

**SCHEDULE H  
(Form 965)**

(January 2019)

Department of the Treasury  
Internal Revenue Service

**Amounts Reported on Forms 1116 and 1118  
and Disallowed Foreign Taxes**

▶ Attach to Form 965.

▶ Go to [www.irs.gov/Form965](http://www.irs.gov/Form965) for instructions and the latest information.

OMB No. 1545-0123

Name of person filing this return

Identifying number

**SECTION 1—Amounts Reported on Forms 1116 and 1118 and Disallowed Foreign Taxes**

- a Separate Category (Enter code—see instructions.) . . . . . ▶ \_\_\_\_\_
- b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) . . . . . ▶ \_\_\_\_\_

		2018 Tax Year
<b>1</b>	<b>Section 965(a) inclusion amount in U.S. Dollars from Schedule F, column (e)(1), line 16</b>	<b>1</b>
<b>2</b>	<b>Section 965(a) inclusion in U.S. Dollars with respect to pass-throughs from Schedule F, column (e)(1), line 17</b>	<b>2</b>
<b>3</b>	<b>Total 965(a) inclusion in U.S. Dollars.</b> Add lines 1 and 2. Report amount here and on Form 1116, Part I, or 1118, Sch. A (see instructions) ▶	<b>3</b>
<b>4</b>	<b>Section 965(c) deduction in U.S. Dollars not from pass-throughs allocable to section 965(a) inclusion amount</b> (see instructions)	<b>4</b>
<b>5</b>	<b>Section 965(c) deduction in U.S. Dollars from pass-throughs allocable to section 965(a) inclusion</b> (see instructions)	<b>5</b>
<b>6</b>	<b>Total section 965(c) deduction in U.S. Dollars.</b> Add lines 4 and 5. Report amount here and on Form 1116, Part I, or Form 1118, Sch. A . ▶	<b>6</b>
<b>7</b>	<b>Taxes deemed paid not from pass-throughs.</b> Enter amount from Schedule F, column (l), line 16 . . . . .	<b>7</b>
<b>8</b>	<b>Taxes deemed paid through pass-throughs.</b> Enter amount from Schedule F, column (l), line 17 . . . . .	<b>8</b>
<b>9</b>	<b>Taxes deemed paid.</b> Add lines 7 and 8. Report amount here and on Form 1118, Schedule B, Part I, column 3 . . . . .	<b>9</b>
<b>10</b>	<b>2018 Applicable Percentage not from pass-throughs.</b> Enter amount from Schedule H, line 37 . . . . .	<b>10</b>
<b>11</b>	<b>2018 Applicable Percentage from pass-throughs.</b> If there are multiple pass-throughs, leave this line blank and attach a schedule . . . . .	<b>11</b>
<b>12</b>	<b>Disallowed foreign taxes not from pass-throughs.</b> Multiply line 7 by line 10 . . . . .	<b>12</b>
<b>13</b>	<b>Disallowed foreign taxes through pass-throughs.</b> Attach calculation. See instructions . . . . .	<b>13</b>
<b>14</b>	<b>Disallowed foreign taxes.</b> Add lines 12 and 13. Report amount here and on Form 1118, Schedule G, Part I, line F . . . . .	<b>14</b>
		2017 Tax Year
<b>15</b>	<b>Section 965(a) inclusion amount in U.S. Dollars from Schedule G, column (e)(1), line 16</b>	<b>15</b>
<b>16</b>	<b>Section 965(a) inclusion in U.S. Dollars from pass-throughs from Schedule G, column (e)(1), line 17</b>	<b>16</b>
<b>17</b>	<b>Total 965(a) inclusion in U.S. Dollars.</b> Add lines 15 and 16 . . . . .	<b>17</b>
<b>18</b>	<b>Section 965(c) deduction in U.S. Dollars not from pass-throughs allocable to section 965(a) inclusion amount</b> (see instructions)	<b>18</b>
<b>19</b>	<b>Section 965(c) deduction in U.S. Dollars from pass-throughs allocable to section 965(a) inclusion</b> (see instructions)	<b>19</b>
<b>20</b>	<b>Total section 965(c) deduction in U.S. Dollars.</b> Add lines 18 and 19 . . . . .	<b>20</b>
<b>21</b>	<b>Taxes deemed paid not from pass-throughs.</b> Enter amount from Schedule G, column (l), line 16 . . . . .	<b>21</b>
<b>22</b>	<b>Taxes deemed paid through pass-throughs.</b> Enter amount from Schedule G, column (l), line 17 . . . . .	<b>22</b>
<b>23</b>	<b>Taxes deemed paid.</b> Add lines 21 and 22 . . . . .	<b>23</b>
<b>24</b>	<b>2017 Applicable Percentage.</b> Enter amount from Schedule H, line 46 . . . . .	<b>24</b>
<b>25</b>	<b>2017 Applicable Percentage from pass-throughs.</b> If there are multiple pass-throughs, leave this line blank and attach a schedule . . . . .	<b>25</b>
<b>26</b>	<b>Disallowed foreign taxes not from pass-throughs.</b> Multiply line 21 by line 24 . . . . .	<b>26</b>
<b>27</b>	<b>Disallowed foreign taxes from pass-throughs.</b> Attach calculation (see instructions) . . . . .	<b>27</b>
<b>28</b>	<b>Disallowed foreign taxes.</b> Add lines 26 and 27 . . . . .	<b>28</b>

