Inter	v. December 2007) nal Revenue Service	For	calon	dar year 20	► Atta	Tax Credit— the to the corporation ► See separate inst bacing	on's tax return.		d ending		. 20		0	MB No. 1545-0122	
<u> </u>	artment of the Treasury ne of corporation	1 10	Caleri	ual year 20	, or other tax year	beginning	, 20	, an			, 20		Employ	er identification number	
	e a separate Form eck only one box c		ו app	licable category o	f income listed be	low. See Categori	es of Income	on pag	ge 1 of ins	tructions. A	lso, s	ee Speci f	fic Inst	ructions on page 5.	
	Passive Category	Income		Section 901	(j) Income: Name of	Sanctioned Country	▶								
	General Category	Income		Income Re-	sourced by Treaty: I	Name of Country ►.									
Sc	hedule A Inco	me or (Loss) Be	fore Adjustmen	ts (Report all an	nounts in U.S. de	ollars. See pag	ge 5 d	of instruct	tions.)					
	1. Foreign Country or U.S. Possession (Enter two-letter code from		Gros	s Income or (Loss)	From Sources Ou	tside the United Sta	ites (INCLUDE F	oreign	Branch Gr	oss Income	here	and on Sc	hedule	F)	
	list beginning on page 11 of instructions. Use a separate line for		/idends	s (see instructions)	3. Other Div	idends	4. Interest	5. Gross Rents, Royalties, and From Performance Schedu							 Total (add columns 2(a) through 7)
	each.)*	(a) Exclude gro	ss-up	(b) Gross-up (sec. 78)	(a) Exclude gross-up	(b) Gross-up (sec. 78)			ense Fees of Service		s ,			_(_/	
Α															
В															
С															
D															
Е															
F															
Tota	als (add lines A through F	F)													
* F	or section 863(b) incom	e, NOLs, income	from R	ICs, and high-taxed inc	, U	(see Schedule A on pag UDE Foreign Branch	5	'	on Schedu	ıle F)				13. Total Income or	
			9. Defi	nitely Allocable Dedu	ctions		10. Apportioned	d Share						(Loss) Before	
	Rental, Royalty, and Lic	censing Expenses		(c) Expenses	(d) Other	(e) Total Definitely	of Deductions Definitely Allo		11 Not (Dorating		12. Total		Adjustments (subtract column 12 from	
	(a) Depreciation, Depletion, and Amortization	(b) Other Expenses		elated to Gross Income From Performance of Services	(d) Other Definitely Allocable Deductions	Allocable Deductions (add columns 9(a) through 9(d))	(enter amount applicable lin Schedule H, F column (d	from ne of Part II,	h Loss Deduction		I	Deductions (add columns 9(e) through 11)		column 8)	
Α															
В															
С															
D															
Е															
F															
Totals															

For Paperwork Reduction Act Notice, see separate instructions.

Schedule B Foreign Tax Credit (Report all foreign tax amounts in U.S. dollars.) Part I-Foreign Taxes Paid, Accrued, and Deemed Paid (see page 6 of instructions) 2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used) 3. Tax Deemed Paid 1. Credit is Claimed (from Schedule Cfor Taxes: Tax Withheld at Source on: Other Foreign Taxes Paid or Accrued on: Part I. column 10. (h) Total Foreign Taxes Paid Part II. column 8(b). Accrued Paid or Accrued (add (c) Rents, Royalties, (d) Section (e) Foreign (a) Dividends (b) Interest (g) Other (f) Services Income and Part III. column 8) columns 2(a) through 2(g)) and License Fees 863(b) Income Branch Income Date Paid Date Accrued Α В С D Ε F **Totals** (add lines A through F) Part II—Separate Foreign Tax Credit (Complete a separate Part II for each applicable category of income.) Total foreign taxes paid or accrued (total from Part I, column 2(h)) 1 Total taxes deemed paid (total from Part I, column 3). 2 3 Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G) Total carryover of foreign taxes (attach schedule showing computation in detail—see page 6 of the instructions) 5 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, 6 enter the result from the "Totals" line of column 13 of the applicable Schedule A 7a Total taxable income from all sources (enter taxable income from the corporation's tax return) **b** Adjustments to line 7a (see page 6 of instructions). Divide line 6 by line 7c. Enter the resulting fraction as a decimal (see instructions). If line 6 is greater than line 7c, enter 1 8 Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus American Samoa economic development credit) 9 Credit limitation (multiply line 8 by line 9) (see page 6 of instructions) 10 Separate foreign tax credit (enter the smaller of line 5 or line 10 here and on the appropriate line of Part III). 11 Part III—Summary of Separate Credits (Enter amounts from Part II, line 11 for each applicable category of income. Do not include taxes on taxable income attributable to foreign trade income or taxes paid to sanctioned countries.) 1 Credit for taxes on passive category income 2 Credit for taxes on income re-sourced by treaty (combine all such credits on this line). 3 4 Reduction in credit for international boycott operations (see page 6 of instructions) 5 Total foreign tax credit (subtract line 5 from line 4). Enter here and on the appropriate line of the corporation's tax return

