

Instructions for Form 1120

U.S. Corporation Income Tax Return

2023

Volume 3 of 3



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Department of the Treasury
Internal Revenue Service

Instructions for Form 1120 (Rev. 2023) Catalog Number 47764D
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Line 21, Column (c)

Section 247 (as affected by P.L.113-295, Div. A, section 221(a) (41)(A), Dec. 19, 2014, 128 Stat. 4043) allows public utilities a deduction of 40% of the smaller of (a) dividends paid on their preferred stock during the tax year, or (b) taxable income computed without regard to this deduction. In a year in which an NOL occurs, compute the deduction without regard to section 247(a)(1)(B).

Line 22, Column (c)

Enter the section 250 deduction claimed for foreign-derived intangible income (FDII) and global intangible low-taxed income (GILTI). This should equal the sum of the amounts on Form 8993, Part III, lines 28 and 29.

Schedule J. Tax Computation and Payment

Part I—Tax Computation

Line 1

Multiply taxable income (page 1, line 30) by 21% (0.21). Enter this amount on line 1.

Mutual savings bank conducting life insurance business. The tax under section 594 consists of the sum of (a) a partial tax computed on Form 1120 on the taxable income of the bank, determined without regard to income or deductions allocable to the life insurance department, and (b) a partial tax on the taxable income computed on Form 1120-L of the life insurance department. Enter the combined tax on line 1. Attach Form 1120-L as a schedule (and identify it as such), together with the annual statements and schedules required to be filed

with Form 1120-L. See Regulations section 1.6012-2(c)(1)(ii).

Exception for insurance companies filing their federal income tax returns

electronically. If an insurance company files its income tax return electronically, it should not include the annual statements and schedules required to be filed with Form 1120-L. However, such statements must be available at all times for inspection by the IRS and retained for so long as such statements may be material in the administration of any Internal Revenue law.

Deferred tax under section 1291. If the corporation was a shareholder in a PFIC and received an excess distribution or disposed of its investment in the PFIC during the year, it must include the increase in taxes due under section 1291(c)(2) (from Form 8621) in the total for line 1. On the dotted line next to line 1, enter "Section 1291" and the amount.

Do not include on line 1 any interest due under section 1291(c)(3). Instead, include the amount of interest owed on Schedule J, Part I, line 9z.

For more information on reporting the deferred tax and interest, see the Instructions for Form 8621.

Increase in tax attributable to partner's audit liability under section 6226. If the corporation is filing Form 8978, Partner's Additional Reporting Year Tax, to report adjustments shown on Form 8986, Push Out to Partners under IRC 6226(a)(2), they received from partnerships that have been audited and have elected to push out imputed underpayments to their partners, include any increase in taxes due from Form 8978, line 14, in the total for Form 1120, Schedule J, line 1. On the dotted line next to line 1, enter "FROM FORM 8978" and the amount. Attach Form 8978. If Form 8978, line 14, shows a

decrease in tax, see the instructions for Schedule J, line 6.

Additional tax under section 197(f). A corporation that elects to recognize gain and pay tax on the sale of a section 197 intangible under the related person exception to the anti-churning rules should include any additional tax due in the total for line 1. On the dotted line next to line 1, enter "Section 197" and the amount. See section 197(f)(9)(B)(ii).

Line 2

If the corporation had gross receipts of at least \$500 million in any 1 of the 3 tax years preceding the current tax year, complete and attach Form 8991. Enter on line 2 the base erosion minimum tax amount from Form 8991, Part IV, line 5e. See section 59A and the Instructions for Form 8991. Also, see Schedule K, Question 22, later.

Line 3

Enter on line 3 the amount from Form 4626, Alternative Minimum Tax—Corporations, Part II, line 13, if applicable. See the Instructions for Form 4626.

Line 5

Line 5a. To find out when a corporation can take the credit for payment of income tax to a foreign country or U.S. territory, see Form 1118, Foreign Tax Credit—Corporations.

Line 5b. Enter any qualified electric vehicle passive activity credits from prior years allowed for the current tax year from Form 8834, Qualified Electric Vehicle Credit, line 7. Attach Form 8834.

Line 5c. Use Form 3800 to claim any general business credits. Enter on line 5c the allowable credit from Form 3800, Part II, line 38. See the Instructions for Form 3800.

Line 5d. Enter any allowable credit from Form 8827, Credit for Prior Year Minimum

Tax—Corporations. Complete and attach Form 8827.

Line 5e. Enter the allowable credits from Form 8912, Credit to Holders of Tax Credit Bonds, line 12.

Line 6

Add lines 5a through 5e. Enter the total on line 6.

Decrease attributable to partner's audit liability under section 6226. If the corporation is filing Form 8978 to report adjustments shown on Form 8986 they received from partnerships that have been audited and have elected to push out imputed underpayments to their partners, include any decrease in taxes due (negative amount) from Form 8978, line 14, in the total for Form 1120, Schedule J, line 6. On the dotted line next to line 6, enter "FROM FORM 8978" and the amount. Attach Form 8978. If Form 8978,

line 14, shows an increase in tax, see the instructions for Schedule J, line 1.

Line 8

A corporation is taxed as a personal holding company under section 542 if:

- At least 60% of its adjusted ordinary gross income for the tax year is personal holding company income, and
- At any time during the last half of the tax year more than 50% in value of its outstanding stock is directly or indirectly owned by five or fewer individuals.

See Schedule PH (Form 1120) for definitions and details on how to figure the tax.

Line 9

Include any of the following taxes and interest.

Line 9a. Recapture of investment credit.

If the corporation disposed of investment credit property or changed its use before the end of the 5-year recapture period under section 50(a), enter the increase in tax from Form 4255. See the Instructions for Form 4255.

Line 9b. Recapture of low-income

housing credit. If the corporation disposed of property (or there was a reduction in the qualified basis of the property) for which it took the low-income housing credit, and the corporation did not follow the procedures that would have prevented recapture of the credit, it may owe a tax. See Form 8611.

Line 9c. Interest due under the look-back method—completed long-term contracts.

If the corporation used the percentage-of-completion method under section 460(b) for certain long-term contracts, figure any interest due or to be refunded using the look-back method, described in section 460(b)(2).

Use Form 8697 to figure any interest due or to be refunded. See the Instructions for Form 8697. Include any interest due on line 9c.

Line 9d. Interest due under the look-back method—income forecast method. If the corporation used the income forecast method to depreciate property, it must figure any interest due or to be refunded using the look-back method, described in section 167(g)(2). Use Form 8866 to figure any interest due or to be refunded. See the Instructions for Form 8866. Include any interest due on line 9d.

Line 9e. Alternative tax on qualifying shipping activities.

Enter any alternative tax on qualifying shipping activities from Form 8902.

Line 9f. Interest/tax due under section 453A(c). Include any interest on deferred tax attributable to certain nondealer installment obligations (section 453A(c)).

Line 9g. Interest/tax due under section 453(I). Include any interest on deferred tax attributable to dealer installment obligations (section 453(I)).

Line 9z. Other. Include on line 9z additional taxes and interest such as the following. Attach a statement showing the computation of each item included in the total for line 9z and identify the applicable Code section and the type of tax or interest.

- Recapture of Indian employment credit. Generally, if an employer terminates the employment of a qualified employee less than 1 year after the date of initial employment, any Indian employment credit allowed for a prior tax year because of wages paid or incurred to that employee must be recaptured. For details, see Form 8845 and section 45A.
- Recapture of new markets credit (see Form 8874 and Form 8874-B, Notice

of Recapture Event for New Markets Credit).

- Recapture of employer-provided childcare facilities and services credit (see Form 8882).
- Tax and interest on a nonqualified withdrawal from a capital construction fund (section 7518(g)).
- Interest due on deferred gain (section 1260(b)).
- Interest due under section 1291(c)(3). See Form 8621 and the Instructions for Form 8621.
- Recapture of section 45Q carbon oxide sequestration credit (see Form 8933, Part III, line 22).

