(Rev. February 2002)

Internal Revenue Service Department of the Treasury Foreign Tax Credit—Corporations

► Attach to the corporation's tax return.

► See separate instructions.

OMB No. 1545-0122

	irtment of the Treasury	For calend	dar year 20	, or oth	ner tax year	beginning		, 20	, and ending	and ending , 20			
Nam	ne of corporation											Emp	oyer identification number
	e a separate Form 1 eck only one box on		olicable category o	f incom	e listed be	elow. See Ca	ategor	ies of Income o	n page 1 of ins	tructions. A	Also, s	ee Specific In	structions on page 5.
П	Passive Income		☐ Dividends Fro	m a DIS	C or Form	ner DISC			Section 90	I(i) Income:	Name o	of Sanctioned C	ountry >
	High Withholding Ta	ax Interest	☐ Taxable Incom				de Inco	ome		•			try >
	☐ Financial Services Income ☐ Certain Distributions From a FSC or Former FSC ☐ General Limit											Trains or oour	
Shipping Income □ Dividends From Each Noncontrolled Section 902 Corporation: Name of Foreign Corporation ► Country of In											poration >		
Sc	chedule A Inco	me or (Loss) B					U.S.	dollars. See pa	ge 5 of instru	ctions.)			
	Income or (Loss) Before Adjustments (Report all amounts in U.S. dollars. See page 5 of instructions.) 1. Foreign Country or U.S. Possession (Enter two-letter code from											dule F)	
	list beginning on page 10 of instructions. Use a separate line for	2. Deemed Dividen	ds (see instructions)	3. Other	Dividends		4. Interest	5. Gross Rents, Royalties, and	6. Gross Income From Performance		7. Other (attach	8. Total (add columns	
	each.)*	(a) Exclude gross-up	(b) Gross-up (sec. 78)	(a) Exclu	ude gross-up	(b) Gross-up (s	sec. 78)		License Fees	of Services		schedule)	2(a) through 7)
Α													
В													
С													
D													
Ε													
F													
G													
Tota	Is (add lines A through G)												
* Fo	or section 863(b) income,	use a single line and e	De			E Foreign Br	anch D	Deductions here a	nd on Schedule	F)			12. Total Income or
			9. Definitely Alloc	able Dedu	uctions				10. Apportioned				(Loss) Before Adjustments (subtract
	Rental, Royalty, and	Licensing Expenses	().5				,	\. T. D. C.	Deductions Not Allocable (ente		11 T	otal Deductions	column 11 from
	(a) Depreciation, Depletion, and Amortization	(b) Other Expenses	(c) Expenses Rela Gross Income I Performance of S	rom		er Definitely Deductions	Alloc	e) Total Definitely able Deductions (add nns 9(a) through 9(d))	1	le line of Part II,		lumns 9(e) and 10	column 8)
Α													
В													
С													
D													
Ε													
F													
G													
Totals													

