SCHEDULE UTP (Form 1120)

Department of the Treasury
Internal Revenue Service

Uncertain Tax Position Statement

► File with Form 1120, 1120-F, 1120-L, or 1120-PC.

► Information about Schedule UTP (Form 1120) and its separate instructions is at *www.irs.gov/scheduleutp.*

OMB No. 1545-0123

2012

Name of entity as shown on page 1 of tax return

EIN of entity

This Part I, Schedule UTP (Form 1120) is page _____ of _____ Part I pages.

Part I **Uncertain Tax Positions for the Current Tax Year.** See instructions for how to complete columns (a) through (g). Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP (see instructions) ► ☐

(a) UTP No.	(b) Primary IRC Sections (e.g., "61","108", "263A", etc.) / Primary IRC Subsections (e.g. (f)(2)(A)(ii))	(c) Timing Codes (check if Permanent, Temporary, or both)	(d) Pass-Through Entity EIN	(e) Major Tax Position	(f) Ranking of Tax Position	(g) Reserved for Future Use
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Name of entity as shown on page 1 of tax return | **EIN of entity**

This Part II, Schedule UTP (Form 1120) is page _____ of _____ Part II pages.

Part II Uncertain Tax Positions for Prior Tax Years.

See instructions for how to complete columns (a) through (h). Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP (see instructions) ▶ ☐

(a) UTP No.	(b) Primary IRC Sections (e.g., "61", "108", "263A", etc.) / Primary IRC Subsections (e.g. (f)(2)(A)(ii))	(c) Timing Codes (check if Permanent, Temporary, or both)	(d) Pass-Through Entity EIN	(e) Major Tax Position	(f) Ranking of Tax Position	(g) Reserved for Future Use	(h) Year of Tax Position
P	( )( )( )( ) ( )( )( )( ) ( )( )( )( )	P T	-	☐			
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Name of entity as shown on page 1 of tax return	**EIN of entity**

This Part III, Schedule UTP (Form 1120) is page ______ of ______ Part III pages.

Part III Concise Descriptions of UTPs.

Indicate the corresponding UTP number from Part I, column (a) (e.g. C1) or Part II column (a) (e.g. P2). Use as many Part III pages as necessary (see instructions).

UTP No.	**Concise Description of Uncertain Tax Position**