**SECTION 2—Applicable Percentage for Disallowance of Foreign Tax Credit Not From Pass-Throughs**

2018 Tax Year Applicable Percentage		2018 Tax Year
<b>29</b>	<b>Portion of the aggregate 2018 tax year section 965(a) inclusion amount not corresponding to the aggregate foreign cash position.</b> Enter amount from Form 965, Part II, section 1, line 12 . . . . .	<b>29</b>
<b>30</b>	<b>Total section 965(a) inclusion amount.</b> Enter the sum of Form 965, Part II, section 1, lines 9 and 12 . . . . .	<b>30</b>
<b>31</b>	<b>Divide line 29 by line 30 . . . . .</b>	<b>31</b>
<b>32</b>	<b>Applicable percentage with respect to the portion of the aggregate 2018 tax year section 965(a) inclusion amount not corresponding to the aggregate foreign cash position.</b> Multiply line 31 by 0.771 . . . . .	<b>32</b>
<b>33</b>	<b>Portion of the aggregate 2018 tax year section 965(a) inclusion amount corresponding to the aggregate foreign cash position.</b> Enter amount from Form 965, Part II, section 1, line 9 . . . . .	<b>33</b>
<b>34</b>	<b>Total section 965(a) inclusion amount.</b> Enter the sum of Form 965, Part II, section 1, lines 9 and 12 . . . . .	<b>34</b>
<b>35</b>	<b>Divide line 33 by line 34 . . . . .</b>	<b>35</b>
<b>36</b>	<b>Applicable percentage with respect to the portion of the aggregate 2018 tax year section 965(a) inclusion amount corresponding to the aggregate foreign cash position.</b> Multiply line 35 by 0.557 . . . . .	<b>36</b>
<b>37</b>	<b>2018 Applicable Percentage.</b> Add lines 32 and 36 . . . . .	<b>37</b>
2017 Tax Year Applicable Percentage		2017 Tax Year
<b>38</b>	<b>Portion of the aggregate 2017 tax year section 965(a) inclusion amount not corresponding to the aggregate foreign cash position.</b> Enter amount from Form 965, Part II, section 1, line 23 . . . . .	<b>38</b>
<b>39</b>	<b>Total section 965(a) inclusion amount.</b> Enter the sum of Form 965, Part II, section 1, lines 20 and 23 . . . . .	<b>39</b>
<b>40</b>	<b>Divide line 38 by line 39 . . . . .</b>	<b>40</b>
<b>41</b>	<b>Applicable percentage with respect to the portion of the aggregate 2017 tax year section 965(a) inclusion amount not corresponding to the aggregate foreign cash position.</b> Multiply line 40 by 0.771 . . . . .	<b>41</b>
<b>42</b>	<b>Portion of the aggregate 2017 tax year section 965(a) inclusion amount corresponding to the aggregate foreign cash position.</b> Enter amount from Form 965, Part II, section 1, line 20 . . . . .	<b>42</b>
<b>43</b>	<b>Total section 965(a) inclusion amount.</b> Enter the sum of Form 965, Part II, section 1, lines 20 and 23 . . . . .	<b>43</b>
<b>44</b>	<b>Divide line 42 by line 43 . . . . .</b>	<b>44</b>
<b>45</b>	<b>Applicable percentage with respect to the portion of the aggregate 2017 tax year section 965(a) inclusion amount corresponding to the aggregate foreign cash position.</b> Multiply line 44 by 0.557 . . . . .	<b>45</b>
<b>46</b>	<b>2017 Applicable Percentage.</b> Add lines 41 and 45 . . . . .	<b>46</b>