Form **1116**

Department of the Treasury
Internal Revenue Service (99)

FOR ALT MIN TAX PURPOSES ONLY
Foreign Tax Credit

(Individual, Estate, or Trust)

▶ **Attach to Form 1040, 1040NR, 1041, or 990-T.**

▶ **Go to *www.irs.gov/Form1116* for instructions and the latest information.**

OMB No. 1545-0121

2018

Attachment Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

a ☐ Section 951A income
b ☐ Foreign branch income
c ☐ Passive category income
d ☐ General category income
e ☐ Section 901(j) income
f ☐ Certain income re-sourced by treaty
g ☐ Lump-sum distributions

h Resident of (name of country) ▶

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

		Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
		A	B	C	
i	**Enter the name of the foreign country or U.S. possession** ▶				
1a	Gross income from sources within country shown above and of the type checked above (see instructions):				1a
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is $250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ ☐				
	Deductions and losses (Caution: See instructions.):				
2	Expenses **definitely related** to the income on line 1a (attach statement)				
3	Pro rata share of other deductions **not definitely related:**				
a	Certain itemized deductions or standard deduction (see instructions)				
b	Other deductions (attach statement)				
c	Add lines 3a and 3b				
d	Gross foreign source income (see instructions)				
e	Gross income from all sources (see instructions)				
f	Divide line 3d by line 3e (see instructions)				
g	Multiply line 3c by line 3f				
4	Pro rata share of interest expense (see instructions):				
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b	Other interest expense				
5	Losses from foreign sources				
6	Add lines 2, 3g, 4a, 4b, and 5				6
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (j) ☐ Paid (k) ☐ Accrued (l) Date paid or accrued	Foreign taxes paid or accrued: In foreign currency: Taxes withheld at source on: (m) Dividends	(n) Rents and royalties	(o) Interest	(p) Other foreign taxes paid or accrued	In U.S. dollars: Taxes withheld at source on: (q) Dividends	(r) Rents and royalties	(s) Interest	(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
A										
B										
C										
8	**Add lines A through C, column (u). Enter the total here and on line 9, page 2** ▶									8

For Paperwork Reduction Act Notice, see instructions.