Line 11

Include any deferred tax on the termination of a section 1294 election applicable to shareholders in a qualified electing fund in the

amount entered on line 11. **Subtract** the following amounts from the total for line 11.

- Deferred tax on the corporation's share of undistributed earnings of a qualified electing fund. See the Instructions for Form 8621.
- Deferred LIFO recapture tax (section 1363(d)). This tax is the part of the LIFO recapture tax that will be deferred and paid with Form 1120-S in the future. To figure the deferred tax, first figure the total LIFO recapture tax. Follow the steps below to figure the total LIFO recapture tax and the deferred amount. Also, see Line 10. Other Income, earlier.

Step 1. Figure the tax on the corporation's income including the LIFO recapture amount. Complete Schedule J, Part I, lines 1 through 10.

Step 2. Using a separate worksheet, complete Schedule J again, but do not include the LIFO recapture amount in the corporation's taxable income.

Step 3. Compare the tax in Step 2 to the tax in Step 1. The difference between the two is the LIFO recapture tax.

Step 4. Multiply the amount figured in Step 3 by 75% (0.75). The result is the deferred LIFO recapture tax.

How to report. Attach a statement showing the computation of each item included in, or subtracted from, the total for line 11. On the dotted line next to line 11, specify (a) the applicable Code section, (b) the type of tax, and (c) enter the amount of tax. For example, if the corporation is deferring a \$100 LIFO recapture tax, subtract this amount from the total on line 11, then enter "Section 1363—Deferred Tax—\$100" on the dotted line next to line 11.

Part II—Payments and Refundable Credits Line 12

Reserved for future use.

Line 14

Enter any estimated tax payments the corporation made for the current tax year.

Beneficiaries of trusts. If the corporation is the beneficiary of a trust, and the trust makes a section 643(g) election to credit its estimated tax payments to its beneficiaries, include the corporation's share of the payment in the total for line 14. Enter "T" and the amount of the payment on the dotted line next to the entry space.

Line 15

If the corporation overpaid estimated tax, it may be able to get a quick refund by filing Form 4466. The overpayment must be at least 10% of the corporation's expected income tax liability and at least \$500. File

Form 4466 after the end of the corporation's tax year, and no later than the due date for filing the corporation's tax return (not including extensions). Form 4466 must be filed before the corporation files its tax return. See the instructions for Form 4466.

Line 18

If the corporation had federal income tax withheld from any payments it received because, for example, it failed to give the payer its correct EIN or was otherwise subjected to backup withholding, include the amount withheld in the total for line 18.

Line 20. Refundable Credits

Line 20a. Credit from Form 2439. Enter any credit from Form

2439, Notice to Shareholder of Undistributed Long-Term Capital

Gains, for the corporation's share of the tax paid by a regulated investment company

(RIC) or a real estate investment trust (REIT) on undistributed long-term capital gains included in the corporation's income. Attach Form 2439.

Line 20b. Credit for federal tax on fuels.

Enter the total income tax credit claimed on Form 4136, Credit for Federal Tax Paid on Fuels. Attach Form 4136.

Line 20c. Reserved for future use.

Line 20z. Other. Include on line 20z any other refundable credit the corporation is claiming, including the following. Attach a statement listing the type of credit and the amount of the credit.

- Credit for tax withheld under Chapter 3 or 4 of the Internal Revenue Code that is shown on Form 1042-S, Form 8805, or Form 8288-A. Attach the applicable form.
- Credit for tax on ozone-depleting chemicals. See section 4682(g)(2).

- Credit under section 960(c) (section 960(b) for pre-2018 tax years of foreign corporations). If an increase in the limitation under section 960(c) (section 960(b) (pre-2018)) exceeds the total tax on Schedule J, Part I, line 11, for the tax year, the amount of the excess is deemed an overpayment of tax for the tax year. See section 960(c) (section 960(b) (pre-2018)) for more information regarding the circumstances under which such an excess arises.

**Line 22. Elective Payment Election
Amount From Form 3800**

Enter on line 22 the total net elective payment election amount from Form 3800, Part III, line 6, column (i). See the Instructions for Form 3800.

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Schedule K. Other Information

Complete all items that apply to the corporation.

Question 2

See the list of Principal Business Activity Codes later in the instructions. Using the list of codes and activities, determine from which activity the corporation derives the highest percentage of its total receipts. Enter on lines 2a, 2b, and 2c the principal business activity code number, the corporation's business activity, and a description of the principal product or service of the corporation. For nonstore retailers, select the PBA code by the primary product that your establishment sells. For example, establishments primarily selling prescription and non-prescription drugs, select PBA code 456110 Pharmacies & Drug Retailers.

Question 3

Check the “Yes” box for question 3 if:

- The corporation is a subsidiary in an affiliated group (defined below), but is not filing a consolidated return for the tax year with that group; or
- The corporation is a subsidiary in a parent–subsidiary controlled group. For a definition of a parent–subsidiary controlled group, see the Instructions for Schedule O (Form 1120).

Any corporation that meets either of the requirements above should check the “Yes” box. This applies even if the corporation is a subsidiary member of one group and the parent corporation of another.

Note. If the corporation is an “excluded member” of a controlled group (see definition in the Instructions for Schedule O (Form 1120)), it is still considered a member of a controlled group for this purpose.

Affiliated group. An affiliated group is one or more chains of includible corporations (as defined in section 1504(b)) connected through stock ownership with a common parent corporation. See section 1504(a). The common parent must be an includible corporation and the following requirements must be met.

1. The common parent must own directly stock that represents at least 80% of the total voting power and at least 80% of the total value of the stock of at least one of the other includible corporations.
2. Stock that represents at least 80% of the total voting power and at least 80% of the total value of the stock of each of the other corporations (except for the common parent) must be owned directly by one or more of the other includible corporations.

For this purpose, the term "stock" generally does not include any stock that (a) is nonvoting, (b) is nonconvertible, (c) is limited and preferred as to dividends and does not participate significantly in corporate growth, and (d) has redemption and liquidation rights that do not exceed the issue price of the stock (except for a reasonable redemption or liquidation premium). See section 1504(a)(4).

Question 4. Constructive Ownership of the Corporation

For purposes of question 4, the constructive ownership rules of section 267(c) (excluding section 267(c)(3)) apply to ownership of interests in corporate stock and ownership of interests in the profit, loss, or capital of a partnership. If the corporation checked "Yes" to question 4a or 4b, complete and attach Schedule G (Form 1120), Information on Certain Persons Owning the Corporation's Voting Stock.

Question 5. Constructive Ownership of Other Entities

For purposes of determining the corporation's constructive ownership of other entities, the constructive ownership rules of section 267(c) (excluding section 267(c)(3)) apply to ownership of interests in partnerships and trusts as well as corporate stock. Generally, if an entity (a corporation, partnership, or trust) is owned, directly or indirectly, by or for another entity (corporation, partnership, estate, or trust), the owned entity is considered to be owned proportionately by or for the owners (shareholders, partners, or beneficiaries) of the owning entity.

Question 5a

List each foreign or domestic corporation not included on Form 851, Affiliations Schedule, in which the corporation, at the end of the tax year, owned directly 20% or more, or owned, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to

vote. Indicate the name of the corporation, EIN (if any), country of incorporation, and the percentage interest owned, directly or indirectly, in the total voting power. List the parent corporation of an affiliated group of corporations filing a consolidated tax return rather than the subsidiary members except for subsidiary members in which an interest is owned, directly or indirectly, independent of the interest owned, directly or indirectly, in the parent corporation. List a corporation owned through a disregarded entity rather than the disregarded entity.

Question 5b

List each foreign or domestic partnership in which the corporation, at the end of the tax year, owned directly an interest of 20% or more, or owned, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership. List each trust in which the corporation, at the end of the tax year, owned directly an interest of 20% or

more, or owned, directly or indirectly, an interest of 50% or more in the trust beneficial interest. Indicate the name, EIN (if any), country of organization, and the maximum percentage interest owned, directly or indirectly, in the profit, loss, or capital of the partnership at the end of the partnership tax year, or, for a trust, the percentage interest owned in the trust beneficial interest. List a partnership or trust owned through a disregarded entity rather than the disregarded entity.

