Form **1118**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Foreign Tax Credit—Corporations

Attach to the corporation's tax return.
Go to *www.irs.gov/Form1118* for instructions and the latest information.

For calendar year 20 ______, or other tax year beginning ____________________, 20 ______, and ending ____________________, 20 ______

OMB No. 1545-0123
Attachment Sequence No. **118**

Name of corporation | **Employer identification number**

Use a separate Form 1118 for each applicable category of income (see instructions).

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) . . . . ________
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) . . . .

Schedule A Income or (Loss) Before Adjustments *(Report all amounts in U.S. dollars. See* **Specific Instructions**.*)*

	1(a). EIN or Reference ID Number (see instructions)	**1(b).** Code*	**2.** Foreign Country or U.S. Territory (enter two-letter code—use a separate line for each) (see instructions)	**Gross Income or (Loss) From Sources Outside the United States**			
				3. Inclusions Under Sections 951(a)(1) and 951A (see instructions)		**4.** Dividends (see instructions)	**5.** Interest
				(a) Exclude Gross-Up	**(b)** Gross-Up (section 78)		
A							
B							
C							
Totals (add lines A through C)							

	6. Gross Rents, Royalties, and License Fees	**7.** Sales	**8.** Gross Income From Performance of Services	**9.** Currency Gain	**10.** Currency Gain Code (see instructions)	**11.** Other (attach schedule)	**12.** Total (add columns 3(a) through 9 and 11)
A							
B							
C							
Totals							

	13. Allocable Deductions						
				Rental, Royalty, and Licensing Expenses			
	(a) Dividends Received Deduction (see instructions)	**(b)** Deduction Allowed Under Section 250(a)(1)(A)—Foreign Derived Intangible Income	**(c)** Deduction Allowed Under Section 250(a)(1)(B)—Global Intangible Low-Taxed Income	**(d)** Depreciation, Depletion, and Amortization	**(e)** Other Allocable Expenses	**(f)** Expenses Allocable to Sales Income	**(g)** Expenses Allocable to Gross Income From Performance of Services
A							
B							
C							
Totals							

	13. Allocable Deductions *(continued)*				**14.** Apportioned Share of Deductions (enter amount from applicable line of Schedule H, Part I, column (b); Part II, column (f); and Part III, column (g))	**15.** Net Operating Loss Deduction	**16.** Total Deductions (add columns 13(k) through 15)	**17.** Total Income or (Loss) Before Adjustments (subtract column 16 from column 12)
	(h) Currency Loss	**(i)** Currency Loss Code (see instructions)	**(j)** Other Allocable Deductions (attach schedule) (see instructions)	**(k)** Total Allocable Deductions (add columns 13(a) through 13(h) and 13(j))				
A								
B								
C								
Totals								

*For section 863(b) income, NOLs, income from RICs, high-taxed income, section 951A, and reattribution of income by reason of disregarded payments, use a single line and enter the applicable code in column 1(b) (see instructions). Also, for reporting branches that are QBUs, use a separate line for each such branch.

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Schedule B **Foreign Tax Credit** *(Report all foreign tax amounts in U.S. dollars.)*

Part I—Foreign Taxes Paid, Accrued, and Deemed Paid *(see instructions)*

	1. Credit Is Claimed for Taxes (check one): ☐ Paid ☐ Accrued		**2.** Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used)						
			Tax Withheld at Source on:						
	Date Paid	Date Accrued	**(a)** Dividends	**(b)(1)** Distributions of Previously Taxed Earnings and Profits	**(b)(2)** PTEP Group (see instructions)	**(c)** Branch Remittances	**(d)** Interest	**(e)** Rents, Royalties, and License Fees	**(f)** Other
A									
B									
C									
Totals (add lines A through C)									

	2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used) *(continued)*				**3.** Tax Deemed Paid (see instructions)
	Other Foreign Taxes Paid or Accrued on:			**(j)** Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(i))	
	(g) Sales	**(h)** Services Income	**(i)** Other		
A					
B					
C					
Totals					

Part II—Separate Foreign Tax Credit *(Complete a **separate** Part II for **each** applicable category of income.)*

