# (Rev. December 2009) Department of the Treasury

F Totals Foreign Tax Credit—Corporations

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

For calendar year 20 , or other tax year beginning . 20 . and ending

OMB No. 1545-0122

Form **1118** (Rev. 12-2009)

20 Internal Revenue Service Employer identification number Name of corporation Use a separate Form 1118 for each applicable category of income listed below. See Categories of Income in the instructions. Also, see Specific Instructions. Check only one box on each form. ☐ Section 901(i) Income: Name of Sanctioned Country ▶ Passive Category Income General Category Income ☐ Income Re-sourced by Treaty: Name of Country ▶ Income or (Loss) Before Adjustments (Report all amounts in U.S. dollars. See Specific 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; see 2. Deemed Dividends (see instructions) 3. Other Dividends instructions. Use 8. Total (add columns 5. Gross Rents, 6. Gross Income 7. Other (attach a separate line for 4. Interest Royalties, and From Performance 2(a) through 7) schedule) each.) \* (a) Exclude gross-up (b) Gross-up (sec. 78) (a) Exclude gross-up (b) Gross-up (sec. 78) License Fees of Services Α В С D Ε F Totals (add lines A through F) \* For section 863(b) income, NOLs, income from RICs, and high-taxed income, use a single line (see instructions). Deductions (INCLUDE Foreign Branch Deductions here and on Schedule F) 13. Total Income or 9. Definitely Allocable Deductions 10. Apportioned Share (Loss) Before of Deductions Not Rental, Royalty, and Licensing Expenses 12. Total Adjustments (subtract (e) Total Definitely (c) Expenses **Definitely Allocable** (d) Other 11. Net Operating Deductions (add column 12 from Related to Gross Allocable (enter amount from Definitely (a) Depreciation, Loss Deduction columns 9(e) column 8) Income From Deductions (add (b) Other Allocable applicable line of Depletion, and through 11) columns 9(a) Performance of Expenses **Deductions** Schedule H, Part II, Amortization Services through 9(d)) column (d)) Α В С D Ε

	hedule E				reign tax amount		rs.)						
Par	t I-Fore	ign Taxes	Paid, Accrue	ed, and Deem	ed Paid (see inst	ructions)							
	1. Credit is	Claimed	<b>2.</b> Forei	ign Taxes Paid or Ad	crued (attach schedule s	showing amounts in	nowing amounts in foreign currency and conversion rate(s) used)						
	for Tax	es:	Tax Withheld a	at Source on:		Other Fore	ign Taxes Paid or Ac	(h) Total Foreign Taxes	(from Schedule C— Part I, column 10,				
	Paid	Accrued	(a) Divide and	(In) last a walst	(c) Rents, Royalties,	(d) Section	(e) Foreign	<b>(6)</b> Comissos Incomo	(-) OH	Paid or Accrued (add	Part II, column 8(b),		
	Date Paid	Date Accrued	(a) Dividends	(b) Interest	and License Fees	863(b) Income	Branch Income	(f) Services Income	(g) Other	columns 2(a) through 2(g))	and Part III, column 8		
Α													
В													
С													
D													
Е													
F													
Total	s (add lines A	A through F)											
Par	t II – Sep	arate For	eign Tax Cred	dit (Complete a	a <b>separate</b> Part II	for <b>each</b> appl	licable categor	y of income.)					
1					rt I, column 2(h)) .								
2	Total ta	axes deeme	ed paid (total fro	m Part I, colum	n 3)								
3	Reduct	tions of taxe	es paid, accrued	d, or deemed pa	aid (enter total from	Schedule G) .				(			
4	Taxes	reclassified	under high-tax	kickout									
5	Enter tl	he sum of a	any carryover of	foreign taxes (fr	rom Schedule K, lin	ie 3, column (xiv	)) plus any carry	backs to the curre	nt tax year				
6	Total fo	oreign taxes	s (combine lines	1 through 5)									
7	Enter t	he amount	from the applic	able column of	Schedule J, Part I	, line 11 (see ins	structions). If Sc	hedule J is <b>not</b> re	quired to be con	npleted, enter the			
	result f	rom the "To	otals" line of col	umn 13 of the a	pplicable Schedule	A							
8					ole income from the								
ı	<b>d</b> Adjustr	ments to lin	e 8a (see instrud	ctions)									
	Subtra	ct line 8b fr	om line 8a .										
9	Divide	line 7 by lin	e 8c. Enter the r	resulting fraction	n as a decimal (see	instructions). If	line 7 is greater	than line 8c, enter	1				
10	Total U	J.S. income	tax against whi	ch credit is allov	wed (regular tax lial	oility (see section	n 26(b)) minus A	merican Samoa ed	conomic develop	ment credit)			
11					structions)								
12					line 6 or line 11 her								
Par	t III—Sur	mmary of	Separate Cre	edits (Enter amo	ounts from Part II, li	ne 12 for <b>each</b> a	applicable categ	ory of income. <b>Do</b>	not include taxes	s paid to sanctione	d countries.)		
1	Credit	for taxes or	n passive catego	ory income .									
2	Credit 1	for taxes or	n general catego	ory income .									
3	Credit 1	for taxes or	n income re-sou	rced by treaty (	combine all such cr	edits on this line	e)						
4	•		• ,										
5	Reduct	tion in credi	it for internation	al boycott opera	ations (see instructi	ons)							
6	Total f	oreign tax	credit (subtract	line 5 from line	4). Enter here and	on the appropria	ate line of the co	rporation's tax ret	urn				

