SCHEDULE H (Form 1120-F)

Name of corporation

Department of the Treasury Internal Revenue Service

Deductions Allocated to Effectively Connected Income Under Regulations Section 1.861-8

Attach to Form 1120-F.

Go to www.irs.gov/Form1120F for instructions and the latest information.

OMB No. 1545-0123

2024

Employer identification number

Part	Note: Enter all amounts on lines 1a through 13 in only U.S. dollars or in only functional currency. If U.S. dollars	, check	box .
	Otherwise, specify currency:		
1a	Total expenses on the books of the home office		
b	Check the applicable box below to indicate the accounting convention used to		
	compute the amount on line 1a:		
	U.S. GAAP Home Country GAAP		
	☐ IFRS ☐ Other (specify):		
2	Adjustments for U.S. tax principles (attach statement – see instructions) 2		
3	Total deductible expenses on the books of the home office. Combine lines 1a and 2	3	
4	Interest expense included on line 3	-	
5	Bad debt expense included on line 3		
6	Total of interest expense and bad debt expense. Add lines 4 and 5	6	
7	Remaining deductible expenses to be allocated and apportioned between ECI and non-ECI. Subtract line 6 from line 3	7	
8	Deductible expenses definitely related solely to non-ECI from subsidiaries 8	-	
9	Deductible expenses definitely related solely to other non-ECI booked in the home country	-	
10	Deductible expenses definitely related solely to other non-ECl booked in other countries (including the United States)		
		-	
11		40	
12 Part	Total deductible expenses definitely related solely to ECI or non-ECI. Add lines 8 through 11 Home Office Deductible Expenses Allocated and Apportioned to ECI	12	
ган	Note: Enter the amounts on lines 15 through 20 in U.S. dollars.		
13	Remaining deductible expenses on the books of the home office not definitely related solely to ECI or		
	non-ECI. Subtract line 12 from line 7	13	
14	Average exchange rate used to convert amounts to U.S. dollars (see instructions)	14	
15	Enter the amount from line 13. If line 13 is stated in functional currency, divide line 13 by line 14	15	
16	Remaining home office deductible expenses on line 15 allocated and apportioned under Regulations		
	section 1.861-8 to ECI (attach computation)	16	
17	Enter the amount from line 11. If line 11 is stated in functional currency, divide line 11 by line 14	17	
18	Total home office deductible expenses allocated and apportioned to ECI. Add lines 16 and 17	18	
19	Total deductible expenses from other non-U.S. locations allocated and apportioned to ECI	19	
20	Total deductible expenses allocated and apportioned to ECI. Add lines 18 and 19 and enter the		
	amount here and on Form 1120-F, Section II, line 26	20	
Part		arts I	and II
	Note: Enter the amounts in Part III, lines 21a, 21b, 22a, and 22b in U.S. dollars.		
	e or more methods used are different than in prior year, check box		🗆
• It an	y amount on line 20 is recorded as an interbranch amount on books and records used to prepare Form	1120	-F, Schedule
	clude the amount on Part IV, line 35 and check this box		· · · · <u> </u>
21	Gross ECI		
a	Worldwide gross income	-	
b C	Divide line 21a by line 21b	21c	%
22	Asset ratio:	210	70
a	Average U.S. assets from Schedule I, line 5, column (d)		
b	Worldwide assets (if applicable, from Schedule I, line 6b)		
c	Divide line 22a by line 22b	22c	%
23	Number of personnel ratio:		70
a	Personnel of U.S. trade or business		
b	Worldwide personnel		
c	Divide line 23a by line 23b	23c	%
24	Did the corporation use any ratio-based methods (other than those indicated on lines 21 through 23 al		
O.F.	Parts I and II? If "Yes," attach statement (see instructions)		16
25	Did the corporation use any other methods (for example, time-spent analysis or estimates) in Parts I a "Yes," attach statement (see instructions)		

Schedule H (Form 1120-F) 2024 Page 2 Allocation and Apportionment Methods and Financial Records Used to Complete Parts I and II

Part III

	(continued) Note: Indicate whether the corporation used any of the to identify deductible expenses allocated and apportion			d other records	in Part	s I and	II b
26a b 27 28	Published or other non-public audited financial statements	 ports			 nent)	Yes	No
Part	Allocation and Apportionment of Expenses on Books and I Note: Enter all amounts in Part IV in U.S. dollars.	Recor	ds Used to Prepa	are Form 1120-F,	Sched	lule L	
29	Total expenses per books and records used to prepare For Schedule L	m 11 	20-F, 29	_			
30	Adjustments for U.S. tax principles (attach statement – see instructi	ons)	30				
31	Total deductible expenses. Combine lines 29 and 30			31	1		
32a b	Third-party interest expense included on line 31		32a 32b	ON	L	Y	P
33 34	Bad debt expense included on line 31			F			
35	Interbranch expenses per books and records included on line 3 included on line 32b (attach statement)	31 and	d not 35	4			
36	Add lines 32a through 35			36			
37	Deductible expenses on books and records allocated and apportant Regulations section 1.861-8. Subtract line 36 from line 31			-ECI under			
	Reconciliation of allocation and apportionment of deductible expenses to ECI and non-ECI on books and records under Regulations section 1.861-8 (from line 37)		(a) ECI Amounts	(b) Non-ECI Amounts		(c) Add col) and (b	
38a	Derivative transaction deductible expenses definitely related to ECI or non-ECI under Regulations section 1.861-8 (from line 37)	38a					
b	Other deductible expenses definitely related to ECI or non-ECI (from line 37)	38b					
39	Total deductible expenses definitely related to ECI or non-ECI. Add lines 38a and 38b	39					
40	Other deductible expenses on books and records not definitely related to ECI or non-ECI that are allocated and apportioned to ECI and non-ECI (from line 37)	40					
41	Total deductible expenses on books and records allocated and apportioned to ECI and non-ECI. Add lines 39 and 40. Column (c) must equal line 37	41					
	Note: Line 41, column (a) is the total of the deductions reported on 24, and 27.	Form	1120-F, Section II	, lines 12, 13, 14,	16, 17,	19 thr	ough