

**Schedule J  
(Form 1118)**

(Rev. September 2016)

Department of the Treasury  
Internal Revenue Service

Name of corporation

**Adjustments to Separate Limitation Income (Loss) Categories for  
Determining Numerators of Limitation Fractions, Year-End  
Recharacterization Balances, and Overall Foreign and Domestic  
Loss Account Balances**

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

▶ Attach to Form 1118. For Paperwork Reduction Act Notice, see the Instructions for Form 1118.

OMB No. 1545-0123

Employer identification number

**Part I Adjustments to Separate Limitation Income or (Losses) in Determining Numerators of Limitation Fractions** (see instructions)

	(i) General category income	(ii) Passive category income	(iii) Other income*	(iv) U.S. income
<b>1</b> Income or (loss) before adjustments				
<b>2</b> Allocation of separate limitation losses:				
<b>a</b> General category income		( )	( )	
<b>b</b> Passive category income	( )		( )	
<b>c</b> Other income*	( )	( )		
<b>3 Subtotal</b> — Combine lines 1 through 2c.				
<b>4</b> Allocation of overall foreign losses				( )
<b>5</b> Allocation of domestic losses	( )	( )	( )	
<b>6 Subtotal</b> — Combine lines 3 through 5.				
<b>7</b> Recapture of overall foreign losses	( )	( )	( )	
<b>8 Subtotal</b> — Combine lines 6 and 7.				
<b>9</b> Recharacterization of separate limitation income:				
<b>a</b> General category income	( )			
<b>b</b> Passive category income		( )		
<b>c</b> Other income*			( )	
<b>10</b> Recapture of overall domestic losses				( )
<b>11 Numerator of Limitation Fraction</b> — Combine lines 8 through 10. Enter each result here and on Schedule B, Part II, line 7, of corresponding Form 1118.				

**Part II Year-End Balances of Future Separate Limitation Income That Must Be Recharacterized**  
(section 904(f)(5)(C))

<b>a</b> General category income				
<b>b</b> Passive category income				
<b>c</b> Other income*				

**Part III Overall Foreign Loss Account Balances (section 904(f)(1))**

Complete for **each** separate limitation income category.

<b>1</b> Beginning balance				
<b>2</b> Current year additions				
<b>3</b> Current year reductions (other than recapture)	( )	( )	( )	
<b>4</b> Current year recapture (from Part I, line 7)	( )	( )	( )	
<b>5 Ending balance</b> —Combine lines 1 through 4.				

**Part IV Overall Domestic Loss Account Balances (section 904(g)(1))**

<b>1</b> Beginning balance				
<b>2</b> Current year additions				
<b>3</b> Current year reductions (other than recapture)	( )	( )	( )	
<b>4 Subtotal</b> —Combine lines 1 through 3.				
<b>5</b> Current year recapture (from Part I, line 10)				
<b>6 Ending balance</b> —Subtract line 5 from line 4.				