Form 11118
(Rev. December 2003)
Internal Revenue Service
Department of the Treasury

Foreign Tax Credit—Corporations

Attach to the corporation's tax return.See separate instructions.

ay year beginning 20 and ending 20

t of the Treasury For calendar year 20 , or other tax year beginning , 20 , and ending , 20

Name of corporation **Employer identification number** Use a separate Form 1118 for each applicable category of income listed below. See Categories of Income on page 1 of instructions. Also, see Specific Instructions on page 5. Check only one box on each form. ☐ Passive Income ☐ Dividends From a DISC or Former DISC ☐ Certain Dividends From 10/50 Corporations ☐ High Withholding Tax Interest ☐ Taxable Income Attributable To Foreign Trade Income Section 901(i) Income: Name of Sanctioned Country ▶ _____ ☐ Financial Services Income ☐ Certain Distributions From a FSC or Former FSC Income Re-sourced by Treaty: Name of Country ▶ _____ Shipping Income Certain Dividends From **Each** 10/50 PFIC General Limitation Income Name of PFIC ▶ _ Country of Incorporation ▶ Income or (Loss) Before Adjustments (Report all amounts in U.S. dollars. See page 5 of instructions.) Schedule A 1. Foreign Country or Gross Income or (Loss) From Sources Outside the United States (INCLUDE Foreign Branch Gross Income here and on Schedule F) U.S. Possession (Enter two-letter code from list beginning on page 2. Deemed Dividends (see instructions) 3. Other Dividends 5. Gross Rents, 6. Gross Income 11 of instructions. Use 8. Total (add columns 7. Other (attach 4. Interest Royalties, and From Performance a separate line for 2(a) through 7) schedule) License Fees of Services (a) Exclude gross-up **(b)** Gross-up (sec. 78) (a) Exclude gross-up | (b) Gross-up (sec. 78) each.)3 F Totals (add lines A through F) * For section 863(b) income, use a single line and enter "863(b)." Deductions (INCLUDE Foreign Branch Deductions here and on Schedule F) 12. Total Income or 9. Definitely Allocable Deductions (Loss) Before 10. Apportioned Share of Rental, Royalty, and Licensing Expenses Deductions Not Definitely Adjustments (subtract Allocable (enter amount 11. Total Deductions column 11 from (c) Expenses Related to (e) Total Definitely (d) Other Definitely (a) Depreciation, from applicable line of (add columns 9(e) and 10) column 8) Gross Income From Allocable Deductions (add Allocable Deductions Depletion, and (b) Other Expenses Schedule H, Part II, columns 9(a) through 9(d)) Performance of Services Amortization column (d)) В D Ε F

OMB No. 1545-0122

	hedule B				ign tax amounts i						-
Pa	rt I—Fore	eign Taxes	Paid, Accrue	ed, and Deeme	ed Paid (see page	e 6 of instruction	ons)				
		is Claimed		2. Foreign Tax	kes Paid or Accrued (atta	ach schedule showin					3. Tax Deemed Paid
	for T	axes:	T	ax Withheld at Source	e on:		Other Foreign Taxes Paid or Accrued on: (h) Total Foreign Taxes				(from Schedule C— Part I, column 10,
		Accrued	(a) Dividends	(b) Interest	(c) Rents, Royalties, and License Fees	(d) Section 863(b) Income	(e) Foreign Branch Income	(f) Services Income	(g) Other	Paid or Accrued (add	Part II, column 8(b), and Part III, column 8)
	Date Paid	Date Accrued			and License rees	663(b) ITICOTTIE	Branch mcome		-	2(4) 111 24911 2(9)	and rait iii, column of
_A											
В											
С											
D											
<u>E</u>											
<u>F</u>	. ,										
	Is (add lines				. 5			5.1			
Pai				•	separate Part II					1	
1				•	, column 2(h)) .						
2					3)					,	
3			•	•	(enter total from Se						
4		•	•		owing computation	•	-				
5											
6	Enter the	e amount fr	om the applicat	ole column of Sc	hedule J, Part I, lin	e 11 (see page	6 of instructions	s). If Schedule J	is not required t	to be completed,	
					of the applicable So						
					income from the c						
k											
C											
8					as a decimal (see ir						
9	Total U.S	5. income ta	k against which c	credit is allowed (re	egular tax liability (se	e section 26(b)) i	minus possessioi	ns tax credit deter	mined under sect	tion 936 or 30A) .	
10	Credit lir	mitation (mu	ıltiply line 8 by l	ine 9) (see page	6 of instructions)						
11					e 5 or line 10 here						
Par	t III—Sun	nmary of S	eparate Credit	s (Enter amount	s from Part II, line	11 for each ap	plicable catego	ory of income. Do	o not include ta	xes on taxable inc	ome attributable
10 1			•	sanctioned cou	•						XIIIIIIIIII
1											
2											
3											
4											
5					50 PFIC (combine a						
6					porations						
7	Credit fo	r taxes on	dividends from a	a DISC or former	DISC						
8					or former FSC .						
9	Credit fo	r taxes on	general limitatio	n income							
10					mbine all such cred						
11											
12 13					ons (see page 6 of 1). Enter here and						

