Internal Revenue Service
Department of the Treasury Form For Paperwork Reduction Act Notice, see page 1 of the Instructions. (Rev. July 1994) H G T T T C B A Schedule A Totals (add lines A through H) 1. Foreign Country or U.S. Possession (Enter two-letter code from page 8 of instructions. Use a separate line for 1118 for each category. Check only one box on each form. taxes paid on the following separate limitation categories of income. See instructions. Use a separate Form Complete this form for credit for Depletion, and Amortization Rental, Royalty, and Licensing Expenses (a) Depreciation each.) Separate Limitation Income or (Loss) Before Adjustments (a) Exclude gross-up (b) Gross-up (sec. 78) (b) Other Expenses 2. Deemed Dividends (see instructions) For calendar year 19 Separate Limitation Deductions
(INCLUDE Foreign Branch and Section 863(b) Deductions here and on Schedule F—See instructions) Performance of Services **(c)** Expenses Related to Gross Income From **Definitely Allocable Deductions** Shipping Income High Withholding Tax Interest Dividends From **Each** Noncontrolled Section 902 Corporation (see instructions). Name of Foreign Corporation ► Country of Financial Services Income Passive Income Separate Limitation Gross Income or (Loss) From Sources Outside the United States (INCLUDE Foreign Branch and Section 863(b) Gross Income here and on Schedule F—See instructions) or other tax year beginning (a) Exclude gross-up (b) Gross-up (sec. Foreign Tax Credit—Corporations (d) Other Definitely Allocable Deductions 3. Other Dividends Attach to the corporation's tax return (e) Total Definitely Allocable Deductions (add columns 9a through 9d) 78) Interest General Limitation Income (see instructions) Certain Distributions From a FSC or Former FSC Dividends From a DISC or Former DISC Taxable Income Attributable To Foreign Trade Income 19 Cat. No. 10900F and ending Royalties, and License Fees 5. Gross Rents **10.** Apportioned Share of Deductions Not Definitely Allocable (enter amount from applicable line of Schedule H, Part II, Country of Incorporation ► column (d)) **6.** Gross Income From Performance of Services 11. Total Deductions (add columns 9e and 10) 19 7. Other (attach schedule) Employer identification number OMB No. 1545-0122 Form 1118 (Rev. 7-94) 8. Total (add columns 2a through 7) Adjustments (subtract column 11 from Limitation Income or Total Separate (Loss) Before column 8)

