

# Form 1116 Foreign Tax Credit

(Individual, Estate, or Trust)

Department of the Treasury — Internal Revenue Service

Name(s) shown on return

OMB No. 1545-0121

**2025**

Attachment Sequence No. 19

Identifying number

Use a separate Form 1116 for each category of income listed below.

## **Category: e Passive category income**

g Country or U.S. possession

### **Part I Taxable Income or Loss From Sources Outside the United States**

(For Category e)

1a Dividends (foreign source)

1a Interest (foreign source)

2 Total foreign-source gross income

3a Certain itemized deductions or standard deduction

3e Other deductions

3f Total deductions

3g Net foreign-source taxable income

### **Part II Foreign Taxes Paid or Accrued**

8 Taxes withheld — dividends

8 Taxes withheld — interest

9 Total foreign taxes paid (add lines 7 and 8)

10 Carryback or carryover

11 Add lines 9 and 10

12 Reduction in foreign taxes

13 Taxes reclassified under high tax kickout

14 Combine lines 11, 12, and 13

### **Part III Figuring the Credit**

15 Enter amount from Part I, line 3g

16 Adjustments to line 15

17 Combine lines 15 and 16

18 Enter amount from Form 1040, line 15

19 Divide line 17 by line 18

20 Enter amount from Form 1040, line 16

21 Multiply line 20 by line 19 (limitation)

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**Part III (continued)**

22 Enter the smaller of line 14 or line 21

23 Reduction for other categories

24 Combine lines 22 and 23

33 Enter the smaller of line 24 or line 32

34 Excess credit this year (informational)

**Part IV Summary of Credits From Separate Parts III**

35 Credit — Passive category income

36 Credit — General category income

37 Credit — Section 901(j) income

38 Total -- to Schedule 3, Line 1

Note: This form covers passive category income only (portfolio dividends/interest).

General category income, carryback/carryforward, and AMT foreign tax credit  
are not supported in this version.