Form 1118 (Rev. December 2004) Internal Revenue Service

Department of the Treasury

Foreign Tax Credit—Corporations

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

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

OMB No. 1545-0122

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Nan	ne of corporation		-		-							E	mploye	er identification number
	e a separate Form ceck only one box on		licable category o	f incom	ne listed be	low. See Ca	ategor	ies of Income or	n page 1 of ins	tructions.	Also, s	see Specific	c Inst	ructions on page 5
П	Passive Income		☐ Dividends Fro	m a DIS	SC or Form	er DISC			Section 901	(i) Income	· Name	of Sanctione	d Cou	ıntry ▶
	High Withholding Tax Interest													•
	Financial Services Income Certain Distributions From a FSC or Former FSC General Limitation Income											Ouritry		
_		ncome	U Certain Distric	ulions	rioiii a ro	C or Former	rsc		☐ General Li	milation	псотте			
ш	Shipping Income													
Sc	hedule A Incon	ne or (Loss) Be	fore Adjustmer	its (Re	port all an	nounts in U	J.S. d	ollars. See page	e 5 of instruct	ions.)				
	Foreign Country or U.S. Possession (Enter two-letter code from	Gros	s Income or (Loss)	From S	Sources Out	tside the Uni	ted Sta	ates (INCLUDE Fo	reign Branch Gr	oss Incon	ne here	and on Sch	edule	F)
	list beginning on page 11 of instructions. Use	s (see instructions)	e instructions) 3. Oth		idends		4. Interest	5. Gross Rents, Royalties, and	6. Gross Income From Performance		7. Other (attach schedule)		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 (sec. 78)		II IIIIOIOOI	License Fees	of Serv		Scriedule	*)	2(a) through 7)
Α	,													
В														
C														
D														
E														
F														
	als (add lines A through F)													
	· ,		. "000/1.)"											
F	or section 863(b) income,	use a single line and e	enter "863(b)."	Deduct	tions (INCL	JDE Foreign	Branc	h Deductions here	and on Schedu	ıle F)				12. Total Income or
			9. Definitely Al	locable [Deductions				10. Apportioned	Share of				(Loss) Before
	Rental, Royalty, and	Licensing Expenses						e) Total Definitely	Deductions Not	Definitely	11.	Total Deduction	ons	Adjustments (subtract column 11 from
	(a) Depreciation, Depletion, and Amortization	(b) Other Expenses	Gross Income F	(c) Expenses Related to Gross Income From Performance of Services				able Deductions (add nns 9(a) through 9(d))	Allocable (enter from applicabl Schedule H, column (e line of Part II,	(add columns 9(e) and 10)		nd 10)	column 11 from
Α														
В														
С														
D														
E														
F														
Totala							1							

S	chedule B	Foreign	Tax Credit (R	eport all foreign	tax amounts in	U.S. dollars.)					
Pa	rt I—Fore	eign Taxe			d Paid (see pag						
	1. Credit is Claimed 2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used) Other Foreign Taxes Paid or Accrued on:										
	for Tax	es:	Tax Withheld a	at Source on:		Other Fore	eign Taxes Paid or A	ccrued on:		(h) Total Foreign Taxes	(from Schedule C- Part I, column 10,
	Paid Date Paid	Accrued Date Accrued	(a) Dividends	(b) Interest	(c) Rents, Royalties, and License Fees	(d) Section 863(b) Income	(e) Foreign Branch Income	(f) Services Income	(g) Other	Paid or Accrued (add columns 2(a) through 2(g))	Part II, column 8(b), and Part III, column 8
Α	Date Fala	Date /teeraea									
В											
C											
D											
E											
F											
Tot	als (add lines	A through F)									
Pa	art II—Sei	parate Fo	reign Tax Cred	dit (Complete a	separate Part II	for each appl	licable categor	y of income.)		-	
1	Total for	eian taxes i	naid or accrued	(total from Part I	column 2(h)) .			,			
2)						
3					enter total from S					()	
4				•	wing computation	,					
5											
6											
6 Enter the amount from the applicable column of Schedule J, Part I, line 11 (see page 6 of instructions). If Schedule J is not required to be completed, enter the result from the "Totals" line of column 12 of the applicable Schedule A											
7					income from the c						
8					s a decimal (see ir						
9					gular tax liability (se						
10	Credit lin	nitation (mu	ultiply line 8 by li	ine 9) (see page 6	of instructions)						
11					e 5 or line 10 here						
				ts (Enter amounts o sanctioned cou		11 for each ap	pplicable catego	ory of income. D	o not include ta	xes on taxable inc	come attributable
1	Credit for	r taxes on i	passive income								
2											
3											
4											_
5					DISC						_
6	Credit for	r taxes on	certain distribution	ons from a FSC o	or former FSC .						
7											
8	Credit for	r taxes on	ncome re-source	ed by treaty (com	bine all such cred	its on this line).					
9	Total (ad	d lines 1 th	rough 8)								
10 11	Reductio	n in credit	for international	boycott operation	ns (see page 6 of i	instructions)					