| orm | -94) | | | | | | | | | | Page 2 |
|----------------|--------------------------------|-----------------------|---|--|--|----------------------------------|-------------------------------------|---|---------------------------------------|---|---------------------------------|
| Sche | | orei | L_Foreign Tayes Paid Accrued and Deemed Paid | and Deemed | Daid | | | | | | |
| | | ned | | 2. Foreign Taxe | 2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign cur | ch schedule showing | g amounts in foreigr | ר currency and conversion rate(s) used) | on rate(s) used) | | 3. Tax Deemed Paid |
| | for Taxes: | 9 | Та | Tax Withheld at Source on: | on: | | Other Foreign Taxe | | | | (from Schedule C, |
| | Date Paid Date Accrued | Accrued te 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 columns 2a through 2g) | Schedule C, Part II, column 10) |
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| ota | Totals (add lines A through H) | gh H) | | | | | | | | | |
| ar | Part II—Separate | Lin | -Separate Limitation Foreign Tax Credit | า Tax Credit | | | | | | | |
| _ | Total foreign ta | axes | paid or accrued (| from Part I, colun | Total foreign taxes paid or accrued (from Part I, column 2h, "Totals" line) | | | | | | |
| N N | Total taxes de | emec taxe | Total taxes deemed paid (from Part I, column 3, "Totals" line) | l, column 3, "Tota or deemed naid (| Total taxes deemed paid (from Part I, column 3, "Totals" line) | hedule G. Part | 5 | | | | |
| 4 | Carryback or car | ryover | (attach schedule sho | owing computation i | Carryback or carryover (attach schedule showing computation in detail—see Carryback and Carryover of Excess Foreign Taxes | ck and Carryover | of Excess Foreign | on page 3 of | the instructions). | | |
| IJ | Total foreign ta | axes | Total foreign taxes (combine lines 1 through 4) | through 4) | | | | | | | |
| | Foreign Tax Credit Limitation: | redi | t Limitation: | | | | | | | | |
| 6 | Numerator of required to co | Limit mple | ation Fraction.—If te Schedule J, en | required to com ter the result fror | Numerator of Limitation Fraction.—If required to complete Schedule J, enter the result from the applicable column of Schedule required to complete Schedule J, enter the result from the "Totals" line of column 12 of the applicable Schedule A | enter the result of column 12 or | from the applic f the applicable | Schedule A | chedule J, Part I, | I, line 11. If not | |
| 7a | | ncom | ne from all source | s (enter taxable i | Total taxable income from all sources (enter taxable income from the corporation's tax return) | rporation's tax | return) | | | | |
| ь | _ | o line | Adjustments to line 7a. (See instructions.). | ions.). | | | | | | | |
| C | | of Lin | Denominator of Limitation Fraction.—Subtract line 7b from line 7a | -Subtract line 7b | from line 7a | | | | | | |
| 0 | Divide line 6 k | y line | e 7c. (Enter the re | sulting fraction a | Divide line 6 by line 7c. (Enter the resulting fraction as a decimal less than 1.00000. If line 6 is greater than line | າan 1.00000. If I | ine 6 is greater | than line 7c, enter 1 | 1.). | | |
| 9 | Total U.S. inco | me ta | ix against which cr | edit is allowed (rec | Iotal U.S. income tax against which credit is allowed (regular tax liability (as defined in section 26(b)) minus possessions tax credit determined under section 936 | defined in section | on 26(b)) minus p | ossessions tax cred | lit determined ur | nder section 936) | |
| = = | Foreign tax cr | edit (| Foreign tax credit (enter the smaller of line 5 or line 10 | of line 5 or line 1 | Emiliation (multiply line 8 by line 9). (See instructions.). Foreign tax credit (enter the smaller of line 5 or line 10 here and on the appropriate line of Part III). | appropriate line | of Part III). | | · · · · · · · · · · · · · · · · · · · | | |
| ar | t III—Summa | ry of | [†] Separate Limi | tation Foreign | Part III—Summary of Separate Limitation Foreign Tax Credits from Schedule B, | n Schedule B | Part II of | Separate Forms 1 | 1118 (Complete | e Only Once) | |
| <u> </u> | Credit for taxe | s on | Credit for taxes on passive income | | | | | | | | |
| 2 | Credit for taxe | s on | Credit for taxes on high withholding tax interest. | tax interest | | · · · | | | | | |
| ω | Credit for taxe | s on | Credit for taxes on financial services income | income | | · · · | | | | | |
| 4 | Credit for taxe | s on | Credit for taxes on shipping income. | | | · · · | | | | | |
| ŋ | Credit for taxe | s on | dividends from e | ach noncontrolled | Credit for taxes on dividends from each noncontrolled section 902 corporation | oration (combin | e all such credi | its on this line) . | | | |
| 6 | Credit for taxe | s on | Credit for taxes on dividends from a DISC or former DISC | DISC or former I | DISC | | | | | | |
| 7 | Credit for taxe | s on | Credit for taxes on taxable income attributable to foreign trade income | ttributable to fore | eign trade income | | | | | | |
| œ | Credit for taxe | s on | Credit for taxes on certain distributions from a FSC or former FSC | ons from a FSC o | r former FSC . | | | | | | |
| 9 | Credit for taxe | s on | Credit for taxes on General Limitation Income | n Income | | | | | | | |
| 6 | Total (add lines 1 through 9) | s 1 tl | hrough 9) | | | | | | | | |
| 3 1 | Reduction in c | redit | for international l | boycott operatior e 11 from line 10 | Total foreign tay credit (subtract line 11 from line 10). Enter here and on the cornoration's tay return | n the corporati | on's tax return | | | | |
| 1 | | | | | | | | | | | |

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Schedule C Taxes Deemed Paid by Domestic Corporation Filing Return—Report all amounts in U.S. dollars unless otherwise specified.