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Tax Deemed Paid by Domestic Corporation Filing Return

Use this schedule to figure the tax deemed paid by the corporation with respect to dividends from a first-tier foreign corporation under section 902(a), and deemed inclusions of earnings from a first- or lower-tier foreign corporation under section 960(a). Report all amounts in U.S. dollars unless otherwise specified.

Part I—Dividends a	nd Deeme	d Inclusio	ns From	Post-	-1986 Un	distributed	l Earnir	ngs						
Name of Foreign Corporation (identify DISCs and former DISCs)	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Post-1 Undistribu Earnings function currency—a schedul	uted (in nal attach	5. Opening Balance in Post-1986 breign Income Taxes	6. Foreign Taxes Paid and Paid for Tax Year Indi (a) Taxes Paid (b) Taxes Paid Schedule see inst		ated Deemed from D, Part I—	7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))		vidends and ed Inclusions	. Dollars	9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
Total (Add amounts in						Totals" line o	of Sched	lule B,	Part I, colum	n 3)			•	
Part II—Dividends	Paid Out of	Pre-1987	7 Accum	ulated	l Profits	T					T	ı		
Name of Foreign Corporation (identify DISCs and former	2. Tax Year End (Yr-Mo) (see	2. Tax Year End (Yr-Mo) (see instructions) 3. Country of Incorporation (enter country code from		4. Accumulated Profits for Tax Year Indicated (in functional currency computed under section 902) (attach schedule)		5. Foreign Taxes Paid and Deemed Paid on Earnings and Profits (E&P) for Tax Year Indicated (in functional currency) (see instructions)		6. Dividend		ds Paid	7. Divide Column 6(a) by		8. Tax Dee (see instr	
DISCs)	instructions)							(a) Fur) Functional Currency (b) U.S. Dollars		Column 4		ional Currency	(b) U.S. Dollars
Total (Add amounts in	column 8b.	Enter the re	esult here	and in	clude on "	Totals" line o	of Sched	dule B,	Part I, colum	n 3)			•	
Part III—Deemed Ir	nclusionș F	rom Pre-	1987 Ear	rnings	and Pro	fits								
1. Name of Fore Corporation (ide	ntify 2.	Tax Year End Yr-Mo) (see	3. Cour Incorporat	ion (enter	(in f	for Tax Year Ind unctional curren ted from U.S. do	ісу	and D	eign Taxes Paid eemed Paid for	6. Deei	med Inclusions		7. Divide Column 6(a)	8. Tax Deemed Paid (multiply column 5 by
DISCs and forr DISCs)		instructions) Country		code from comput		ted from U.S. dollars, ted under section 964) attach schedule)		Tax Year Indicated (see instructions)		(a) Functional Currency (b) U.S.		Dollars by Column 4		column 7)
	· · · · · · · · · · · · · · · · · · ·				•					•	1			
Total (Add amounts in	column 8. E	nter the res	sult here a	and incl	ude on "T	otals" line of	Schedu	ıle B, I	Part I, column	3)			•	

