

**Schedule K-3  
(Form 1120-S)**

**Shareholder's Share of Income, Deductions,  
Credits, etc.—International**

Final K-3       Amended K-3

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

For calendar year 2022, or tax year beginning \_\_\_\_ / \_\_\_\_ / 2022, ending \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**2022**

**See separate instructions.**

| Information About the Corporation                                      | Information About the Shareholder                                      |
|--|--|
| <p><b>A</b> Corporation's employer identification number (EIN)</p>     | <p><b>C</b> Shareholder's identifying number</p>                       |
| <p><b>B</b> Corporation's name, address, city, state, and ZIP code</p> | <p><b>D</b> Shareholder's name, address, city, state, and ZIP code</p> |

**E** Check to indicate the parts of Schedule K-3 that apply.

|  |          | Yes | No |
|--|----------|-----|----|
| <b>1</b> Does Part I apply? If "Yes," complete and attach Part I . . . . .     | <b>1</b> |     |    |
| <b>2</b> Does Part II apply? If "Yes," complete and attach Part II . . . . .   | <b>2</b> |     |    |
| <b>3</b> Does Part III apply? If "Yes," complete and attach Part III . . . . . | <b>3</b> |     |    |
| <b>4</b> Does Part IV apply? If "Yes," complete and attach Part IV . . . . .   | <b>4</b> |     |    |
| <b>5</b> Does Part V apply? If "Yes," complete and attach Part V . . . . .     | <b>5</b> |     |    |
| <b>6</b> Does Part VI apply? If "Yes," complete and attach Part VI . . . . .   | <b>6</b> |     |    |
| <b>7</b> Does Part VII apply? If "Yes," complete and attach Part VII . . . . . | <b>7</b> |     |    |

For IRS Use Only

|                    |     |                    |                                  |
|--------------------|-----|--------------------|----------------------------------|
| Corporation's name | EIN | Shareholder's name | Shareholder's identifying number |
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**Part I Shareholder's Share of Corporation's Other Current Year International Information**

Check box(es) for additional specified attachments. See instructions.

- |  |   |  |  |
|--|---|--|--|
| <input type="checkbox"/> 1. Gain on personal property sale | <input type="checkbox"/> 5. High-taxed income                 | <input type="checkbox"/> 8. Form 5471 information          | <input type="checkbox"/> 11. Entity treatment for certain S corporations                     |
| <input type="checkbox"/> 2. Foreign oil and gas taxes      | <input type="checkbox"/> 6. Section 267A disallowed deduction | <input type="checkbox"/> 9. Other forms                    | <input type="checkbox"/> 12. Form 8865 information   |
| <input type="checkbox"/> 3. Splitter arrangements          | <input type="checkbox"/> 7. Form 8858 information             | <input type="checkbox"/> 10. Shareholder loan transactions | <input type="checkbox"/> 13. Other international items<br>(attach description and statement) |
| <input type="checkbox"/> 4. Foreign tax translation        |   |  |  |

**Part II Foreign Tax Credit Limitation**

**Section 1 – Gross Income**

| Description  | (a) U.S. source | Foreign Source                     |                             |                             |                                 | (f) Sourced by shareholder | (g) Total |
|--|-----------------|------------------------------------|-----------------------------|-----------------------------|---------------------------------|----------------------------|-----------|
|  |                 | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other (category code _____) |                            |           |
| <b>1</b> Sales   |                 |                                    |                             |                             |                                 |                            |           |
| <b>A</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>B</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>C</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>2</b> Gross income from performance of services     |                 |                                    |                             |                             |                                 |                            |           |
| <b>A</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>B</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>C</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>3</b> Gross rental real estate income               |                 |                                    |                             |                             |                                 |                            |           |
| <b>A</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>B</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>C</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>4</b> Other gross rental income                     |                 |                                    |                             |                             |                                 |                            |           |
| <b>A</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>B</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>C</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>5</b> Reserved for future use . . . . .             |                 |                                    |                             |                             |                                 |                            |           |
| <b>6</b> Interest income                               |                 |                                    |                             |                             |                                 |                            |           |
| <b>A</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>B</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>C</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>7</b> Ordinary dividends (exclude amount on line 8) |                 |                                    |                             |                             |                                 |                            |           |
| <b>A</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>B</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>C</b> _____   |                 |                                    |                             |                             |                                 |                            |           |