Use this schedule to compute the tax deemed paid by the corporation for actual distributions from a first-tier foreign corporation under section 902(a), and deemed distributions from a first-tier, second-tier, or third-tier foreign corporation under section 960(a).

| Part I—Distributions From Post-1986 Earnings and Profits | From P | ost-1986 Ear | nings and Pro | ofits | | | | | | | |
|---|--|---|--|--|---|--|-----------------------------------|------------------------|--------------------------------------|---|---|
| Name of Corporation Under the Laws | corporated : | 3. Undistributed E&P for Tax Years Beginning After 1986 | for Tax 4. Foreign Taxes Paid or 1986 Accrued on E&P (and not | axes Paid or | 5. Taxes Deemed | emed | 6. Add Columns | 4 | 7. Dividends Paid and Deemed Paid | | 9. Tax Deemed Paid |
| (identify DISCs and of (en former DISCs) inst | | (excluding PTI)—attach schedule. (Report amounts in functional currency.) | | dited) for Tax ng After 1986 | Paid (from Schedule D, Part I, column 9) | hedule Imn 9) | and 5 | | (b) U.S. Dollars | Column 7a by Column 3 | (multiply column 8 by column 6) |
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| Total (Add amounts in column 9. Include result here and on "Totals" line of Schedule B, Part I, column 3) . | olumn 9. | Include result | here and on "To | tals" line of | Schedule E | , Part I, c | column 3). | | | • | |
| Part II—Distributions From Pre-1987 Earnings and Profits | From F | re-1987 Ear | nings and Pro | fits | | | | | | | |
| 1. Name of Corporation (identify DISCs and former DISCs) 2. T | 2. Tax Year End (Yr-Mo) (see instructions) | 3. Incorporated Under the Laws of (enter country code from instructions) | 4. E&P for Tax Year Indicated (attach schedule) | 5. Foreign Taxes Paid or Accrued on E&P for Tax Year Indicated (see instructions) | | 6. Taxes Deemed Paid (from Schedule D, Part II, column 10) | emed Paid edule D, lumn 10) | 7. Add Columns 5 and 6 | 8. Dividends Paid and Deemed Paid | 9. Divide Column 8 by Column 4 | 10. Tax Deemed Paid (multiply column 9 by column 7) |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| Total (Add amounts in column 10. Include result here and on "Totals" line of Schedule B, Part I, column 3) | olumn 10 |). Include resul | t here and on "To | otals" line of | f Schedule | B, Part I, | column 3). | | | ▼ | |

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Schedule D Tax Deemed Paid by First-Tier Foreign Corporations—Report all amounts in U.S. dollars unless otherwise specified.