Maximum percentage owned in partnership profit, loss, or capital. For the purposes of question 5b, the term “maximum percentage owned” means the highest percentage of interest in a partnership's profit, loss, or capital as of the end of the partnership's tax year, as determined under the partnership agreement, when taking into account the constructive ownership rules, earlier. If the partnership agreement does not

express the partner's share of profit, loss, and capital as fixed percentages, use a reasonable method in arriving at the percentage items for the purposes of completing question 5b. Such method must be consistent with the partnership agreement. The method used to compute a percentage share of profit, loss, and capital must be applied consistently from year to year. Maintain records to support the determination of the share of profits, losses, and capital.

Example. Corporation A owns, directly, a 50% interest in the profit, loss, or capital of Partnership B. Corporation A also owns, directly, a 15% interest in the profit, loss, or capital of Partnership C and owns, directly, 15% of the voting stock of Corporation D. Partnership B owns, directly, a 70% interest in the profit, loss, or capital of Partnership C and owns, directly, 70% of the voting stock of Corporation D. Corporation A owns, indirectly, through Partnership B, a 35% interest (50%

of 70%) in the profit, loss, or capital of Partnership C and owns, indirectly, 35% of the voting stock of Corporation D. Corporation A owns, directly or indirectly, a 50% interest in the profit, loss, or capital of Partnership C (15% directly and 35% indirectly), and owns, directly or indirectly, 50% of the voting stock of Corporation D (15% directly and 35% indirectly).

Corporation A reports in its answer to question 5a that it owns, directly or indirectly, 50% of the voting stock of Corporation D. Corporation A reports in its answer to question 5b that it owns, directly, an interest of 50% in the profit, loss, or capital of Partnership B and owns, directly or indirectly, 50% of the profit, loss, or capital of Partnership C.

Question 7

Check the "Yes" box if one foreign person owned at least 25% of the total voting power of all classes of stock of the corporation

entitled to vote or at least 25% of the total value of all classes of stock of the corporation.

The constructive ownership rules of section 318 apply in determining if a corporation is foreign owned. See section 6038A(c)(5) and the related regulations.

Enter on line 7a the percentage owned by the foreign person specified in question 7. On line 7b, enter the name of the owner's country.

Note. If there is more than one 25%-or-more foreign owner, complete question 7 for the foreign person with the highest percentage of ownership.

Foreign person. The term "foreign person" means:

- An individual who is not a citizen or resident of the United States;
- An individual who is a citizen or resident of a U.S. territory who is not

otherwise a citizen or resident of the United States;

- Any partnership, association, company, or corporation that is not created or organized in the United States;
- Any foreign estate or trust within the meaning of section 7701(a)(31); or
- A foreign government (or one of its agencies or instrumentalities) to the extent that it is engaged in the conduct of a commercial activity, as described in section 892.

However, the term "foreign person" does not include any foreign person who consents to the filing of a joint U.S. income tax return.

Owner's country. For individuals, the term "owner's country" means the country of residence. For all others, it is the country where incorporated, organized, created, or administered.

Requirement to file Form 5472. If the corporation checked "Yes," it may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Generally, a 25% foreign-owned corporation that had a reportable transaction with a foreign or domestic related party during the tax year must file Form 5472. See the Instructions for Form 5472, for filing instructions and penalties for failure to file.

Item 9

Show any tax-exempt interest received or accrued. Include any exempt-interest dividends received as a shareholder in a mutual fund or other RIC. Also, if required, include the same amount on Schedule M-1, line 7 (or Schedule M-3 (Form 1120), Part II, line 13, if applicable).

Item 11

Generally, if the corporation has an NOL for tax year 2023, it can elect to waive the entire carryback period for the NOL and instead carry the NOL forward to future tax years. To do so, check the box on line 11 and file the tax return by its due date, including extensions. Do not attach the statement described in Temporary Regulations section 301.9100-12T. Generally, once made, the election is irrevocable.

If the corporation timely filed its return for the loss year without making the election, it can make the election on an amended return filed within 6 months of the due date of the loss year return (excluding extensions). Attach the election to the amended return and write "Filed pursuant to section 301.9100-2" on the election statement. See the Instructions for Form 1139.

Corporations filing a consolidated return that elect to waive the entire carryback period for the group must also attach the statement

required by Regulations section 1.1502-21(b)(3) or the election will not be valid.

Item 12

Enter the amount of the NOL carryover to the tax year from prior years, even if some of the loss is used to offset income on this return. The amount to enter is the total of all NOLs generated in prior years but not used to offset income (either as a carryback or carryover) to a tax year prior to 2023. Do not reduce the amount by any NOL deduction reported on line 29a.

Question 14

A corporation that files Form 1120 must file Schedule UTP (Form 1120), Uncertain Tax Position Statement, with its 2023 income tax return if:

- For 2023, the corporation's total assets equal or exceed \$10 million;

- The corporation or a related party issued audited financial statements reporting all or a portion of the corporation's operations for all or a portion of the corporation's tax year; and
- The corporation has one or more tax positions that must be reported on Schedule UTP.

Attach Schedule UTP to the corporation's income tax return. Do not file it separately. A taxpayer that files a protective Form 1120 must also file Schedule UTP if it satisfies the requirements set forth above.

For details, see the Instructions for Schedule UTP.

Questions 15a and 15b

If the corporation made any payment in 2023 that would require the corporation to file any Form(s) 1099, check the "Yes" box for question 15a and answer question 15b.

Otherwise, check the “No” box for question 15a and skip question 15b. See [*Am I Required to File a Form 1099 or Other Information Return?*](#) on IRS.gov.

Question 19

If the corporation made any payments in 2023 that would require the corporation to file any Forms 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, and 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, check the “Yes” box. See the Instructions for Form 1042 and Instructions for Form 1042-S for information regarding who is required to file Forms 1042 and 1042-S and what types of payments are subject to reporting on Forms 1042 and 1042-S.

Question 21

If the corporation paid or accrued (including through a partnership) any interest or royalty for which a deduction is not allowed under

section 267A, check "Yes" for question 21 and enter the total amount for which a deduction is not allowed.

Payments to which section 267A applies.

Interest or royalty paid or accrued by a domestic corporation (including, in the case of a domestic corporation that is a partner in a partnership, the domestic corporation's allocable share of interest or royalty paid or accrued by the partnership) is subject to section 267A. Section 267A generally applies to interest or royalty paid or accrued according to a hybrid arrangement (such as, for example, a payment according to a hybrid instrument, or a payment to a reverse hybrid), provided that the payment or accrual is to a related party (or according to a structured arrangement). In addition, under an imported mismatch rule, section 267A generally applies to interest or royalties paid or accrued according to a non-hybrid arrangement where the income attributable to

that payment or accrual is directly or indirectly offset by certain deductions involving hybridity incurred by a related party or according to a structured arrangement. However, section 267A does not apply if a de minimis exception is satisfied. See Regulations section 1.267A-1(c). For purposes of section 267A, interest and royalties are defined broadly. For additional information about arrangements subject to section 267A, see Regulations sections 1.267A-2 and 1.267A-4. Also, see the anti-avoidance rule under Regulations section 1.267A-5(b)(6).

Extent to which deduction is disallowed.

When section 267A applies to interest or royalties paid or accrued pursuant to a hybrid arrangement, it generally disallows a deduction for the amount to the extent that, under the foreign tax law, there is not a corresponding income inclusion (including long-term deferral). However, the deduction

is not disallowed to the extent the amount is directly or indirectly included in income in the United States, such as if the amount is taken into account with respect to a U.S. shareholder under section 951(a) or section 951A. For additional information, see Regulations sections 1.267A-2 through 1.267A-4. For examples illustrating the application of section 267A, see Regulations section 1.267A-6.

