

SCHEDULE B.—Taxes paid or accrued to a foreign country or U.S. possession by (1) a related foreign corporation (first foreign corporation), (2) a related domestic corporation entitled to the benefits of section 931 or 941, or (3) a DISC or former DISC as defined in section 992(a) (to the extent of tax on dividends from a DISC or former DISC treated under sections 861 through 864 as income from sources without the U.S.). For constructive distributions under section 951, attach a schedule showing the computation of credit under section 960. (See instruction F(6).)

1	2	3	4	5	6	7	8	9	10	11
Name of Corporation (Identify as Related Foreign Corporation, Related Domestic Corporation, or DISC or former DISC)	Year (See inst.)	Incorporated Under the Laws of (Name of country)	Gains, Profits, and Income of Such Corporation for Year From Which Dividends Were Paid	Foreign Tax Paid or Accrued on Gains, Profits, and Income in Column 4 (Attach receipt or return)	Column 4 Less Column 5	Dividends Paid by Such Corporation (Include constructive and deemed distributions for purposes of Schedule B—see instructions) (Do not include gross-up dividends)	Foreign Tax Paid or Accrued on Accumulated Profits (Enter amount from column 5—see inst. for exceptions)	Tax Deemed Paid (Schedule C, column 11)	Column 8 Plus Column 9	Tax Deemed to Have Been Paid by Corporation Filing This Return (Column 7 ÷ column 6 X column 10)
TOTALS	▶	▶	▶	▶	▶	▶	▶	▶	▶	▶

SCHEDULE C.—The following lines are for the computation of tax deemed to have been paid by the first foreign corporation with respect to dividends from the second foreign corporation. Column headings are the same as in Schedule B except as explained in the instructions. Enter the amount from column 11, Schedule C in column 9, Schedule B.

SCHEDULE D.—The following lines are for the computation of tax deemed to have been paid by a second foreign corporation with respect to dividends from the third foreign corporation. Enter the amount from column 11, Schedule D in column 9, Schedule C.
