For Pa	Totals	Т	G	т 	m	D	C	י ר	B	Þ					Totals (;	I	G	Π	m	D	ဂ	B	Þ	Se		.⊂ _	Sche			6	C	,	Name	Departme	(Rev. N	Form
For Paperwork Reduction Act Notice, see page											(a) Depreciation, Depletion, and Amortization (b) Other Expense	Rental Rovalty and			Fotals (add lines A through H)									instructions. Use a separate line for each.)	wo-letter code from last page of	1. Foreign Country or U.S. Possession (Enter	Schedule A Sepa	See instructions.)	separate limitation category.	Use a separate Form 1118 for each	credit with respect to the following	This form is being completed for		Internal Revenue Service Department of the Treasury	(Rev. November 1991)	1118
n Act Notice, see p											(b) Other Expenses	Licensing Expenses		(INCLUD										(a) Exclude gross-up (b) Gross-up (sec. 78)	2. Deemed Dividend		Separate Limitation Income or (Loss) Before Adjustments	ictions.)	ion category.	rm 1118 for each	to the following	g completed for		For calendar year 19		
age 1 of the Instructions											(c) Expenses Related to Gross Income From Performance of Services		9. Definitely Allocable Deductions	Separate Limitation Deductions (INCLUDE Foreign Branch and Section 863(b) Deductions here and on Schedule										(b) Gross-up (sec. 78)	Deemed Dividends (see instructions)	(INCLU	Income or (Lo	Name of F				Passive Income		-		
ctions.													able Deductions	Separa and Section 8										(a) Exclude gros	3. (Separa DE Foreign Br	ss) Before	Name of Foreign Corporation		Financial Services Income		come		or other tax year beginning		Foreiç
											(d) Other Definitely Allocable Deductions			Separate Limitation Deductions tion 863(b) Deductions here and										(a) Exclude gross-up (b) Gross-up (sec. 78)	3. Other Dividends	Separate Limitation Gross Income or (Loss) From Sources Outside the U.S. (INCLUDE Foreign Branch and Section 863(b) Gross Income here and on Schedule F—Se	Adjustments	Name of Foreign Corporation ►		ne	leiest	-		beginning	Attach to your tax return.	Foreign Tax Credit—Corporati
											(e) T Allocable column:			uctions here and										ec. 78)		s Income 863(b) Gi					7 -				our tax re	lit–C
Cat. No.											(e) Total Definitely Allocable Deductions (add columns 9a through 9d)													4. Interest] Dividends F		,19 , 2	eturn.	orporatio
. 10900F											Allocable (enter amount from applicable line of column (d), Part II, Schedule H)	Deductions Not	10 Annortioned Share of	F—See instructions)										Royalties, and License Fees	5. Gross Rents,	om Sources Outside the U.S. here and on Schedule F—See instructions)		(see instructions): Country of	come From Sou	Certain Distributions From a FSC or Former FSC		From a DISC or Former DISC		and ending		ons
												Definitely	Share of	(SI										From Performance of Services	6. Gross Income	de the U.S. dule F—See		Country of Incorporation	rces outs	a FSC of F		Former DI				
											11 . Tota (add colun															e instruct		ation ►	ide the u	-ormer F	Ju liade	SC		, 19		
											11. Total Deductions (add columns 9e and 10)													 Other (attach schedule) 		tions)			רי (Shenera). מיסי	-SC			Emp			
Form 1118 (Rev. 11-91)											Adju	(Loss) Before	Limitation Income or	12. Total Separate										2a through 7)					All Other Income From Sources Outside the U.S. (General Limitation Income)	d I imitation boomo			Employer identification number		Expires 11-30-94	OMB No 1545 0100

Form	1-91)	•								Page 2
2 V C		Foreign Tax Credit								
Par	1 Credit is Claimed	-Foreign laxes Paid, Accrued,	ar	 Decimed Paid Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used) 	ch schedule showir	ig amounts in foreig	n currency and convers	ion rate(s) used)		3 Tay Doomood Daid
	for Taxes:	Тах	Tax Withheld at Source on:	e on:		Other Foreign Tax	Other Foreign Taxes Paid or Accrued on:		(h) Total Foreign Taxes	(from Schedule C,