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|--------------------|-----|--------------------|----------------------------------|
| Corporation's name | EIN | Shareholder's name | Shareholder's identifying number |
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**Part II Foreign Tax Credit Limitation** *(continued)*  
**Section 1 – Gross Income** *(continued)*

| Description                                | (a) U.S. source | Foreign Source                     |                             |                             |                                 | (f) Sourced by shareholder | (g) Total |
|--|-----------------|------------------------------------|-----------------------------|-----------------------------|---------------------------------|----------------------------|-----------|
|  |                 | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other (category code _____) |                            |           |
| <b>8</b> Qualified dividends               |                 |                                    |                             |                             |                                 |                            |           |
| <b>A</b> _____                             |                 |                                    |                             |                             |                                 |                            |           |
| <b>B</b> _____                             |                 |                                    |                             |                             |                                 |                            |           |
| <b>C</b> _____                             |                 |                                    |                             |                             |                                 |                            |           |
| <b>9</b> Reserved for future use . . . . . |                 |                                    |                             |                             |                                 |                            |           |
| <b>10</b> Royalties and license fees       |                 |                                    |                             |                             |                                 |                            |           |
| <b>A</b> _____                             |                 |                                    |                             |                             |                                 |                            |           |
| <b>B</b> _____                             |                 |                                    |                             |                             |                                 |                            |           |
| <b>C</b> _____                             |                 |                                    |                             |                             |                                 |                            |           |
| <b>11</b> Net short-term capital gain      |                 |                                    |                             |                             |                                 |                            |           |
| <b>A</b> _____                             |                 |                                    |                             |                             |                                 |                            |           |
| <b>B</b> _____                             |                 |                                    |                             |                             |                                 |                            |           |
| <b>C</b> _____                             |                 |                                    |                             |                             |                                 |                            |           |
| <b>12</b> Net long-term capital gain       |                 |                                    |                             |                             |                                 |                            |           |
| <b>A</b> _____                             |                 |                                    |                             |                             |                                 |                            |           |
| <b>B</b> _____                             |                 |                                    |                             |                             |                                 |                            |           |
| <b>C</b> _____                             |                 |                                    |                             |                             |                                 |                            |           |
| <b>13</b> Collectibles (28%) gain          |                 |                                    |                             |                             |                                 |                            |           |
| <b>A</b> _____                             |                 |                                    |                             |                             |                                 |                            |           |
| <b>B</b> _____                             |                 |                                    |                             |                             |                                 |                            |           |
| <b>C</b> _____                             |                 |                                    |                             |                             |                                 |                            |           |
| <b>14</b> Unrecaptured section 1250 gain   |                 |                                    |                             |                             |                                 |                            |           |
| <b>A</b> _____                             |                 |                                    |                             |                             |                                 |                            |           |
| <b>B</b> _____                             |                 |                                    |                             |                             |                                 |                            |           |
| <b>C</b> _____                             |                 |                                    |                             |                             |                                 |                            |           |
| <b>15</b> Net section 1231 gain            |                 |                                    |                             |                             |                                 |                            |           |
| <b>A</b> _____                             |                 |                                    |                             |                             |                                 |                            |           |
| <b>B</b> _____                             |                 |                                    |                             |                             |                                 |                            |           |
| <b>C</b> _____                             |                 |                                    |                             |                             |                                 |                            |           |

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**Part II Foreign Tax Credit Limitation** *(continued)*  
**Section 1 – Gross Income** *(continued)*