Question 22

If the corporation had gross receipts of at least \$500 million in any 1 of the 3 preceding tax years, complete and attach Form 8991. For this purpose, the corporation's gross receipts include the gross receipts of all persons aggregated with the corporation, as specified in section 59A(e)(3). See the Instructions for Form 8991 to determine if the corporation is subject to the base erosion minimum tax.

Question 23

The limitation on business interest expense applies to every taxpayer with a trade or business, unless the taxpayer meets certain specified exceptions. A taxpayer may elect out of the limitation for certain businesses otherwise subject to the business interest expense limitation. See Question 24. Also, see the Instructions for Form 8990.

Certain real property trades or businesses and farming businesses qualify to make an election not to limit business interest expense. This is an irrevocable election. If you make this election, you are required to use the alternative depreciation system to depreciate any nonresidential real property, residential rental property, and qualified improvement property for an electing real property trade or business, and any property with a recovery period of 10 years or more for an electing farming business. See section 168(g)(1)(F). Also, you are not entitled to the special depreciation allowance for that

property. For a taxpayer with more than one qualifying business, the election is made with respect to each business.

Check "Yes" if the corporation has an election in effect to exclude a real property trade or business or a farming business from section 163(j). For more information, see the Instructions for Form 8990.

Question 24

Generally, a taxpayer with a trade or business must file Form

8990 to claim a deduction for business interest. In addition, Form 8990 must be filed by any taxpayer that owns an interest in a partnership with current-year, or prior-year carryover, excess business interest expense allocated from the partnership.

Exclusions from filing. A taxpayer is not required to file Form 8990 if the taxpayer is a small business taxpayer (defined below) and does not have excess business interest

expense from a partnership. A taxpayer also is not required to file Form 8990 if the taxpayer only has business interest expense from these excepted trades or businesses:

- An electing real property trade or business,
- An electing farming business, or
- Certain utility businesses.

Small business taxpayer. A small business taxpayer is not subject to the business interest expense limitation and is not required to file Form 8990. A small business taxpayer is a taxpayer that (a) is not a tax shelter (as defined in section 448(d) (3)), and (b) meets the gross receipts test of section 448(c), discussed next.

Gross receipts test. For 2023, a taxpayer meets the gross receipts test if the taxpayer has average annual gross receipts of \$29 million or less for the 3 prior tax years. A taxpayer's average annual gross receipts for

the 3 prior tax years is determined by adding the gross receipts for the 3 prior tax years and dividing the total by 3. Gross receipts include the aggregate gross receipts from all persons treated as a single employer, such as a controlled group of corporations, commonly controlled partnerships, or proprietorships, and affiliated service groups. See section 448(c) and the Instructions for Form 8990 for additional information.

Question 25

To certify as a QOF, the corporation must file Form 1120 and attach Form 8996, even if the corporation had no income or expenses to report. If the corporation is attaching Form 8996, check the "Yes" box for question 25. On the line following the dollar sign, enter the amount from Form 8996, line 15.

The penalty reported on this line from Form 8996, line 15, is not due with the filing of this form. The IRS will separately send to you a notice setting forth the due date for the

penalty payment and where that payment should be sent.

Question 26

Check the "Yes" box if:

1. On or after December 22, 2017, a foreign corporation directly or indirectly acquired substantially all of the properties held directly or indirectly by the corporation; and
2. The ownership percentage with respect to the acquisition was greater than 50% (by vote or by value).

If "Yes" is checked, also enter in the space provided the ownership percentage both by vote and by value. If there are multiple acquisitions that must be reported, enter the ownership for the most recent acquisition. Attach a statement reporting the ownership percentage by vote and by value for the other acquisitions.

Section 7874 applies in certain cases in which a foreign corporation directly or indirectly acquires substantially all of the properties of a domestic corporation. Generally, it applies when three requirements are satisfied.

1. Pursuant to a plan or series of related transactions, a foreign corporation must acquire directly or indirectly substantially all of the properties held directly or indirectly by a domestic corporation.
2. After the acquisition, the ownership percentage (by vote or value) must be at least 60%.
3. After the acquisition, the expanded affiliated group that includes the foreign acquiring corporation must not have substantial business activities in the foreign country in which the foreign acquiring corporation is created or organized.

When section 7874 applies, the tax treatment of the acquisition depends on the ownership percentage. If the ownership percentage is at least 80%, then the foreign acquiring corporation is treated as a domestic corporation for all purposes of the Internal Revenue Code. See section 7874(b). If the ownership percentage is at least 60% but less than 80%, then the foreign acquiring corporation is respected as a foreign corporation, but the domestic corporation and certain other persons are subject to special rules that reduce the tax benefits of the acquisition. See section 7874(a).

See the regulations under section 7874 for rules regarding the computation of the ownership percentage. See sections 59A(d)(4), 965(l), 4501(d), and 4985 for additional rules regarding the tax treatment of certain expatriated entities.

Question 27

Digital assets are any digital representations of value that are recorded on a cryptographically secured distributed ledger or any similar technology. For example, digital assets include non-fungible tokens (NFTs) and virtual currencies, such as cryptocurrencies and stablecoins. If a particular asset has the characteristics of a digital asset, it will be treated as a digital asset for federal income tax purposes.

Check the "Yes" box if at any time during 2023 the corporation received (as a reward, award, or payment for property or services); or (b) sold, exchanged, or otherwise disposed of a digital asset (or any financial interest in any digital asset).

For example, check "Yes" if at any time during 2023 the corporation:

- Received digital assets as payment for property or services provided;

- Received digital assets as a result of a reward or award;
- Received new digital assets as a result of mining, staking, and similar activities;
- Received digital assets as a result of a hard fork;
- Disposed of digital assets in exchange for property or services;
- Disposed of a digital asset in exchange or trade for another digital asset;
- Sold a digital asset; or
- Otherwise disposed of any other financial interest in a digital asset.

The corporation has a financial interest in a digital asset if it is the owner of record of a digital asset, or has an ownership stake in an account that holds one or more digital assets, including the rights and obligations to acquire

a financial interest, or owns a wallet that holds digital assets.

The following actions or transactions in 2023, alone, generally do not require the corporation to check "Yes:"

- Holding a digital asset in a wallet or account;
- Transferring a digital asset from one wallet or account the corporation owns or controls to another wallet or account that it owns or controls; or
- Purchasing digital assets using U.S. or other real currency, including through the use of electronic platforms such as PayPal and Venmo.

Do not leave the question unanswered. The corporation must answer "Yes" or "No" by checking the appropriate box. For more information, go to

[IRS.gov/virtualcurrencyfaqs.](https://www.irs.gov/virtualcurrencyfaqs)

If the corporation disposed of any digital asset which was held as a capital asset, through a sale, trade, exchange, payment, or other transfer, use Form 8949 to calculate the capital gain or loss and report that gain or loss on Schedule D (Form 1120). If the corporation received any digital asset as compensation for services or disposed of any digital asset that was held for sale to customers in a trade or business, it must report the income as it would report other income of the same type.

Question 28

If the corporation is a member of a controlled group, check the "Yes" box. Complete and attach Schedule O (Form 1120), Consent Plan and Apportionment Schedule for a Controlled Group. Component members of a controlled group must use Schedule O to report the apportionment of certain tax benefits between the members of the group. See Schedule O

and the Instructions for Schedule O for more information.

Question 29

Check the appropriate boxes to indicate if the corporation is required to file Form 4626. If the corporation does not meet the requirements of the safe harbor method, as provided under section 59(k)(3)(A) and Notice 2023-7, 2023-3 I.R.B. 390, available at [IRS.gov/irb/2023-03_IRB#NOT-2023-7](https://www.irs.gov/irb/2023-03_IRB#NOT-2023-7), for the current year, Form 4626 must be completed and attached to the corporation's return. See the instructions for Form 4626.