| Name of Third-Tier Foreign Corporation and its Related Second-Tier Foreign Corporation | Part II—Distributions From Pre-1987 Farnings and Profits | Name of Third-Tier Foreign Corporation and its Related Second-Tier Foreign Corporation | Use this schedule to compute the tax deemed paid by a second-tier foreign corporations—Report all amounts in U.S. dollars un Use this schedule to compute the tax deemed paid by a second-tier foreign corporation for dividends from a third-tier for the Column 7 results in Schedule D, | 1 | Part II—Distributions From Pre-1987 1. Name of Second-Tier Foreign Corporation and its Related First-Tier Foreign Corporation instructions) | Part I—Distributions From Post-1986 Earnings and Profits 1. Name of Second-Tier Foreign Corporation and its Related First-Tier Foreign Corporation and its Related First-Tier Foreign Corporation First-Tier Foreign Cor |
|--|--|--|--|---|---|--|
| 2. Tax Year End (Yr-Mo) (see instructions) | Pre-1987 E | 2. Incorporated Under the Laws of (enter country code from instructions) | to compute the ost-1986 E | | | ost-1986 E: 2. Incorporated Under the Laws of (enter country code from instructions) |
| Tax Year End 3. Incorporated Under the Laws of (enter country nstructions) code from instructions) | arnings and Pr | Undistributed E&P for Tax Years Beginning After 1986 (excluding PTI)—attach schedule. (Report amounts in functional currency.) | Tax Deemed Paid by Second-Tier Foreign Corporations—Report all amounts in U.S. dol Use this schedule to compute the tax deemed paid by a second-tier foreign corporation for dividends from a thi Tions From Post-1986 Earnings and Profits (Enter the column 7 results in Sched) | | Earnings and Profits 3. Incorporated Under the Laws of (enter country code from instructions) 4. E&F Year II (attach | arnings and Prof 3. Undistributed E&P for Tax "Years Beginning After 1986 (excluding PTI)—aftach schedule. (Report amounts in functional currency.) |
| 4. E&P for Tax Year Indicated (attach schedule) | ofits (Enter th | | Corporations- / a second-tier fore rofits (Enter the | | ofits (Enter th 4. E&P for Tax Year Indicated (attach schedule) | rofits (Enter the coax 4. Foreign Taxes Paid or 6. Accrued on £&P (and not 5. previously credited) for Tax half Years Beginning After 1986 (see instructions) |
| | (Fnter the column 8 re | Foreign Taxes Paid or Accrued on E&P (and not previously credited) for Tax Years Beginning After 1986 (see instructions) | -Report all among the column 7 respectively. | | (Enter the column 10 results of the column 10 results 5. Foreign Taxes Paid or Accrued on E&P for Tax Accrued on E&P for Tax Year Indicated (see instructions) | ne column 9 result: aid or 5. Taxes Deemed for Tax Paid (from for Tax Schedule E, Part I, s) Column 7) |
| 5. Foreign Taxes Paid or Accrued on E&P for Tax Year Indicated (see instructions) | 8 results in Schedu | (a) Func | Tax Deemed Paid by Second-Tier Foreign Corporations—Report all amounts in U.S. dollars unless otherwise specified. Use this schedule to compute the tax deemed paid by a second-tier foreign corporation for dividends from a third-tier foreign corporation under section 902(b)(2). Itions From Post-1986 Earnings and Profits (Enter the column 7 results in Schedule D, Part I, column 5.) | | esults in Schedule C aid or 6. Taxes Deemed or Tax Paid (from Schedule (see E, Part II, Column 8) | 6. Add Co |
| 2 | ule D. Part II. | vidends Paid I Currency | ars unless oth d-tier foreign cor ule D, Part I, | | , | ule C, Part I, lumns (a) Funct |
| | II. column 6.) | 5. Dividends Paid and Deemed Paid tional Currency (b) U.S. Dollars | lars unless otherwise specified. rd-tier foreign corporation under sectio ule D, Part I, column 5.) | | Part II, column 6. | Part I, column 5.) 7. Dividends Paid and Deemed Paid and Currency (b) U |
| 7. Divide Column 6 by Column 4 | | 6. Divide Column 5a by Column 3 | ified. section 902(b)(2). | | 8. Dividends Paid and Deemed Paid | ts Paid ad Paid (b) U.S. Dollars |
| | | | | | 9. Divide Column 8 by Column 4 | 8. Divide Column 7a by Column 3 |
| 8. Tax Deemed Paid (multiply column 7 by column 5) | | 7. Tax Deemed Paid (multiply column 6 by column 4) | | | 10. Tax Deemed Paid (multiply column 9 by column 7) | 9. Tax Deemed Paid (multiply column 8 by column 6) |