| Description  | (a) U.S. source | Foreign Source                     |                             |                             |                                 | (f) Sourced by shareholder | (g) Total |
|--|-----------------|------------------------------------|-----------------------------|-----------------------------|---------------------------------|----------------------------|-----------|
|  |                 | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other (category code _____) |                            |           |
| <b>16</b> Section 986(c) gain . . . . .                                    |                 |                                    |                             |                             |                                 |                            |           |
| <b>17</b> Section 987 gain . . . . .                                       |                 |                                    |                             |                             |                                 |                            |           |
| <b>18</b> Section 988 gain . . . . .                                       |                 |                                    |                             |                             |                                 |                            |           |
| <b>19</b> Section 951(a) inclusions  |                 |                                    |                             |                             |                                 |                            |           |
| <b>A</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>B</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>C</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>20</b> Other income (see instructions)                                  |                 |                                    |                             |                             |                                 |                            |           |
| <b>A</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>B</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>C</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>21</b> Section 951A(a) inclusions (see instructions) . . . . .          |                 |                                    |                             |                             |                                 |                            |           |
| <b>22</b> Reserved for future use  |                 |                                    |                             |                             |                                 |                            |           |
| <b>A</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>B</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>C</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>23</b> Reserved for future use  |                 |                                    |                             |                             |                                 |                            |           |
| <b>A</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>B</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>C</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>24</b> <b>Total gross income</b> (combine lines 1 through 23) . . . . . |                 |                                    |                             |                             |                                 |                            |           |
| <b>A</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>B</b> _____   |                 |                                    |                             |                             |                                 |                            |           |
| <b>C</b> _____   |                 |                                    |                             |                             |                                 |                            |           |

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| Corporation's name | EIN | Shareholder's name | Shareholder's identifying number |
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**Part II Foreign Tax Credit Limitation (continued)**  
**Section 2—Deductions**

| Description  | (a) U.S. source | Foreign Source                     |                             |                             |   | (f) Sourced by shareholder | (g) Total |
|--|-----------------|------------------------------------|-----------------------------|-----------------------------|---|----------------------------|-----------|
|  |                 | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other category income (category code _____) |                            |           |
| 25 Expenses allocable to sales income . . . . .  |                 |                                    |                             |                             |   |                            |           |
| 26 Expenses allocable to gross income from performances of services . . . . .                              |                 |                                    |                             |                             |   |                            |           |
| 27 Net short-term capital loss . . . . .   |                 |                                    |                             |                             |   |                            |           |
| 28 Net long-term capital loss . . . . .  |                 |                                    |                             |                             |   |                            |           |
| 29 Collectibles loss . . . . .   |                 |                                    |                             |                             |   |                            |           |
| 30 Net section 1231 loss . . . . .   |                 |                                    |                             |                             |   |                            |           |
| 31 Other losses . . . . .  |                 |                                    |                             |                             |   |                            |           |
| 32 Research & experimental (R&E) expenses  |                 |                                    |                             |                             |   |                            |           |
| A SIC code: . . . . .  |                 |                                    |                             |                             |   |                            |           |
| B SIC code: . . . . .  |                 |                                    |                             |                             |   |                            |           |
| C SIC code: . . . . .  |                 |                                    |                             |                             |   |                            |           |
| 33 Allocable rental expenses—depreciation, depletion, and amortization                                     |                 |                                    |                             |                             |   |                            |           |
| 34 Allocable rental expenses—other than depreciation, depletion, and amortization                          |                 |                                    |                             |                             |   |                            |           |
| 35 Allocable royalty and licensing expenses—depreciation, depletion, and amortization . . . . .            |                 |                                    |                             |                             |   |                            |           |
| 36 Allocable royalty and licensing expenses—other than depreciation, depletion, and amortization . . . . . |                 |                                    |                             |                             |   |                            |           |
| 37 Depreciation not included on line 33 or 35 . . . . .  |                 |                                    |                             |                             |   |                            |           |
| 38 Charitable contributions . . . . .  |                 |                                    |                             |                             |   |                            |           |
| 39 Interest expense specifically allocable under Regulations section 1.861-10(e)                           |                 |                                    |                             |                             |   |                            |           |
| 40 Other interest expense specifically allocable under Regulations section 1.861-10T . . . . .             |                 |                                    |                             |                             |   |                            |           |
| 41 Other interest expense—business . . . . .   |                 |                                    |                             |                             |   |                            |           |
| 42 Other interest expense—investment . . . . .   |                 |                                    |                             |                             |   |                            |           |
| 43 Other interest expense—passive activity . . . . .   |                 |                                    |                             |                             |   |                            |           |
| 44 Section 59(e)(2) expenditures, excluding R&E expenses on line 32 . . . . .                              |                 |                                    |                             |                             |   |                            |           |
| 45 Foreign taxes not creditable but deductible . . . . .   |                 |                                    |                             |                             |   |                            |           |

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| Corporation's name | EIN | Shareholder's name | Shareholder's identifying number |
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**Part II Foreign Tax Credit Limitation (continued)**