Question 30

Under section 4501, the corporation may be required to file Form 7208, Excise Tax on Repurchase of Corporate Stock, and pay the stock repurchase excise tax if, during the corporation's taxable year, (a) the corporation is publicly traded and repurchased its stock (or a specified affiliate of the corporation

acquired the corporation's stock); (b) the corporation is a specified affiliate of an applicable foreign corporation; or (c) the corporation is an expatriated entity with respect to a covered surrogate foreign corporation.

Do not complete a Form 7208 until the date specified in upcoming regulations under section 4501. For additional information, see section 4501 and Announcement 2023-18, 2023-30 I.R.B. 366, available at [IRS.gov/irb/2023-30_IRB#ANN-2023-18](https://www.irs.gov/irb/2023-30_IRB#ANN-2023-18).

Question 31

If the answer to question 31 is "Yes," attach a statement titled "Schedule K Statement of Subchapter K Basis Adjustments" that includes the information required for each tax basis adjustment described in (1) through (4) below. Provide the required information for each partnership where 80 % or more of the capital or profits of the partnership is owned, directly or indirectly, by members of the

corporation's controlled group of corporations (as defined in section 1563). If there are unrelated third-party minority partner interests in the partnership, the corporation is not required to include such partners' information on this statement.

1. If the adjusted basis of a partner's partnership interest differs from the partner's share of the partnership's adjusted basis of partnership property by \$10 million or more at the end of the tax year and at any other relevant date (for example, at the time of a transfer of a partnership interest or the liquidation of a partnership) provide the partnership's name and TIN, partner's name and TIN, and the amount and allocation of such difference for each partner.
2. If a partnership makes a basis adjustment of \$10 million or more at the end of the tax year and at any

other relevant date, pursuant to section 743 (including section 743(d)) upon the transfer of a partnership interest in such partnership to a partner that is, directly or indirectly, a controlled group member, provide the partnership's name and TIN, name and TIN of the transferor partner and transferee partner, and the amount and allocation of the basis adjustment.

3. If a partnership makes a basis adjustment that is \$10 million or more at the end of the tax year and at any other relevant date made pursuant to section 734 (including section 734(d)) upon the distribution of property to a controlled group member (directly or indirectly), provide the name and TIN of each partnership, the name and TIN of the controlled group member, and a schedule detailing the amount and allocation of the adjustment.

4. If a partnership distributed property, directly or indirectly, to a controlled group member, and the controlled group member's basis in the property under section 732(a) or (b) differs from the partnership's basis in the property immediately before the distribution by \$10 million or more at the end of the tax year and at any other relevant date, provide the partnership's name and TIN, the name and TIN of the controlled group member, and the amount and allocation of the basis adjustment.

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Schedule L. Balance Sheets per Books

The balance sheets should agree with the corporation's books and records.

Corporations with total receipts (page 1, line 1a plus lines 4 through 10) **and** total assets at the end of the tax year less than \$250,000 are not required to complete Schedules L, M-1, and M-2 if the "Yes" box on Schedule K, question 13, is checked.

Corporations with total assets nonconsolidated (or consolidated for all corporations included within the consolidated tax group) of \$10 million or more on the last day of the tax year must file Schedule M-3 (Form 1120) instead of Schedule M-1.

However, see the instructions for Schedule M-1 below. See the separate Instructions for Schedule M-3 (Form 1120) for provisions that also affect Schedule L.

If filing a consolidated return, report total consolidated assets, liabilities, and shareholder's equity for all corporations joining in the return. See Consolidated Return, earlier.

Line 1

Include certificates of deposit as cash on this line.

Line 5

Include on this line:

- State and local government obligations, the interest on which is excludable from gross income under section 103(a), and
- Stock in a mutual fund or other RIC that distributed exempt-interest dividends during the tax year of the corporation.

Line 26

Some examples of adjustments to report on this line include:

- Unrealized gains and losses on securities held "available for sale,"
- Foreign currency translation adjustments,
- The excess of additional pension liability over unrecognized prior service cost,
- Guarantees of employee stock (ESOP) debt, and
- Compensation related to employee stock award plans.

If the total adjustment to be entered on line 26 is a negative amount, enter the amount in parentheses.

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Schedule M-1. Reconciliation of Income (Loss) per Books With Income per Return

In completing Schedule M-1, the following apply.

- Corporations with total receipts (page 1, line 1a plus lines 4 through 10) **and** total assets at the end of the tax year less than \$250,000 are not required to complete Schedules L, M-1, and M-2 if the "Yes" box on Schedule K, question 13, is checked.
- Corporations with total assets non-consolidated (or consolidated for all corporations included within the consolidated tax group) of \$10 million or more on the last day of the tax year must file Schedule M-3 (Form 1120) instead of Schedule M-1.

- A corporation filing Form 1120 that is not required to file Schedule M-3 may voluntarily file Schedule M-3 instead of Schedule M-1. See the Instructions for Schedule M-3 (Form 1120) for more information.
- Corporations that (a) are required to file Schedule M-3 (Form 1120) and have less than \$50 million total assets at the end of the tax year, or (b) are not required to file Schedule M-3 (Form 1120) and voluntarily file Schedule M-3 (Form 1120), must either (i) complete Schedule M-3 (Form 1120) entirely, or (ii) complete Schedule M-3 (Form 1120) through Part I, and complete Form 1120, Schedule M-1, instead of completing Parts II and III of Schedule M-3 (Form 1120). If the corporation chooses to complete Schedule M-1 instead of completing Parts II and III of Schedule

M-3, the amount on Schedule M-1, line 1, must equal the amount on Schedule M-3, Part I, line 11. See the Instructions for Schedule M-3 (Form 1120) for more information.

Line 5c

Include any of the following applicable expenses.

- Entertainment expenses not deductible under section 274(a).
- Meal expenses not deductible under section 274(n).
- Qualified transportation fringes not deductible under section 274(a)(4).
- Expenses for the use of an entertainment facility.
- The part of business gifts over \$25.

- Expenses of an individual over \$2,000, allocable to conventions on cruise ships.
- Employee achievement awards of nontangible or tangible property over \$400 (\$1,600 if part of a qualified plan).
- The cost of skyboxes.
- Nondeductible club dues.
- The part of luxury water travel expenses not deductible under section 274(m).
- Expenses for travel as a form of education.
- Other nondeductible travel and entertainment expenses.

Line 7

Report any tax-exempt interest received or accrued, including any exempt-interest

dividends received as a shareholder in a mutual fund or other RIC. Also, report this same amount on Schedule K, item 9.

The corporation should include tax-exempt income from forgiven PPP loans on line 7 of Schedule M-1 (if it was included on line 1 of the Schedule M-1), or on Part II, line 25 of Schedule M-3 (Form 1120), column (c) as a negative number (if it was included on line 25 in column (a) as Income per Income Statement).

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Schedule M-2. Analysis of Unappropriated Retained Earnings per Books

If the corporation treats tax-exempt income resulting from a PPP loan as received or accrued prior to when forgiveness of the PPP loan is granted and the amount of forgiveness granted is less than the amount of tax-exempt income that was previously treated as received or accrued, the corporation should include the difference as a decrease in tax-exempt income on Schedule M-2, line 6, for the tax year in which the taxpayer receives notice that the PPP loan was not fully forgiven. The corporation should attach a statement to Schedule M-2 including the following information:

1. The corporation's name, address, and EIN;

2. A statement that the corporation is making adjustments in accordance with section 3.03 of Rev. Proc. 2021-48; and
3. The tax year for which tax-exempt income was originally reported, the amount of tax-exempt income that was originally reported for such tax year, and the amount of tax-exempt income being adjusted on Schedule M-2.

Paperwork Reduction Act Notice. We ask for the information on these forms to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control

number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

Estimates of Taxpayer Burden. The following tables show burden estimates based on current statutory requirements as of December 2023 for taxpayers filing 2023 Forms 1065, 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-S, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1066, 1120-REIT, 1120-RIC, 1120-POL, and related attachments. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with reporting representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying

costs, and tax preparation software costs. While these estimates don't include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and don't necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type.

