

**SCHEDULE K-2
(Form 1120-S)**

Department of the Treasury
Internal Revenue Service

Name of corporation

Shareholders' Pro Rata Share Items—International

Attach to Form 1120-S.

Go to www.irs.gov/Form1120S for instructions and the latest information.

OMB No. 1545-0123

2022

Employer identification number (EIN)

A Check to indicate the parts of Schedule K-2 that apply.

| | Yes | No |
|--|----------|----|
| 1 Does Part I apply? If "Yes," complete and attach Part I | 1 | |
| 2 Does Part II apply? If "Yes," complete and attach Part II | 2 | |
| 3 Does Part III apply? If "Yes," complete and attach Part III | 3 | |
| 4 Does Part IV apply? If "Yes," complete and attach Part IV | 4 | |
| 5 Does Part V apply? If "Yes," complete and attach Part V | 5 | |
| 6 Does Part VI apply? If "Yes," complete and attach Part VI | 6 | |
| 7 Does Part VII apply? If "Yes," complete and attach Part VII | 7 | |

Part I Corporation's Other Current Year International Information

Check box(es) for additional specified attachments. See instructions.

- | | | | |
|--|---|--|--|
| <input type="checkbox"/> 1. Gain on personal property sale | <input type="checkbox"/> 5. High-taxed income | <input type="checkbox"/> 8. Form 5471 information | <input type="checkbox"/> 11. Entity treatment for certain S corporations |
| <input type="checkbox"/> 2. Foreign oil and gas taxes | <input type="checkbox"/> 6. Section 267A disallowed deduction | <input type="checkbox"/> 9. Other forms | <input checked="" type="checkbox"/> 12. Reserved for future use |
| <input type="checkbox"/> 3. Splitter arrangements | <input type="checkbox"/> 7. Form 8858 information | <input type="checkbox"/> 10. Shareholder loan transactions | <input type="checkbox"/> 13. Other international items (attach description and statement) |
| <input type="checkbox"/> 4. Foreign tax translation | | | |

Part II Foreign Tax Credit Limitation

Section 1—Gross Income

| Description | (a) U.S. source | Foreign Source | | | | (f) Sourced by shareholder | (g) Total |
|--|-----------------|------------------------------------|-----------------------------|-----------------------------|---------------------------------|----------------------------|-----------|
| | | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other (category code _____) | | |
| 1 Sales | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |
| 2 Gross income from performance of services | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |
| 3 Gross rental real estate income | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |
| 4 Other gross rental income | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |

Name of corporation

EIN

Part II Foreign Tax Credit Limitation *(continued)*

Section 1 – Gross Income *(continued)*

| Description | (a) U.S. source | Foreign Source | | | | (f) Sourced by shareholder | (g) Total |
|--|-----------------|------------------------------------|-----------------------------|-----------------------------|---------------------------------|----------------------------|-----------|
| | | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other (category code _____) | | |
| 5 Reserved for future use | | | | | | | |
| 6 Interest income | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |
| 7 Ordinary dividends (exclude amount on line 8) | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |
| 8 Qualified dividends | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |
| 9 Reserved for future use | | | | | | | |
| 10 Royalties and license fees | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |
| 11 Net short-term capital gain | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |
| 12 Net long-term capital gain | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |
| 13 Collectibles (28%) gain | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |
| 14 Unrecaptured section 1250 gain | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |

Name of corporation

EIN

Part II Foreign Tax Credit Limitation *(continued)*

Section 1 – Gross Income *(continued)*

| Description | (a) U.S. source | Foreign Source | | | | (f) Sourced by shareholder | (g) Total |
|--|-----------------|------------------------------------|-----------------------------|-----------------------------|---------------------------------|----------------------------|-----------|
| | | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other (category code _____) | | |
| 15 Net section 1231 gain | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |
| 16 Section 986(c) gain | | | | | | | |
| 17 Section 987 gain | | | | | | | |
| 18 Section 988 gain | | | | | | | |
| 19 Section 951(a) inclusions | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |
| 20 Other income (see instructions) | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |
| 21 Section 951A(a) inclusions (see instructions) | | | | | | | |
| 22 Reserved for future use | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |
| 23 Reserved for future use | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |
| 24 Total gross income (combine lines 1 through 23) | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |

