

Note: *The draft you are looking for begins on the next page.*



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Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**SCHEDULE F
(Form 965)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

Foreign Taxes Deemed Paid by Domestic Corporation

For foreign corporations with respect to which the filer has a section 965(a) inclusion during its 2020 tax year

▶ **Attach to Form 965.**

▶ **Go to www.irs.gov/Form965 for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing this return

Identifying number

a Separate Category (Enter code—see instructions.)

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

| | (a) Name of Deferred Foreign Income Corporation (DFIC) | (a) EIN or Reference ID Number of the Foreign Corporation (see instructions) | (b) EIN or Reference ID Number of K-1 Issuer (if any) (see instructions) | (c) U.S. Tax Year End (Year/Month) of DFIC | (d) Country of Incorporation (use country codes) (see instructions) | (e)(1) Section 965(a) Inclusion in U.S. Dollars | (e)(2) Section 965(a) Inclusion in Functional Currency |
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| 16 | Total from pass-throughs (sum of lines 1–15) (see instructions) | | | | | | |

| | (f) Post-1986 Undistributed Earnings in Functional Currency | (g) Divide Column (e)(2) by Column (f) (capped at 100%) | (h) Opening Balance in Post-1986 Foreign Income Taxes | (i) Foreign Taxes Paid for Tax Year Indicated | (j) Foreign Taxes Deemed Paid for Tax Year Indicated | (k) Post-1986 Foreign Income Taxes (add columns (h), (i), and (j)) | (l) Taxes Deemed Paid (multiply column (g) by column (k)) |
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DRAFT AS OF
September 2, 2020
DO NOT FILE

Add schedules as needed.