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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			4. Post-1986		6. Foreign Taxes		<u> </u>	7 De et 1000	6 D:	alemate and			
1. Name of Foreign	2. Tax Year End	3. Country of Incorporation	Undistributed	5. Opening Balance in	Paid for Tax			7. Post-1986 Foreign Income	8. Dividends and Deemed Inclusions			9. Divide	10. Tax Deemed Paid
Corporation (identify DISCs and former DISCs)	(Yr-Mo) (see instructions)	(enter country code from instructions)	Earnings (in functional currency—attack schedule)	Post-1986	986 (b) Ta ncome (a) Taxes Paid P Sched		Deemed from), Part I— uctions)	Taxes (add columns 5, 6(a), and 6(b))	(a) Functional Curren			Column 8(a) by Column 4	(multiply column 7 by
Total (Add amounts in					'Totals" line	of Scheo	dule B,	Part I, colum	n 3)			🕨	
Part II—Dividends	Paid Out o	f Pre-198	7 Accumula	ted Profits	1								
			4. Ac	cumulated Profits	5. Foreign Ta							8. Tax Dee	mod Paid
 Name of Foreign Corporation (identify 	2. Tax Year End			ax Year Indicated nctional currency	rency (E&P) for Tax Year			6. Dividend	ds Paid	7. Divide Column 6(a)		(see instr	
DISCs and former	(Yr-Mo) (see country co		ode from co	mputed under						by			1
DISCs)	matuotionay	instruc	tions) sec	tion 902) (attach schedule)			⁽⁾ (a) Functional Currency		(b) U.S. Dollars	Column 4	(a) Functi	onal Currency	(b) U.S. Dollars
				,					. ,				
Tetel (Add amounta in	a a aluman Oh	Entar the r	acult bara an	d include on f	'Totolo" lino .	of Coboo		Dort Lachum	n ()			•	
Total (Add amounts in Part III—Deemed I						or Sched	Jule B,	Part I, colum	n 3)			🕨	
Part III—Deemed I	nciusions r	rom Pre-	1907 Earnin										
1. Name of Foreig		Tax Year End	3. Country of)T (in f	for Tax Year Ind unctional curren			eign Taxes Paid	6. Deem	ed Inclusions		7. Divide	8. Tax Deemed Paid (multiply column 5 by
Corporation (ident DISCs and forme	ar (Yr-Mo) (see	Incorporation (e country code f	rom transla	ted from U.S. do	ollars,		eemed Paid for ar Indicated (see				Column 6(a)	
DISCs)	i	nstructions)	instructions	comput	ed under section attach schedule)			structions)	(a) Functional Curren	cy (b) U.S	. Dollars	Column 4	column 7)
					,								

