

# Foreign Tax Credit

(Individual, Estate, or Trust)

**2017**

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No. **19**

▶ Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

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** Passive category income     
  **c** Section 901(j) income     
  **e** Lump-sum distributions  
 **b** General category income     
  **d** Certain income re-sourced by treaty

**f** 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	
<b>g</b> Enter the name of the foreign country or U.S. possession . . . . . ▶				
<b>1a</b> Gross income from sources within country shown above and of the type checked above (see instructions): _____				<b>1a</b>
<b>b</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) . . . ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions.):</b>				
<b>2</b> Expenses <b>definitely related</b> to the income on line 1a (attach statement) . . . . .				
<b>3</b> Pro rata share of other deductions <b>not definitely related:</b>				
<b>a</b> Certain itemized deductions or standard deduction (see instructions) . . . . .				
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Add lines 3a and 3b . . . . .				
<b>d</b> Gross foreign source income (see instructions) . . . . .				
<b>e</b> Gross income from all sources (see instructions) . . . . .				
<b>f</b> Divide line 3d by line 3e (see instructions) . . . . .				
<b>g</b> Multiply line 3c by line 3f . . . . .				
<b>4</b> Pro rata share of interest expense (see instructions):				
<b>a</b> Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions) . . . . .				
<b>b</b> Other interest expense . . . . .				
<b>5</b> Losses from foreign sources . . . . .				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5 . . . . .				<b>6</b>
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 . . . . . ▶				<b>7</b>

## Part II Foreign Taxes Paid or Accrued (see instructions)

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

For Paperwork Reduction Act Notice, see instructions.