

Form 1116

Alt. Min. Tax
Foreign Tax Credit

(Individual, Estate, or Trust)

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

► See separate instructions.

2005

Department of the Treasury
Internal Revenue Service (99)Attachment
Sequence No.

Name

Identifying number as shown on page 1 of your tax return

CLAUDE A SIMON

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

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.):				
Deductions and losses (Caution: See pages 13 and 14 of the instructions):				
2 Expenses definitely related to the income on line 1 (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)				
b Other deds. (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				
Subtract line 6 from line 1. Enter the result here and on line 14, page 2				

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

Country	Credit is claimed for taxes (you must check one)	Foreign taxes paid or accrued									
		In foreign currency				In U.S. dollars					
		Taxes withheld at source on:			(s) Other foreign taxes paid or accrued	Taxes withheld at source on:			(w) Other foreign taxes paid or accrued	(x) Total foreign taxes paid or accrued (add cols. (t) through (w))	
(m) <input checked="" type="checkbox"/> Paid	(n) <input type="checkbox"/> Accrued	(o) Date paid or accrued	(p) Dividends	(q) Rents and royalties	(r) Interest	(t) Dividends	(u) Rents and royalties	(v) Interest			
A Various						104					10
B											
C											

8 Add lines A through C, column (x). Enter the total here and on line 9, page 2 ► 8 10

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

DAA

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