

Schedule B Foreign Taxes Paid or Accrued and Deemed to Have Been Paid, and Computation of Foreign Tax Credit

Computation is made under Per-country limitation Overall limitation

Line	1. Credit is claimed for taxes:		2. Type of Tax	3. Statute Imposing Tax (Title, number, section, etc. Identify in detail)	4. Foreign Taxes Paid or Accrued (Attach receipt or copy of return, and a schedule showing amounts in foreign currency and conversion rate(s) used)						h. Total Foreign Taxes Paid or Accrued (Add columns 4(a) through 4(g))
	<input type="checkbox"/> Paid <input type="checkbox"/> Accrued				Tax Withheld at Source on:			Other Foreign Taxes Paid or Accrued on:			
	Date Paid	Date Accrued			a. Dividends	b. Interest	c. Rents, Royalties, and License Fees	d. Branch Income	e. Services Income	f. Partnership Income	
A											
B											
C											
D											
E											
F											
G											
H											
Totals											
Section 904(f) Interest											
DISC Divid.											

Line	5. Tax Deemed to Have Been Paid (From Schedule C, column 11)	6. Reduction for Taxes Under Sections 901(e), 907(a), 1503(b), and 6038	7. Carryback or Carryover (Attach schedule)	8. Total Foreign Taxes (Column 4(h) plus columns 5 and 7 less column 6)	9. Total Taxable Income or (Loss) from Sources Without the U.S. (From Schedule A, column 16)	10. Total Taxable Income from all Sources	11. Column 9 Divided by Column 10	12. Total U.S. Income Tax Against Which Credit is Allowed (Before credits)	13. Limitation (Column 11 multiplied by column 12)	14. Credit (Column 13 or column 8, whichever is less)
A										
B										
C										
D										
E										
F										
G										
H										
Totals										
Section 904(f) Interest										
DISC Divid.										

Total Foreign Tax Credit (See Instructions) ▶

Schedule D Computation of Tax Deemed to Have Been Paid by First-tier Foreign Corporations

The following lines are for the computation of tax deemed to have been paid by a first-tier foreign corporation with respect to dividends from a second-tier foreign corporation under section 902(b)(1). Enter the amount from column 11, Schedule D in column 9, Schedule C.

1. Name of Corporation	2. Year (See inst.)	3. Incorporated Under the Laws of (Name of country or U.S. possession)	4. Gains, Profits, and Income for Year	5. Foreign Tax Paid or Accrued on Gains, Profits, and Income in Column 4 (Attach receipt or copy of return)	6. Earnings and Profits for Year (Column 4 less column 5)	7. Dividends Paid	8. Foreign Tax Paid or Accrued on Accumulated Profits (Enter Amount from column 5—see inst. for exceptions)	9. Tax Deemed Paid (From Schedule E, column 11)	10. Column 8 Plus Column 9	11. Tax Deemed to Have Been Paid by Related Foreign Corporation (Column 7 divided by column 6 and multiplied by column 10)

Schedule E Computation of Tax Deemed to Have Been Paid by Second-tier Foreign Corporations

The following lines are for the computation of tax deemed to have been paid by a second-tier foreign corporation with respect to dividends from a third-tier foreign corporation under section 902(b)(2). Enter the amount from column 11, Schedule E in column 9, Schedule D.
