(Rev. December 2013) Department of the Treasury Internal Revenue Service

Foreign Tax Credit—Corporations

▶ Information about Form 1118 and its separate instructions is at www.irs.gov/form1118. ► Attach to the corporation's tax return.

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

OMB No. 1545-0122

INaIII	le of corporation										Employer	r identification number
	e a separate Form 1 eck only one box on		oplicable category of	income listed belo	ow. See Categorie	es of Income in	the inst	tructions.	Also, see Sp	ecifi	c Instructions.	
	Passive Category In	ncome	☐ Section 901	(j) Income: Name o	of Sanctioned Cou	ntry >						
	General Category Ir	ncome	☐ Income Re-s	sourced by Treaty:	Name of Country	>						
S	chedule A Inc	ome or (Loss	s) Before Adjustm	ents (Report all a	amounts in U.S.	dollars. See S ı	pecific	Instruc	tions.)			
	1. Foreign Country or U.S. Possession (Enter		Gross Income or (Lo	ss) From Sources (Outside the United S	States (INCLUDE	Foreign	Branch C	Gross Income	here a	and on Schedule	F)
	two-letter code; see instructions. Use a separate line for	2. Deemed Divid	dends (see instructions)	3. Other	Dividends	4. Interest		ss Rents,	6. Gross Inco		7. Other (attach	8. Total (add columns
	each.) *	(a) Exclude gross-	up (b) Gross-up (sec. 78)	(a) Exclude gross-up	(b) Gross-up (sec. 78)	4. Interest		ties, and se Fees	From Perform of Services		schedule)	2(a) through 7)
_ A												
В												
С												
D												
E F												
<u>F</u>												
	als (add lines A through F)											
* Fo	r section 863(b) incom	ie, NOLs, income	from RICs, and high-ta	•	`	•						
				•	IDE Foreign Brancl	Deductions her	e and or	n Schedu	le F)			13. Total Income or
			Definitely Allocable Dedu	ctions	ı	10. Apportioned of Deductions						(Loss) Before
	Rental, Royalty, and Lice	ensing Expenses	(c) Expenses	(d) Other	(e) Total Definitely	Definitely Allo		11 Ne	t Operating	Г	12. Total Deductions (add	Adjustments (subtract column 12 from
	(a) Depreciation, Depletion, and Amortization	(b) Other Expenses	Related to Gross Income From Performance of Services	Definitely Allocable Deductions	Allocable Deductions (add columns 9(a) through 9(d))	(enter amount applicable lir Schedule H, F column (d	ne of Part II,		Deduction	J	columns 9(e) through 11)	column 8)
Α												
В												
С												
D												
Е												
F												
Totals												
For	Paperwork Reductio	n Act Notice, se	e separate instruction	s.		Cat. No. 10	900F				Forr	m 1118 (Rev. 12-2013)

Sc	hedule E	3 Fore	ign Tax Credi	t (Report all fo	reign tax amount	s in U.S. dollai	rs.)				
Par	t I—Fore	eign Taxes	Paid, Accrue	ed, and Deem	ed Paid (see inst	ructions)					
		is Claimed		2. Foreign 1	axes Paid or Accrued (a	attach schedule show	wing amounts in forei	gn currency and conver	sion rate(s) used)		3. Tax Deemed Paid
	for Taxes ((check one):	Tax Withheld a	t Source on:		Other Foreigr	n Taxes Paid or Accru	ued on:		(h) Total Foreign Taxes	(from Schedule C— Part I. column 12.
	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) del vices income	(g) Other	columns 2(a) through 2(g))	and Part III, column 8
Α											
В											
С											
D											
Е											
F											
	•	A through F)									
Par	t II – Sep	parate For	eign Tax Cred	lit (Complete a	separate Part II	for each appl	licable category	y of income.)			
18					t I, column 2(h)) .						
ı	F oreigi	n taxes paid	d or accrued by	the corporation	during prior tax y	ears that were	suspended due	to the rules of sec	tion 909 and for		
					the corporation du						
2	Total to	axes deeme	ed paid (total fro	m Part I, columr	n 3)						
3	Reduc	tions of tax	es paid, accrued	d, or deemed pa	id (enter total from	Schedule G) .				()	
4	Taxes	reclassified	under high-tax	kickout							
5	Enter t	the sum of	any carryover o	f foreign taxes	from Schedule K,	line 3, column	(xiv) and from S	chedule I, Part III,	line 3) plus any		
	carryb	acks to the	current tax year	·							
6	Total for	oreign taxes	s (combine lines	1a through 5)							
7	Enter t	the amount	from the applic	able column of	Schedule J, Part I	, line 11 (see in:	structions). If Sc	hedule J is not re	quired to be con	npleted, enter the	
	result f	from the "To	otals" line of colu	umn 13 of the a	oplicable Schedule	Α					
8	a Total ta	axable inco	me from all sour	ces (enter taxab	le income from the	e corporation's t	tax return)				
ı	o Adjust	ments to lin	e 8a (see instruc	ctions)							
		act line 8b fr									
9	Divide	line 7 by lin	e 8c. Enter the r	resulting fraction	as a decimal (see	instructions). If	line 7 is greater	than line 8c, enter	1		
10	Total U	J.S. income	tax against which	ch credit is allov	ved (regular tax liab	oility (see section	n 26(b)) minus Aı	merican Samoa ec	onomic develop	ment credit)	
11	Credit	limitation (r	nultiply line 9 by	line 10) (see ins	tructions)						
12	Separa	ate foreign	tax credit (ente	er the smaller of	line 6 or line 11 he	re and on the ap	opropriate line of	Part III)			
Par	t III—Su	mmary of	Separate Cre	dits (Enter amo	unts from Part II, li	ne 12 for each a	applicable categ	ory of income. Do	not include taxe	s paid to sanctione	d countries.)
1	Credit	for taxes or	n passive catego	ory income .							
2	Credit	for taxes or	n general catego	ory income .							
3	Credit	for taxes or	n income re-sou	rced by treaty (d	ombine all such cr	edits on this line	e)				
4	Total (a	add lines 1	through 3)								
5	Reduc	tion in cred	it for internation	al boycott opera	tions (see instructi	ons)					
6	Total f	foreign tax	credit (subtract	line 5 from line	4). Enter here and	on the appropri	ate line of the co	rporation's tax retu	urn		