Name of corporation

EIN

Part II Foreign Tax Credit Limitation (continued)
Section 2—Deductions

| Description | (a) U.S. source | Foreign Source | | | | (f) Sourced by shareholder | (g) Total |
|--|-----------------|------------------------------------|-----------------------------|-----------------------------|---------------------------------|----------------------------|-----------|
| | | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other (category code _____) | | |
| 25 Expenses allocable to sales income | | | | | | | |
| 26 Expenses allocable to gross income from performances of services | | | | | | | |
| 27 Net short-term capital loss | | | | | | | |
| 28 Net long-term capital loss | | | | | | | |
| 29 Collectibles loss | | | | | | | |
| 30 Net section 1231 loss | | | | | | | |
| 31 Other losses | | | | | | | |
| 32 Research & experimental (R&E) expenses | | | | | | | |
| A SIC code: | | | | | | | |
| B SIC code: | | | | | | | |
| C SIC code: | | | | | | | |
| 33 Allocable rental expenses—depreciation, depletion, and amortization | | | | | | | |
| 34 Allocable rental expenses—other than depreciation, depletion, and amortization | | | | | | | |
| 35 Allocable royalty and licensing expenses—depreciation, depletion, and amortization | | | | | | | |
| 36 Allocable royalty and licensing expenses—other than depreciation, depletion, and amortization | | | | | | | |
| 37 Depreciation not included on line 33 or 35 | | | | | | | |
| 38 Charitable contributions | | | | | | | |
| 39 Interest expense specifically allocable under Regulations section 1.861-10(e) | | | | | | | |
| 40 Other interest expense specifically allocable under Regulations section 1.861-10T | | | | | | | |
| 41 Other interest expense—business | | | | | | | |
| 42 Other interest expense—investment | | | | | | | |
| 43 Other interest expense—passive activity | | | | | | | |
| 44 Section 59(e)(2) expenditures, excluding R&E expenses on line 32 | | | | | | | |
| 45 Foreign taxes not creditable but deductible | | | | | | | |

Name of corporation

EIN

Part II Foreign Tax Credit Limitation (continued)

Section 2—Deductions (continued)

| Description | (a) U.S. source | Foreign Source | | | | (f) Sourced by shareholder | (g) Total |
|---|-----------------|------------------------------------|-----------------------------|-----------------------------|---------------------------------|----------------------------|-----------|
| | | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other (category code _____) | | |
| 46 Section 986(c) loss | | | | | | | |
| 47 Section 987 loss | | | | | | | |
| 48 Section 988 loss | | | | | | | |
| 49 Other allocable deductions (see instructions) | | | | | | | |
| 50 Other apportioned share of deductions (see instructions) | | | | | | | |
| 51 Reserved for future use | | | | | | | |
| 52 Reserved for future use | | | | | | | |
| 53 Reserved for future use | | | | | | | |
| 54 Total deductions (combine lines 25 through 53) | | | | | | | |
| 55 Net income (loss) (subtract line 54 from line 24) | | | | | | | |

Part III Other Information for Preparation of Form 1116

Section 1—R&E Expenses Apportionment Factors

| Description | (a) U.S. source | Foreign Source | | | | (f) Sourced by shareholder | (g) Total |
|--|-----------------|------------------------------------|-----------------------------|-----------------------------|--|----------------------------|----------------|
| | | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other (category code _____) (country code _____) | | |
| 1 Gross receipts by SIC code | | | | | | | |
| A SIC code: | | | | | | | |
| B SIC code: | | | | | | | |
| C SIC code: | | | | | | | |
| D SIC code: | | | | | | | |
| E SIC code: | | | | | | | |
| F SIC code: | | | | | | | |
| 2 Exclusive apportionment with respect to total R&E expenses entered on Part II, line 32. Enter the following. | | | | | | | |
| A R&E expense with respect to activity performed in the United States | | | | | | | |
| (i) SIC code: _____ | | | | | | | 2A(i) |
| (ii) SIC code: _____ | | | | | | | 2A(ii) |
| (iii) SIC code: _____ | | | | | | | 2A(iii) |
| B R&E expense with respect to activity performed outside the United States | | | | | | | |
| (i) SIC code: _____ | | | | | | | 2B(i) |
| (ii) SIC code: _____ | | | | | | | 2B(ii) |
| (iii) SIC code: _____ | | | | | | | 2B(iii) |

Name of corporation

EIN

Part III Other Information for Preparation of Form 1116 (continued)

