



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.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](https://www.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](#).

**SCHEDULE C
(Form 1116)**

(Rev. December 2025)

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. 1545-0074

See separate instructions.**Go to 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 (see instructions)	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)
A	(1)					
	(2)					
	(3)					
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)
A	(1)							
	(2)							
	(3)							
Subtotal by Relation Back Year of Taxpayer (add amounts in columns 10, 11, and 12)								
B	(1)							
	(2)							
	(3)							
Subtotal by Relation Back Year of Taxpayer (add amounts in columns 10, 11, and 12)								

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 75187Q

Schedule C (Form 1116) (Rev. 12-2025) Created 9/16/25

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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 (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)	5. Foreign Tax Year to Which Tax Relates (MM/DD/YYYY)		
A	(1)							
	(2)							
	(3)							
B	(1)							
	(2)							
	(3)							
	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 10 from column 11)	13. Check Box if Section 905(c)(2) Two-Year Rule Applies (see instructions)
A	(1)							☐
	(2)							☐
	(3)							☐
Subtotal by Relation Back Year of Taxpayer (add amounts in columns 10, 11, and 12) . . .								
B	(1)							☐
	(2)							☐
	(3)							☐
Subtotal by Relation Back Year of Taxpayer (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
A					
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)
A				
B				

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.

	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, if Any (see instructions)	10. Additional Tax Paid, if Any (see instructions)
(1)		☐	☐			
(2)		☐	☐			
(3)		☐	☐			
(4)		☐	☐			
(5)		☐	☐			

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