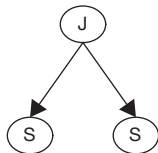


(In the following situations, you have to allocate an unused foreign tax or excess limit for a tax year in which you and your spouse filed a joint return.)

You and your spouse file separate returns for the current tax year (2025), to which you carry an unused foreign tax from a tax year for which you and your spouse filed a joint return.

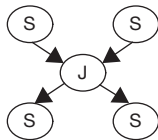
2024 (Joint return—Unused foreign tax year)



2025 (Separate return—Excess limit year)

You and your spouse file separate returns for the current tax year (2025), to which you carry an unused foreign tax from a tax year for which you and your spouse filed separate returns, but through a tax year for which you and your spouse filed a joint return.

2023 (Separate returns—Unused foreign tax year)



2024 (Joint return—Excess limit year)

2025 (Separate returns—Excess limit year)

You and your spouse file a joint return for the current tax year (2025), to which you carry an unused foreign tax from a tax year for which you and your spouse filed a joint return, but through a tax year for which you and your spouse filed separate returns.

2023 (Joint return—Unused foreign tax year)

2024 (Separate returns—Excess limit year)

2025 (Joint return—Excess limit year)

