The four picture corners are:
$U L=(0,0)$
$U R=(N S, 0)$
$B R=(N S, N L)$
$B L=(0, N L)$
where
NS = width
NL = height
Now, treat the picture as if it was on a vertical rectangle centered at and oriented parallel to the $\mathrm{Y}=0$ plane.

Let the coordinate units be pixels, so that the four corner points become:
$\mathrm{UL}=(\mathrm{X}, \mathrm{Y}, \mathrm{Z})=(-\mathrm{NS} 2,0, \mathrm{NL} 2)$
$U R=(X, Y, Z)=(N S 2,0, N L 2)$
$B R=(X, Y, Z)=(N S 2,0,-N L 2)$
$B L=(X, Y, Z)=(-N S 2,0,-N L 2)$
where
NS2 $=($ NS -1$) / 2$ defines the center horizontal coordinate NL2 = (NL - 1)/2 defines the center vertical coordinate

Treat the perspective camera as located a distance $f=$ focal length (in equivalent pixel units) behind the picture looking straight at the picture center. Thus Yc $=-\mathrm{f}$, where $F$ is determined by the fov (field of view) defined by the diagonal dimension of the image.
$\tan (f o v / 2)=\operatorname{sqrt}(N S \wedge 2+N L \wedge 2) /(2 * f)$
or
$f=N S /(2 * \tan (F O V / 2))$
where fov $=$ the equivalent fov for 35 mm picture frame whose dimensions are $36 \mathrm{~mm} \times 24 \mathrm{~mm}$. Thus
fov $=180 * \operatorname{atan}(36 / 24) /$ pi (which is approx. 56 degrees)
Then rotate the picture rectangle corner points by the pan, tilt and roll combined rotation matrix, R.

Let the 3 rotation angles be defined in the following order as:

Pan $=$ right hand positive rotation of points about $Z$ axis Tilt $=$ right hand negative rotation of points about $X$ axis Roll $=$ right hand positive rotation of points about $Y$ axis

Then the combined rotation matrix becomes:
$\mathrm{R} 00=($ croll $*$ cpan $)+($ sroll $*$ stilt $*$ span $)$
R01 $=($ croll $*$ span $)-($ sroll $*$ stilt $*$ cpan $)$
R02 $=$ (sroll * ctilt)
R10 $=$ - (ctilt * span)
R11 $=\left(\right.$ ctilt ${ }^{*}$ cpan)
R12 = (stilt)
R20 $=-($ sroll $*$ cpan $)+($ croll $*$ stilt * span $)$
R21 $=$ - (sroll * span) - (croll * stilt * cpan)
R22 $=($ croll * ctilt)
where the leading $s$ or $c$ means sin or cos.

Then perspectively project the rotated points to the camera.

Because $X c=Z c=0$, the perspective equations become:

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\(X p / F=(X-X c) /(Y-Y c) \quad=\quad X p=f * X /(Y+f)\)
\(Z p / F=(Z-Z c) /(Y-Y c)=>\quad Z p=f * Z /(Y+f)\)
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But we need to convert from Xp to S (sample) and Zp to L (line) such that $S, L$ are at the top left rather than the center and $L$ increases downward.
$X p=-N S / 2+S \quad$ where $N S=$ number of samples (width)
$\mathrm{Zp}=\mathrm{NL} / 2-\mathrm{L} \quad$ where $\mathrm{NL}=$ number of lines (height)
Thus the perspective equations become
$S=((f * X) /(Y+f))+N S 2$
$L=N L 2-((f * Z) /(Y+f))$
Now project the four rotated corner points using these equations.

Finally use the four projected points with the four original picture points to feed to the IM function -distort perspective.