	hedule B				gn tax amounts i						<u> </u>
Pai	t I—Fore	ign Taxes	Paid, Accrue	ed, and Deemed	d Paid (See page	e 5 of instructi	ions.)				
		is Claimed		2. Foreign Taxe	es Paid or Accrued (atta	ach schedule showin	ng amounts in foreigi	n currency and conver	sion rate(s) used)		3. Tax Deemed Paid
	for T	axes:	T	ax Withheld at Source	on:		Other Foreign Taxe	es Paid or Accrued on	:	(h) Total Foreign Taxes	(from Schedule C— Part I, column 10,
	Paid	Accrued	(a) Dividends	(b) Interest	(c) Rents, Royalties,	(d) Section	(e) Foreign	(f) Services Income	(g) Other	Paid or Accrued (add	Part II. column 8(b).
	Date Paid	Date Accrued	(a) Dividends	(b) interest	and License Fees	863(b) Income	Branch Income	(i) Services income	(g) Other	columns 2(a) through 2(g))	and Part III, column 8)
Α											
В											
С											
D											
Ε											
F											
G											
Tota	Is (add lines	A through G)									
Pai	t II—Sep	arate For	eign Tax Cred	lit (Complete a	separate Part II	for each appli	icable categor	y of income.)			
1	Total fore	eign taxes į	paid or accrued	(total from Part I,	column 2(h))						
2	Total tax	es deemed	paid (total from	Part I, column 3)							
3			•		enter total from So	chedule G)				()	
4			•	•	wing computation						
5		-	combine lines 1			·	9				
6		•	•	•	edule J. Part I. line	e 11. (See page	6 of instruction	s:) If Schedule J	is not required	to be completed.	
6 Enter the amount from the applicable column of Schedule J, Part I, line 11. (See page 6 of instructions.) If Schedule J is not required to be completed, enter the result from the "Totals" line of column 12 of the applicable Schedule A											
7a	Total tax	able incom	e from all source	es (enter taxable i	ncome from the c	orporation's tax	return)				
k	Adjustme	ents to line	7a. (See page 6	of instructions.)							
c	Subtract	line 7b fro	m line 7a								
8	Divide lir	ne 6 by line	7c. Enter the re	esulting fraction a	s a decimal. (See i	instructions.) If I	ine 6.is greater	than line 7c, ente	r.1		
9	Total U.S	. income ta	x against which c	redit is allowed (re	gular tax liability (se	ee section 26(b)) i	minus possessioi	ns tax credit deterr	mined under sec	tion 936 or 30A)	
10					6 of instructions.)						
<u>11</u>					5 or line 10 here						
Par to f	t III—Sun oreign trad	nmary of S de income	Separate Credit or taxes paid to	s (Enter amounts sanctioned cou	from Part II, line ntries.	11 for each ap	plicable catego	ory of income. Do	not include ta	axes on taxable inc	ome attributable
1	Credit fo	r taxes on	passive income								
2			•	tax interest							
3											
4			shipping income								
5					d section 902 corp						
6				a DISC or former	•						
7					or former FSC						
8			general limitation								
9					nbine all such cred	lits on this line).					
10		d lines 1 th		<i>yy</i> (,,						·	
11				.boycott operation	ns (see page 6 of	instructions)					
12)). 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 Deem	ed Inclusio	ns From F	ost-19	86 Un	distributed	Earnir	ngs	-					-
Name of Foreign Corporation (identify DISCs and former DISCs)	2. Tax Year E (Yr-Mo) (see instructions	e (enter country	4. Post-1986 Undistributed Earnings (in functional currency—atta schedule)	Post Ch Foreign	pening nce in i-1986 n Income	6. Foreign Taxes Paid for Tax (a) Taxes Paid	(b) Taxes Paid (Schedule E	ated Deemed from D, Part I—	7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))		vidends and ed Inclusions	i. Dollars	9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
			Scricadicy				see instri	uctions)						
Total (Add amounts in	column 10). Enter the re	esult here ar	nd includ	de on "	Totals" line o	of Sched	lule B,	Part I, colum	n 3)			•	
Part II—Dividends									•	, , , , , , , , , , , , , , , , , , , 				
1. Name of Foreign		3. Cour		Accumulate		5. Foreign Ta and Deemed					- 5: : 1	8. Tax Dee	eemed Paid	
Corporation (identify		2. Tax Year End Incorporation		for Tax Year Indicated (in functional currency		Earnings and (E&P) for Ta	d Profits		6. Dividen	as Pala	7. Divide Column 6(a)		(see instr	
DISCs and former DISCs)	instructions			computed (ection 902)	(attach	Indicat (in functional	ted				by Column 4			
				schedul	le)		(see instructions) (a)		nctional Currency	(b) U.S. Dollars		(a) Funct	tional Currency	(b) U.S. Dollars
Total (Add amounts in	column 8k	o. Enter the re	esult here ar	nd includ	de on "	Totals" line o	of Sched	dule B,	Part I, colum	n 3)			•	
Part III—Deemed In								-	·					
1. Name of Fore Corporation (ide		2. Tax Year End	3. Country		(in f	for Tax Year Ind unctional curren	icv		eign Taxes Paid Deemed Paid for	6. Deen	ned Inclusions	i	7. Divide Column 6(a)	8. Tax Deemed Paid
DISCs and form DISCs)		(Yr-Mo) (see instructions)	country code instruction	from	comput	ted from U.S. do ed under section attach schedule)	n 964)	Tax Ye	ar Indicated (see enstructions)	(a) Functional Currer	ncy (b) U.S	. Dollars	by Column 4	(multiply column 5 by column 7)
Total (Add amounts in	column 8	Enter the res	sult here and	linclude	on "T	otals" line of	Schedi	ıle B. F	Part I. column	3)			•	
y .a.a amounto m			aric		1		20.1000	0 1	, JOIGITHI	-,				I