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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 P	ost-1986 Un	distributed	Earning	js						
Name of Foreign     Corporation	2. Tax Year End		on Undistributed Balance in Paid for Tax Year Indicated Foreign Income		8. Dividends and Deemed Inclusions			9. Divide	10. Tax Deemed Paid				
(identify DISCs and former DISCs)	(Yr-Mo) (see instructions)	(enter country code from instructions)	functional currency—atta schedule)	Foreign Income	(a) Taxes Paid	Daid (for	om Part I—	Taxes (add columns 5, 6(a), and 6(b))	(a) Functional Currence	y <b>(b)</b> U.S	. Dollars	by Column 4	
Total (Add amounts in	column 10.	Enter the re	sult here an	d include on "T	otals" line of	f Schedule	e B, P	art I, column	3.)			▶	
Part II – Dividends I	Paid Out of	Pre-1987	Accumula	ated Profits									
			4.	Accumulated Profits	5. Foreign Ta							• T D	10.1
<ol> <li>Name of Foreign Corporation (identify</li> </ol>	2. Tax Year End (Yr-Mo) (see			ry of for Tax Year Indicated		d Paid on d Profits		6. Dividen	ds Paid	7. Divide Column 6(a)		8. Tax Deemed Paid (see instructions)	
DISCs and former DISCs)	instructions)	country co		computed under section 902) (attach	(E&P) for Ta	ted				by Column 4			
2.000)			,		(in functional (see instru		(a) Fun	nctional Currency	(b) U.S. Dollars		(a) Function	onal Currency	(b) U.S. Dollars
	1												
Total (Add amounts in	column 8b.	Enter the re	sult here an	d include on "T	Totals" line of	f Schedul	e B, P	art I, column	3.)			▶	
Part III – Deemed Ir	nclusions F	rom Pre-	1987 Earni	ngs and Prof	fits			-	,				
1. Name of Foreig Corporation (ident	ifv,   <b>2.</b>	Tax Year End (Yr-Mo) (see	3. Country	(in	for Tax Year Ind functional currer ated from U.S. do	ncy		eign Taxes Paid eemed Paid for	6. Deeme	ed Inclusions		7. Divide Column 6(a)	8. Tax Deemed Paid (multiply column 5 by
DISCs and forme DISCs)		instructions)	country code instruction	e from compu	ted under sectio attach schedule)	n 964)		ar Indicated (see estructions)	(a) Functional Currence	y <b>(b)</b> U.S	. Dollars	by Column 4	column 7)
Total (Add amounts in	column 8 F	nter the res	ult here and	include on "To	otals" line of 9	Schedule	B Pa	rt L 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 C	orporations											
Section A	A – Dividen	ds Paid Out of I	Post-1986 Undi	stributed Ea	nings (Include	the	column 1	10 resul	ts in S	Schedule C	, Part I, c	colum	n 6(b).)	
Name of Second-Tier Foreign     Corporation and Its Related		3. Country of Incorporation (enter	4. Post-1986 Undistributed Earnings (in functional	Dalance III	6. Foreign Taxes P			ed Paid  7. Post-1986 Foreign Income Taxes (add			s Paid (in functional currency)		Column	10. Tax Deemed Paid (multiply
First-Tier Foreign Corporation	(see instructions)	country code from instructions)	currency—attach schedule)	Post-1986 Fore Income Taxe			Taxes Deemed (see instructions)	columns 5, 6(a), and 6(b))				rst-tier 8(a) by ration Column 4		column 7 by column 9)
Section B—Dividends Paid (	Out of Pre-	 1987 Accumula	ted Profits (Incl	 ude the colun	nn 8(b) results i	n Sc	chedule C	l C, Part I,	, colu	 mn 6(b).)				
Name of Second-Tier Foreign	2. Tax Year	3. Country of			gn Taxes Paid and De		6. Divide	nds Paid (ii	n functio	onal currency)	7. Divide		3. Tax Deemed P	aid (see instructions)