	Date Paid Date Accrued	(a) Dividends	(b) Interest	(c) Rents, Royalties, and License Fees	(d) Section 863(b) Income	(e) Foreign Branch Income	(f) Services Income	(g) Other	Paid or Accrued (add columns 2a through 2g)	Schedule C, Part II, column 10)
Þ										
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Tota	Fotals (add lines A through H)									
Par	Part II—Separate Limitation Foreign Tax Credit	nitation Foreign	Tax Credit						-	
-	Total foreign taxes p	paid or accrued (fi	om Part I, colu	Total foreign taxes paid or accrued (from Part I, column 2h, "Totals" line)	· · ·					
ωN	Total taxes deemed paid (from Part I, column 3, "Totals" line) . Reductions of taxes paid, accrued, or deemed paid (enter total	paid (from Part I, s paid, accrued, o	column 3, "To r deemed paid	Total taxes deemed paid (from Part I, column 3, "Totals" line) Reductions of taxes paid, accrued, or deemed paid (enter total from Part II, Schedule G)	rt II, Schedule	G 	· · ·	· ·	()	
4	Carryback or carryc	over (attach sched	ule showing cc	Carryback or carryover (attach schedule showing computation in detail—see General Instruction H)	-see General I	nstruction H) .				
c	Foreign Tax Credit Limitation:	l imitation:		· · · · · · · · · ·	•		· · ·	· · ·	•	
6	Numerator of Limitation Fraction		you are require	If you are required to complete Schedule J, enter the result from the approximation of the second se	dule J, enter th		pplicable co	11,	Part I, Schedule J.	
7a		e from all sources	(enter taxable	Total taxable income from all sources (enter taxable income from your tax return)	ax return) .				-	
σ	-	7a (see General I	nstruction D(3)	Adjustments to line 7a (see General Instruction D(3) for an example) .						
, ,		itation Fraction.—	Subtract line 7	b from line 7a	2 00000 F		· · · ·			
φ α	Total U.S. income tax against which credit is allowed (regular tax liability (as defined in section 26(b)) less posse	x against which cre	edit is allowed (r	Divide line o by line /c. (Enter the resulting inaction as a decinital less than 1,00000. It line o is greater than line /c, enter 1, / Total U.S. income tax adainst which credit is allowed (regular tax liability (as defined in section 26(b)) less possessions tax credit determined	defined in sect	ion 26(b)) less p	ossessions tax credi		under section 936)	
110	Limitation (multiply line 8 by line 9) Foreign tax credit (enter the lesser	line 8 by line 9) . enter the lesser of	ine 5 or line 1	Limitation (multiply line 8 by line 9)	ppropriate line	of Part III)	· · · · · ·	· · · · · ·	· · ·	
Part		Separate Limit	ation Foreigr	-Summary of Separate Limitation Foreign Tax Credits from Part II,	n Part II, Sch		Separate Forms	1118		
_	Cred	passive income .		•		•	·			
N	Credit for taxes on high withholding tax interest.	high withholding t	ax interest.		•	•				
ω	Credit for taxes on financial services income	financial services	income							
4	Credit for taxes on shipping income.	shipping income.								
თ	Credit for taxes on	dividends from ea	ch noncontrolle	Credit for taxes on dividends from each noncontrolled section 902 corporation (combine	oration (combir	ne all such credits	its on this line) .			
6	Credit for taxes on dividends from a DISC or former DISC	dividends from a	DISC or former	DISC						
7	Credit for taxes on taxable income attributable to foreign trade income	taxable income at	tributable to fo	reign trade income .	•					
œ	Credit for taxes on certain distributions from a FSC or former FSC	certain distribution	ns from a FSC	or former FSC .	•	• • •				
9	Credit for taxes on	all other income fi	rom sources ou	Credit for taxes on all other income from sources outside the United States (General Limitation Income)	ates (General L	imitation Incom	e). 			