**Section 2—Deductions (continued)**

| Description  | (a) U.S. source | Foreign Source                     |                             |                             |   | (f) Sourced by shareholder | (g) Total |
|--|-----------------|------------------------------------|-----------------------------|-----------------------------|---|----------------------------|-----------|
|  |                 | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other category income (category code _____) |                            |           |
| <b>46</b> Section 986(c) loss . . . . .                                      |                 |                                    |                             |                             |   |                            |           |
| <b>47</b> Section 987 loss . . . . .   |                 |                                    |                             |                             |   |                            |           |
| <b>48</b> Section 988 loss . . . . .   |                 |                                    |                             |                             |   |                            |           |
| <b>49</b> Other allocable deductions (see instructions) . . . . .            |                 |                                    |                             |                             |   |                            |           |
| <b>50</b> Other apportioned share of deductions (see instructions) . . . . . |                 |                                    |                             |                             |   |                            |           |
| <b>51</b> Reserved for future use . . . . .                                  |                 |                                    |                             |                             |   |                            |           |
| <b>52</b> Reserved for future use . . . . .                                  |                 |                                    |                             |                             |   |                            |           |
| <b>53</b> Reserved for future use . . . . .                                  |                 |                                    |                             |                             |   |                            |           |
| <b>54</b> <b>Total deductions</b> (combine lines 25 through 53) . . . . .    |                 |                                    |                             |                             |   |                            |           |
| <b>55</b> <b>Net income (loss)</b> (subtract line 54 from line 24) . . . . . |                 |                                    |                             |                             |   |                            |           |

**Part III Other Information for Preparation of Form 1116**

**Section 1—R&E Expenses Apportionment Factors**

| Description   | (a) U.S. source | Foreign Source                     |                             |                             |  | (f) Sourced by shareholder | (g) Total      |
|---|-----------------|------------------------------------|-----------------------------|-----------------------------|--|----------------------------|----------------|
|   |                 | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other category income (category code _____) (country code _____) |                            |                |
| <b>1</b> Gross receipts by SIC code   |                 |                                    |                             |                             |  |                            |                |
| <b>A</b> SIC code: _____  |                 |                                    |                             |                             |  |                            |                |
| <b>B</b> SIC code: _____  |                 |                                    |                             |                             |  |                            |                |
| <b>C</b> SIC code: _____  |                 |                                    |                             |                             |  |                            |                |
| <b>D</b> SIC code: _____  |                 |                                    |                             |                             |  |                            |                |
| <b>E</b> SIC code: _____  |                 |                                    |                             |                             |  |                            |                |
| <b>F</b> SIC code: _____  |                 |                                    |                             |                             |  |                            |                |
| <b>2</b> Exclusive apportionment with respect to total R&E expenses entered on Part II, line 32. Enter the following. |                 |                                    |                             |                             |  |                            |                |
| <b>A</b> R&E expense with respect to activity performed in the United States  |                 |                                    |                             |                             |  |                            |                |
| <b>(i)</b> SIC code: _____  |                 |                                    |                             |                             |  |                            | <b>2A(i)</b>   |
| <b>(ii)</b> SIC code: _____   |                 |                                    |                             |                             |  |                            | <b>2A(ii)</b>  |
| <b>(iii)</b> SIC code: _____  |                 |                                    |                             |                             |  |                            | <b>2A(iii)</b> |
| <b>B</b> R&E expense with respect to activity performed outside the United States                                     |                 |                                    |                             |                             |  |                            |                |
| <b>(i)</b> SIC code: _____  |                 |                                    |                             |                             |  |                            | <b>2B(i)</b>   |
| <b>(ii)</b> SIC code: _____   |                 |                                    |                             |                             |  |                            | <b>2B(ii)</b>  |
| <b>(iii)</b> SIC code: _____  |                 |                                    |                             |                             |  |                            | <b>2B(iii)</b> |

