

Tax and Credits

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,350

Married filing jointly or Qualifying widow(er), \$12,700

Head of household, \$9,350

38	Amount from line 37 (adjusted gross income)	38	126136
39a	Check if: <input type="checkbox"/> You were born before January 2, 1953, <input type="checkbox"/> Spouse was born before January 2, 1953, <input type="checkbox"/> Blind. <input type="checkbox"/> Blind. } Total boxes checked ▶ 39a <input type="checkbox"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	6350
41	Subtract line 40 from line 38	41	119786
42	Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42	8100
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	111686
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	24714
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	24714
48	Foreign tax credit. Attach Form 1116 if required	48	24714
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	24714
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	0

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in 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) ► **ISRAEL**

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)

g Enter the name of the foreign country or U.S. possession ►	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
ISRAEL				
1a Gross income from sources within country shown above and of the type checked above (see instructions): WAGES				
	126136			1a 126136
d 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 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)	6350			
b Other deductions (attach statement)				
c Add lines 3a and 3b	6350			
d Gross foreign source income (see instructions)	126136			
e Gross income from all sources (see instructions)	126136			
f Divide line 3d by line 3e (see instructions)	1			
g Multiply line 3c by line 3f	6350			
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	6350			6 6350
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ►				7 119786

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (h) <input type="checkbox"/> Paid (i) <input checked="" type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents and royalties	(q) Interest	(r) Other foreign taxes paid or accrued
A	12/31/2017				112732				30094	30094
B										
C										
8	Add lines A through C, column (s). Enter the total here and on line 9, page 2 ►									8 30094

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	30094	
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10	11	30094	
12	Reduction in foreign taxes (see Instructions)	12	()	
13	Taxes reclassified under high tax kickout (see Instructions) . . .	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit . . .	14		30094
15	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 Instructions)	15	119786	
16	Adjustments to line 15 (see Instructions)	16		
17	Combine the amounts on lines 15 and 16. 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 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	119786	
18	Individuals: Enter the amount from Form 1040, line 41; or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see Instructions.	18	119786	
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		1
20	Individuals: Enter the total of Form 1040, lines 44 and 46. If you are a nonresident alien, enter the total of Form 1040NR, lines 42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 36, 37, and 39. Foreign estates and trusts should enter the amount from Form 1040NR, line 42 Caution: If you are completing line 20 for separate category e (lump-sum distributions), see Instructions.	20		24714
21	Multiply line 20 by line 19 (maximum amount of credit)	21		24714
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see Instructions)	22		24714

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

23	Credit for taxes on passive category income	23		
24	Credit for taxes on general category income	24		
25	Credit for taxes on certain income re-sourced by treaty	25		
26	Credit for taxes on lump-sum distributions	26		
27	Add lines 23 through 26	27		
28	Enter the smaller of line 20 or line 27	28		24714
29	Reduction of credit for international boycott operations. See Instructions for line 12	29		
30	Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 41a	30		24714