Corporation and Its Related First-Tier Foreign Corporation	End (Yr-Mo) (see instructions)	Incorporation (ente country code from instructions)	(in functional cur	Tax Year Indicated Paid		Tax Year Indicated (in onal currency—see instructions)  (a) of Second Corporation			(b) of First-tier Corporation		- Caluman -		unctional Currency of Second-tier Corporation	(b) U.S. Dollars
Part II—Tax Deemed Paid														
Section A—Dividends Paid (	Out of Post	-1986 Undistrib	uted Earnings	(Include the c	olumn 10 resul	ts in	Section A	A, colur	mn 6(	b), of Part I	above.)			
Name of Third-Tier Foreign     Corporation and Its Related	d-Tier Foreign   End (Vr. Mo)   Incorporate		3. Country of Undistributed Earnings (in functional		6. Foreign Taxes Paid for Tax	Year I		Foreign Income Taxes			ls Paid (in functional currency)		9. Divide Column	<b>10.</b> Tax Deemed Paid (multiply
Second-Tier Foreign Corporation	(see instructions)	country code from instructions)	currency—attach schedule)	Post-1986 Fore Income Taxe	gn (a) Taxes Paid	Sche	Paid (from edule E, Part I, column 10)	(add columns 5, 6(a), and 6(b))		(a) of Third-tie Corporation			R 8(a) by Column 4	column 7 by column 9)
Section B—Dividends Paid	Out of Pre-	1987 Accumula	ted Profits (Incl	ude the colun	nn 8(b) results i	n Se	ection A,	column	6(b),	of Part I ab	ove.)			
1. Name of Third-Tier Foreign	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (ente			gn Taxes Paid and De for Tax Year Indicated		6. Dividend	ds Paid (in	function	al currency)	7. Divide Column	-		d (see instructions)
Corporation and Its Related Second-Tier Foreign Corporation	(see instructions)	country code from instructions)		ency`— fui	instructions)		(a) of Thir Corpora			Second-tier poration	6(a) by Column 4	Curre	In Functional ncy 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 Pa	aid by Thi	rd-Tier Foreign	Corporations (Inc	clude the col	umn 10 resul	ts in Schedul	e 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 /ear Indicated	7. Post-1986 Foreign Income Taxes (add	8. Dividends Paid (in functional 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 P	aid by Fo	urth-Tier Foreid	n Corporations (	Include the c	olumn 10 ras	ulte in colum	n 6(h) of Part I	above )			
rait II— Tax Deellieu r							` '	·			
1. Name of Fifth-Tier Foreign Corporation and Its Related	End (Yr-Mo) (see (incorporation (enter country code from instructions)	Incorporation (enter	4. Post-1986 Undistributed Earnings (in functional	5. Opening Balance in Post-1986	6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated		7. Post-1986 Foreign Income Taxes (add	8. Dividends Paid (in functional currency)		9. Divide Column	<b>10.</b> Tax Deemed Paid (multiply
Fourth-Tier Foreign Corporation		currency-attach schedule)	Foreign Income Taxes	(a) Taxes Paid	(b) Taxes Deemed Paid (from Part III, column 10)	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 F	Daid by Ei	th Tior Foreign	Corporations (I	noludo tho oc	lump 10 rocu	lte in column	6(b) of Part II	abovo )			
rait III— Tax Deellieu F		Tur-fier Foreigi				ins in Column	O(D) OI Fait II	·			
Name of Sixth-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		gn Taxes Tax Year	7. Post-1986 Foreign Income	8. Dividends Paid (in functional currency)		<b>9.</b> 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	Indic		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)
										_ 4	110 (5 40 0000)