1a	Total foreign taxes paid or accrued (total from Part I, column 2(j))	**1a**	
b	Foreign taxes paid or accrued by the corporation during prior tax years that were suspended due to the rules of section 909 and for which the related income is taken into account by the corporation during the current tax year (see instructions)	**1b**	
2	Total taxes deemed paid (total from Part I, column 3)	**2**	
3	Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G, Part I)	**3**	( )
4	Taxes reclassified under high-tax kickout	**4**	
5	Enter the sum of any carryover of foreign taxes (from Schedule K, line 3, column (xiv), and from Schedule I, Part III, line 3) plus any carrybacks to the current tax year	**5**	
6	Total foreign taxes (combine lines 1a through 5)	**6**	
7	Enter the amount from the applicable column of Schedule J, Part I, line 11 (see instructions). If Schedule J is **not** required to be completed, enter the result from the "Totals" line of column 17 of the applicable Schedule A	**7**	
8a	Total taxable income from all sources (enter taxable income from the corporation's tax return)	**8a**	
b	Adjustments to line 8a (see instructions)	**8b**	
c	Subtract line 8b from line 8a	**8c**	
9	Divide line 7 by line 8c. Enter the resulting fraction as a decimal (see instructions). If line 7 is greater than line 8c, enter 1	**9**	
10	Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus any American Samoa economic development credit)	**10**	
11	Multiply line 9 by line 10	**11**	
12	Increase in limitation (section 960(c))	**12**	
13	Credit limitation (add lines 11 and 12) (see instructions)	**13**	
14	**Separate foreign tax credit** (enter the smaller of line 6 or line 13). Enter here and on the appropriate line of Part III	**14**	

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Schedule B **Foreign Tax Credit** *(Report all foreign tax amounts in U.S. dollars.) (continued)*

Part III—Summary of Separate Credits *(Enter amounts from Part II, line 14, for **each** applicable category of income. **Do not** include taxes paid to sanctioned countries.)*

1	Credit for taxes on section 951A category income	1			
2	Credit for taxes on foreign branch category income	2			
3	Credit for taxes on passive category income	3			
4	Credit for taxes on general category income	4			
5	Credit for taxes on section 901(j) category income (combine all such credits on this line)	5			
6	Credit for taxes on income re-sourced by treaty (combine all such credits on this line)	6			
7	Total (add lines 1 through 6)			7	
8	Enter the smaller of Schedule B, Part II, line 10, or Schedule B, Part III, line 7			8	
9	Reduction in credit for international boycott operations (see instructions)			9	
10	**Total foreign tax credit** (subtract line 9 from line 8). Enter here and on the appropriate line of the corporation's tax return			10	

Schedule C **Tax Deemed Paid With Respect to Section 951(a)(1) Inclusions by Domestic Corporation Filing Return (Section 960(a))**

Use this schedule to report the tax deemed paid by the corporation with respect to section 951(a)(1) inclusions of earnings from foreign corporations under section 960(a). For each line in Schedule C, include the column 10 amount in column 3 of the line in Schedule B, Part I, that corresponds with the identifying number specified in column 1 of Schedule A and that also corresponds with the identifying number entered in column 1b of this Schedule C (see instructions).

1a. Name of Foreign Corporation	**1b.** EIN or Reference ID Number of the Foreign Corporation (see instructions)	**1c.** Tested Unit Reference ID (if applicable)

2. Tax Year End (Year/Month) (see instructions)	**3.** Country of Incorporation (enter country code—see instructions)	**4.** Functional Currency of Foreign Corporation (enter code—see instructions)	**5.** Subpart F Income Group		
			(a) Reg. sec. 1.960-1(d)(2)(ii)(B)(2) (enter code)	**(b)** Reg. sec. 1.904-4(c)(3)(i)-(iv) (enter code)	**(c)** Unit

6. Total Net Income in Subpart F Income Group (in functional currency of foreign corporation)	**7.** Total Eligible Current Year Taxes in Subpart F Income Group (in U.S. dollars)	**8.** Section 951(a)(1) Inclusion Attributable to Subpart F Income Group		**9.** Divide Column 8(a) by Column 6	**10.** Tax Deemed Paid (multiply column 7 by column 9)
		(a) Functional Currency	**(b)** U.S. Dollars		
Total (add amounts in column 10)					

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Schedule D **Tax Deemed Paid With Respect to Section 951A Income by Domestic Corporation Filing the Return (Section 960(d))**

Use this schedule to figure the tax deemed paid by the corporation with respect to section 951A inclusions of earnings from foreign corporations under section 960(d).