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 by	/ First-Tie	r Foreign Cor	porations												
		nds Paid Out of	Post-1986 Und	distributed	l Earr	nings (Includ	e th	ne columr	า 10 res	ults i	n Schedu	ıle C,	Part I, d	column 6(b).)
Name of Second-Tier Foreign Corporation and Its Related First-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see	3. Country of Incorporation (enter country code from	4. Post-1986 Undistributed Earnings (in functional	5. Openin Balance i Post-1986 Fo	in oreign	6. Foreign Taxes Paid for Tax \	Year Ir	and Deemed ndicated Taxes Deemed	Foreign Income Taxes (add columns 5.		8. Dividends Pocurr (a) of Second-tier) of First-tie	Column 8(a) by	Paid (multiply column 7 by
r iist-riei i dieigii Corporation	instructions)	instructions)	currency—attach schedule)	Income Tax	ixes	(a) Taxes Paid	Paid (s	see instructions)	6(a), and	6(b))	Corporatio	n `	Corporation	Column 4	column 9)
Section I	B—Divider	nds Paid Out of	Pre-1987 Accu	mulated P	Profits	(Include the	col	lumn 8(b)	results	in S	chedule (C, Par	t I, colu	ımn 6(b).)	
1. Name of Second-Tier Foreign	2. Tax Year	3. Country of	4. Accumulated Pr		oreign Ta	axes Paid and Dee	med	6. Dividend	s Paid (in fu	unctiona	al currency)	7. Div		8. Tax Deemed	Paid (see instructions)
Corporation and Its Related	End (Yr-Mo) (see	Incorporation (enter country code from	Tax Year Indic		(in fund	Tax Year Indicated tional currency—	1	(a) of Seco			First-tier	Colur 6(a) I	(a) r	Functional Current of Second-tier	(b) U.S. Dollars
First-Tier Foreign Corporation	instructions)	instructions)	attach schedu		` see	instructions)		Corpora	tion	Cor	ooration	Colum		Corporation	(b) U.S. DOIIAIS
Part II—Tax Deemed Paid by															
Section A—	Dividends	Paid Out of Pos	st-1986 Undistr	ibuted Ear	rning	s (Include the	е со	olumn 10	results	in Se	ection A,	colum	n 6(b),	of Part I at	ove.)
1. Name of Third-Tier Foreign	2. Tax Year End (Yr-Mo) Incorporation (enter Unc		4. Post-1986 Undistributed Earnings	5. Opening Balance in		6. Foreign Taxes Paid for Tax	Year Ir	ndicated	7. Post-1 Foreig Income T	gn	8. Dividen	ds Paid (i currency		9. Divide	10. Tax Deemed Paid (multiply
Corporation and Its Related Second-Tier Foreign Corporation	(see instructions)	country code from instructions)	(in functional currency—attach schedule)	Post-1986 Fo Income Tax	oreign	(a) Taxes Paid	Sche	Taxes Deemed Paid (from edule E, Part I, column 10)	(add colu 5, 6(a), a 6(b))	umns and	(a) of Third- Corporatio		(b) of Second-tier Corporation (Column		column 7 by
								·							
Section B—	-Dividends	Paid Out of Pr	e-1987 Accumi	ulated Prof	fits (Ir	nclude the c	olun	nn 8(b) re	sults in	Sec	ion A, co	lumn	6(b), of	Part I abo	ve.)
1. Name of Third-Tier Foreign	2. Tax Year	3. Country of	4. Accumulated Pr	J. 1		axes Paid and De		6. Dividend	s Paid (in fu	unction	al currency)	7 . Div		8. Tax Deemed	Paid (see instructions)
Corporation and Its Related Second-Tier Foreign Corporation	End (Yr-Mo) (see instructions)	Incorporation (enter country code from instructions)	Tax Year Indic (in functional curr attach sched	ency—	functio	Fax Year Indicated nal currency—see instructions)		(a) of Thi	rd-tier ation	(b) of Cor	Second-tier poration	Colui 6(a) Colum	by Cur	(a) In Functional rency of Third-tie	(b) U.S. Dollars
	,	,		,		·							-	201 por ation	
									- 						
									- 						