Section 2—Interest Expense Apportionment Factors

| Description | (a) U.S. source | Foreign Source | | | | (f) Sourced by shareholder | (g) Total |
|---|-----------------|------------------------------------|-----------------------------|-----------------------------|--|----------------------------|-----------|
| | | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other (category code _____) (country code _____) | | |
| 1 Total average value of assets | | | | | | | |
| 2 Reserved for future use | | | | | | | |
| 3 Assets attracting directly allocable interest expense under Regulations section 1.861-10(e) | | | | | | | |
| 4 Other assets attracting directly allocable interest expense under Regulations section 1.861-10T | | | | | | | |
| 5 Assets excluded from apportionment formula | | | | | | | |
| 6a Total assets used for apportionment (subtract the sum of lines 3, 4, and 5 from the sum of lines 1 and 2) | | | | | | | |
| b Assets attracting business interest expense | | | | | | | |
| c Assets attracting investment interest expense | | | | | | | |
| d Assets attracting passive activity interest expense | | | | | | | |
| 7 Basis in stock of 10%-owned noncontrolled foreign corporations (see attachment) | | | | | | | |
| 8 Basis in stock of CFCs (see attachment) | | | | | | | |

Name of corporation

EIN

Part III Other Information for Preparation of Form 1116 (continued)

Section 3—Foreign Taxes

| Description | (a) Type of tax | (b) Section 951A category income | | (c) Foreign branch category income | | |
|---|-----------------|----------------------------------|---------|------------------------------------|---------|-------------|
| | | U.S. | Foreign | U.S. | Foreign | Shareholder |
| 1 Direct (section 901 or 903) foreign taxes: <input type="checkbox"/> Paid <input type="checkbox"/> Accrued | | | | | | |
| A _____ | | | | | | |
| B _____ | | | | | | |
| C _____ | | | | | | |
| D _____ | | | | | | |
| E _____ | | | | | | |
| F _____ | | | | | | |
| 2 Reduction of taxes (total) | | | | | | |
| A Taxes on foreign mineral income | | | | | | |
| B Reserved for future use | | | | | | |
| C International boycott provisions | | | | | | |
| D Failure-to-file penalties | | | | | | |
| E Taxes with respect to splitter arrangements . . | | | | | | |
| F Taxes on foreign corporate distributions . . . | | | | | | |
| G Other | | | | | | |
| 3 Foreign tax redeterminations | | | | | | |
| A _____ Related tax year: _____ Date tax paid: _____ Contested tax <input type="checkbox"/> | | | | | | |
| B _____ Related tax year: _____ Date tax paid: _____ Contested tax <input type="checkbox"/> | | | | | | |
| C _____ Related tax year: _____ Date tax paid: _____ Contested tax <input type="checkbox"/> | | | | | | |
| 4 Reserved for future use | | | | | | |
| 5 Reserved for future use | | | | | | |
| 6 Reserved for future use | | | | | | |

Name of corporation

EIN

Part III Other Information for Preparation of Form 1116 (continued)

Section 3—Foreign Taxes (continued)

| | (d) Passive category income | | | (e) General category income | | | (f) Other (category code _____) | (g) Total |
|----------|-----------------------------|---------|-------------|-----------------------------|---------|-------------|------------------------------------|-----------|
| | U.S. | Foreign | Shareholder | U.S. | Foreign | Shareholder | | |
| 1 | | | | | | | | |
| A | | | | | | | | |
| B | | | | | | | | |
| C | | | | | | | | |
| D | | | | | | | | |
| E | | | | | | | | |
| F | | | | | | | | |
| 2 | | | | | | | | |
| A | | | | | | | | |
| B | | | | | | | | |
| C | | | | | | | | |
| D | | | | | | | | |
| E | | | | | | | | |
| F | | | | | | | | |
| G | | | | | | | | |
| 3 | | | | | | | | |
| A | | | | | | | | |
| B | | | | | | | | |
| C | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |

