

17	Enter the total of column (g) ▶	17
18	Combine totals of columns (c) and (e) and divide by two ▶	18
19	Aggregate Foreign Cash Position. Enter the larger of the amount on line 17 or the amount on line 18 ▶	19
20	Aggregate Foreign Cash Position Taken Into Account on the 2017 Tax Return ▶	20
21	Aggregate Foreign Cash Position Taken Into Account on the 2018 Tax Return ▶	21

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