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Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

TREASURY/IRS AND OMB USE ONLY DRAFT

SCHEDULE C (Form 1116) (Rev. December 2025)				Fore	ign Tax Redet	erminations					
		For calendar year 20 or other tax year beginning 20 and ending 20									
				_	See separate instr	uctions.				OMB No. 1545-0074	
		f the Treasury nue Service			Go to www.irs.gov	/ <i>Form1116</i> for instructi	ons and the latest info	rmation.			
Nam	ie		!								tifying number as shown
										on p	age 1 of your tax return
Use	a sepa	rate Schedule	C (F	orm 1116) for each ap	pplicable category of in	ncome listed below. S	see instructions. Ched	ck only one box o	n each sched	lule.	
а	☐ Se	ction 951A ca	tegor	y income c	Passive category inc	come e \square Sec	tion 901(j) income		g Lump-	sum distribut	ions
b	☐ Fo	reign branch c	atego	ory income d	General category inc	come f \square Cert	tain income re-source	ed by treaty			
h				-	the sanctioned count	•					
i	If box	f is checked,	enter	the country code for	the treaty country. Se	e instructions					•
Pa	art I	Increase in	n Am	ount of Foreign Ta	axes Accrued (see i	nstructions)					
Ent	er redet	ermined amou	ınts b	y payor for each sepa	arate relation back yea	ar (starting with the mo	ost recent) followed b	y a subtotal for e	each relation b	ack year.	
		S. Tax Year		2a. Name			Reference ID Number of F		3. Country or	4. Date	5. Foreign
	of Taxpayer to			(see instr	ructions)		U.S. Possession to Which Tax				
	Which Tax Relates (relation back year)					Is Paid				Foreign Ta Was Paid	
	(MM/DD/YYYY)								(enter code— see instructions)	(MM/DD/YY	YY) (MM/DD/YYYY)
			(1)						oco mondonom	/	
Α			(2)								
			(3)								
			(1)								
В			(2)								
			(3)	T	T		T	T			
		Payor's Incor Subject to Tax in		7. Additional Tax Accrued in	8. Additional Tax Accrued in	9. Conversion Rate of Local Currency	10. Additional Tax Accrued in	11. U.S. Dolla Tax of Payor		sed Tax Accrued I column 10	13. Reference ID Number for Contested Tax,
	Foreign Jurisdicti		ion	Local Currency	Functional Currency	to U.S. Dollars	U.S. Dollars	Reported on	and	column 11)	if Applicable
		(see instruction	s)	in Which the Tax Is Payable	of Payor		(divide column 7 by column 9)	Original/Amended I	Return		(see instructions)
	(1)						,				
Α	(2)										
	(3)										
				ear of Taxpayer							
(add		nts in columns	10, 1	11, and 12)							
_	(1)										
В	(2)										
		v Polation Pa	ck V	│ ear of Taxpayer							

TREASURY/IRS AND OMB USE ONLY DRAFT

Schedule C (Form 1116) (Rev. 12-2025)

Leatible Decrease in Amount of Foreign Laxes Paid or Accrued (see instruction	Part II	Decrease in Amount of Foreign Taxes Paid or Accrued	(see instructions)
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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.

	of Whic	I.S. Tax Year Taxpayer to h Tax Relates ion back year) M/DD/YYYY)		2a. Name o (see instru		2b. EIN or Reference ID Number of Payor (see instructions)			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)	Tax to Y Tax	oreign k Year Which Relates DD/YYYY)	
			(1)											
Α			(2)											
			(3)											
_		-	(1)											
В			(2)											
		6. Payor's Inco Subject to Tax in Foreign Jurisdic (see instructio	ome n the	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 Ar in U.S. Dolla (divide column by column 9	ars in 7	11. U.S. Dolla of Payor Repor Original/Amended	ted on	Pa (sub	2. Revised Tax aid or Accrued otract column 10 om column 11)	Section Two-Y Ap	eck Box if n 905(c)(2) /ear Rule oplies structions)
	(1)													
Α	(2)													
	(3)													
Sul	ototal k	y Relation B	ack Y	ear of Taxpayer (add	amounts in columns 1	0, 11, and 12)								
	(1)	-				,								
В	(2)													
	(3)													
Sul	ototal k	y Relation B	ack Y	ear of Taxpayer (add	amounts in columns 1	0, 11, and 12)								
_	rt III			eign Taxes Paid or A		, , ,								
Ent	er the i	nformation be	low fo	or the change to the tot	al amount of foreign t	axes paid or accrued a	and the foreign t	tax cre	edits (FTCs) clai	med for	each	relation back yea	ar.	
1. Relation Back Year (MM/DD/YYYY)		ear 2. Red	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 Claime After Redetermination				
Α														

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.

	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)
A				
В				

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TREASURY/IRS AND OMB USE ONLY DRAFT

Schedule C (Form 1116) (Rev. 12-2025)

Part V Annual Reporting for Contested Taxes

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.

	Relation Back Year (MM/DD/YYYY)	2. Name of Payor (see instructions)					Number ted Tax	Country or U.S. Possession to Which Tax Was Paid (enter code—see instructions)	
(1)									
(2)									
(3)									
(4)									
(5)									
	5. Amount of Co Provisionally Clair	6. Contest Ongoing	7. Contest Resolved	8. Date Contest Resolved (MM/DD/YYYY)	9. Tax Refunded (see instruction		10.	Additional Tax Paid, if Any (see instructions)	
(1)									
(2)									
(3)							•		
(4)									
(5)									

Schedule C (Form 1116) (Rev. 12-2025)