



Federal IRS Income Tax Form for Tax Year 2009 (1/1/2009-12/31/2009)

You can no longer efile this tax form for Tax Year 2009 (Jan. 1, 2009 - Dec. 31, 2009)

You can complete your back taxes or tax returns for previous tax years through an efile.com Tax Professional.
Please [contact efile.com](http://www.efile.com) for further information.

efile.com provides a wide range of [IRS Tax Publications and Tax Information](#).

View a complete list of [Federal Tax Forms](#) that can be prepared online and efiled together with [State Tax Forms](#).

[Estimate Federal Income Taxes for Free](#)--for [back taxes](#) or the for current tax year--with the [Federal Income Tax Calculator](#).

Download Federal IRS Tax Forms by Tax Year:

[IRS Tax Forms for Tax Year 2011](#)

[IRS Tax Forms for Tax Year 2010](#)

[IRS Tax Forms for Tax Year 2009](#)

[IRS Tax Forms for Tax Year 2008, 2007, 2006, 2005, 2004](#)

Get [electronic filing support](#) and find [answers to your tax questions](#).

For further help with preparing or efilng your tax return, please [contact an efile.com tax representative](#).

Foreign Tax Credit
 (Individual, Estate, or Trust)
 ▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
 ▶ See separate instructions.

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** beginning 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** Passive category income **c** Section 901(j) income **e** Lump-sum distributions
b General category income **d** Certain income re-sourced by treaty

f 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	
g Enter the name of the foreign country or U.S. possession ▶				
1a Gross income from sources within country shown above and of the type checked above (see page 13 of the instructions): _____				1a
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) <input type="checkbox"/>				
Deductions and losses (Caution: See pages 13 and 14 of the instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)				
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 14 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 1a. 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) (h) <input type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							
		In foreign currency				In U.S. dollars			
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:			(r) Other foreign taxes paid or accrued
(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(o) Dividends		(p) Rents and royalties	(q) Interest		
A									
B									
C									
8	Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶								8

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid 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 pages 15 and 16 of the instructions)	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions)			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 checked above Part I (see page 16 of the instructions)	14		
15	Adjustments to line 14 (see pages 16 and 17 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 filing more than one Form 1116, you must complete line 19.)	16		
17	Individuals: 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 1040NR, line 38 (minus any amount on Form 8914, line 6). Estates and trusts: Enter your taxable income without the deduction for your exemption	17		
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see page 17 of the instructions.			
18	Divide 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 nonresident alien, enter the amount 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			19
	Caution: If you are completing line 19 for separate category e (lump-sum distributions), see page 19 of the instructions.			
20	Multiply line 19 by line 18 (maximum amount of credit)			20
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see page 19 of the instructions) ▶			21

Part IV Summary of Credits From Separate Parts III (see page 19 of the instructions)

22	Credit for taxes on passive category income	22		
23	Credit for taxes on general category income	23		
24	Credit for taxes on certain income re-sourced by treaty	24		
25	Credit for taxes on lump-sum distributions	25		
26	Add lines 22 through 25			26
27	Enter the smaller of line 19 or line 26			27
28	Reduction of credit for international boycott operations. See instructions for line 12 beginning on page 15			28
29	Subtract line 28 from line 27. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶			29