Form 1116 Form Credit (Individual, Estate, or Trust) Department of the Treasury Internal Revenue Service (199) Foreign Tax Credit (Individual, Estate, or Trust) Attach to Form 1040, 1040NR, 1041, or 990-T. See separate instructions.								A	OMB No. 1545-0121			
Name							Identify	ving number	as show	n on pa	ge 1 of your tax retur	
	a separate Form 111 on each Form 1116.								f the ins	structic	ons. Check only on	
b 🗌	a □ Passive income d □ Shipping income g □ Lump-sum distributions b □ High withholding tax interest e □ Dividends from a DISC or former DISC h □ Section 901(j) income c □ Financial services income f □ Certain distributions from a foreign sales corporation (FSC) or former FSC j □ General limitation income										treaty	
	esident of (name of											
more	the second se the second se	country or l	J.S. possessi	on, use a s	eparate colu	imn and line	for each c	ountry or p	ossess	ion.		
Par	rt I Taxable Income or Loss From Source				Foreign Country or U.S. Possession						Total	
	Enter the s	the for			 		B	C		(Add	d cols. A, B, and C	
I	Enter the name of possession	-	n country or		7					, idi		
1a	Gross income fro											
	shown above and c											
	page 13 of the inst	tructions):										
b	Check if line 1a is o services as an	ompensatio employee	on for person , your tota	al						1a		
	compensation from or more, and you to determine its so	used an alt	ternative bas									
	uctions and losses (e instructions):	Caution: Se	e pages 13 ar	nd 14								
2	Expenses definite	l y related t	o the income	e on								
	line 1a (attach stat	ement).								-		
3	Pro rata share of of related:	her deducti	ions not defir	nitely								
	Certain itemized deduction (see inst	tructions) .										
С	Other deductions (Add lines 3a and 3	b								-		
a e	Gross foreign sour Gross income from											
f	Divide line 3d by li			,								
g	Multiply line 3c by											
9 4	Pro rata share of inte											
-	Home mortgage		•	,								
	page 13 of the inst											
b	Other interest expe											
5	Losses from foreig											
6	Add lines 2, 3g, 4a				on line 14					6		
7 Par	Subtract line 6 from t II Foreign Ta						<u></u> ons)		. 🕨	7		
	Foreign Taxes Paid or Accrued (see page 14 of the instructions) Credit is claimed Foreign taxes paid or accrued											
≥	for taxes (you must check one) In foreign currency			currency								
Int	(m) 🗌 Paid	Taxes withheld at source on:			(s) Other	Taxes wit	hheld at sou	rce on:	(w) Ot	Other	(x) Total foreign	
Country	(n) Accrued (o) Date paid or accrued	(p) Dividends	(q) Rents and royalties	(r) Interest	foreign taxes paid or accrued	(t) Dividends	(u) Rents and royalties	(v) Interest	foreign paic accr	lor	taxes paid or accrued (add cols. (t) through (w))	
Α												
B												
С						e 9, page 2				8		

For Paperwork Reduction Act Notice, see page 18 of the instructions.

