

Form 1116

Department of the Treasury  
Internal Revenue Service (99)

# Foreign Tax Credit

(Individual, Estate, or Trust)

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

▶ See separate instructions.

OMB No. 1545-0121

2005

Attachment  
Sequence No. 19

Name

CLAUDE A SIMON

Identifying number as shown on page 1 of your tax return

106-50-1158

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** on page 3 of 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 <input checked="" type="checkbox"/> Passive income     | d <input type="checkbox"/> Shipping income  | g <input type="checkbox"/> Lump-sum distributions              |
| b <input type="checkbox"/> High withholding tax interest | e <input type="checkbox"/> Dividends from a DISC or former DISC                                       | h <input type="checkbox"/> Section 901(j) income               |
| c <input type="checkbox"/> Financial services income     | f <input type="checkbox"/> Certain distributions from a foreign sales corporation (FSC) or former FSC | i <input type="checkbox"/> Certain income re-sourced by treaty |
|  |   | j <input type="checkbox"/> General limitation income           |

k 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	
Enter the name of the foreign country or U.S. possession ▶ Gross income from sources within country shown above and of the type checked above (see page 13 of the instr.):				1
<b>Deductions and losses (Caution: See pages 13 and 14 of the instructions):</b>				
2 Expenses <b>definitely related</b> to the income on line 1 (attach statement) .....				
3 Pro rata share of other deductions <b>not definitely related:</b>				
a Certain itemized deductions or standard deduction (see instructions) .....				
b Other ded. (attach stmt.) .....				
c Add lines 3a and 3b .....				
d Gross foreign source income (see instr.) .....				
e Gross income from all sources (see instr.) ...				
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 worksheet on page 13 of 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 1. Enter the result here and on line 14, page 2 ▶				7

## Part II Foreign Taxes Paid or Accrued (see page 14 of the instructions)

Country	Credit is claimed for taxes (you must check one) (m) <input checked="" type="checkbox"/> Paid (n) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							(x) Total foreign taxes paid or accrued (add cols. (t) through (w))	
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				
		(o) Date paid or accrued	(p) Dividends	(q) Rents and royalties	(r) Interest	(s) Other foreign taxes paid or accrued	(t) Dividends	(u) Rents and royalties		(v) Interest
A	Various					104				104
B										
C										

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

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

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