Name of corporation

EIN

Part IV Distributions From Foreign Corporations to S Corporation

| | (a) Name of distributing foreign corporation | (b) EIN or reference ID number | (c) Date of distribution | (d) Functional currency of distributing foreign corporation | (e) Amount of distribution in functional currency |
|---|--|--------------------------------|--------------------------|---|---|
| A | | | | | |
| B | | | | | |
| C | | | | | |
| D | | | | | |
| E | | | | | |
| F | | | | | |
| G | | | | | |
| H | | | | | |
| I | | | | | |
| J | | | | | |
| K | | | | | |
| L | | | | | |
| M | | | | | |
| N | | | | | |
| O | | | | | |

| | (f) Amount of E&P distribution in functional currency | (g) Spot rate (functional currency to U.S. dollars) | (h) Amount of distribution in U.S. dollars | (i) Amount of E&P distribution in U.S. dollars | (j) Qualified foreign corporation | (k) Reserved for future use |
|---|---|---|--|--|-----------------------------------|-----------------------------|
| A | | | | | <input type="checkbox"/> | |
| B | | | | | <input type="checkbox"/> | |
| C | | | | | <input type="checkbox"/> | |
| D | | | | | <input type="checkbox"/> | |
| E | | | | | <input type="checkbox"/> | |
| F | | | | | <input type="checkbox"/> | |
| G | | | | | <input type="checkbox"/> | |
| H | | | | | <input type="checkbox"/> | |
| I | | | | | <input type="checkbox"/> | |
| J | | | | | <input type="checkbox"/> | |
| K | | | | | <input type="checkbox"/> | |
| L | | | | | <input type="checkbox"/> | |
| M | | | | | <input type="checkbox"/> | |
| N | | | | | <input type="checkbox"/> | |
| O | | | | | <input type="checkbox"/> | |

Name of corporation

EIN

Part V Information on Shareholders' Section 951(a)(1) and Section 951A Inclusions

- a Separate category (enter code—see instructions)
- b If U.S. source, complete as a separate Part V by separate category and check box

| | (a) Name of CFC | (b) EIN or reference ID number | (c) Ending of CFC tax year | (d) Shareholders' share of CFC items through their ownership in the corporation ("aggregate share") | (e) Aggregate share of subpart F income | (f) Aggregate section 951(a)(1)(B) inclusion | (g) Tested income |
|----------|---|--------------------------------|----------------------------|---|---|--|-------------------|
| A | | | | | | | |
| B | | | | | | | |
| C | | | | | | | |
| D | | | | | | | |
| E | | | | | | | |
| F | | | | | | | |
| G | | | | | | | |
| H | | | | | | | |
| I | | | | | | | |
| J | | | | | | | |
| K | | | | | | | |
| 1 | Corporation total (sum for all CFCs) | | | | | | |

| | (h) Tested loss | (i) Aggregate share of tested income | (j) Aggregate share of tested loss | (k) Aggregate share of Qualified Business Asset Investment (QBAI) | (l) Aggregate share of the tested loss QBAI amount | (m) Aggregate share of tested interest income | (n) Aggregate share of tested interest expense |
|---|-----------------|--------------------------------------|------------------------------------|---|--|---|--|
| A | | | | | | | |
| B | | | | | | | |
| C | | | | | | | |
| D | | | | | | | |
| E | | | | | | | |
| F | | | | | | | |
| G | | | | | | | |
| H | | | | | | | |
| I | | | | | | | |
| J | | | | | | | |
| K | | | | | | | |
| 1 | | | | | | | |

Name of corporation

EIN

Part VI Information To Complete Form 8621

Section 1 – General Information on Passive Foreign Investment Company (PFIC), Qualified Electing Fund (QEF), or Qualifying Insurance Corporation (QIC)

General Information

| (a) Name of PFIC | (b) EIN or reference ID number | (c) Address of PFIC | (d) Beginning of PFIC tax year | (e) Ending of PFIC tax year |
|------------------|--------------------------------|---------------------|--------------------------------|-----------------------------|
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| Summary of Annual Information | Information Regarding Elections |
|-------------------------------|---------------------------------|
|-------------------------------|---------------------------------|

| (f) Description of each class of PFIC shares | (g) Dates PFIC shares acquired during tax year (if applicable) | (h) Total number of PFIC shares held at end of tax year | (i) Total value of PFIC shares held at end of tax year | (j) Election by corporation (enter code—see instructions) | (k) Check if foreign corporation has documented its eligibility to be treated as a qualifying insurance corporation under section 1297(f)(2). | (l) Check if PFIC has indicated its shares are “marketable stock” within the meaning of section 1296(e). | (m) Check if PFIC is also a controlled foreign corporation (CFC) within the meaning of section 957. | (n) Check if PFIC meets the income test or asset test of section 1297(a) for the tax year. |
|--|--|---|--|---|---|--|---|--|
| | | | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
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| | | | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Name of corporation