Part I—Foreign Corporation's Tested Income and Foreign Taxes

1a. Name of Foreign Corporation	**1b.** EIN or Reference ID Number of the Foreign Corporation (see instructions)	**2.** Tax Year End (Year/Month) (see instructions)	**3.** Country of Incorporation (enter country code—see instructions)	**4.** Functional Currency of Foreign Corporation (enter code)

5. Pro Rata Share of CFC's Tested Income From Applicable Form 8992 Schedule (see instructions)	**6.** CFC's Tested Income From Applicable Form 8992 Schedule (see instructions)	**7.** Divide Column 5 by Column 6	**8.** CFC's Tested Foreign Income Taxes From Schedule Q (Form 5471) (see instructions)	**9.** Pro Rata Share of Tested Foreign Income Taxes Paid or Accrued by CFC (multiply column 7 by column 8)
	Total (add amounts in column 5)			
			Total (add amounts in column 9)	

Part II—Foreign Income Tax Deemed Paid

1. Global Intangible Low-Taxed Income (section 951A inclusion)	**2. Inclusion Percentage.** Divide Part II, Column 1, by Part I, Column 5 Total	**3.** Multiply Part I, Column 9 Total, by Part II, Column 2 Percentage	**4.** Tax Deemed Paid (Multiply Part II, column 3, by 80% (0.80). Enter the result here and include on the line of Schedule B, Part I, column 3, that corresponds with the line with "951A" in column 2 of Schedule A.)

Schedule E **Taxes Paid, Accrued, or Deemed Paid With Respect to Previously Taxed Earnings and Profits (PTEP) by Domestic Corporation Filing the Return (Sections 901 and 960(b))**

Part I—Taxes Paid, Accrued, and Deemed Paid by Domestic Corporation

Use this part to report the tax paid or accrued under section 901, and tax deemed paid under section 960(b), by the domestic corporation with respect to distributions of PTEP from first-tier foreign corporations. For each line in Schedule E, Part I, include the column 11 amount in column 3 of the line in Schedule B, Part I, that corresponds with the identifying number specified in column 1 of Schedule A and that also corresponds with the identifying number specified in column 1b of this Schedule E, Part I. Also include the column 12 and 13 amounts in lines F and H of Schedule G, respectively (see instructions). For each line in Schedule E, Part I, include the column 14 amount in column 2(b)(1) of the line in Schedule B, Part I, that corresponds with the identifying number specified in column 1(a) of Schedule A and that also corresponds with the identifying number specified in column 1b of this Schedule E, Part I. Also include the column 15 and 16 amounts in lines F and H of Schedule G, respectively (see instructions).

1a. Name of Distributing Foreign Corporation	**1b.** EIN or Reference ID Number of the Foreign Corporation (see instructions)	**2.** Tax Year End (Year/Month) (see instructions)	**3.** Country of Incorporation (enter country code—see instructions)	**4.** Functional Currency of the Distributing Foreign Corporation	**5.** PTEP Group (enter code)	**6.** Annual PTEP Account (enter year)

7. Total Amount of PTEP in the PTEP Group Within an Annual PTEP Account	**8.** Total Amount of the PTEP Group Taxes With Respect to PTEP Group Within an Annual PTEP Account	**9.** Distribution From the PTEP Group Within an Annual PTEP Account	**10.** Divide Column 9 by Column 7	**11.** Foreign Income Taxes Properly Attributable to PTEP Under Section 960(b)(1) and Not Previously Deemed Paid (multiply column 8 by column 10) (see instructions)

	12. Amount Disallowed under Section 965(g) with respect to taxes deemed paid under section 960(b)(1)	**13.** Amount Disallowed under Section 960(d)(4) with respect to taxes deemed paid under section 960(b)(1)	**14.** Section 901 Taxes Paid or Accrued (see instructions)	**15.** Amount Disallowed under Section 965(g) with respect to taxes paid or accrued under section 901	**16.** Amount Disallowed under Section 960(d)(4) with respect to taxes paid or accrued under section 901
Totals					
Total (add amounts in each of columns 11 through 16)					

Schedule E **Taxes Paid, Accrued, or Deemed Paid With Respect to Previously Taxed Earnings and Profits (PTEP) by Domestic Corporation Filing the Return (Sections 901 and 960(b))** *(continued)*

Part II—Tax Deemed Paid by First- and Lower-Tier Foreign Corporations

Use this part to report the tax deemed paid by a foreign corporation with respect to distributions of PTEP from lower-tier foreign corporations under section 960(b) that relate to distributions reported in Part I (see instructions).

