

**Lump-Sum Distributions Smart Worksheet**

*Use if Lump-sum distributions category (box e) is checked*

- A Enter the amount from Form 1116, line 8 . . . . . \_\_\_\_\_
- B Enter the sum of the amounts from Form 4972, lines 6 and 12, that are from **foreign** sources. Also enter this amount on Form 1116, line 17 . . . . . \_\_\_\_\_
- C Enter the sum of the total amounts from Form 4972, lines 6 and 12. Also, enter this amount on Form 1116, line 18 . . . . . \_\_\_\_\_
- D Divide line B by C. Enter the result as a decimal here and on Form 1116, line 19. If line B is equal to or more than line C, enter '1' . . . . . \_\_\_\_\_
- E Enter the amount from Form 4972, line 30. Also, include this amount on Form 1116, line 20 . . . . . \_\_\_\_\_  
**Caution: Do not** include the amount on line E above in the tax you enter on line 20 of any other Form 1116 you are filing.
- F Multiply line E by line D. Enter the result here and on Form 1116, line 21 . . . . . \_\_\_\_\_
- G Enter the **smaller** of line A or line F here and on Form 1116, line 22 . . . . . \_\_\_\_\_