10	Total (add lines 1 through 9)	for international b		no food instructions		· · ·				
12 -	Total foreign tax cre	dit (subtract line	11 from line 10)	Total foreign tax credit (subtract line 11 from line 10). Enter here and on your tax return	your tax returr	· · ·	 	 	· · ·	
ļ					a set of the set of th		•	-	•	-

Form 1118 (Rev. 11-91) Schedule C Tax	res Deemec	Taxes Deemed Paid by Domestic Corporation Filing Return—Report all amounts in U.S. dollars unless otherwise specified	estic Corporation	on Filina Retu	rn—Report	all amour	ıts in U.S. d	ollars ur	less otherwise	snecified.		Page 3
-	s schedule tion 902(a),	This schedule is used to compute the tax deemed paid by the corporation with respect to actual distributions from a first-is section 902(a), and deemed distributions from a first-tier, second-tier, or third-tier foreign corporation under section 960(a).	pute the tax de distributions fro	eemed paid b m a first-tier,	y the corpo second-tie	oration wit r, or third-1	h respect to ier foreign () actual (corporati	distributions fro	This schedule is used to compute the tax deemed paid by the corporation with respect to actual distributions from a first-tier foreign corporation under section 902(a), and deemed distributions from a first-tier, second-tier, or third-tier foreign corporation under section 960(a).	gn corpora	tion under
Part I—Distributions From Post-1986 Earnings and Profits	is From P	ost-1986 Ear	rnings and P	rofits								
1. Name of Corporation Un	2. Incorporated 3 Under the Laws	2. Incorporated 3. Undistributed E & P for Tax Under the Laws Years Beginning After 1986	for Tax r 1986 Accrued on	4. Foreign Taxes Paid or Accrued on E & P (and not	5. Taxes Deemed		6. Add Columns 4	s 4	7. Dividence Deemo	Dividends Paid and Deemed Paid	8. Divide	9. Tax Deemed Paid
former DISCs)	instructions)	(excluding Pil)—allacti schedule. (Report amounts in functional currency.)		previously credited) for Tax Years Beginning After 1986	D, Part I, column 9)		and 5		(a) Functional Currency	(b) U.S. Dollars	by Column 3	(manpy column 6)
Total (add lines and include result here and on "Totals" line of Schedule B, Part I, column 3)	iclude resu	It here and on	"Totals" line of	Schedule B,	Part I, colu	mn 3) .		•	•	· · ·	•	
Part II—Distributions From Pre-1987 Earnings and Profits	ns From I	Pre-1987 Ear	nings and Pr	ofits	_		_		_			
1. Name of Corporation E (identify DISCs and former DISCs) ir	2. Tax Year End (Yr-Mo) (see instructions)	 3. Incorporated Under the Laws of (enter country code from instructions) 	E & P for Tax Year Indicated (attach schedule)	5. Foreign Taxes Paid or Accrued on E & P for Tax Year Indicated (see instructions)	axes Paid on E & P Indicated Ictions)	 Taxes Deemed Paid (from Schedule D, Part II, column 10) 	emed Paid edule D, umn 10)	7. Add C an	Add Columns 5 8	8. Dividends Paid and Deemed Paid	9. Divide Column 8 by Column 4	10. Tax Deemed Paid (multiply column 9 by column 7)
Total (add lines and include result here and on "Totals" line of Schedule B, Part I, column 3)	iclude resu	It here and on	"Totals" line of	Schedule B,	Part I, colu	mn 3) .					•	

8. Tax Deemed Paid (multiply column 7 by column 5)	8. Tax (multip) c	7. Divide Column 6 by Column 4	6. Dividends Paid and Deemed Paid	an	5. Foreign Taxes Paid or Accrued on E & P for Tax Year Indicated (see instructions)		E & P for Tax Year Indicated (attach schedule)		Tax Year End 3. Incorporated Under the Yr-Mo) (see Laws of (enter country instructions) code from instructions)	2. Tax Year End (Yr-Mo) (see instructions)	
			column 6.)	Part II,	8 results in Schedule D, I		(Enter the column		Irnings and Pi	7re-1987 E2	Part II—Distributions From Pre-1987 Earnings and Profits