1a. Name of Distributing Foreign Corporation	**1b.** EIN or Reference ID Number of the Foreign Corporation (see instructions)	**2.** Tax Year End (Year/Month) (see instructions)	**3.** Country of Incorporation (enter country code—see instructions)

4a. Name of Recipient Foreign Corporation	**4b.** EIN or Reference ID Number of the Foreign Corporation (see instructions)	**5.** Tax Year End (Year/Month) (see instructions)	**6.** Country of Incorporation (enter country code—see instructions)

7. Functional Currency of the Distributing Foreign Corporation	**8.** PTEP Group (enter code)	**9.** Annual PTEP Account (enter year)	**10.** Total Amount of PTEP in the PTEP Group Within an Annual PTEP Account	**11.** Total Amount of the PTEP Group Taxes With Respect to PTEP Group Within an Annual PTEP Account	**12.** PTEP Distributed	**13.** Divide Column 12 by Column 10	**14.** Foreign Income Taxes Properly Attributable to PTEP Under Section 960(b)(2) and Not Previously Deemed Paid (multiply column 11 by column 13)

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Schedule F Reserved

Schedule G Reductions of Taxes Paid, Accrued, or Deemed Paid

Part I—Reduction Amounts

A	Reduction of taxes under section 901(e)—Attach separate schedule	A	
B	Reduction of foreign oil and gas taxes—Enter amount from Schedule I, Part II, line 4	B	
C	Reduction of taxes due to international boycott provisions—Enter appropriate portion from Schedule C (Form 5713) (see instructions). **Important:** *Enter only "specifically attributable taxes" here*	C	
D	Reduction of taxes for section 6038(c) penalty—Attach separate schedule	D	
E	Taxes suspended under section 909	E	
F	Reduction for disallowed taxes under section 965(g)	F	
G	Reduction for disallowed taxes under section 245A	G	
H	Reduction for disallowed taxes under section 960(d)(4)	H	
I	Other reductions in taxes (attach schedule—see instructions)	I	
Total (add lines A through I). Enter here and on Schedule B, Part II, line 3			

Part II—Other Information

J	Check this box if, during the tax year, the corporation paid or accrued any foreign tax that was disqualified for credit under section 901(m)	☐
K	Check this box if, during the tax year, the corporation paid or accrued any foreign tax that was disqualified for credit under section 901(j), (k), or (l)	☐

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Schedule H **Apportionment of Certain Deductions** *(Complete only once for all categories of income.)*

Part I—Research and Experimental Deductions

	(a) Gross Receipts Method						**(b)** Total R&E Deductions (enter the sum of all amounts entered in all applicable "R&E Deductions" columns).
	Product Line #1 (SIC Code: ______)			Product Line #2 (SIC Code: ______)			
	(i) Gross Intangible Income	**(ii)** Gross Receipts	**(iii)** R&E Deductions	**(iv)** Gross Intangible Income	**(v)** Gross Receipts	**(vi)** R&E Deductions	
1 Total (see instructions)							
2 Exclusive apportionment (50%) to either:							
a U.S. source gross intangible income, or							
b Foreign source gross intangible income							
3 Remaining R&E deductions to be apportioned (line 1 minus line 2a or line 2b)							
4 U.S. source gross intangible income/related gross receipts/allocated and apportioned R&E deductions							
a Gross intangible income/Taxpayer's gross receipts							
b Gross intangible income/Controlled parties' gross receipts							
c Gross intangible income/Uncontrolled parties' gross receipts							
d Total line 4							
5 Total foreign source gross intangible income/related gross receipts/allocated and apportioned R&E deductions							
a Gross intangible income/Taxpayer's gross receipts							
b Gross intangible income/Controlled parties' gross receipts							
c Gross intangible income/Uncontrolled parties' gross receipts							
d Total line 5							