Schedule C

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 ar	nd Deeme	ed Inclusions F	rom Post-1986	Undist	ributed	Earnings								
1a. Name of Foreign Co	propration	1b. EIN (if any) of	1c. Reference ID	2. Tax	Year End	3. Country		4. Post-1986 Undistributed	5. Opening Balance	_		and Deemed Paid for Tax ndicated		
(identify DISCs a former DISCs)	nd	the foreign corporation	number (see instructions)		lo) (see uctions)	Incorporation country code instruction	- see	Earnings (in functional currence—attach schedule		(a) Ta	(a) Taxes Paid (from Schedu — see instr			
7. Post-1986 Foreign Income		8. Divide Deemed I			9. Divide	e Column 8(a) by	10. Mı	ultiply column 7	44 0		12. Tax [Deemed Paid (subtract		
Taxes (add columns 5, 6(a), and 6(b))	(a) Fund	tional Currency	(b) U.S. Dollars	3	(Column 4	þi	y column 9	11. Section 960(c) Li	mitation	columr	11 from column 10)		
Total (Add amounts in	column 12.	Enter the result	here and include o	n "Total	s" line of	Schedule B, F	Part I, c	olumn 3.) .)	•		

Schedule C T	ax Deemed	Paid	by Dom	nestic	Corp	orati	on Filing	Ret	urn (Con	tinue	d)								
Part II – Dividends	Paid Out o	f Pre-	1987 Ac	cumi	ulated	Prof	its												
1a. Name of Foreign	1b. EIN (if any) o	of 1c. Re	eference ID	2. Tax Y	ear End		Country of oration (enter	Profits	ccumulated s for Tax Year dicated (in	Paid a	eign Taxes nd Deemed on Earnings d Profits		6. Divide	ends Paid		7. Divide Colu	ımn		eemed Paid structions)
Corporation (identify DISCs and former DISCs)	the foreign corporation	nun	nber (see ructions)	(Yr-Mo		country code - see instructions)				(E&P) f In (in f cu		(a) Fur	nctional rency	(b) U.S. Doll	ars	6(a) by Column 4		(a) Functional Currency	(b) U.S. Dollars
Total (Add amounts in								" line	of Sched	ule B,	Part I, co	olumn 3	3.) .					▶	
1a. Name of Foreign		f any) of	1c. Refere	nce ID	2. Tax		3. Country	of	1. E&P for Ta Indicate (in function currence	d onal	5. Foreigr Paid and [6. Deemed Ir	nclus	ions	7 . [Divide Column	8. Tax Deemed Paid
Corporation (identify DISCs and former DISCs)	the fo	reign	number instruction	(see	End (Yr (se instruct	e ´	(enter cour code - se instruction	ntry to ee ns)	ranslated fro dollars, computed u section 964) (schedule	m U.S. Inder attach	Paid Tax Year Ir (see instru	for ndicated		unctional	(b) (J.S. Dollars			(multiply column 5 by column 7)
Total (Add amounts in	n column 8. E	nter th	e result h	nere ar	nd inclu	ude oi	n "Totals"	line c	of Schedul	e B, I	Part I, col	umn 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 by Fire	st-Tier Foreig	ın Corpoi	rations								
Section A-Dividends	Paid Out of P	ost-1986 Undi	stributed	Earnings (Includ	de the colun	nn 10 results in S	Schedule C, Pa	rt I, column	6(b).)			
1a. Name of Second-Tier Fo	oreign Corporation oreign Corporation	1b. EIN (if ar second-tier corpora	foreign	1c. Reference ID (see instructi		. Tax Year End (Yr-Mo) instructions)	(enter count	f Incorporation ry code - see ictions)	4. Post-1986 Undistribute Earnings (in functional currency—attach schedule		Post-1986	ning Balance in 6 Foreign Income Taxes
6. Foreign Taxes Paid and			Taxes (86 Foreign Income add columns 5,	8	3. Dividends Paid (in	functional currency)	9. Divide Column 8(Column 4	a) by	(multipl	Deemed Paid ly column 7 by
(a) Taxes Paid		Deemed Paid (see structions)	6(8	a), and 6(b))	(a) of Second	d-tier Corporation	(b) of First-tier (Corporation			C	olumn 9)
Section B-Dividends	Paid Out of P	re-1987 Accur	nulated Pi	r ofits (Include th	ne column 8	(b) results in Scl	nedule C, Part I	, column 6(k	0).)			
1a. Name of Second-Tier	1b. EIN (if any) of	1c. Reference ID	2. Tax Year En	3. Country of Incorporation	4. Accumulate		ed	aid (in functiona ency)	al 7. Divide Column		8. Tax Dee (see insti	
Foreign Corporation and Its Related First-Tier Foreign Corporation	the second-tier foreign corporation	number (see instructions)	(Yr-Mo) (see instructions)	(enter country code - see instructions)	Year Indicated functional curre — attach schedu	ncy (in functional	(a) of Second-tier Corporation	(b) of First-tion		Curi Sec	unctional rency of ond-tier poration	(b) U.S. Dollars

