

SECTION I—Disallowed Foreign Taxes

Calculate by Separate Category of Income		2017 Tax Year	
Separate Category . . . . . ▶ _____			
1	Section 965(a) inclusion amount in U.S. Dollars from Worksheet G, column (e)(1) . . . .	1	
2	Section 965(a) inclusion in U.S. Dollars with respect to pass-through entities . . . .	2	
3	Total 965(a) inclusion in U.S. Dollars. Add lines 1 and 2 . . . . . ▶ _____	3	
4	Section 965(c) deduction in U.S. Dollars allocable to section 965(a) inclusion amount in that separate category . . . . .	4	
5	Section 965(c) deduction in U.S. Dollars allocable to section 965(a) inclusion with respect to pass-through entities in that separate category . . . . .	5	
6	Total section 965(c) deduction in U.S. Dollars. Add lines 4 and 5 . . . . . ▶ _____	6	
7	Taxes deemed paid. (Enter amount from Worksheet G, column (I), line 16) . . . . .	7	
8	2017 Applicable Percentage. (Enter amount from Worksheet H, Section II, line 18) . . . . .	8	
9	Disallowed foreign taxes (Multiply line 7 by line 8) . . . . .	9	

SECTION II—Applicable Percentage For Disallowance of Foreign Tax Credit

2017 Tax Year Applicable Percentage		2017 Tax Year	
10	Section 965(a) inclusion amount in excess of aggregate foreign cash position. Enter Part II, line 9, amount . . . . .	10	
11	Total section 965(a) inclusion amount. Enter amounts in Part II, line 9, plus Part II, line 6 . . . . .	11	
12	Divide line 10 by line 11 . . . . .	12	
13	Applicable percentage of disallowed credits with respect to section 965(a) inclusion amount in excess of aggregate foreign cash position. Multiply line 12 by 0.771 . . . . .	13	
14	Section 965(a) inclusion amount with respect to aggregate foreign cash position. Enter Part II, line 6, amount . . . . .	14	
15	Total section 965(a) inclusion amount. Enter amounts in Part II, line 9, plus Part II, line 6 . . . . .	15	
16	Divide line 14 by line 15 . . . . .	16	
17	Applicable percentage of disallowed credits with respect to section 965(a) inclusion amount with respect to aggregate foreign cash position. Multiply line 16 by 0.557 . . . . .	17	
18	2017 Applicable Percentage. Add lines 13 and 17 . . . . .	18	