TAXABLE YEAR

CALIFORNIA FORM

Water's-Edge Foreign Investment Interest Offset

2424

ach this form to the back of Form 100W or Form 100S.							
Key corporation name				California corporation number			
If line 1 is zero, the interest offset is zero. Do not complete this form.					1 2		00
Interest expense specifically assignable to foreign investment					3		00
Interest expense specifically assignable to domestic investment or other property					4		00
Unassigned interest expense, add line 3 and line 4, and subtract from line 2					5		00
6 Unassigned interest expense included in line 5, paid on debt incurred prior to January 1, 1988					6		00
7 Unassigned interest expense included in line 5, paid on debt incurred on or after January 1, 1988					7		00
8 Interest expense included in line 7, paid with respect to debt proceeds deposited in restricted accounts					8		00
Subtract line 8 from line 7					9		00
Unassigned interest expense subject to allocation. Add line 6 and line 9	···				10		00
Unassigned foreign investment	11			00			
Unassigned total assets	12			00			
Percentage. Divide line 11 by line 12	13		·	%			
Unassigned interest expense allocated to foreign investment. Multiply line 10 by line 13					14		00
Interest expense attributable to foreign investment. Add line 3 and line 14					15		00
Enter the smaller of line 1 or line 15.					16		00
Multiply line 16 by 75% (.75). Enter here and on Schedule R, Side 1, line 1b					17		00
	Dividend deduction (R&TC Section 24411) from Schedules H (100W or 100S), Part II, line If line 1 is zero, the interest offset is zero. Do not complete this form. Total interest expense. Interest expense specifically assignable to foreign investment Interest expense specifically assignable to domestic investment or other property. Unassigned interest expense, add line 3 and line 4, and subtract from line 2. Unassigned interest expense included in line 5, paid on debt incurred prior to January 1, 1 Unassigned interest expense included in line 5, paid on debt incurred on or after January 1 Interest expense included in line 7, paid with respect to debt proceeds deposited in restrict Subtract line 8 from line 7. Unassigned interest expense subject to allocation. Add line 6 and line 9. Unassigned foreign investment Unassigned total assets Percentage. Divide line 11 by line 12 Unassigned interest expense allocated to foreign investment. Multiply line 10 by line 13. Interest expense attributable to foreign investment. Add line 3 and line 14. Enter the smaller of line 1 or line 15.	Dividend deduction (R&TC Section 24411) from Schedules H (100W or 100S), Part II, line 4, or If line 1 is zero, the interest offset is zero. Do not complete this form. Total interest expense. Interest expense specifically assignable to foreign investment Interest expense specifically assignable to domestic investment or other property. Unassigned interest expense, add line 3 and line 4, and subtract from line 2 Unassigned interest expense included in line 5, paid on debt incurred prior to January 1, 1988 Unassigned interest expense included in line 5, paid on debt incurred on or after January 1, 1981 Interest expense included in line 7, paid with respect to debt proceeds deposited in restricted at Subtract line 8 from line 7. Unassigned interest expense subject to allocation. Add line 6 and line 9 Unassigned foreign investment 11 Unassigned total assets 12 Percentage. Divide line 11 by line 12 Interest expense attributable to foreign investment. Multiply line 10 by line 13 Interest expense attributable to foreign investment. Add line 3 and line 14 Enter the smaller of line 1 or line 15.	Dividend deduction (R&TC Section 24411) from Schedules H (100W or 100S), Part II, line 4, column (g) If line 1 is zero, the interest offset is zero. Do not complete this form. Total interest expense. Interest expense specifically assignable to foreign investment Interest expense specifically assignable to domestic investment or other property. Unassigned interest expense, add line 3 and line 4, and subtract from line 2 Unassigned interest expense included in line 5, paid on debt incurred prior to January 1, 1988. Unassigned interest expense included in line 5, paid on debt incurred on or after January 1, 1988. Interest expense included in line 7, paid with respect to debt proceeds deposited in restricted accounts. Subtract line 8 from line 7. 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Total interest expense. 2 Interest expense specifically assignable to foreign investment 3 Interest expense specifically assignable to domestic investment or other property. 4 Unassigned interest expense, add line 3 and line 4, and subtract from line 2 5 Unassigned interest expense included in line 5, paid on debt incurred prior to January 1, 1988. 6 Unassigned interest expense included in line 5, paid on debt incurred on or after January 1, 1988. 7 Interest expense included in line 7, paid with respect to debt proceeds deposited in restricted accounts 8 Subtract line 8 from line 7 9 Unassigned interest expense subject to allocation. Add line 6 and line 9. 10 Unassigned foreign investment 11 00 Unassigned foreign investment 12 00 Percentage. Divide line 11 by line 12 Unassigned interest expense allocated to foreign investment. Multiply line 10 by line 13 14 Interest expense attributable to foreign investment. Add line 3 and line 14 15 Enter the smaller of line 1 or line 15. 16	Dividend deduction (R&TC Section 24411) from Schedules H (100W or 100S), Part II, line 4, column (g)