

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.

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)

Table with columns for Foreign Country or U.S. Possession (A, B, C) and Total. Rows include: 1a Gross income from sources within country shown above and of the type checked above; b Check if line 1a is compensation for personal services; Deductions and losses (Caution: See instructions.); 2 Expenses definitely related; 3 Pro rata share of other deductions not definitely related; 4 Pro rata share of interest expense; 5 Losses from foreign sources; 6 Add lines 2, 3g, 4a, 4b, and 5; 7 Subtract line 6 from line 1a.

Part II Foreign Taxes Paid or Accrued (see instructions)

Table for Foreign Taxes Paid or Accrued. Columns include Country, Credit is claimed for taxes, Foreign taxes paid or accrued (In foreign currency and In U.S. dollars), and Total foreign taxes paid or accrued.

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2

For Paperwork Reduction Act Notice, see instructions.