Total (Add amounts in column 8. Enter the result here and include on "Totals" line of Schedule B, 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				with uted Equain	ee (lookudo ti			requite in C	abadula C	Dort La		a (c/b))	
Section A Section A	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes	6. Foreign Taxes Paid for Tax	Paid and [Deemed cated s Deemed	7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))	8. Dividend	s Paid (in fund currency) ier (b) of F			10. Tax Deemed Paid (multiply column 7 by column 9)
												Column 4 Column 4 Column 4 Column 4 Column 4 Column 4 Column S(a) by	
Section B—Dividends Paid O	ut of Pre-1	987 Accumulat	ed Profits (Inclu	de the column	8(b) results i	n Scher	dule C	Part L colu	umn 6(b))				
1. Name of Second-Tier Foreign	2. Tax Year	3. Country of	4. Accumulated F	Profits for 5. Foreign	Taxes Paid and De	emed 6.		s Paid (in function		7. Divide	8. T	ax Deemed P	aid (see instructions)
Corporation and Its Related First-Tier Foreign Corporation	End (Yr-Mo) (see instructions)	Incorporation (ente country code from instructions)		rency— (in fu	Paid for Tax Year Indicated (in functional currency— see instructions)				First-tier oration	Column 6(a) by Column 4	(a) Functional Curren of Second-tier Corporation		(b) U.S. Dollars
Part II—Tax Deemed Paid	by Secon	d-Tier Foreig		<u> </u>									
Section A—Dividends Paid O					umn 10 resul	s in Se	ection A	A, column 6	(b), of Parl	I above.	.)		
1. Name of Third-Tier Foreign	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (enter	4. Post-1986 Undistributed Earnings	5. Opening Balance in	6. Foreign Taxes Paid for Tax			7. Post-1986 Foreign		s Paid (in fund currency)	ctional	Column	10. Tax Deemed Paid (multiply
Corporation and Its Related Second-Tier Foreign Corporation	and Its Related (see country code from curred		(in functional currency—attach schedule)	Post-1986 Foreign Income Taxes	(a) Taxes Paid	(b) Taxes Paid (i Schedule I columi	(from E, Part I,	Income Taxes (add columns 5, 6(a), and 6(b))	(a) of Third- Corporatio				column 7 by column 9)
Section B—Dividends Paid O			```		8(b) results i		,	(),		,	_		
1. Name of Third-Tier Foreign Corporation and Its Related	2. Tax Year End (Yr-Mo) (see	3. Country of Incorporation (enter country code from	 Accumulated P Tax Year Indic (in functional curr 	ated Paid for	n Taxes Paid and Deemed or Tax Year Indicated (in stional currency—see		a) of Third	s Paid (in function	econd-tier	7. Divide Column 6(a) by	(a) II	Fax Deemed F n Functional cy of Third-tier	Paid (see instructions)
Second-Tier Foreign Corporation	instructions)	instructions)	attach sched		instructions)	nstructions)		on Cor	poration	Column 4		prporation	(b) 0.5. Dollars

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 Pa	aid by Thir	d-Tier Foreign	Corporations (Inc	lude the colu	ımn 10 resul	ts in Schedul	e D, Part II, Se	ection A	, column	6(b).)		
1. 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 currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes		Paid and Deemed Year Indicated	7. Post-1986 Foreign Income Taxes (add	8. Dividends Paid (in functional currency)		Column	10. Tax Deemed Paid (multiply	
Third-Tier Foreign Corporation	(see instructions)	country code from instructions)			(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 P	aid by Fou	rth-Tier Foreig	n Corporations (I	nclude the co	blumn 10 res	ults in colum	n 6(b) of Part	above.))			
1. Name of Fifth-Tier Foreign	2. Tax Year End Incorporation (and		4. Post-1986 Undistributed Earnings	5. Opening Balance in Post-1986		s Paid and Deemed 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)		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 4	column 7 by column 9)	
Part III—Tax Deemed F	Paid by Fiff	h-Tier Foreign	Corporations (Inc	lude the colu	umn 10 resu	lts in column	6(b) of Part II	apove)				
	2. Tax Year		4. Post-1986	5. Opening				·	nds Paid (in			
1. Name of Sixth-Tier Foreign	End	3. Country of Incorporation (enter	Undistributed Earnings	Balance in	6. Fore	ign Taxes	7. Post-1986 Foreign Income		l currency)	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	Paid For Tax Year		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)	

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Sch	edule F Gross Income and Branches	I Definitely Allocable I	Deductions 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	A	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				c	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	
				— Е	Other Reductions of Taxes—Attach schedule(s)	
Е					Other Reductions of Taxes—Attach schedule(s)	
F						
Total	s (add lines 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 (SI	C Code:)*	(v) Total R&D	(See page 9 of Option 1 Option 2 instructions.)		(c) Total R&D Deductions Not
	(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	
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 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)								

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

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Schedule H
Apportionment of Deductions Not Definitely Allocable (continued)

Schedule H Apportionment of Deductions Not Dem	intery Anocable (CO	nunueu)					
Part II—Interest Deductions, All Other Deductions, and Total	Deductions						
	(a) Average Value of Ass						
	Fair market value	Tax book value	(b) Interest	Deductions	(c) All Other		
	Alternative tax book v	alue			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 pages 9 and 10 of 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	
c 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							
c 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.