(multiply column 6 by column 4)	(multip c	Column 5a by Column 3	nal Currency (b) U.S. Dollars	cy cy	 b. Dividends Participation (a) Functional Currency 	rot previously Years Beginning	on E & P (and not previously credited) for Tax Years Beginning After 1986 (see instructions)		Beginning After 1986 (excluding PTI)—attach schedule. (Report amounts in functional currency.)	of (enter country code from instructions)	Corporation and its Related Second-Tler Foreign Corporation
02(b)(2). 7 Tay Deemed Paid	1 Tax	ion under sect 6. Divide	vidends from a third-tier foreign corporation of the corporation of th	om a third Part I,	in C.s. of in Sche	r all amounts prporation with re nn 7 results Paid or Accrued	 4. Foreign Taxes Paid or Accrued 	id by a second if offits (Entre for Tax Years	Idax Determined Praid by Security-Tier Foreign Corporations—Keport all amounts in U.S. This schedule is used to compute the tax deemed paid by a second-tier foreign corporation with respect to Itions From Post-1986 Earnings and Profits (Enter the column 7 results in Sch Ition Foreign 2. Incorporated 3. Undistributed E & P for Tax Years 4. Foreign Taxes Paid or Accrued	ost-1986 E	Servedule - Fax Described Faile by Second-fier Foreign Corporations—Report all amounts This schedule is used to compute the tax deemed paid by a second-fier foreign corporation with re Part I—Distributions From Post-1986 Earnings and Profits (Enter the Column 7 results 1 Name of Third-Ther Foreign 1 Incorporating 1 Name of Ther Foreign
10. Tax Deemed Paid (multiply column 9 by column 7)	9 . Divide Column 8 by Column 4	8. Dividends Paid and Deemed Paid	7. Add Columns Pa 5 and 6 Deer	7 . Adc	6. Taxes Deemed Paid (from Schedule E, Part II, Column 8)	5. Foreign Taxes Paid or Accrued on E & P for Tax Year Indicated (see instructions)		4. E & P for Tax Year Indicated (attach schedule)	3. Incorporated Under the Laws of (enter country code from instructions)	2. Tax Year End (Yr-Mo) Uu (see (er instructions) fr	1. Name of Second-Tier Foreign Corporation and its Related First-Tier Foreign Corporation
			, column 6.)	, Part II,	s in Schedule C,	(Enter the column 10 results	if the colum	Profits (Ente	Earnings and Pr	Pre-1987 E2	Part II—Distributions From F
9. Tax Deemed Paid (multiply column 8 by column 6)	8 . Divide Column 7a by Column 3	J.S. Dollars	7. Dividends Paid and Deemed Paid (a) Functional Currency (b) U.S.	(a) Functi	6. Add Columns 4 and 5	5. Taxes Deemed Paid (from Schedule E, Part I, Column 7)	4. Foreign Taxes Paid or Accrued on E & P (and not previously credited) for Tax Years Beginning After 1986 (see instructions)	r Tax 4. Foreign 186 Accrued on 186 Previously c. 1980 Vears Beginn (see ins	3. Undistributed E & P for Tax Years Beginning After 1986 e (Report amounts in functional (Report amounts in functional currency)	2. Incorporated Under the Laws of (enter country code from instructions)	1. Name of Second-Tier Foreign Corporation and its Related First-Tier Foreign Corporation
	on 902(b)(1)	on under secti	Part I, column 5.)	a second- Part I,	ct to dividends from a in Schedule C,	mn 9 results	r foreign corpo er the colur	id by a first-tie	the tax deemed pa	sed to compute	Part I—Distributions From Post-1986 Earnings and Profits (Enter the column 9 results)

Outside the U.S. Un	der Section 863(b) an	Outside the U.S. Under Section 863(b) and for Foreign Branches			Reduction for Taxes Under Section 901(j))	.)
1. Name of Foreign Country or U.S. Possession (Use a separate line for each.)	2. Gross Income	3. Definitely Allocable Deductions	1 . Na (Use a	1. Name of Foreign Country (Use a separate line for each.)	2. Taxable Income or (Loss)	3. Foreign Income Tax Paid, Accrued, or Deemed Paid
Part I—Section 863(b)			Part I–R	Part I—Reduction of Taxes Under Section 901(j)	er Section 901(j)	
A			A			
8			₽			
C			C			
			D			
m			m			
т 			п			
G			G			
H			н			
Totals (add lines A through H)* ►			Total (add I	ines A through H). Enter her	Total (add lines A through H). Enter here and on line B, Part II below.	