The average burden for partnerships filing Forms 1065 and related attachments is about 60 hours and \$5,000; the average burden for corporations filing Form 1120 and associated forms is about 105 hours and \$6,700; and the average burden for Forms 1066, 1120-REIT, 1120-RIC, 1120S, and all related attachments is 65 hours and \$4,400. Within each of these estimates there is significant

variation in taxpayer activity. Tax preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location. Third-party burden hours are not included in these estimates.

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Table 1 – Taxpayer Burden for Entities Taxed as Partnerships

Forms 1065, 1066, and all attachments				
Primary Form Filed or Type of Taxpayer	Total Number of Returns (millions)	Average Time (hours)	Average Cost (\$)	Average Monetized Burden (\$)
All Partnerships	5.3	60	5,000	8,700
Small	4.9	50	3,200	5,200
Large*	0.4	200	27,800	50,800
*A large business is defined as one having end-of-year assets greater than \$10 million. A large business is defined the same way for partnerships, taxable corporations, and pass-through corporations. A small business is any business that doesn't meet the definition of a large business.				

Table 2 – Taxpayer Burden for Entities Taxed as Taxable Corporations

Forms 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-POL, and all attachments				
Primary Form Filed or Type of Taxpayer	Total Number of Returns (millions)	Average Time (hours)	Average Cost (\$)	Average Monetized Burden (\$)
All Taxable Corporations	2.1	105	6,700	14,900
Small	2.0	55	3,600	6,200
Large*	0.1	830	53,800	149,000
*A large business is defined as one having end-of-year assets greater than \$10 million. A large business is defined the same way for partnerships, taxable corporations, and pass-through corporations. A small business is any business that doesn't meet the definition of a large business.				

Table 3 – Taxpayer Burden for Entities Taxed as Pass-Through Corporations

Forms 1120-REIT, 1120-RIC, 1120-S, and all attachments				
Primary Form Filed or Type of Taxpayer	Total Number of Returns (millions)	Average Time (hours)	Average Cost (\$)	Average Monetized Burden (\$)
All Pass-Through Corporations	5.8	65	4,400	7,500
Small	5.7	60	3,800	6,400
Large*	0.1	295	37,700	71,800
*A large business is defined as one having end-of-year assets greater than \$10 million. A large business is defined the same way for partnerships, taxable corporations, and pass-through corporations. A small business is any business that doesn't meet the definition of a large business.				

Comments. If you have comments concerning the accuracy of these time estimates or suggestions for making these forms simpler, we would be happy to hear from you. You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the tax form to this address. Instead, see [Where To File](#), earlier, near the beginning of the instructions.

Principal Business Activity Codes

This list of principal business activities and their associated codes is designed to classify an enterprise by the type of activity in which it is engaged to facilitate the administration of the Internal Revenue Code. These principal business activity codes are based on the North American Industry Classification System.

Using the list of activities and codes below, determine from which activity the company derives the largest percentage of its "total receipts." Total receipts is defined as the sum of gross receipts or sales (page 1, line 1a) plus all other income (page 1, lines 4 through 10). If the company purchases raw materials and supplies them to a subcontractor to produce the finished product, but retains title to the product, the company is

considered a manufacturer and must use one of the manufacturing codes (311110-339900).

Once the principal business activity is determined, entries must be made on Form 1120, Schedule K, lines 2a, 2b, and 2c. On line 2a, enter the six-digit code selected from the list below. On line 2b, enter the company's business activity. On line 2c, enter a brief description of the principal product or service of the company.