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|--------------------|-----|--------------------|----------------------------------|
| Corporation's name | EIN | Shareholder's name | Shareholder's identifying number |
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**Part III Other Information for Preparation of Form 1116** *(continued)*  
**Section 2—Interest Expense Apportionment Factors**

| Description   | (a) U.S. source | Foreign Source                     |                             |                             |  | (f) Sourced by shareholder | (g) Total |
|---|-----------------|------------------------------------|-----------------------------|-----------------------------|--|----------------------------|-----------|
|   |                 | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other (category code _____) (country code _____) |                            |           |
| <b>1</b> Total average value of assets . . . . .  |                 |                                    |                             |                             |  |                            |           |
| <b>2</b> Reserved for future use . . . . .  |                 |                                    |                             |                             |  |                            |           |
| <b>3</b> Assets attracting directly allocable interest expense under Regulations section 1.861-10(e) . . . . .                |                 |                                    |                             |                             |  |                            |           |
| <b>4</b> Other assets attracting directly allocable interest expense under Regulations section 1.861-10T . . . . .            |                 |                                    |                             |                             |  |                            |           |
| <b>5</b> Assets excluded from apportionment formula . . . . .   |                 |                                    |                             |                             |  |                            |           |
| <b>6a</b> Total assets used for apportionment (subtract the sum of lines 3, 4, and 5 from the sum of lines 1 and 2) . . . . . |                 |                                    |                             |                             |  |                            |           |
| <b>b</b> Assets attracting business interest expense . . . . .  |                 |                                    |                             |                             |  |                            |           |
| <b>c</b> Assets attracting investment interest expense . . . . .  |                 |                                    |                             |                             |  |                            |           |
| <b>d</b> Assets attracting passive activity interest expense . . . . .  |                 |                                    |                             |                             |  |                            |           |
| <b>7</b> Basis in stock of 10%-owned noncontrolled foreign corporations (see attachment) . . . . .                            |                 |                                    |                             |                             |  |                            |           |
| <b>8</b> Basis in stock of CFCs (see attachment)  |                 |                                    |                             |                             |  |                            |           |

|                    |     |                    |                                  |
|--------------------|-----|--------------------|----------------------------------|
| Corporation's name | EIN | Shareholder's name | Shareholder's identifying number |
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**Part III Other Information for Preparation of Form 1116** *(continued)*

**Section 3—Foreign Taxes**

| Description   | (a) Type of tax | (b) Section 951A category income |         | (c) Foreign branch category income |         |             |
|---|-----------------|----------------------------------|---------|------------------------------------|---------|-------------|
|   |                 | U.S.                             | Foreign | U.S.                               | Foreign | Shareholder |
| <b>1</b> Direct (section 901 or 903) foreign taxes: <input type="checkbox"/> Paid <input type="checkbox"/> Accrued    |                 |                                  |         |                                    |         |             |
| <b>A</b> _____  |                 |                                  |         |                                    |         |             |
| <b>B</b> _____  |                 |                                  |         |                                    |         |             |
| <b>C</b> _____  |                 |                                  |         |                                    |         |             |
| <b>D</b> _____  |                 |                                  |         |                                    |         |             |
| <b>E</b> _____  |                 |                                  |         |                                    |         |             |
| <b>F</b> _____  |                 |                                  |         |                                    |         |             |
| <b>2</b> Reduction of taxes (total)   |                 |                                  |         |                                    |         |             |
| <b>A</b> Taxes on foreign mineral income . . . . .  |                 |                                  |         |                                    |         |             |
| <b>B</b> Reserved for future use . . . . .  |                 |                                  |         |                                    |         |             |
| <b>C</b> International boycott provisions . . . . .   |                 |                                  |         |                                    |         |             |
| <b>D</b> Failure-to-file penalties . . . . .  |                 |                                  |         |                                    |         |             |
| <b>E</b> Taxes with respect to splitter arrangements . .  |                 |                                  |         |                                    |         |             |
| <b>F</b> Taxes on foreign corporate distributions . . .   |                 |                                  |         |                                    |         |             |
| <b>G</b> Other . . . . .  |                 |                                  |         |                                    |         |             |
| <b>3</b> Foreign tax redeterminations   |                 |                                  |         |                                    |         |             |
| <b>A</b> _____<br>Related tax year: _____<br>Date tax paid: _____<br>Contested tax . . . . . <input type="checkbox"/> |                 |                                  |         |                                    |         |             |
| <b>B</b> _____<br>Related tax year: _____<br>Date tax paid: _____<br>Contested tax . . . . . <input type="checkbox"/> |                 |                                  |         |                                    |         |             |
| <b>C</b> _____<br>Related tax year: _____<br>Date tax paid: _____<br>Contested tax . . . . . <input type="checkbox"/> |                 |                                  |         |                                    |         |             |
| <b>4</b> Reserved for future use . . . . .  |                 |                                  |         |                                    |         |             |
| <b>5</b> Reserved for future use . . . . .  |                 |                                  |         |                                    |         |             |
| <b>6</b> Reserved for future use . . . . .  |                 |                                  |         |                                    |         |             |