Sche	dule F Gross Income a Branches	and Definitely Allocable	Deductions for Foreign	Sch	nedule G Reductions of Taxes Paid, Accrued, or Deemed Paid
two-lette	n Country or U.S. Possession (Enter er code from Schedule A, column 1. Jse a separate line for each.)	2. Gross Income	3. Definitely Allocable Deductions	А	Reduction of Taxes Under Section 901(e)—Attach separate schedule
A				В	Reduction of Foreign Oil and Gas 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				D	Important: Enter only "specifically attributable taxes" here.  Reduction of Taxes for Section 6038(c) Penalty—  Attach separate schedule
D				E	Other Reductions of Taxes—Attach schedule(s)
E					
F					
Totals	(add lines A through F)* ▶			I .	al (add lines A through E). Enter here and on Schedule l'art II, line 3

<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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## **Apportionment of Deductions Not Definitely Allocable** (complete only once)

#### Part I—Research and Development Deductions

				(a) Sales Method		(b) Gross Income Metho	(a) Total DOD		
		Product line #1 (SI	C Code: ) *	Product line #2 (SIG	C Code: )*	(v) Total R&D	Option 1 Option 2 (See instructions.)		(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 instructions)								or all amounts from column (b)(vii))
_2	Total to be apportioned								
3	Apportionment among statutory groupings:								
a	General category income								
b	Passive category income								
c	Section 901(j) income*								
d	Income re-sourced by treaty*								
4	Total foreign (add lines 3a through 3d)								

<sup>\*</sup> Important: See Computer-Generated Schedule H in instructions.

Schedule H Apportionment of Deductions Not I	Definitely Allocable	(continued)				•
Part II - Interest Deductions, All Other Deductions, and To	tal Deductions	,				
	(a) Average Value of As	sets-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 instructions)						column (c), Part I; columns (b)(iii) and (b)(iv), Part II; and
<ul><li>b Amounts specifically allocable under Temp. Regs.</li><li>1.861-10T(e)</li></ul>						column (c), Part II). Enter each amount from lines 3a
c Other specific allocations under Temp. Regs. 1.861-10T						through 3d below in column 10 of the corresponding
d Assets excluded from apportionment formula						Schedule A.
<ul><li>Total to be apportioned (subtract the sum of lines 1b, 1c, and 1d from line 1a)</li></ul>						
3 Apportionment among statutory groupings:						
a General category income						
<b>b</b> Passive category income						
<b>c</b> Section 901(j) income*						
d Income re-sourced by treaty*						
4 Total foreign (add lines 3a through 3d)						

<sup>\*</sup> Important: See Computer-Generated Schedule H in instructions.