

**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
1 Income or (loss) before adjustments				
2 Allocation of separate limitation losses:				
a General category income	()	()	()	
b Passive category income	()	()	()	
c Other income*	()	()	()	
3 Subtotal — Combine lines 1 through 2c.				
4 Allocation of overall foreign losses				()
5 Allocation of domestic losses	()	()	()	
6 Subtotal — Combine lines 3 through 5.				
7 Recapture of overall foreign losses	()	()	()	
8 Subtotal — Combine lines 6 and 7.				
9 Recharacterization of separate limitation income:				
a General category income	()			
b Passive category income		()		
c Other income*			()	
10 Recapture of overall domestic losses				()
11 Numerator of Limitation Fraction — 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))

a General category income				
b Passive category income				
c Other income*				

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

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

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

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

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