

**SCHEDULE C  
(Form 1116)**

(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service

**Foreign Tax Redeterminations**

For calendar year 20\_\_\_\_, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.

OMB No. 1545-0121

See separate instructions.

Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

Name \_\_\_\_\_

Identifying number as shown  
on page 1 of your tax return

Use a separate Schedule C (Form 1116) for each applicable category of income listed below. See instructions. Check only one box on each schedule.

- a  Section 951A category income      c  Passive category income      e  Section 901(j) income      g  Lump-sum distributions
- b  Foreign branch category income      d  General category income      f  Certain income re-sourced by treaty
- h If box e is checked, enter the country code for the sanctioned country. See instructions . . . . . \_\_\_\_\_
- i If box f is checked, enter the country code for the treaty country. See instructions . . . . . \_\_\_\_\_

**Part I Increase in Amount of Foreign Taxes Accrued** (see instructions)

Enter redetermined amounts by payor for each separate relation back year (starting with the most recent) followed by a subtotal for each relation back year.

1. U.S. Tax Year of Taxpayer to Which Tax Relates (relation back year) (MM/DD/YYYY)		2a. Name of Payor (see instructions)			2b. EIN or Reference ID Number of Payor		3. Country or U.S. Possession to Which Tax Is Paid (enter code—see instructions)	4. Date Additional Foreign Tax Was Paid (MM/DD/YYYY)	5. Foreign Tax Year to Which Tax Relates (MM/DD/YYYY)
<b>A</b>	(1)								
	(2)								
	(3)								
<b>B</b>	(1)								
	(2)								
	(3)								
6. Payor's Income Subject to Tax in the Foreign Jurisdiction (see instructions)		7. Additional Tax Accrued in Local Currency in Which the Tax Is Payable	8. Additional Tax Accrued in Functional Currency of Payor	9. Conversion Rate of Local Currency to U.S. Dollars	10. Additional Tax Accrued in U.S. Dollars (divide column 7 by column 9)	11. U.S. Dollar Tax of Payor Reported on Original/Amended Return	12. Revised Tax Accrued (add column 10 and column 11)	13. Reference ID Number for Contested Tax, if Applicable (see instructions)	
<b>A</b>	(1)								
	(2)								
	(3)								
<b>Subtotal by Relation Back Year of Taxpayer</b> (add amounts in columns 10, 11, and 12) . . . . .									
<b>B</b>	(1)								
	(2)								
	(3)								
<b>Subtotal by Relation Back Year of Taxpayer</b> (add amounts in columns 10, 11, and 12) . . . . .									

**Part II Decrease in Amount of Foreign Taxes Paid or Accrued** (see instructions)

Enter redetermined amounts by payor for each separate relation back year (starting with the most recent) followed by a subtotal for each relation back year.

	1. U.S. Tax Year of Taxpayer to Which Tax Relates (relation back year) (MM/DD/YYYY)	2a. Name of Payor (see instructions)			2b. EIN or Reference ID Number of Payor		3. Country or U.S. Possession From Which Tax Was Refunded or Deemed Refunded (enter code—see instructions)	4. Date Foreign Tax Was Refunded or Deemed Refunded (MM/DD/YYYY) (see instructions)	5. Foreign Tax Year to Which Tax Relates (MM/DD/YYYY)
		(1)	(2)	(3)	(1)	(2)			
<b>A</b>									
<b>B</b>									
	6. Payor's Income Subject to Tax in the Foreign Jurisdiction (see instructions)	7. Tax Refunded or Deemed Refunded in Local Currency in Which the Tax Is Payable	8. Refunded Amount in Functional Currency of Payor	9. Conversion Rate of Local Currency to U.S. Dollars	10. Refunded Amount in U.S. Dollars (divide column 7 by column 9)	11. U.S. Dollar Tax of Payor Reported on Original/Amended Return	12. Revised Tax Paid or Accrued (subtract column 11 from column 10)	13. Check Box if Section 905(c)(2) Two Year Rule Applies (see instructions)	
<b>A</b>	(1)							<input type="checkbox"/>	
	(2)							<input type="checkbox"/>	
	(3)							<input type="checkbox"/>	
<b>Subtotal by Relation Back Year of Taxpayer</b> (add amounts in columns 10, 11, and 12) . . .									
<b>B</b>	(1)							<input type="checkbox"/>	
	(2)							<input type="checkbox"/>	
	(3)							<input type="checkbox"/>	
<b>Subtotal by Relation Back Year of Taxpayer</b> (add amounts in columns 10, 11, and 12) . . .									

**Part III Change in Foreign Taxes Paid or Accrued**

Enter the information below for the change to the total amount of foreign taxes paid or accrued and the foreign tax credits (FTCs) claimed for each relation back year.

	1. Relation Back Year (MM/DD/YYYY)	2. Redetermined Foreign Taxes Paid or Accrued	3. Foreign Taxes Paid or Accrued per Original/Amended Return	4. Amount of FTC Claimed per Original/Amended Return	5. Amount of FTC Claimed After Redetermination
<b>A</b>					
<b>B</b>					

**Part IV Change in U.S. Tax Liability**

Enter the information below for the change in U.S. tax liability for each relation back year and other affected year (see instructions).

	1. Relation Back Year or Affected Tax Year (MM/DD/YYYY)	2. Total Redetermined U.S. Tax Liability	3. Total U.S. Tax Liability per Original/Amended Return	4. Difference (subtract column 3 from column 2)
<b>A</b>				
<b>B</b>				

**Part V Annual Reporting for Contested Taxes—Do Not Complete Part V For Tax Year 2022**

Beginning with the 2023 tax year, taxpayers will enter the information below for each contested foreign tax liability for which the taxpayer has previously made an election under Regulations section 1.905-1(d)(4) to claim a provisional foreign tax credit.

	1. Relation Back Year (MM/DD/YYYY)	2. Name of Payor (see instructions)			3. Reference ID Number for the Contested Tax	4. Country or U.S. Possession to Which Tax Was Paid (enter code— see instructions)
(1)						
(2)						
(3)						
(4)						
(5)						
	5. Amount of Contested Tax Provisionally Claimed as Credit	6. Contest Ongoing	7. Contest Resolved	8. Date Contest Resolved (MM/DD/YYYY)	9. Tax Refunded or Additional Tax Paid, if Any (see instructions)	
(1)		<input type="checkbox"/>	<input type="checkbox"/>			
(2)		<input type="checkbox"/>	<input type="checkbox"/>			
(3)		<input type="checkbox"/>	<input type="checkbox"/>			
(4)		<input type="checkbox"/>	<input type="checkbox"/>			
(5)		<input type="checkbox"/>	<input type="checkbox"/>			