

Portion of dividend to A Corporation
from earnings included in N Corporation's
gross income under section 951 with
respect to C Corporation or lower-tiers

Earnings and profits of B Corporation
included in N Corporation's gross
income under section 951 with respect
to C Corporation or lower-tiers

Tax paid by B Corporation on
dividend received by B Corporation
from earnings included in N Corpo-
ration's gross income with respect
to C Corporation or lower-tiers