Tax Deemed Paid by First- and Second-Tier Foreign Corporations under Section 902(b) (Continued) Schedule D Part II—Tax Deemed Paid by Second-Tier Foreign Corporations Section A-Dividends Paid Out of Post-1986 Undistributed Earnings (Include the column 10 results in Section A, column 6(b), of Part I.) 3. Country of 4. Post-1986 Undistributed 5. Opening Balance in 1a. Name of Third-Tier Foreign Corporation and 1b. EIN (if any) of the third-1c. Reference ID number 2. Tax Year End (Yr-Mo) (see Incorporation (enter Earnings (in functional Post-1986 Foreign Income Its Related Second-Tier Foreign Corporation tier foreign corporation (see instructions) instructions) country code - see currency-attach schedule) Taxes instructions) 6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated 8. Dividends Paid (in functional currency) 7. Post-1986 Foreign Income 10. Tax Deemed Paid 9. Divide Column 8(a) by Taxes (add columns 5, (multiply column 7 by Column 4 (b) Taxes Deemed Paid (from 6(a), and 6(b)) column 9) (a) Taxes Paid Schedule E, Part I, column 10) (a) of Third-tier Corporation (b) of Second-tier Corporation Section B-Dividends Paid Out of Pre-1987 Accumulated Profits (Include the column 8(b) results in Section A, column 6(b), of Part I.) 6. Dividends Paid (in functional 8. Tax Deemed Paid 5. Foreign Taxes currency) (see instructions) 3. Country of 4. Accumulated Paid and Deemed 1a. Name of Third-Tier 1b. EIN (if any) of 1c. Reference ID 2. Tax Year End Incorporation Profits for Tax Year Paid for Tax Year 7. Divide Column Foreign Corporation and Its the third-tier number (see (Yr-Mo) (see (enter country Indicated (in Indicated 6(a) by Related Second-Tier Foreign foreign (a) In Functional (in functional instructions) instructions) code - see functional currency Column 4 Corporation corporation (a) of Third-tier (b) of Second-tier Currency of instructions) -attach schedule) currency-see (b) U.S. Dollars Third-tier Corporation Corporation instructions) Corporation

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 P	aid by Third	d-Tier Foreig	n Corp	orations (Inclu	de the c	olumn 10 results	in S	chedule D, Part II, S	Section A, column 6(b).)
	Name of Fourth-Tier Foreign Corporation and Its Related Third-Tier Foreign Corporation 1b. EIN (if any) fourth-tier foreign Corporation				number ons) 2. Tax Year End (Yr-Mo) (sometimes instructions)		o) (see	3. Country of Incorporation (enter country code- see instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes
6. Foreign Taxes Paid and Dee	emed Paid for Tax	Year Indicated		986 Foreign Income		8. Dividends Paid (in	functi	onal currency)	9. Divide Column 8(a) by	10. Tax Deemed Paid (multiply column 7 by
(a) Taxes Paid	(a) Taxes Paid (b) Taxes Deemed Paid (from Part II, column 10) Taxes (add column 6(a), and 6(b))			(a) o	f Fourth-tier CFC		(b) of Third-tier CFC	Column 4	column 9)	
		·				<u> </u>				