Important: *See **Computer-Generated Schedule H** in the instructions.*

Schedule H **Apportionment of Certain Deductions** *(Complete only once for all categories of income.) (continued)*

Part I—Research and Experimental Deductions *(continued)*

	(a) Gross Receipts Method						(b) Total R&E Deductions (enter the sum of all amounts entered in all applicable "R&E Deductions" columns).
	Product Line #1 (SIC Code: ______)			Product Line #2 (SIC Code: ______)			
	(i) Gross Intangible Income	(ii) Gross Receipts	(iii) R&E Deductions	(iv) Gross Intangible Income	(v) Gross Receipts	(vi) R&E Deductions	
6 Foreign source gross intangible income/related gross receipts/allocated and apportioned R&E deductions							
a Enter code ______							
(1) Gross intangible income/Taxpayer's gross receipts							
(2) Gross intangible income/Controlled parties' gross receipts							
(3) Gross intangible income/Uncontrolled parties' gross receipts							
(4) Add lines 6a(1), 6a(2), and 6a(3)							
(5) Amount of line 3 R&E deductions apportioned to this separate category							
(6) Amount of line 2b R&E deductions apportioned to this separate category							
(7) Total R&E deductions for this separate category. Add lines 6a(5) and 6a(6)							
b Enter code ______							
(1) Gross intangible income/Taxpayer's gross receipts							
(2) Gross intangible income/Controlled parties' gross receipts							
(3) Gross intangible income/Uncontrolled parties' gross receipts							
(4) Add lines 6b(1), 6b(2), and 6b(3)							
(5) Amount of line 3 R&E deductions apportioned to this separate category							
(6) Amount of line 2b R&E deductions apportioned to this separate category							
(7) Total R&E deductions for this separate category. Add lines 6b(5) and 6b(6)							

Note: Include the amount from column (b) of line 6a(7) in column 14 of the Schedule A that corresponds with the code entered on line 6a. If applicable, you should likewise include the amount from column (b) of line 6b(7) in column 14 of the Schedule A that corresponds with the code entered on line 6b. On page 10, you should likewise include the amount(s) from column (b) of lines 6c(7), 6d(7), and 6e(7) in column 14 of the Schedule A that corresponds with the code entered on lines 6c, 6d, and 6e, respectively.

Important: *See **Computer-Generated Schedule H** in the instructions.*

Schedule H **Apportionment of Certain Deductions** *(Complete only once for all categories of income.) (continued)*

Part I—Research and Experimental Deductions *(continued)*

	(a) Gross Receipts Method						(b) Total R&E Deductions (enter the sum of all amounts entered in all applicable "R&E Deductions" columns).
	Product Line #1 (SIC Code: ______)			Product Line #2 (SIC Code: ______)			
	(i) Gross Intangible Income	(ii) Gross Receipts	(iii) R&E Deductions	(iv) Gross Intangible Income	(v) Gross Receipts	(vi) R&E Deductions	
c Enter code ______							
(1) Gross intangible income/Taxpayer's gross receipts							
(2) Gross intangible income/Controlled parties' gross receipts							
(3) Gross intangible income/Uncontrolled parties' gross receipts							
(4) Add lines 6c(1), 6c(2), and 6c(3)							
(5) Amount of line 3 R&E deductions apportioned to this separate category							
(6) Amount of line 2b R&E deductions apportioned to this separate category							
(7) Total R&E deductions for this separate category. Add lines 6c(5) and 6c(6)							
d Enter code ______							
(1) Gross intangible income/Taxpayer's gross receipts							
(2) Gross intangible income/Controlled parties' gross receipts							
(3) Gross intangible income/Uncontrolled parties' gross receipts							
(4) Add lines 6d(1), 6d(2), and 6d(3)							
(5) Amount of line 3 R&E deductions apportioned to this separate category							
(6) Amount of line 2b R&E deductions apportioned to this separate category							
(7) Total R&E deductions for this separate category. Add lines 6d(5) and 6d(6)							
e Enter code ______							
(1) Gross intangible income/Taxpayer's gross receipts							
(2) Gross intangible income/Controlled parties' gross receipts							
(3) Gross intangible income/Uncontrolled parties' gross receipts							
(4) Add lines 6e(1), 6e(2), and 6e(3)							
(5) Amount of line 3 R&E deductions apportioned to this separate category							
(6) Amount of line 2b R&E deductions apportioned to this separate category							
(7) Total R&E deductions for this separate category. Add lines 6e(5) and 6e(6)							
7 Total foreign-source apportioned R&E deductions (add lines 6a(7), 6b(7), 6c(7), 6d(7), and 6e(7)). This should equal the amount entered on line 5d of this column							