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 Deem	ed Inclusio	ons From P	ost-1986 Un	distributed	d Earnin	ngs							
Name of Foreign Corporation	2. Tax Year End		4. Post-1986 Undistributed Earnings (in	5. Opening Balance in	6. Foreign Taxes Paid for Tax		ated	7. Post-1986 Foreign Income		ividends and ned Inclusions		9. Divide	10. Tax Deemed Paid (multiply column 7 by	
(identify DISCs and former DISCs)	(Yr-Mo) (see instructions)	(enter country code from instructions)	functional currency—attac schedule)	Post-1986 Foreign Income Taxes	(a) Taxes Paid	Paid (fi Schedule D see instru	rom , Part I—	Taxes (add columns 5, 6(a), and 6(b))	(a) Functional Curre	ency (b) U.S	6. Dollars	by Column 4		
Total (Add amounts in	n column 10.	. Enter the re	esult here an	d include on '	'Totals" line	of Sched	lule B,	Part I, colum	n 3)			•		
Part II—Dividends	Paid Out of	of Pre-198	7 Accumula	ted Profits					,					
			4. A	ccumulated Profits	5. Foreign Ta							0 T D	and Daid	
 Name of Foreign Corporation (identify 	2. Tax Year End (Yr-Mo) (see	3. Cour	ntry of for for	ax Year Indicated unctional currency	and Deemed Earnings and (E&P) for Ta	d Profits		6. Dividend	ds Paid	7. Divide Column 6(a)		8. Tax Dee (see instr		
DISCs and former DISCs)	instructions)	country co		omputed under ction 902) (attach	Indicat	ted	(a) Fun	ational Currency	(b) U.S. Dollars		(a) Functi	anal Cumanav	(h) II C. Delleve	
				schedule)	(see instru		(a) Fun	ctional Currency	(b) U.S. Dollars		(a) Functi	onal Currency	(b) U.S. Dollars	
Total (Add amounts in	a column 8h	Enter the r	ocult horo an	d include on f	'Totale" line	of School	B ماييا	Part L colum	n 3)			•		
Part III—Deemed I						OI SCITEG	iule D,	T art i, coluin	113)			<u> </u>		
Tare III Decinica I	IIOIGOIOIIO	110111110			for Tax Year Ind	licated								
1. Name of Foreign Corporation (identification)	tif., 2.	. Tax Year End	3. Country Incorporation (in f	unctional curren	icy		eign Taxes Paid eemed Paid for	6. Dee	med Inclusions	3	7. Divide Column 6(a)	8. Tax Deemed Paid	
DISCs and formed DISCs)		(Yr-Mo) (see instructions)	country code instructions	from transia comput	ted from U.S. do ed under sectio attach schedule)	n 964)	Tax Yea	ar Indicated (see structions)	(a) Functional Curre	ency (b) U.S	6. Dollars	by Column 4	(multiply column 5 by column 7)	
Total (Add amounts in	n column 8.	Enter the re	sult here and	include on "	otals" line o	f Schedu	ıle B, I	Part I, column	3)		<u></u>	•		

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—	-Dividends	Paid Out of Po	st-1986 Undist	ributed Earn	ngs (Include th	he co	olumn 10	results	s in So	chedule (C, Pa	rt I, c	olumn	n 6(b).)	
Name of Second-Tier Foreign Corporation and Its Related	2. Tax Year End (Yr-Mo) (see	3. Country of Incorporation (enter country code from	4. Post-1986 Undistributed Earnings (in functional	5. Opening Balance in Post-1986 Forei	6. Foreign Taxes Paid for Tax	Year I	and Deemed Indicated Taxes Deemed	7. Post Foreign Taxes	Income (add	ome d		s Paid (in functional currency) ier (b) of First-tier		9. Divide Column 8(a) by	10. Tax Deemed Paid (multiply column 7 by
First-Tier Foreign Corporation	instructions)	instructions)	currency—attach schedule)	Income Taxes			see instructions)	colum 6(a), an		Corporation		Corpora		Column 4	column 9)
			,												
Section B—Dividends Paid Ou	ut of Pre-1	987 Accumulate	ed Profits (Inclu	de the colum	n 8(b) results i	n Sc	hedule C	, Part	l, colu	mn 6(b).)					
1. Name of Second-Tier Foreign	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (enter	4. Accumulated P		gn Taxes Paid and De	eemed	6. Dividend	ls Paid (in	function	al currency)		Divide Iumn			aid (see instructions)
Corporation and Its Related First-Tier Foreign Corporation	(see instructions)	country code from instructions)	(in functional cur attach sched	rency— (ir	functional currency— see instructions)					irst-tier eration	6(a	by umn 4	(a) Functional Curren of Second-tier Corporation		(b) U.S. Dollars
D		17: -													
Part II—Tax Deemed Paid							•								
Section A—Dividends Paid Ou	ut of Post-	1986 Undistribu	ited Earnings (I	nclude the co				A, colu	mn 6(
Name of Third-Tier Foreign Corporation and Its Related Second-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see	3. Country of Incorporation (enter country code from	orporation (enter untry code from unitstributed Earnings (in functional currency—attach		6. Foreign Taxes Paid for Tax	Year II		7. Post Fore Income (add co	ign Taxes lumns	8. Dividend	curren	(b) of Sec	Column 8(a) by		10. Tax Deemed Paid (multiply column 7 by
	instructions) instructions)		schedule)	Income Taxes	(a) Taxes Paid	Sche	edule E, Part I, column 10)	5, 6(a), and 6(b))		Corporation		Corpora	ation	Column 4	column 9)
Section B—Dividends Paid Ou	ut of Pre-1		, ,		n 8(b) results i	n Se			. ,,						
1. Name of Third-Tier Foreign	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (enter	4. Accumulated Pr	0. 1 0101	n Taxes Paid and De or Tax Year Indicated		6. Dividend	ls Paid (in	function	al currency)		ivide umn			aid (see instructions)
Corporation and Its Related Second-Tier Foreign Corporation	nd Its Related (see country code from (in functional currency		ency— fur	ctional currency—see instructions)					Second-tier 6(a		by omn 4	(a) In Functional Currency of Third-tier Corporation		(b) U.S. Dollars	

