · · · · · ·		umn 10 resul	ts in column	6(b) of Part II	· · · · ·			
1. Name of Sixth-Tier Foreign Corporation and Its Related	2. Tax Year End (Yr-Mo)	<b>3.</b> Country of Incorporation (enter	<ol> <li>4. Post-1986</li> <li>Undistributed Earnings (in functional</li> </ol>	5. Opening Balance in Post-1986	6. Forei Paid For	gn Taxes Tax Year	<b>7.</b> Post-1986 Foreign Income		ds Paid (in I currency)	9. Divide Column	<b>10.</b> Tax Deemed Paid (multiply
Fifth-Tier Foreign Corporation	(see instructions)	country code from instructions)	currency—attach schedule)	Foreign Income Taxes		cated	Taxes (add columns 5 and 6)	(a) Of Sixth-tier CFC	<b>(b)</b> Of Fifth-tier CFC	8(a) by Column 4	column 7 by column 9)

	118 (Rev. 12-2004) edule F Gross Income and Branches	d Definitely Allocable D	Deductions for Foreign	Sch	Page Reductions of Taxes Paid, Accrued, or Deemed Paid	<b>0</b>
	Name of Foreign Country or U.S. ession (Use a separate line for each.)	2. Gross Income	3. Definitely Allocable Deductions	Α	Reduction of Taxes Under Section 901(e)—Attach separate schedule	
Α				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.	
C				D	Reduction of Taxes for Section 6038(c) Penalty— Attach separate schedule	
				E	Other Reductions of Taxes-Attach schedule(s)	
E				_		
F				Tot	al (add lines A through E). Enter here and on Schedule	
Totals	s (add lines A through F)* ►					

\* 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 Meth	od—Check method used:	
	Product line #1 (S	IC Code: )*	Product line #2 (SI	C Code: )*	(v) Total R&D	Option 1 Option 1		(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 pages 8 and 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>b</b> Passive income								
c High withholding tax interest								
d Financial services income								
e Shipping income								
f Taxable income attributable to foreign trade income								
g Section 901(j) income*								
h Income re-sourced by treaty*								
4 Total foreign (add lines 3a through 3h)								

\*Important: See Computer-Generated Schedule H in instructions.

Schedule H Apportionment of Deductions Not Definitely Allocable (continued)							
Part II—Interest Deductions, All Other Deductions, and Total Deductions							
		(a) Average Value of Assets—Check method used:					
		Fair market value	Tax book value	(b) Interest Deductions		(c) All Other	
		Alternative tax book value				Deductions Not Definitely Allocable	
		(i) Nonfinancial Corporations	(ii) Financial Corporations	(iii) Nonfinancial Corporations	(iv) Financial Corporations		(d) Totals (add the corresponding amounts from
1a	Totals (see pages 9 and 10 of instructions)						column (c), Part I; columns (b)(iii) and (b)(iv), Part II; and
b	Amounts specifically allocable under Temp. Regs. 1.861-10T(e)						column (c), Part II). Enter each amount from lines 3a
с	Other specific allocations under Temp. Regs. 1.861-10T						through 3j 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)						
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	Taxable income attributable to foreign trade income						
g	Certain distributions from a FSC or former FSC						
h	Dividends from a DISC or former DISC						
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.

