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Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

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**SCHEDULE D
(Form 965)**

(January 2019)

Department of the Treasury
Internal Revenue Service

U.S. Shareholder's Aggregate Foreign Cash Position

▶ Attach to Form 965.

▶ Go to www.irs.gov/Form965 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing this return

Identifying number

Enter amounts in U.S. Dollars.

	Name of Specified Foreign Corporation	(a) EIN or Reference ID Number of the Foreign Corporation (see instructions)	(b) Cash Position at Close of the Last Taxable Year Prior to the Year Referenced in Column (d) (enter amount from Schedule E, column (b)(3))	(c) Pro Rata Share of Column (b)	(d) Cash Position at Close of the Last Taxable Year That Ends Before November 2, 2017 (enter amount from Schedule E, column (c)(3))	(e) Pro Rata Share of Column (d)	(f) Cash Position at Close of the Last Taxable Year Beginning Before January 1, 2018 (enter amount from Schedule E, column (d)(3))	(g) Pro Rata Share of Column (f)
1								
2								
3								
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5								
6								
7								
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9								
10								
11								
12								
13								
14								
15								
16	Total (lines 1-15)							

Add schedules as needed.

17 Enter the total of column (g) ▶	17	
18 Combine totals of columns (c) and (e) and divide by two ▶	18	
19 Aggregate Foreign Cash Position. Enter the larger of the amount on line 17 or the amount on line 18 ▶	19	
20 Aggregate Foreign Cash Position Taken Into Account on the 2017 Tax Return ▶	20	
21 Aggregate Foreign Cash Position Taken Into Account on the 2018 Tax Return ▶	21	

DRAFT AS OF
 September 5, 2018
 DO NOT FILE