

Important: 2017 tax year refers to 2017 calendar tax years and fiscal tax years of the U.S. Shareholder that begin in 2017

PART I		Section 965(a) Inclusion	2017 Tax Year
1	2017 tax year section 965(a) inclusion from Worksheet A. Enter the sum of column (j) of Worksheet A		1
2	2017 tax year section 965(a) inclusion from pass-throughs		2
3	Total 2017 tax year section 965(a) inclusion. Add lines 1 and 2 ▶		3

PART II		Section 965(c) Deduction	2017 Tax Year	
SECTION 1—Section 965(c) Deduction			2017 Tax Year	
4	Enter the amount from Part I line 1. If 0, skip to line 13		4	
5	Aggregate Foreign Cash Position Enter the sum from Worksheet D, column (j)		5	
6	Enter the smaller of line 4 or 5		6	
7	Enter the 2017 15.5% Rate Equivalent Percentage from Part II Section 2. For calendar year taxpayers enter amount from line 1a, for fiscal year taxpayers enter amount from line 2c		7	
8	Section 965(c) Deduction Related to 15.5% Rate Equivalent Percentage. Multiply line 6 by line 7		8	
9	Subtract line 6 from line 4		9	
10	Enter 2017 8% Rate Equivalent Percentage from Part II Section 2. For calendar year taxpayers enter amount from line 1b, for fiscal year taxpayers enter amount from line 2e		10	
11	Section 965(c) Deduction Related to 8% Rate Equivalent Percentage. Multiply line 9 by line 10		11	
12	2017 tax year section 965(c) deduction not from pass-throughs. Add lines 8 and 11		12	
13	2017 tax year section 965(c) deduction from pass-throughs		13	
14	Total 2017 tax year section 965(c) deduction. Add lines 12 and 13		14	
SECTION 2—Percentage Rate Equivalent Percentages				
1		Calendar Year Taxpayers	2017 Calendar Year	2018 Calendar Year
a		15.5 Percent Rate Equivalent Percentage	0.557142857	0.261904762
b		8 Percent Rate Equivalent Percentage	0.771428571	0.619047619
2		Fiscal Year Taxpayers		
a		Enter the section 15 blended corporate rate calculated in accordance with section 965(c)(2) 15.5 Percent Rate Equivalent Percentage	2a	
b		Subtract 15.5% from line 2a	2b	
c		Divide line 2b by line 2a 8 Percent Rate Equivalent Percentage	2c	
d		Subtract 8% from line 2a	2d	
e		Divide line 2d by line 2a	2e	