<p>Agriculture, Forestry, Fishing, and Hunting</p> <p>Crop Production</p> <p>111100 Oilseed & Grain Farming</p> <p>111210 Vegetable & Melon Farming (including potatoes & yams)</p> <p>111300 Fruit & Tree Nut Farming</p> <p>111400 Greenhouse, Nursery, & Floriculture Production</p> <p>111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet, & all other crop farming)</p> <p>Animal Production</p> <p>112111 Beef Cattle Ranching & Farming</p> <p>112112 Cattle Feedlots</p> <p>112120 Dairy Cattle & Milk Production</p> <p>112210 Hog & Pig Farming</p> <p>112300 Poultry & Egg Production</p> <p>112400 Sheep & Goat Farming</p> <p>112510 Aquaculture (including shellfish & finfish farms & hatcheries)</p> <p>112900 Other Animal Production</p> <p>Forestry and Logging</p> <p>113110 Timber Tract Operations</p> <p>113210 Forest Nurseries & Gathering of Forest Products</p> <p>113310 Logging</p> <p>Fishing, Hunting, and Trapping</p> <p>114110 Fishing</p> <p>114210 Hunting & Trapping</p> <p>Support Activities for Agriculture and Forestry</p> <p>115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)</p> <p>115210 Support Activities for Animal Production (including farriers)</p> <p>115310 Support Activities for Forestry</p>	<p>238290 Other Building Equipment Contractors</p> <p>238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finished carpentry)</p> <p>238900 Other Specialty Trade Contractors (including site preparation)</p> <p>Manufacturing</p> <p>Food Manufacturing</p> <p>311110 Animal Food Mfg</p> <p>311200 Grain & Oilseed Milling</p> <p>311300 Sugar & Confectionery Product Mfg</p> <p>311400 Fruit & Vegetable Preserving & Specialty Food Mfg</p> <p>311500 Dairy Product Mfg</p> <p>311610 Animal Slaughtering & Processing</p> <p>311710 Seafood Product Preparation & Packaging</p> <p>311800 Bakeries, Tortilla & Dry Pasta Mfg</p> <p>311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)</p> <p>Beverage and Tobacco Product Manufacturing</p> <p>312110 Soft Drink & Ice Mfg</p> <p>312120 Breweries</p> <p>312130 Wineries</p> <p>312140 Distilleries</p> <p>312200 Tobacco Manufacturing</p> <p>Textile Mills and Textile Product Mills</p> <p>313000 Textile Mills</p> <p>314000 Textile Product Mills</p> <p>Apparel Manufacturing</p> <p>315100 Apparel Knitting Mills</p> <p>315210 Cut & Sew Apparel Contractors</p> <p>315250 Cut & Sew Apparel Mfg (except Contractors)</p> <p>315990 Apparel Accessories & Other Apparel Mfg</p> <p>Leather and Allied Product Manufacturing</p> <p>316110 Leather & Hide Tanning & Finishing</p> <p>316210 Footwear Mfg (including rubber & plastics)</p> <p>316990 Other Leather & Allied Product Mfg</p> <p>Wood Product Manufacturing</p> <p>321110 Sawmills & Wood Preservation</p> <p>321210 Veneer, Plywood, & Engineered Wood Product Mfg</p> <p>321900 Other Wood Product Mfg</p> <p>Paper Manufacturing</p> <p>322100 Pulp, Paper, & Paperboard Mills</p> <p>322200 Converted Paper Product Mfg</p> <p>Printing and Related Support Activities</p> <p>323100 Printing & Related Support Activities</p> <p>Petroleum and Coal Products Manufacturing</p> <p>324110 Petroleum Refineries (including integrated)</p> <p>324120 Asphalt Paving, Roofing, & Saturated Materials Mfg</p> <p>324190 Other Petroleum & Coal Products Mfg</p> <p>Chemical Manufacturing</p> <p>325100 Basic Chemical Mfg</p> <p>325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg</p> <p>325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg</p> <p>325410 Pharmaceutical & Medicine Mfg</p> <p>325500 Paint, Coating, & Adhesive Mfg</p> <p>325600 Soap, Cleaning Compound, & Toilet Preparation Mfg</p> <p>325900 Other Chemical Product & Preparation Mfg</p>	<p>Plastics and Rubber Products Manufacturing</p> <p>326100 Plastics Product Mfg</p> <p>326200 Rubber Product Mfg</p> <p>Nonmetallic Mineral Product Manufacturing</p> <p>327100 Clay Product & Refractory Mfg</p> <p>327210 Glass & Glass Product Mfg</p> <p>327300 Cement & Concrete Product Mfg</p> <p>327400 Lime & Gypsum Product Mfg</p> <p>327900 Other Nonmetallic Mineral Product Mfg</p> <p>Primary Metal Manufacturing</p> <p>331110 Iron & Steel Mills & Ferroalloy Mfg</p> <p>331200 Steel Product Mfg from Purchased Steel</p> <p>331310 Alumina & Aluminum Production & Processing</p> <p>331400 Nonferrous Metal (except Aluminum) Production & Processing</p> <p>331500 Foundries</p> <p>Fabricated Metal Product Manufacturing</p> <p>332110 Forging & Stamping</p> <p>332210 Cutlery & Handtool Mfg</p> <p>332300 Architectural & Structural Metals Mfg</p> <p>332400 Boiler, Tank, & Shipping Container Mfg</p> <p>332510 Hardware Mfg</p> <p>332610 Spring & Wire Product Mfg</p> <p>332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg</p> <p>332810 Coating, Engraving, Heat Treating, & Allied Activities</p> <p>332900 Other Fabricated Metal Product Mfg</p> <p>Machinery Manufacturing</p> <p>333100 Agriculture, Construction, & Mining Machinery Mfg</p> <p>333200 Industrial Machinery Mfg</p> <p>333310 Commercial & Service Industry Machinery Mfg</p> <p>333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg</p> <p>333510 Metalworking Machinery Mfg</p> <p>333610 Engine, Turbine & Power Transmission Equipment Mfg</p> <p>333900 Other General Purpose Machinery Mfg</p> <p>Computer and Electronic Product Manufacturing</p> <p>334110 Computer & Peripheral Equipment Mfg</p> <p>334200 Communications Equipment Mfg</p> <p>334310 Audio & Video Equipment Mfg</p> <p>334410 Semiconductor & Other Electronic Component Mfg</p> <p>334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg</p> <p>334610 Manufacturing & Reproducing Magnetic & Optical Media</p> <p>Electrical Equipment, Appliance, and Component Manufacturing</p> <p>335100 Electric Lighting Equipment Mfg</p> <p>335200 Household Appliance Mfg</p> <p>335310 Electrical Equipment Mfg</p> <p>335900 Other Electrical Equipment & Component Mfg</p> <p>Transportation Equipment Manufacturing</p> <p>336100 Motor Vehicle Mfg</p> <p>336210 Motor Vehicle Body & Trailer Mfg</p> <p>336300 Motor Vehicle Parts Mfg</p> <p>336410 Aerospace Product & Parts Mfg</p> <p>336510 Railroad Rolling Stock Mfg</p> <p>336610 Ship & Boat Building</p> <p>336900 Other Transportation Equipment Mfg</p>	<p>Furniture and Related Product Manufacturing</p> <p>337000 Furniture & Related Product Manufacturing</p> <p>Miscellaneous Manufacturing</p> <p>339110 Medical Equipment & Supplies Mfg</p> <p>339900 Other Miscellaneous Manufacturing</p> <p>Wholesale Trade</p> <p>Merchant Wholesalers, Durable Goods</p> <p>423100 Motor Vehicle & Motor Vehicle Parts & Supplies</p> <p>423200 Furniture & Home Furnishings</p> <p>423300 Lumber & Other Construction Materials</p> <p>423400 Professional & Commercial Equipment & Supplies</p> <p>423500 Metal & Mineral (except Petroleum)</p> <p>423600 Household Appliances & Electrical & Electronic Goods</p> <p>423700 Hardware, Plumbing, & Heating Equipment & Supplies</p> <p>423800 Machinery, Equipment, & Supplies</p> <p>423910 Sporting & Recreational Goods & Supplies</p> <p>423920 Toy & Hobby Goods & Supplies</p> <p>423930 Recyclable Materials</p> <p>423940 Jewelry, Watch, Precious Stone, & Precious Metals</p> <p>423990 Other Miscellaneous Durable Goods</p> <p>Merchant Wholesalers, Nondurable Goods</p> <p>424100 Paper & Paper Products</p> <p>424210 Drugs & Druggists' Sundries</p> <p>424300 Apparel, Piece Goods, & Notions</p> <p>424400 Grocery & Related Products</p> <p>424500 Farm Product Raw Materials</p> <p>424600 Chemical & Allied Products</p> <p>424700 Petroleum & Petroleum Products</p> <p>424800 Beer, Wine, & Distilled Alcoholic Beverages</p> <p>424910 Farm Supplies</p> <p>424920 Book, Periodical, & Newspapers</p> <p>424930 Flower, Nursery Stock, & Florists' Supplies</p> <p>424940 Tobacco Products & Electronic Cigarettes</p> <p>424950 Paint, Varnish, & Supplies</p> <p>424990 Other Miscellaneous Nondurable Goods</p> <p>Wholesale Trade Agents and Brokers</p> <p>425120 Wholesale Trade Agents & Brokers</p> <p>Retail Trade</p> <p>Motor Vehicle and Parts Dealers</p> <p>441110 New Car Dealers</p> <p>441120 Used Car Dealers</p> <p>441210 Recreational Vehicle Dealers</p> <p>441222 Boat Dealers</p> <p>441227 Motorcycle, ATV, & All Other Motor Vehicle Dealers</p> <p>441300 Automotive Parts, Accessories, & Tire Retailers</p> <p>Furniture and Home Furnishings Retailers</p> <p>449110 Furniture Retailers</p> <p>449121 Floor Covering Retailers</p> <p>449122 Window Treatment Retailers</p> <p>449129 All Other Home Furnishings Retailers</p> <p>Electronics and Appliance Retailers</p> <p>449210 Electronics & Appliance Retailers (including Computers)</p> <p>Building Material and Garden Equipment and Supplies Dealers</p> <p>444110 Home Centers</p> <p>444120 Paint & Wallpaper Retailers</p> <p>444140 Hardware Retailers</p>
