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.**
► **See Instructions.**

OMB No. 1545-0000

2010

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 F. 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", etc.)			C. Timing Codes (check if Permanent, Temporary, or both)		D. Pass-Through Entity EIN	E. Check if Administrative Practice	F. Maximum Tax Adjustment (size of issue)
				P	T	-	☐	
				P	T	-	☐	
				P	T	-	☐	
				P	T	-	☐	
				P	T	-	☐	
				P	T	-	☐	
				P	T	-	☐	
				P	T	-	☐	
				P	T	-	☐	
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				P	T	-	☐	
				P	T	-	☐	
				P	T	-	☐	
				P	T	-	☐	
				P	T	-	☐	
				P	T	-	☐	
				P	T	-	☐	
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				P	T	-	☐	
				P	T	-	☐	
				P	T	-	☐	
				P	T	-	☐	

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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 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", etc.)			C. Timing Codes (check if Permanent, Temporary, or both)		D. Pass-Through Entity EIN	E. Check if Administrative Practice	F. Maximum Tax Adjustment (size of issue)	G. Year of Tax Position
				P	T	-			
				P	T	-			
				P	T	-			
				P	T	-			
				P	T	-			
				P	T	-			
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				P	T	-			
				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 UTP number from Part I or Part II in the first column. Use as many Part III pages as necessary.

UTP No.	Concise Description of Uncertain Tax Position

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