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 Paid	d by Third	-Tier Foreign C	orporations (Incli	ude the colur	nn 10 results	s in Schedule	D, Part II, Sec	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. Dividen functional	ds Paid (in I 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		th-Tier Foreign	· ·					T			
Name of Fifth-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			7. Post-1986 Foreign Income Taxes (add	8. Dividends Paid (in functional currency)		9. Divide Column	10. Tax Deemed Paid (multiply column 7 by column 9)
Fourth-Tier Foreign Corporation	(see instructions) country code from instructions)		currency—attach schedule)			(b) Taxes Deemed Paid (from Part III, column 10)	columns 5, 6(a), and 6(b))	(a) Of Fifth-tier CFC	(b) Of Fourth-tier CFC	8(a) by Column 4	
Part III—Tax Deemed Pa	id by Fifth	n-Tier Foreign (Corporations (Inc	lude the colu	mn 10 result	s in column 6	(b) of Part II a	bove.)			
Name of Sixth-Tier Foreign	2. Tax Year End	3. Country of Incorporation (enter	4. Post-1986 Undistributed Earnings		6 . Forei	gn Taxes	7. Post-1986 Foreign Income			9. Divide Column	10. Tax Deemed Paid (multiply
Corporation and Its Related Fifth-Tier Foreign Corporation	(Yr-Mo) (see instructions)	country code from instructions)	(in functional currency—attach schedule)	Post-1986 Foreign Income Taxes		Tax Year 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

Sch	edule F Gross Income an Branches	d Definitely Allocable De	eductions for Foreign	Sch	edule G Reductions of Taxes Paid, Accrued, or Deemed Paid
	Name of Foreign Country or U.S. ession (Use a separate line for each.)	2. Gross Income	3. Definitely Allocable Deductions	Α	Reduction of Taxes Under Section 901(e)—Attach separate schedule
Α				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. Reduction of Taxes for Section 6038(c) Penalty—
D				D	Attach separate schedule
				E	Other Reductions of Taxes—Attach schedule(s)
				-	
F					
G					
Total	s (add lines A through G)* ►				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 Ded	luctions Not I	Definitely Alloo	cable (Comp	lete Only Once)				
Part I—Research and Development Deduc	ctions			-				
			(a) Sales Method	t		(b) Gross Income Meth	od—Check method used:	(c) Total R&D Deductions Not Definitely Allocable
	Product line #1 (S	IC Code:)*	Product line #2	(SIC Code:)*	(v) Total R&D	Option 1 O	(See page 9 of ption 2 instructions.)	
	(i) Gross Sales	(ii) R&D Deductions	(iii) Gross Sales	(iv) R&D Deductions	Deductions Under Sales Method (add columns (ii) and (iv))	(vi) Gross Income	(vii) Total R&D Deductions Under Gross Income Method	(enter all amounts from column (a)(v) or all amounts from
1 Totals (see page 8 of instructions)								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 Dividends from noncontrolled section 902 corp.*								
g Taxable income attributable to foreign trade income								
h Section 901(j) income*								
i Income re-sourced by treaty*								
4 Total foreign (add lines 3a through 3i)								
Part II—Interest Deductions, All Other Ded	ductions, and 1	otal Deductions	5		•	•		
		(a) Average	Value of Assets—C	Check method used:	(1-) 11	A Dadwallana		(d) Totals (add the
		Fair mark	et value	Tax book value	(b) interes	t Deductions	(c) All Other	corresponding amounts from
		(i) Nonfii Corpora		Financial Corporations	(iii) Nonfinancial Corporations	(iv) Financial Corporations	Deductions Not Definitely Allocable	column (c), Part I; columns (b)(iii) and (b)(iv), Part II; and
1a Totals (see page 9 of instructions)								column (c), Part II).
b Amounts specifically allocable under Temp. Re	egs. 1.861-10T(e)							Enter each amount from lines 3a
c Other specific allocations under Temp. Re	egs. 1.861-10T							through 3k below
d Assets excluded from apportionment for	ormula						1	in column 10 of the corresponding
2 Total to be apportioned (subtract lines 1b, 1c	, and 1d from line	1a)						Schedule A.
3 Apportionment among statutory groupi	ngs:							
a General limitation income								
b Passive income								
c High withholding tax interest								
d Financial services income								
e Shipping income								
f Dividends from noncontrolled section 9	02 corporation*							
g Taxable income attributable to foreign t	trade income							
h Certain distributions from a FSC or form	mer FSC							
i Dividends from a DISC or former DISC								
j Section 901(j) income*								
k Income re-sourced by treaty*								
4 Total foreign (add lines 3a through 3k)								



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