|                    |     |                    |                                  |
|--------------------|-----|--------------------|----------------------------------|
| Corporation's name | EIN | Shareholder's name | Shareholder's identifying number |
|--------------------|-----|--------------------|----------------------------------|

**Part III** Other Information for Preparation of Form 1116 (continued)

**Section 3—Foreign Taxes** (continued)

|          | (d) Passive category income |         |             | (e) General category income |         |             | (f) Other<br>(category code _____) | (g) Total |
|----------|-----------------------------|---------|-------------|-----------------------------|---------|-------------|------------------------------------|-----------|
|          | U.S.                        | Foreign | Shareholder | U.S.                        | Foreign | Shareholder |                                    |           |
| <b>1</b> |                             |         |             |                             |         |             |                                    |           |
| <b>A</b> |                             |         |             |                             |         |             |                                    |           |
| <b>B</b> |                             |         |             |                             |         |             |                                    |           |
| <b>C</b> |                             |         |             |                             |         |             |                                    |           |
| <b>D</b> |                             |         |             |                             |         |             |                                    |           |
| <b>E</b> |                             |         |             |                             |         |             |                                    |           |
| <b>F</b> |                             |         |             |                             |         |             |                                    |           |
| <b>2</b> |                             |         |             |                             |         |             |                                    |           |
| <b>A</b> |                             |         |             |                             |         |             |                                    |           |
| <b>B</b> |                             |         |             |                             |         |             |                                    |           |
| <b>C</b> |                             |         |             |                             |         |             |                                    |           |
| <b>D</b> |                             |         |             |                             |         |             |                                    |           |
| <b>E</b> |                             |         |             |                             |         |             |                                    |           |
| <b>F</b> |                             |         |             |                             |         |             |                                    |           |
| <b>G</b> |                             |         |             |                             |         |             |                                    |           |
| <b>3</b> |                             |         |             |                             |         |             |                                    |           |
| <b>A</b> |                             |         |             |                             |         |             |                                    |           |
| <b>B</b> |                             |         |             |                             |         |             |                                    |           |
| <b>C</b> |                             |         |             |                             |         |             |                                    |           |
| <b>4</b> |                             |         |             |                             |         |             |                                    |           |
| <b>5</b> |                             |         |             |                             |         |             |                                    |           |
| <b>6</b> |                             |         |             |                             |         |             |                                    |           |

|                    |     |                    |                                  |
|--------------------|-----|--------------------|----------------------------------|
| Corporation's name | EIN | Shareholder's name | Shareholder's identifying number |
|--------------------|-----|--------------------|----------------------------------|

**Part IV Distributions From Foreign Corporations to S Corporation**

|   | (a) Name of distributing foreign corporation | (b) EIN or reference ID number | (c) Date of distribution | (d) Functional currency of distributing foreign corporation | (e) Amount of distribution in functional currency |
|---|--|--------------------------------|--------------------------|---|---|
| A |  |                                |                          |   |   |
| B |  |                                |                          |   |   |
| C |  |                                |                          |   |   |
| D |  |                                |                          |   |   |
| E |  |                                |                          |   |   |
| F |  |                                |                          |   |   |
| G |  |                                |                          |   |   |
| H |  |                                |                          |   |   |
| I |  |                                |                          |   |   |
| J |  |                                |                          |   |   |
| K |  |                                |                          |   |   |
| L |  |                                |                          |   |   |
| M |  |                                |                          |   |   |
| N |  |                                |                          |   |   |
| O |  |                                |                          |   |   |