Important: *See **Computer-Generated Schedule H** in the instructions.*

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Schedule H **Apportionment of Certain Deductions** *(Complete only once for all categories of income.) (continued)*

Part II—Deductions Allocated and Apportioned Based on Assets

	(a) Average Value of Assets—Check Method Used: ☐ Tax book value ☐ Alternative tax book value		(b) Interest Deductions		(c) Stewardship Deductions	(d) Certain Industrial/Investor Damages (see instructions)	(e) Other Deductions (attach schedule) (see instructions)	(f) Totals (add the amounts from columns (b)(iii), (b)(iv), (c), (d), and (e)) **Additional note:** With respect to each applicable statutory grouping, include the amount in column (f) of line 3a(2), 3b(2), 3c(2), 3d(2), or 3e(2) below in column 14 of the corresponding Schedule A.
	(i) Nonfinancial Corporations	(ii) Financial Corporations	(iii) Nonfinancial Corporations	(iv) Financial Corporations				
1a Totals (see instructions)								
b Amounts specifically allocable under Temporary Regulations section 1.861-10T(e)								
c Other specific allocations under Temporary Regulations section 1.861-10T								
d Assets excluded from apportionment formula								
2 Total to be apportioned (subtract the sum of lines 1b, 1c, and 1d from line 1a)								
3 Apportionment among statutory groupings and residual grouping (see instructions):								
a Enter code ______								
(1) Section 245A dividend								
(2) Other								
(3) Total line a								
b Enter code ______								
(1) Section 245A dividend								
(2) Other								
(3) Total line b								
c Enter code ______								
(1) Section 245A dividend								
(2) Other								
(3) Total line c								
d Enter code ______								
(1) Section 245A dividend								
(2) Other								
(3) Total line d								
e Enter code ______								
(1) Section 245A dividend								
(2) Other								
(3) Total line e								
f U.S. source								
(1) Section 245A dividend								
(2) Other								
(3) Total line f								

4 Expenses Allocated and Apportioned to Section 245A Dividends. Enter the sum of amounts in column (f) of lines 3a(1), 3b(1), 3c(1), 3d(1), 3e(1), and 3f(1). Include this line 4 result as a negative amount on Schedule B, Part II, line 8b . . . 4 ______

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Schedule H **Apportionment of Certain Deductions** *(Complete only once for all categories of income.) (continued)*

Part III—Other Deductions

		(a) Officers' Compensation Expense	**(b)** Amortization Deductions	**(c)** Depletion Deductions	**(d)** Product Liability Damages (see instructions)	**(e)** Other Deductions	**(f)** Total Deductions Allocated and Apportioned to Section 245A Dividend (add the amounts from columns (a) through (e))	**(g)** Totals (add the amounts from columns (a) through (e)). **Additional note:** With respect to each applicable statutory grouping, include the amount in column (g) of line 2a(2), 2b(2), 2c(2), 2d(2), or 2e(2) below in column 14 of the corresponding Schedule A.
1	Total to be apportioned (see instructions)							
2	Apportionment among statutory groupings and residual grouping (see instructions):							
a	Enter code ________							
	(1) Section 245A dividend							
	(2) Other							
	(3) Total line a							
b	Enter code ________							
	(1) Section 245A dividend							
	(2) Other							
	(3) Total line b							
c	Enter code ________							
	(1) Section 245A dividend							
	(2) Other							
	(3) Total line c							
d	Enter code ________							
	(1) Section 245A dividend							
	(2) Other							
	(3) Total line d							
e	Enter code ________							
	(1) Section 245A dividend							
	(2) Other							
	(3) Total line e							
f	U.S. source							
	(1) Section 245A dividend							
	(2) Other							
	(3) Total line f							
3	Expenses Allocated and Apportioned to Section 245A Dividends. Add the amounts in column (f) and include this line 3 result as a negative amount on Schedule B, Part II, line 8b . . . 3							

Important: *See **Computer-Generated Schedule H** in the instructions.*

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