Part II Decrease in Amount of Foreign Taxes Paid or Accrued (see instructions)

Enter redetermined amounts by payor for each separate relation back year (starting with the most recent) followed by a subtotal for each relation back year.

	1. U.S. Tax Year of Taxpayer to Which Tax Relates (relation back year) (MM/DD/YYYY)		2a. Name of Payor (see instructions)	2b. EIN or Reference ID Number of Payor	3. Country or U.S. Possession From Which Tax Was Refunded or Deemed Refunded (enter code-see instructions)	4. Date Foreign Tax Was Refunded or Deemed Refunded (MM/DD/YYYY) (see instructions)	5. Foreign Tax Year to Which Tax Relates (MM/DD/YYYY)
A		(1)					
		(2)					
		(3)					
B		(1)					
		(2)					
		(3)					

		6. Payor's Income Subject to Tax in the Foreign Jurisdiction (see instructions)	7. Tax Refunded or Deemed Refunded in Local Currency in Which the Tax Is Payable	8. Refunded Amount in Functional Currency of Payor	9. Conversion Rate of Local Currency to U.S. Dollars	10. Refunded Amount in U.S. Dollars (divide column 7 by column 9)	11. U.S. Dollar Tax of Payor Reported on Original/Amended Return	12. Revised Tax Paid or Accrued (subtract column 10 from column 11)	13. Check Box if Section 905(c)(2) Two Year Rule Applies (see instructions)
A	(1)								☐
	(2)								☐
	(3)								☐
Subtotal by Relation Back Year of Taxpayer (add amounts in columns 10, 11, and 12) . . ►									
B	(1)								☐
	(2)								☐
	(3)								☐
Subtotal by Relation Back Year of Taxpayer (add amounts in columns 10, 11, and 12) . . ►									

Part III Change in Foreign Taxes Paid or Accrued

Enter the information below for the change to the total amount of foreign taxes paid or accrued and the foreign tax credits (FTCs) claimed for each relation back year.

	1. Relation Back Year (MM/DD/YYYY)	2. Redetermined Foreign Taxes Paid or Accrued	3. Foreign Taxes Paid or Accrued per Original/Amended Return	4. Amount of FTC Claimed per Original/Amended Return	5. Amount of FTC Claimed After Redetermination
A					
B					

Part IV Change in U.S. Tax Liability

Enter the information below for the change in U.S. tax liability for each relation back year and other affected year (see instructions).

	1. Relation Back Year or Affected Tax Year (MM/DD/YYYY)	2. Total Redetermined U.S. Tax Liability	3. Total U.S. Tax Liability per Original/Amended Return	4. Difference (subtract column 3 from column 2)
A				
B				