Part II—Foreign Branches			Part II—S	ummary of Reductions		or Deemed Paid
A			A Redu sepa	Reduction of Taxes Under separate schedule	Taxes Under Section 901(e)—Attach dule	
B			B Redu from	Reduction of Taxes Under Sifrom Part I above	Taxes Under Section 901(j)—Enter total pove	
C			c Redu amo	Reduction of Oil and Gas Extraction amount from line 6, Part II, Schedule I	Oil and Gas Extraction Taxes—Enter ine 6, Part II, Schedule I	
			D Enter	Reduction of Taxes Due to International Boycott Provisions– Enter appropriate portion of line 2b, Schedule C, Form 5713 Important: Enter only "specifically attributable taxes" here.	Reduction of Taxes Due to International Boycott Provisions— Enter appropriate portion of line 2b, Schedule C, Form 5713. Important: Enter only "specifically attributable taxes" here.	
			E Redu Attac	Reduction of Taxes for Se Attach separate schedule	Taxes for Section 6038(c) Penalty-	
			T			
G				Other Reductions of Taxes—	tions of Taxes—Attach schedule(s)	
Ŧ						
			Total (add lines A	Ā	through F). Enter here and on line 3, Part	

		ons, see instructions.	tion 902 corporatic	noncontrolled sec	more than two	/ed dividends from	nes OR if you recei	σ
								4 Total foreign (add lines 3a through 3i)
								i Dividends from a DISC or former DISC
							ner FSC	i Certain distributions from a FSC or former FSC
							trade income	h Taxable income attributable to foreign trade income
							corporation #2*	g Dividends from noncontrolled section 902 corporation #2*
							corporation #1*	f Dividends from noncontrolled section 902 corporation #1*
								e Shipping income
								d Financial services income
								c High withholding tax interest
								b Passive income
								a General limitation income
							ngs:	3 Apportionment among statutory groupings:
Schedule A.							nd Tc trom line Ta)	
corresponding								
column 10 of the							eys. 1.801-101	
from lines 3a							igs. 1.861-101(e)	
column (c), Part II). Enter each amount								
columns (b)(iii) and (b)(iv), Part II; and		Corporations	Corporations			Corporations		•
column (c), Part I;	Definitely Allocable	(iv) Financial	(iii) Non-Financial	ancial Cornorations		(i) Non-Financial		
corresponding amounts from	(c) All Other	(b) Interest Deductions	(b) Interest	Tax book value		Fair market value		
A Totals (add tha				rk mathad liead.	a of accote Cho	(a) Averane valu		
						al Deductions	ductions, and To	Part II—Interest Deductions, All Other Deductions, and Total Deductions
								4 Total foreign (add lines 3a through 3h)
								h Tavahle income attributable to foreign
								g Dividends from noncontrolled section 902 corporation #2*
								f Dividends from noncontrolled section 902 comporation #1*
								e Shipping income
								d Financial services income
								c High withholding tax interest
								b Passive income
								a General limitation income
								3 Apportionment among statutory groupings:
								2 Total to be apportioned
column (b)(vii))								1 Totals (see instructions)
(enter all amounts from column (a)(v) or all amounts from	(vii) Total R&D Deductions Under Gross Income Method	(vi) Gross Income	columns (ii) and (iv)	(iv) R&D Deductions	(iii) Gross Sales	(ii) R&D Deductions (i	(i) Gross Sales (i	
Deductions Not Definitely Allocable	ion 2 (See instructions.)	Option 1 Option 2	(v) Total R&D	C Code:)*	Product line #2 (SIC Code:)*	Product line #1 (SIC Code:	
(c) Total R&D	1—Check method used:	(b) Gross Income Method—Check method used:			(a) Sales Method	(a		
							tions	Part I—Research and Development Deductions
					le	finitely Allocat	luctions Not De	Schedule H Apportionment of Deductions Not Definitely Allocable
Page 6								-91