| Schedule F Gross Income and Outside the U.S. U | Gross Income and Definitely Allocable Deductions From Sources Outside the U.S. Under Section 863(b) and for Foreign Branches | Gross Income and Definitely Allocable Deductions From Sources Outside the U.S. Under Section 863(b) and for Foreign Branches | Sche | Schedule G Reductions of Ta | Reductions of Taxes Paid, Accrued, or Deemed Paid (Including Reduction for Taxes Under Section 901(j)) | emed Paid (Including |
|---|--|--|-----------------------|--|--|--|
| Name of Foreign Country or U.S. Possession (Use a separate line for each.) | 2. Gross Income | 3. Definitely Allocable Deductions | (| 1. Name of Foreign Country (Use a separate line for each.) | 2. Taxable Income or (Loss) | 3. Foreign Income Tax Paid, Accrued, or Deemed Paid |
| Part I—Section 863(b) | | | Part I | Part I—Reduction of Taxes Under | of Taxes Under Section 901(j) | |
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| Totals (add lines A through H)* ▶ | | | Total (| Total (add lines A through H). Enter here and on line B, Part II below. | and on line B, Part II below. | |
| Part II—Foreign Branches | | | Part I | Part II—Summary of Reductions of Taxes Paid, Accrued, or Deemed Paid | of Taxes Paid, Accrued, or | r Deemed Paid |
| A | | | A | Reduction of Taxes Under separate schedule | Section 901(e)—Attach | |
| σ. | | | ₽ | Reduction of Taxes Under Se from Part I above | Taxes Under Section 901(j)—Enter total ove | |
| С | | | 0 | Reduction of Oil and Gas Extraction amount from Schedule I, Part II, line 6 | Oil and Gas Extraction Taxes—Enter Schedule I, Part II, line 6 | |
| D | | | D | Reduction of Taxes Due to International Boycott Provisions— Enter appropriate portion of Schedule C (Form 5713), line 2b. | itional Boycott Provisions—dule C (Form 5713), line 2b. | |
| т | | | п | Important: Enter only "specifically attributable taxes" here. Reduction of Taxes for Section 6038(c) Penalty— | Taxes for Section 6038(c) Penalty— | |
| 71 | | | | Attach separate schedule | | |
| G | | | 7 | Other Reductions of Taxes— | -Attach schedule(s) | |
| Ι | | | | | | |
| Totals (add lines A through H)* ▶ | 1 | | Total B, Pa | Total (add lines A through F). Ente B, Part II, line 3 | through F). Enter here and on Schedule | |

^{*} 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).

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| schedule H | m |
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| Apportionment of Deductions Not Definitely Allocable (Complete Only Once) | |
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| Part I—Research and Development Deductions | Ctions | | | | | | | |
|---|----------------------------|-------------------------------|----------------------|--|--|--------------------------------|--|---|
| | | | (a) Sales Method | | | (b) Gross Income Metho | (b) Gross Income Method—Check method used: | (c) Total R&D |
| | Product line #1 (SIC Code: | C Code:)* | Product line #2 (SIC | (SIC Code:)* | (v) Total R&D Deductions Under | Option 1 Op | Option 2 (See instructions.) | Definitely Allocable |
| | (i) Gross Sales | (ii) R&D Deductions | (iii) Gross Sales | (iv) R&D Deductions | 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) |
| 1 Totals (see 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 corporation #1* | | | | | | | | |
| g Dividends from noncontrolled section | | | | | | | | |
| | | | | | | | | |
| trade income | | | | | | | | |
| 4 Total foreign (add lines 3a through 3h) | | | | | | | | |
| Part II—Interest Deductions, All Other Deductions, and Total Deductions | ductions, and To | otal Deductions | | | | | | |
| | | (a) Average value of | alue of assets— | (a) Average value of assets—Check method used: | (b) Interest | (b) Interest Deductions | (c) All Other | (d) Totals (add the corresponding |
| | | (i) Nonfinancial Corporations | | (ii) Financial Corporations | (iii) Nonfinancial Corporations | (iv) Financial Corporations | Definitely Allocable | column (c), Part I; columns (b)(iii) and |
| 1a Totals (see instructions) | | | | | | | | column (c), Part II). |
| b Amounts specifically allocable under Temp. Regs. 1.861-10T(e) | egs. 1.861-10T(e) | | | | | | | from lines 3a |
| c Other specific allocations under Temp. Regs. 1.861-10T | Regs. 1.861-10T | | | | | | | through 3j below in |
| d Other allocations (see instructions) | | | | | | | | corresponding |
| 2 Total to be apportioned (subtract lines 1b and 1c from line 1a) | and 1c from line 1a) | | | | | | | Schedule A. |
| 3 Apportionment among statutory groupings: | ings: | | | | | | | |
| 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 corporation #1* | 2 corporation #1* | | | | | | | |
| g Dividends from noncontrolled section 902 corporation #2* | 2 corporation #2* | | | | | | | |
| h Taxable income attributable to foreign trade income | trade income | | | | | | | |
| i Certain distributions from a FSC or former FSC | mer FSC | | | | | | | |
| j Dividends from a DISC or former DISC | | | | | | | | |
| 4 Total foreign (add lines 3a through 3i) | | | | | | | | |

^{*} Important: If the corporation has more than two product lines OR if it received dividends from more than two noncontrolled section 902 corporations, see instructions.