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	id by Thire	d-Tier Foreign (Corporations (Inc	lude the colu	ımn 10 resul	ts in Schedul	e D, Part II, Se	ection A	, column	6(b).)	
Name of Fourth-Tier Foreign Corporation and Its Related	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (enter country code from instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986		Paid and Deemed Year Indicated	7. Post-1986 Foreign Income Taxes (add		nds Paid (in I currency)	9. Divide Column	10. Tax Deemed Paid (multiply
Third-Tier Foreign Corporation	(see instructions)			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 Pa	id by Fou	rth-Tier Foreigi	Corporations (li	nclude the co	lumn 10 res	ults in colum	n 6(b) of Part I	above.)			
Name of Fifth-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		s Paid and Deemed Year Indicated	7. Post-1986 Foreign Income Taxes (add		ds Paid (in currency) 9. Divide Column		10. Tax Deemed Paid (multiply
Fourth-Tier Foreign Corporation	(see instructions)	country code from instructions)	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 Part	aid by Fift	h-Tier Foreign	Corporations (Inc	lude the colu	ımn 10 resul	lts in column	6(b) of Part II	above.)	'		
1. Name of Sixth-Tier Foreign	2. Tax Year End	3. Country of Incorporation (enter	4. Post-1986 Undistributed Earnings			gn Taxes	7. Post-1986 Foreign Income		nds Paid (in I currency)	9. Divide Column	10. Tax Deemed Paid (multiply
Corporation and Its Related Fifth-Tier Foreign Corporation	(Yr-Mo) (see instructions)	country code from instructions)	(in functional currency—attach schedule)	Post-1986 Foreign Income Taxes		r Tax Year 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

Schedu	ule F Gross Income and Branches	d Definitely Allocable [Deductions for Foreign	Sch	nedule G Reductions of Taxes Paid, Accrued, or Deemed Paid				
	me of Foreign Country or U.S. on (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				С	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.				
С				D	Reduction of Taxes for Section 6038(c) Penalty—				
D				E	Other Reductions of Taxes—Attach schedule(s)				
E									
F				Tota	al (add lines A through E). Enter here and on Schedule				
ī otals (a	add lines A through F)*				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	(c) Total R&D			
		Product line #1 (S	IC Code:)*	Product line #2 (SI	C Code:)*	(v) Total R&D	Option 1 Op	(See page 9 of instructions.)	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	Definitely Allocable (enter all amounts from column (a)(v)
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								
k	Passive income								
	High withholding tax interest								
	f Financial services income								
	Shipping income								
1	f Taxable income attributable to foreign trade income								
Ç	g Section 901(j) income*								
ŀ	n Income re-sourced by treaty*								
4	Total foreign (add lines 3a through 3h)								

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

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Sc	hedule H Apportionment of Deductions Not Def	initely Allocable (c	ontinued)				
Par	t II—Interest Deductions, All Other Deductions, and Tota	I Deductions					
		(a) Average Value of As	sets—Check method used:				
		Fair market value	Tax book value	(b) Interest	Deductions	(c) All Other Deductions Not	
		Alternative tax book	value				
		(i) Nonfinancial Corporations (ii) Financial Corporations		(iii) Nonfinancial (iv) Financial Corporations Corporations		Definitely Allocable	(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
c	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						
	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.