|   | (f) Amount of E&P distribution in functional currency | (g) Spot rate (functional currency to U.S. dollars) | (h) Amount of distribution in U.S. dollars | (i) Amount of E&P distribution in U.S. dollars | (j) Qualified foreign corporation | (k) Reserved for future use |
|---|---|---|--|--|-----------------------------------|-----------------------------|
| A |   |   |  |  | <input type="checkbox"/>          |                             |
| B |   |   |  |  | <input type="checkbox"/>          |                             |
| C |   |   |  |  | <input type="checkbox"/>          |                             |
| D |   |   |  |  | <input type="checkbox"/>          |                             |
| E |   |   |  |  | <input type="checkbox"/>          |                             |
| F |   |   |  |  | <input type="checkbox"/>          |                             |
| G |   |   |  |  | <input type="checkbox"/>          |                             |
| H |   |   |  |  | <input type="checkbox"/>          |                             |
| I |   |   |  |  | <input type="checkbox"/>          |                             |
| J |   |   |  |  | <input type="checkbox"/>          |                             |
| K |   |   |  |  | <input type="checkbox"/>          |                             |
| L |   |   |  |  | <input type="checkbox"/>          |                             |
| M |   |   |  |  | <input type="checkbox"/>          |                             |
| N |   |   |  |  | <input type="checkbox"/>          |                             |
| O |   |   |  |  | <input type="checkbox"/>          |                             |

|                    |     |                    |                                  |
|--------------------|-----|--------------------|----------------------------------|
| Corporation's name | EIN | Shareholder's name | Shareholder's identifying number |
|--------------------|-----|--------------------|----------------------------------|

**Part V Information on Shareholder's Section 951(a)(1) and Section 951A Inclusions**

- a** Separate category (enter code) \_\_\_\_\_
- b** If box is checked, this is completed with respect to U.S. source income

|   | (a) Name of CFC | (b) EIN or reference ID number | (c) Ending of CFC tax year | (d) Shareholder's share of CFC items through their ownership in its corporation ("shareholder's share") | (e) Shareholder's share of subpart F income | (f) Shareholder's section 951(a)(1)(B) inclusion | (g) Tested income |
|---|-----------------|--------------------------------|----------------------------|---|---|--|-------------------|
| A |                 |                                |                            |   |   |  |                   |
| B |                 |                                |                            |   |   |  |                   |
| C |                 |                                |                            |   |   |  |                   |
| D |                 |                                |                            |   |   |  |                   |
| E |                 |                                |                            |   |   |  |                   |
| F |                 |                                |                            |   |   |  |                   |
| G |                 |                                |                            |   |   |  |                   |
| H |                 |                                |                            |   |   |  |                   |
| I |                 |                                |                            |   |   |  |                   |
| J |                 |                                |                            |   |   |  |                   |
| K |                 |                                |                            |   |   |  |                   |

**1 Shareholder's total** (sum for all CFCs)

|   | (h) Tested loss | (i) Shareholder's share of tested income | (j) Shareholder's share of tested loss | (k) Shareholder's share of Qualified Business Asset Investment (QBAI) | (l) Shareholder's share of the tested loss QBAI amount | (m) Shareholder's share of tested interest income | (n) Shareholder's share of tested interest expense |
|---|-----------------|--|--|---|--|---|--|
| A |                 |  |  |   |  |   |  |
| B |                 |  |  |   |  |   |  |
| C |                 |  |  |   |  |   |  |
| D |                 |  |  |   |  |   |  |
| E |                 |  |  |   |  |   |  |
| F |                 |  |  |   |  |   |  |
| G |                 |  |  |   |  |   |  |
| H |                 |  |  |   |  |   |  |
| I |                 |  |  |   |  |   |  |
| J |                 |  |  |   |  |   |  |
| K |                 |  |  |   |  |   |  |
| 1 |                 |  |  |   |  |   |  |





|                    |     |                    |                                  |
|--------------------|-----|--------------------|----------------------------------|
| Corporation's name | EIN | Shareholder's name | Shareholder's identifying number |
|--------------------|-----|--------------------|----------------------------------|

**Part VII Shareholder's Share of S Corporation's Interest in Foreign Corporation Income (Section 960)**

- A** EIN or reference ID number of controlled foreign corporation . . . . . **B** Separate category. See instructions . . . . .
- C** If PAS was entered on line B, applicable grouping under Regulations section 1.904-4(c). See instructions . . . . .
- D** Box is checked if there is more than one source country for a line. See attachment and instructions . . . . .
- E** Box is checked if U.S. source income . . . . .
- F** Box is checked if FORI or FOGEI . . . . .