Schedule D

Tax Deemed Paid by First- and Second-Tier Foreign Corporations under Section 902(b)

Use Part I to compute the tax deemed paid by a first-tier foreign corporation with respect to dividends from a second-tier foreign corporation. Use Part II to compute the tax deemed paid by a second-tier foreign corporation with respect to dividends from a third-tier foreign corporation. Report all amounts in U.S. dollars unless otherwise specified.

Part I—Tax Deemed Paid b	y First-Ti	er Foreign Co	rporations								
Section	A—Divide	nds Paid Out of	Post-1986 Und	distributed Earı	nings (Includ	e the colum	n 10 results	in Schedul	le C, Part	I, column 6(k	o).)
Name of Second-Tier Foreign Corporation and Its Related	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (enter	4. Post-1986 Undistributed Earnings (in functional	5. Opening Balance in	6. Foreign Taxes Paid for Tax	Year Indicated	Indicated Foreign Income Taxes (add		s Paid (in func currency)	Column	Paid (multiply
First-Tier Foreign Corporation	(see instructions)	country code from instructions)	currency—attach schedule)	Post-1986 Foreign Income Taxes	(a) Taxes Paid	(b) Taxes Deemed Paid (see instruction	columns 5.	(a) of Second-t Corporation			column 7 by column 9)
Section	 R—Divider	nds Paid Out of	Pre-1987 Δccu	mulated Profits	Include the	column 8(1	n) results in 9	Schedule C	Part I c	column 6(b)	
	2. Tax Year	3. Country of	4. Accumulated Pr		•	1	ids Paid (in functio		7. Divide	, , ,	Paid (see instructions)
Name of Second-Tier Foreign Corporation and Its Related	End (Yr-Mo) (see	Incorporation (enter	Tax Year Indic	ated Paid for ency— (in fun	axes Paid and Dee Tax Year Indicated ctional currency—	(a) of Sec	cond-tier (b)	of First-tier	Column 6(a) by	(a) Functional Curren of Second-tier	
First-Tier Foreign Corporation	instructions)	instructions)	attach schedu		e instructions)	Corpo	ration Co	orporation	Column 4	Corporation	(b) 0.0. Dollars
Part II—Tax Deemed Paid b											
Section A—	Dividends	Paid Out of Po	st-1986 Undistr	ributed Earning	s (Include th	e column 10	results in S	Section A, c	column 6(l	b), of Part I a	oove.)
Name of Third-Tier Foreign Corporation and Its Related	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (enter	4. Post-1986 Undistributed Earnings (in functional	5. Opening Balance in	6. Foreign Taxes Paid for Tax	Paid and Deemed Year Indicated (b) Taxes Deemed	Foreign Income Taxes		s Paid (in func currency)	9. Divide	Paid (multiply
Second-Tier Foreign Corporation	(see instructions)	country code from instructions)	currency—attach schedule)	Post-1986 Foreign Income Taxes	(a) Taxes Paid	Paid (from Schedule E, Part I, column 10)	(add columns 5, 6(a), and 6(b))	(a) of Third-tie Corporation			column 7 by column 9)
											-
Section B-	-Dividends	Paid Out of Pr	e-1987 Accumi	ulated Profits (I	nclude the c	olumn 8(b) ı	esults in Sec	ction A, col	umn 6(b),	of Part I abo	ve.)
1. Name of Third-Tier Foreign	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (enter	4. Accumulated Pr		Taxes Paid and De Tax Year Indicated	cificul	ds Paid (in functio	nal currency)	7 . Divide Column		Paid (see instructions)
Corporation and Its Related Second-Tier Foreign Corporation	(see instructions)	country code from instructions)	(in functional curr attach sched	rency— function	onal currency—see instructions)	(a) of T		f Second-tier orporation	6(a) by Column 4	(a) In Functional Currency of Third-tie Corporation	r (b) U.S. Dollars
	1	I								1	1

Schedule E

Tax Deemed Paid by Certain Third-, Fourth-, and Fifth-Tier Foreign Corporations Under Section 902(b)

Use this schedule to report taxes deemed paid with respect to dividends from eligible post-1986 undistributed earnings of fourth-, fifth- and sixth-tier controlled foreign corporations. Report all amounts in U.S. dollars unless otherwise specified.

