

Line 8b attachment

1. **Total payments.** Enter the amount from Form 1120-F, page 1, line 5i. \_\_\_\_\_
2. Enter the tax amount from Form 1120-F, page 1, line 1. \_\_\_\_\_
3. Enter the portion of the tax amount shown on Form 1120-F, page 1, line 2 pertaining to income associated with amounts deducted and withheld under sections 1445 and 1446 (see general guidelines provided below). \_\_\_\_\_
4. **Total tax.** Combine lines 2 and 3. \_\_\_\_\_
5. **Tentative overpayment resulting from tax deducted and withheld under Chapter 3.** Subtract line 4 from line 1. \_\_\_\_\_
6. Enter the amount from Form 1120-F, page 1, line 8a. \_\_\_\_\_
7. **Overpayment resulting from tax deducted and withheld under Chapter 3.** Enter the smaller of line 5 or line 6. Enter the result here and on Form 1120-F, page 1, line 8b. \_\_\_\_\_

General guidelines for computing the amount to be entered on line 3 above. The amount to be entered on line 3 may be computed as follows:

- a. **Tax on ECI per the tax return.** Enter the amount from Form 1120-F, page 1, line 2. \_\_\_\_\_
- b. Refigure the taxable income on Form 1120-F, Section II, line 31, by excluding from Section II, line 8 any amount from the disposition of a U.S. real property interest necessary to properly compute the overpayment described in section 6611(e)(4), and by excluding from Section II, line 10 any partnership ECTI allocable to the corporation under the rules of Regulations section 1.1446-2 necessary to properly reflect the overpayment described in section 6611(e)(4) (attach explanation of amounts excluded). \_\_\_\_\_
- c. **Refigured tax on ECI.** Using the refigured taxable income from line b, refigure the tax for Schedule II of Form 1120-F on Schedule J and enter the refigured tax from Schedule J, line 9 here. \_\_\_\_\_
- d. Subtract line c from line a. Enter the result here and on line 3 above. \_\_\_\_\_