| <i>Amounts are in functional currency unless otherwise noted. See instructions.</i> | (i) Country code | (ii) Shareholder's share of net income | (iii) Reserved for future use | (iv) Reserved for future use |
|---|------------------|--|-------------------------------|------------------------------|
| <b>1</b> Subpart F income groups  |                  |  |                               |                              |
| <b>a</b> Dividends, interest, rents, royalties, and annuities (total) . . . . .     |                  |  |                               |                              |
| <b>(1)</b> Unit:  |                  |  |                               |                              |
| <b>(2)</b> Unit:  |                  |  |                               |                              |
| <b>b</b> Net gain from certain property transactions (total) . . . . .              |                  |  |                               |                              |
| <b>(1)</b> Unit:  |                  |  |                               |                              |
| <b>(2)</b> Unit:  |                  |  |                               |                              |
| <b>c</b> Net gain from commodities transactions (total) . . . . .                   |                  |  |                               |                              |
| <b>(1)</b> Unit:  |                  |  |                               |                              |
| <b>(2)</b> Unit:  |                  |  |                               |                              |
| <b>d</b> Net foreign currency gain (total) . . . . .                                |                  |  |                               |                              |
| <b>(1)</b> Unit:  |                  |  |                               |                              |
| <b>(2)</b> Unit:  |                  |  |                               |                              |
| <b>e</b> Income equivalent to interest (total) . . . . .                            |                  |  |                               |                              |
| <b>(1)</b> Unit:  |                  |  |                               |                              |
| <b>(2)</b> Unit:  |                  |  |                               |                              |
| <b>f</b> Other (total) . . . . .  |                  |  |                               |                              |
| <b>(1)</b> Unit:  |                  |  |                               |                              |
| <b>(2)</b> Unit:  |                  |  |                               |                              |
| <b>g</b> Foreign base company sales income (total) . . . . .                        |                  |  |                               |                              |
| <b>(1)</b> Unit:  |                  |  |                               |                              |
| <b>(2)</b> Unit:  |                  |  |                               |                              |
| <b>h</b> Foreign base company services income (total) . . . . .                     |                  |  |                               |                              |
| <b>(1)</b> Unit:  |                  |  |                               |                              |
| <b>(2)</b> Unit:  |                  |  |                               |                              |
| <b>i</b> Full inclusion foreign base company income (total) . . . . .               |                  |  |                               |                              |
| <b>(1)</b> Unit:  |                  |  |                               |                              |
| <b>(2)</b> Unit:  |                  |  |                               |                              |
| <b>j</b> Insurance income (total) . . . . .   |                  |  |                               |                              |
| <b>(1)</b> Unit:  |                  |  |                               |                              |
| <b>(2)</b> Unit:  |                  |  |                               |                              |
| <b>k</b> International boycott income (total) . . . . .                             |                  |  |                               |                              |
| <b>l</b> Bribes, kickbacks, and other payments (total) . . . . .                    |                  |  |                               |                              |
| <b>m</b> Section 901(j) (total) . . . . .   |                  |  |                               |                              |

|                    |     |                    |                                  |
|--------------------|-----|--------------------|----------------------------------|
| Corporation's name | EIN | Shareholder's name | Shareholder's identifying number |
|--------------------|-----|--------------------|----------------------------------|

**Part VII Shareholder's Share of S Corporation's Interest in Foreign Corporation Income (Section 960) (continued)**

| <i>Amounts are in functional currency unless otherwise noted.<br/>See instructions.</i> | (i) Country code | (ii) Shareholder's share of net income | (iii) Reserved for future use | (iv) Reserved for future use |
|---|------------------|--|-------------------------------|------------------------------|
| <b>2</b> Recaptured subpart F income . . . . .  |                  |  |                               |                              |
| <b>3</b> Tested income group (total) . . . . .  |                  |  |                               |                              |
| <b>(1)</b> Unit:  |                  |  |                               |                              |
| <b>(2)</b> Unit:  |                  |  |                               |                              |
| <b>4</b> Residual income group (total) . . . . .  |                  |  |                               |                              |
| <b>(1)</b> Unit:  |                  |  |                               |                              |
| <b>(2)</b> Unit:  |                  |  |                               |                              |
| <b>5 Total</b> . . . . .  |                  |  |                               |                              |