Part I—Tax Deemed Pai	d by Third	d-Tier Foreign C	Corporations (Incl	ude the colu	mn 10 result	s in Schedule	D, Part II, Se	ction A,	column	6(b).)	
Name of Fourth-Tier Foreign Corporation and Its Related	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (enter	4. Post-1986 Undistributed Earnings (in functional	5. Opening Balance in Post-1986		Paid and Deemed Year Indicated	7. Post-1986 Foreign Income Taxes (add	8. Dividends Paid (in functional currency)		9. Divide Column	10. Tax Deemed Paid (multiply
Third-Tier Foreign Corporation	(see instructions)	country code from instructions)	currency—attach schedule)	Foreign Income Taxes	(a) Taxes Paid	(b) Taxes Deemed Paid (from Part II, column 10)	columns 5, 6(a), and 6(b))	(a) Of Fourth-tier CFC	(b) Of Third-tier CFC	8(a) by Column 4	column 7 by column 9)
Part II—Tax Deemed Pa	id by Fou	rth-Tier Foreigr	Corporations (Ir	L nclude the co	l Dlumn 10 resi	ılts in columr	n 6(b) of Part I	above.)			
Name of Fifth-Tier Foreign	2. Tax Year Send Send Send Send Send Send Send Send		4. Post-1986 Undistributed Earnings	5. Opening Balance in Post-1986	6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated		7. Post-1986 Foreign Income	8. Dividends Paid (in functional currency)		9. Divide Column	10. Tax Deemed Paid (multiply
Corporation and Its Related Fourth-Tier Foreign Corporation	(Yr-Mo) (see instructions)	country code from instructions)	(in functional currency—attach schedule)	Foreign Income Taxes	(a) Taxes Paid	(b) Taxes Deemed Paid (from Part III, column 10)	Taxes (add columns 5, 6(a), and 6(b))	(a) Of Fifth-tier CFC	(b) Of Fourth-tier CFC	8(a) by	column 7 by
Part III—Tax Deemed Pa	id by Fift	h-Tier Foreign	Corporations (Inc	lude the colu	ımn 10 resul	ts in column	6(b) of Part II a	above.)			
Name of Sixth-Tier Foreign Corporation and Its Related	2. Tax Year End	3. Country of Incorporation (enter	4. Post-1986 Undistributed Earnings	5 . Opening Balance in	6. Foreig	gn Taxes Tax Year	7. Post-1986 Foreign Income	8. Dividen	ds Paid (in I currency)	9. Divide Column	10. Tax Deemed Paid (multiply
Fifth-Tier Foreign Corporation	(Yr-Mo) (see instructions)	country code from instructions)	(in functional currency—attach schedule)	Post-1986 Foreign Income Taxes		cated	Taxes (add columns 5 and 6)	(a) Of Sixth-tier CFC	(b) Of Fifth-tier CFC	8(a) by Column 4	column 7 by column 9)