Part IU Figuring the Credit 9 Enter the amount from line 8. These are your total foreign taxes paid or accured for the category of income checked above Part 1 0 10 Carryback or carryover (attach detailed computation), 10 10 11 Add lines 9 and 10, 11 12 Reduction in foreign taxes (see page 15 of the instructions), 12 13 Subtract line 12 from line 1. This is the total amount of foreign taxes available for credit 13 14 Enter the amount from line 7. This is your taxable income or (loss) from source outside the Undet States (before adjustments) for the category of income checked above Part 1 (see page 15 of the instructions). 14 15 15 Adjustments to line 414 (see page 15 of the instructions). 14 15 16 16 Individuals: Enter the amount from Form 1040, line 41 (minus any amount for Form 9144, line 19, line van a moreident alian, enter the amount form Form 1040, line 41 (minus any amount for Form 9144, line 16, lis more than line 17, minus any amount for Form 1040, line 41 (minus any amount form Form 1040, line 41 (minus any amount for form 1040, line 41 (minus any amount form 1040, line 41 (minus any amount form form 1040, line 41 (minus any amount form Form 1040, line 41 (minus any amount form form 1040, line 41 (minus any am	Form	1116 (2006)			Page 2
or accrued for the category of income checked above Part I 9 10 Carryback or carryover (attach detailed computation), 10 11 Add lines 9 and 10, 11 12 Reduction in foreign taxes (see page 15 of the instructions), 12 13 Subtract line 12 from line 11. This is your taxable income or (loss) from sources outside the United States (bafrer adjustments) for the category of income checked above Part I (see page 15 of the instructions), 11 14 Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (bafrer adjustments) for the category of income checked above Part I (see page 15 of the instructions), 14 15 Carubine the amounts on lines 14 and 15. This is your an foreign taxe redit for the category of income you checked above Part I Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 13), 16 17 Individuals: Enter the amount from Form 1040, line 41 (mius any amount on Form 814), line 6, lift was any amount on Form 814, line 6, lift was and the instructions. 17 18 Dividue line 16 by line 17. If line 16 is more than line 17, enter "1" 18 19 Individuals: Enter the amount from Form 1040, line 44. If you are a nonreadent alien, enter the amount from Form 1040, line 44. If you are a nonreadent alien, enter the amount from Form 1040, line 44. If you are a nonreadent alien in Part IV (see page 16 of the instructions). 20 Carution IV, you are source tax solid part of washibuctions), see page 16 of the instructions. 21 Individuals: Enter the amount from Form 1040, line 44. If you are a nonreadent alien in Part IV (see page 12) <	Pa	t III Figuring the Credit			
11 Add lines 9 and 10, 11 12 Reduction in foreign taxes (see page 15 of the instructions), 12 13 Subtract line 12 from line 1. This is the total amount of foreign taxes available for credit 13 14 Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income tocked above Part I (see page 15 of the instructions). 14 15 Adjustments to line 14 (see pages 15 and 16 of the instructions). 15 16 Combine the amounts on lines 14 and 15. This is your net foreign source taxable income, (if the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are anonesident alien, enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6). If you are a nonresident alien, enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6). If you are a nonresident alien, enter the amount from Form 1040, line 41, liyou are a nonresident alien, enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040, line 44. If you are filing, skip lines 22 through 20 and enter this amount on line 31. Otherwise, complete the appropriate line. If the is the only Form 116 you are filing, skip lines 22 through 20 and enter this amount on line 31. Otherwise, complete the appropriate line. If Part V (see page 18 of the instructions). 20 20 Credit for taxes on might witholding tax interest 21 21 22	9		9	-	
12 Reduction in foreign taxes (see page 15 of the instructions). 12 13 Subtract line 12 from line 17. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part 1 (see page 15 of the instructions). 14 15 14 Enter the amount from line 14 (and 15. This is your net foreign taxes available for the category of income or (income or lines 14 and 15. This is your net foreign tax credit for the category of income your classophile line 19.). 16 15 Combine the amounts on lines 14 and 15. This is your checked above Part 1 Skip lines 17 through 21. However, if you are filing more than one Form 110, you must complete line 19.). 16 16 Individuals: Enter the amount from Form 1040, line 41 (minus any amount on Form 9814, line 6). If you are a nonresident alien, enter the amount form Form 1040, line 41, line 0. 17 17 Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount form Form 1040, line 44. If you are a nonresident alien, enter the amount form Form 1040, line 44. If you are a nonresident alien, enter the amount form Form 1040, line 41. 18 19 Individuals: Enter the amount form Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 38 and 37 19 Cautton: If you are ongheting line 16 are separate category glump-sum distributions, lase page 18 of the instructions) 20 20 Tenter the samount form Form 1040, line 41. If you are anomesident al	10	Carryback or carryover (attach detailed computation)	10	-	
13 Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	11	Add lines 9 and 10	11	-	
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page 16 of the instructions. 18 19 19 19 19 19 19 10 19 10 19 10 19 19 10 19 10 19 10 19 10 10 10 10 11 12 13 14 15 16 16 17 18 18 19 18 19 11 11 11 11 12 13 14 15 16 17 18 18 19 19 11 11 11 12 12 13 14 15 16 17 18 19 11 12 13 14 15 16 17 18 19 11 11 12 12 13 14 15 16	17	amount on Form 8914, line 6). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 6). Estates and trusts: Enter your taxable income without the	17		
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from Form 1040NR, line 41. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1" $\hfill .$		18	
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Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a		· · ·	32		
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