								ons Under Section		
Part II—Tax Deemed	Paid by Fou	rth-Tier Fore	ign Co	porations (Inc	lude the	column 10 resu	lts in	column 6(b) of Part	: I above.)	
1a. Name of Fifth-Tier Foreign (Related Fourth-Tier Foreig		1b. EIN (if any fifth-tier foreign c		1c. Reference ID (see instruction		2. Tax Year End (Yr-Mo instructions)	o) (see	3. Country of Incorporation (enter country code - see instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes
6. Foreign Taxes Paid and De	eemed Paid for Tax	X Year Indicated		986 Foreign Income		8. Dividends Paid (ir	n functio	ional currency)	9. Divide Column 8(a) by	10. Tax Deemed Paid
(a) Taxes Paid	(a) Taxes Paid (b) Taxes Deemed Paid (from Part III, column 10)			(add columns 5, a), and 6(b))	(a) of Fifth-tier CFC			(b) of Fourth-tier CFC	Column 4	(multiply column 7 by column 9)
Part III — Tax Deemed	│ I Paid by Fift	h-Tier Foreig	n Corn	orations (Inclu	de the c	column 10 results	s in c	column 6(b) of Part I	Labove)	
1a. Name of Sixth-Tier Foreign Its Related Fifth-Tier Foreign	n Corporation and					3. Country of Incorporation (enter country code - see instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes		
6. Foreign Taxes Pa	aid for Tax Year Inc	licated	In	st-1986 Foreign come Taxes columns 5 and 6)		8. Dividends Paid (ir	function	ional currency)	9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
			(ddd C	o and of	(a) (of Sixth-tier CFC		(b) of Fifth-tier CFC		ooidiiii oj

Sched	dule F Gross Income and	d Definitely Allocable	Deductions for Foreign	Sch	nedule G Reductions of Taxes Paid, Accrued, or Deemed Paid				
	Branches			P	art I - Reduction Amounts				
two-lette	n Country or U.S. Possession (Enter r code from Schedule A, column 1.	2. Gross Income	3. Definitely Allocable Deductions	A	Reduction of Taxes Under Section 901(e)—Attach separate schedule				
	se a separate line for each.)			В	Reduction of Foreign Oil and Gas Taxes—Enter amount from Schedule I, Part II, line 4				
A					Reduction of Taxes Due to International Boycott Provisions—				
В				C	Enter appropriate portion of Schedule C (Form 5713), line 2b. Important: Enter only "specifically attributable taxes" here.				
С				D	Reduction of Taxes for Section 6038(c) Penalty— Attach separate schedule				
D				E	Taxes suspended under section 909				
E				F	Other Reductions of Taxes — Attach schedule(s)				
F					art II, line 3				
					art II - Other Information				
Totals (add lines A through F)* ►				During the tax year, did the corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?				

^{*} 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 I	n 1 Option 2	(c) Total R&D		
		Product line #1 (SI	C Code:) *	Product line #2 (SIC	C Code:) *	Product line #1 (SI	C Code:) *	Product line #2 (SI		Deductions Not
		(i) Gross Sales	(ii) R&D Deductions	(iii) Gross Sales	(iv) R&D Deductions	(v) Gross Income	(vi) R&D Deductions	(vii) Gross Income	(viii) R&D Deductions	amounts entered in all
1	Totals (see instructions)									applicable "R&D Deductions" columns)
_2	Total to be apportioned									
3	Apportionment among statutory groupings:									
a	General category income									
b	Passive category income									
c	Section 901(j) income*									
d	Income re-sourced by treaty*									
4	Total foreign (add lines 3a through 3d)									1110

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

Sch	edule H Apportionment of Deductions Not D	efinitely Allocable	(continued)				
Part I	I-Interest Deductions, All Other Deductions, and Tot	tal Deductions					
		(a) Average Value of Ass	sets-Check method used:				
		Fair market value	Tax book value	(b) Interest	Deductions	(c) All Other	
		Alternative tax book	value			Deductions Not	
		(i) Nonfinancial Corporations	(ii) Financial Corporations	(iii) Nonfinancial Corporations	(iv) Financial Corporations	Definitely Allocable	(d) Totals (add the corresponding amounts from
1a	Totals (see instructions)						column (c), Part I; 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
с	Other specific allocations under Temp. Regs. 1.861-10T						through 3d below in column 10 of the corresponding
d	Assets excluded from apportionment formula						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 category income						
b	Passive category income						
с	Section 901(j) income*						
d	Income re-sourced by treaty*						
4	Total foreign (add lines 3a through 3d)						

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