Schedule F	Gross Income and Branches	Definitely Allocable D	eductions for Foreign	Sch	redule G Reductions of Taxes Paid, Accrued, or Deemed Paid			
	Foreign Country or U.S. e a separate line for each.)	2. Gross Income	3. Definitely Allocable Deductions	Α	Reduction of Taxes Under Section 901(e)—Attach separate schedule			
А				В	Reduction of Oil and Gas Extraction Taxes—Enter amount from Schedule I, Part II, line 6			
В				С	Reduction of Taxes Due to International Boycott Provisions— Enter appropriate portion of Schedule C (Form 5713), line 2b.			
С					Important: Enter only "specifically attributable taxes" here.			
D				D	Reduction of Taxes for Section 6038(c) Penalty— Attach separate schedule			
				E	Other Reductions of Taxes—Attach schedule(s)			
E				-	Other Reductions of Taxes—Attach Schedule(s)			
F								
 Fotals (add lir	nes A through F)* ►				al (add lines A through E). Enter here and on Schedule Part II, line 3			

^{*} Note: The Schedule F totals are not carried over to any other Form 1118 Schedule. (These totals were already included in Schedule A.) However, the IRS requires the corporation to complete Schedule F under the authority of section 905(b).

Schedule H Apportionment of Deductions Not Definitely Allocable (complete only once)

Part I—Research and Development Deductions

			(a) Sales Method			(b) Gross Income Metho		
	Product line #1 (S	IC Code:)*	Product line #2 (S	C Code:)*	(v) Total R&D	Option 1 Op	(c) Total R&D Deductions Not	
	(i) Gross Sales	(ii) R&D Deductions		(iv) R&D Deductions	Deductions Under Sales Method (add columns (ii) and (iv))	(vi) Gross Income	(See page 9 of instructions.) (vii) Total R&D Deductions Under Gross Income Method	Definitely Allocable (enter all amounts from column (a)(v)
1 Totals (see page 9 of instructions)								or all amounts from column (b)(vii))
2 Total to be apportioned								
3 Apportionment among statutory groupings:								
a General limitation income								
b Passive income								
c High withholding tax interest								
d Financial services income								
e Shipping income								
f Certain dividends from each 10/50 PFIC*								
g Certain dividends from 10/50 corporations								
h Taxable income attributable to foreign trade income								
i Section 901(j) income*								
j Income re-sourced by treaty*								
4 Total foreign (add lines 3a through 3j)								

^{*}Important: See Computer-Generated Schedule H in instructions.

Schedule H Apportionment of Deductions Not Defi		ntinued)				-	
Part II—Interest Deductions, All Other Deductions, and Total					1		
	(a) Average Value of Asse		(b) Interes	t Deductions	(c) All Other		
	Fair market value (i) Nonfinancial	Tax book value	(iii) Nonfinancial	(iv) Financial	Deductions Not Definitely Allocable		
	Corporations	(ii) Financial Corporations	Corporations	Corporations	Definitely Allocable	(d) Totals (add the corresponding	
						amounts from column (c), Part I;	
1a Totals (see page 9 of instructions)						columns (b)(iii) and (b)(iv), Part II; and	
b Amounts specifically allocable under Temp. Regs. 1.861-10T(e)						column (c), Part II). Enter each amount	
						from lines 3a	
c Other specific allocations under Temp. Regs. 1.861-10T			· · · · · · · · · · · · · · · · · · ·	***************************************		through 3I below in column 10 of the	
d Assets excluded from apportionment formula						corresponding Schedule A.	
2 Total to be apportioned (subtract the sum of lines 1b, 1c,							
and 1d from line 1a)							
3 Apportionment among statutory groupings:							
a General limitation income							
a deficial illitiation income							
b Passive income							
a High withholding toy interest							
c High withholding tax interest							
d Financial services income							
e Shipping income							
f Certain dividends from each 10/50 PFIC*							
g Certain dividends from 10/50 corporations							
h Taxable income attributable to foreign trade income							
i Certain distributions from a FSC or former FSC							
j Dividends from a DISC or former DISC							
) Dividends from a bloc of former bloc	<i>\(\)</i>	X/////////////////////////////////////	X/////////////////////////////////////	X/////////////////////////////////////			
k Section 901(j) income*							
I Income to coursed by treaty*							
I Income re-sourced by treaty*							
4 Total foreign (add lines 3a through 3l)							

^{*} Important: See Computer-Generated Schedule H in instructions.