EIN

Part VI Information To Complete Form 8621 (continued)

Section 2—Additional Information on PFIC or QEF

| General Information | | QEF Information | | Mark-to-Market Information | | Section 1291 and Other Information | | |
|---------------------|--------------------------------|-----------------------|----------------------|---|---|-------------------------------------|--|---------------------------|
| (a) Name of PFIC | (b) EIN or reference ID number | (c) Ordinary earnings | (d) Net capital gain | (e) Fair market value of PFIC shares at beginning of tax year | (f) Fair market value of PFIC shares at end of tax year | (g) Dates PFIC shares were acquired | (h) Amount of cash and fair market value of property distributed by PFIC during the current tax year (if applicable) | (i) Dates of distribution |
| | | | | | | | | |
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Section 1291 and Other Information

| (j) Total creditable foreign taxes attributable to distribution by PFIC | (k) Total distributions from PFIC in preceding 3 tax years | (l) Dates PFIC shares disposed of during tax year (if applicable) | (m) Amount realized on disposition of PFIC shares | (n) Tax basis of PFIC shares on dates of disposition | (o) Gain (loss) on disposition of PFIC shares |
|---|--|---|---|--|---|
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Name of corporation

EIN

Part VII S Corporation's Interest in Foreign Corporation Income (Section 960)

- A** Enter EIN or reference ID number of controlled foreign corporation: _____ **B** Separate category (enter code—see instructions): _____
- C** If PAS was entered on line B, enter the applicable grouping under Regulations section 1.904-4(c). See instructions _____
- D** Check the box and attach a statement if there is more than one source country for a line. See instructions
- E** If U.S. source, check the box and complete a separate Part VII
- F** If FORI or FOGEI, check the box and attach a separate Part VII

| <i>Enter amounts in functional currency of the foreign corporation (unless otherwise noted).</i> | (i) Country code | (ii) Corporation's share of net income | (iii) Reserved for future use | (iv) Reserved for future use |
|--|------------------|--|-------------------------------|------------------------------|
| 1 Subpart F income groups | | | | |
| a Dividends, interest, rents, royalties, and annuities (total) | | | | |
| (1) Unit: | | | | |
| (2) Unit: | | | | |
| b Net gain from certain property transactions (total) | | | | |
| (1) Unit: | | | | |
| (2) Unit: | | | | |
| c Net gain from commodities transactions (total) | | | | |
| (1) Unit: | | | | |
| (2) Unit: | | | | |
| d Net foreign currency gain (total) | | | | |
| (1) Unit: | | | | |
| (2) Unit: | | | | |
| e Income equivalent to interest (total) | | | | |
| (1) Unit: | | | | |
| (2) Unit: | | | | |
| f Other (total) | | | | |
| (1) Unit: | | | | |
| (2) Unit: | | | | |
| g Foreign base company sales income (total) | | | | |
| (1) Unit: | | | | |
| (2) Unit: | | | | |
| h Foreign base company services income (total) | | | | |
| (1) Unit: | | | | |
| (2) Unit: | | | | |
| i Full inclusion foreign base company income (total) | | | | |
| (1) Unit: | | | | |
| (2) Unit: | | | | |
| j Insurance income (total) | | | | |
| (1) Unit: | | | | |
| (2) Unit: | | | | |
| k International boycott income (total) | | | | |
| l Bribes, kickbacks, and other payments (total) | | | | |
| m Section 901(j) (total) | | | | |

Name of corporation

EIN

Part VII S Corporation's Interest in Foreign Corporation Income (Section 960) (continued)

| <i>Enter amounts in functional currency of the foreign corporation (unless otherwise noted).</i> | (i) Country code | (ii) Corporation's share of net income | (iii) Reserved for future use | (iv) Reserved for future use |
|--|-------------------------|---|--------------------------------------|-------------------------------------|
| 2 Recaptured subpart F income | | | | |
| 3 Tested income group (total) | | | | |
| (1) Unit: | | | | |
| (2) Unit: | | | | |
| 4 Residual income group (total) | | | | |
| (1) Unit: | | | | |
| (2) Unit: | | | | |
| 5 Total | | | | |