<p>Mining</p> <p>211120 Crude Petroleum Extraction</p> <p>211130 Natural Gas Extraction</p> <p>212110 Coal Mining</p> <p>212200 Metal Ore Mining</p> <p>212310 Stone Mining & Quarrying</p> <p>212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying</p> <p>212390 Other Nonmetallic Mineral Mining & Quarrying</p> <p>213110 Support Activities for Mining</p>	<p>Leather and Allied Product Manufacturing</p> <p>316110 Leather & Hide Tanning & Finishing</p> <p>316210 Footwear Mfg (including rubber & plastics)</p> <p>316990 Other Leather & Allied Product Mfg</p> <p>Wood Product Manufacturing</p> <p>321110 Sawmills & Wood Preservation</p> <p>321210 Veneer, Plywood, & Engineered Wood Product Mfg</p> <p>321900 Other Wood Product Mfg</p> <p>Paper Manufacturing</p> <p>322100 Pulp, Paper, & Paperboard Mills</p> <p>322200 Converted Paper Product Mfg</p> <p>Printing and Related Support Activities</p> <p>323100 Printing & Related Support Activities</p> <p>Petroleum and Coal Products Manufacturing</p> <p>324110 Petroleum Refineries (including integrated)</p> <p>324120 Asphalt Paving, Roofing, & Saturated Materials Mfg</p> <p>324190 Other Petroleum & Coal Products Mfg</p> <p>Chemical Manufacturing</p> <p>325100 Basic Chemical Mfg</p> <p>325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg</p> <p>325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg</p> <p>325410 Pharmaceutical & Medicine Mfg</p> <p>325500 Paint, Coating, & Adhesive Mfg</p> <p>325600 Soap, Cleaning Compound, & Toilet Preparation Mfg</p> <p>325900 Other Chemical Product & Preparation Mfg</p>	<p>Computer and Electronic Product Manufacturing</p> <p>334110 Computer & Peripheral Equipment Mfg</p> <p>334200 Communications Equipment Mfg</p> <p>334310 Audio & Video Equipment Mfg</p> <p>334410 Semiconductor & Other Electronic Component Mfg</p> <p>334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg</p> <p>334610 Manufacturing & Reproducing Magnetic & Optical Media</p> <p>Electrical Equipment, Appliance, and Component Manufacturing</p> <p>335100 Electric Lighting Equipment Mfg</p> <p>335200 Household Appliance Mfg</p> <p>335310 Electrical Equipment Mfg</p> <p>335900 Other Electrical Equipment & Component Mfg</p> <p>Transportation Equipment Manufacturing</p> <p>336100 Motor Vehicle Mfg</p> <p>336210 Motor Vehicle Body & Trailer Mfg</p> <p>336300 Motor Vehicle Parts Mfg</p> <p>336410 Aerospace Product & Parts Mfg</p> <p>336510 Railroad Rolling Stock Mfg</p> <p>336610 Ship & Boat Building</p> <p>336900 Other Transportation Equipment Mfg</p>	<p>Wholesale Trade Agents and Brokers</p> <p>425120 Wholesale Trade Agents & Brokers</p> <p>Retail Trade</p> <p>Motor Vehicle and Parts Dealers</p> <p>441110 New Car Dealers</p> <p>441120 Used Car Dealers</p> <p>441210 Recreational Vehicle Dealers</p> <p>441222 Boat Dealers</p> <p>441227 Motorcycle, ATV, & All Other Motor Vehicle Dealers</p> <p>441300 Automotive Parts, Accessories, & Tire Retailers</p> <p>Furniture and Home Furnishings Retailers</p> <p>449110 Furniture Retailers</p> <p>449121 Floor Covering Retailers</p> <p>449122 Window Treatment Retailers</p> <p>449129 All Other Home Furnishings Retailers</p> <p>Electronics and Appliance Retailers</p> <p>449210 Electronics & Appliance Retailers (including Computers)</p> <p>Building Material and Garden Equipment and Supplies Dealers</p> <p>444110 Home Centers</p> <p>444120 Paint & Wallpaper Retailers</p> <p>444140 Hardware Retailers</p>
<p>Utilities</p> <p>221100 Electric Power Generation, Transmission & Distribution</p> <p>221210 Natural Gas Distribution</p> <p>221300 Water, Sewage & Other Systems</p> <p>221500 Combination Gas & Electric</p>	<p>Leather and Allied Product Manufacturing</p> <p>316110 Leather & Hide Tanning & Finishing</p> <p>316210 Footwear Mfg (including rubber & plastics)</p> <p>316990 Other Leather & Allied Product Mfg</p> <p>Wood Product Manufacturing</p> <p>321110 Sawmills & Wood Preservation</p> <p>321210 Veneer, Plywood, & Engineered Wood Product Mfg</p> <p>321900 Other Wood Product Mfg</p> <p>Paper Manufacturing</p> <p>322100 Pulp, Paper, & Paperboard Mills</p> <p>322200 Converted Paper Product Mfg</p> <p>Printing and Related Support Activities</p> <p>323100 Printing & Related Support Activities</p> <p>Petroleum and Coal Products Manufacturing</p> <p>324110 Petroleum Refineries (including integrated)</p> <p>324120 Asphalt Paving, Roofing, & Saturated Materials Mfg</p> <p>324190 Other Petroleum & Coal Products Mfg</p> <p>Chemical Manufacturing</p> <p>325100 Basic Chemical Mfg</p> <p>325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg</p> <p>325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg</p> <p>325410 Pharmaceutical & Medicine Mfg</p> <p>325500 Paint, Coating, & Adhesive Mfg</p> <p>325600 Soap, Cleaning Compound, & Toilet Preparation Mfg</p> <p>325900 Other Chemical Product & Preparation Mfg</p>	<p>Computer and Electronic Product Manufacturing</p> <p>334110 Computer & Peripheral Equipment Mfg</p> <p>334200 Communications Equipment Mfg</p> <p>334310 Audio & Video Equipment Mfg</p> <p>334410 Semiconductor & Other Electronic Component Mfg</p> <p>334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg</p> <p>334610 Manufacturing & Reproducing Magnetic & Optical Media</p> <p>Electrical Equipment, Appliance, and Component Manufacturing</p> <p>335100 Electric Lighting Equipment Mfg</p> <p>335200 Household Appliance Mfg</p> <p>335310 Electrical Equipment Mfg</p> <p>335900 Other Electrical Equipment & Component Mfg</p> <p>Transportation Equipment Manufacturing</p> <p>336100 Motor Vehicle Mfg</p> <p>336210 Motor Vehicle Body & Trailer Mfg</p> <p>336300 Motor Vehicle Parts Mfg</p> <p>336410 Aerospace Product & Parts Mfg</p> <p>336510 Railroad Rolling Stock Mfg</p> <p>336610 Ship & Boat Building</p> <p>336900 Other Transportation Equipment Mfg</p>	<p>Wholesale Trade Agents and Brokers</p> <p>425120 Wholesale Trade Agents & Brokers</p> <p>Retail Trade</p> <p>Motor Vehicle and Parts Dealers</p> <p>441110 New Car Dealers</p> <p>441120 Used Car Dealers</p> <p>441210 Recreational Vehicle Dealers</p> <p>441222 Boat Dealers</p> <p>441227 Motorcycle, ATV, & All Other Motor Vehicle Dealers</p> <p>441300 Automotive Parts, Accessories, & Tire Retailers</p> <p>Furniture and Home Furnishings Retailers</p> <p>449110 Furniture Retailers</p> <p>449121 Floor Covering Retailers</p> <p>449122 Window Treatment Retailers</p> <p>449129 All Other Home Furnishings Retailers</p> <p>Electronics and Appliance Retailers</p> <p>449210 Electronics & Appliance Retailers (including Computers)</p> <p>Building Material and Garden Equipment and Supplies Dealers</p> <p>444110 Home Centers</p> <p>444120 Paint & Wallpaper Retailers</p> <p>444140 Hardware Retailers</p>
<p>Construction</p> <p>Construction of Buildings</p> <p>236110 Residential Building Construction</p> <p>236200 Nonresidential Building Construction</p> <p>Heavy and Civil Engineering Construction</p> <p>237100 Utility System Construction</p> <p>237210 Land Subdivision</p> <p>237310 Highway, Street, & Bridge Construction</p> <p>237990 Other Heavy & Civil Engineering Construction</p> <p>Specialty Trade Contractors</p> <p>238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)</p> <p>238210 Electrical Contractors</p> <p>238220 Plumbing, Heating, & Air-Conditioning Contractors</p>	<p>Leather and Allied Product Manufacturing</p> <p>316110 Leather & Hide Tanning & Finishing</p> <p>316210 Footwear Mfg (including rubber & plastics)</p> <p>316990 Other Leather & Allied Product Mfg</p> <p>Wood Product Manufacturing</p> <p>321110 Sawmills & Wood Preservation</p> <p>321210 Veneer, Plywood, & Engineered Wood Product Mfg</p> <p>321900 Other Wood Product Mfg</p> <p>Paper Manufacturing</p> <p>322100 Pulp, Paper, & Paperboard Mills</p> <p>322200 Converted Paper Product Mfg</p> <p>Printing and Related Support Activities</p> <p>323100 Printing & Related Support Activities</p> <p>Petroleum and Coal Products Manufacturing</p> <p>324110 Petroleum Refineries (including integrated)</p> <p>324120 Asphalt Paving, Roofing, & Saturated Materials Mfg</p> <p>324190 Other Petroleum & Coal Products Mfg</p> <p>Chemical Manufacturing</p> <p>325100 Basic Chemical Mfg</p> <p>325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg</p> <p>325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg</p> <p>325410 Pharmaceutical & Medicine Mfg</p> <p>325500 Paint, Coating, & Adhesive Mfg</p> <p>325600 Soap, Cleaning Compound, & Toilet Preparation Mfg</p> <p>325900 Other Chemical Product & Preparation Mfg</p>	<p>Computer and Electronic Product Manufacturing</p> <p>334110 Computer & Peripheral Equipment Mfg</p> <p>334200 Communications Equipment Mfg</p> <p>334310 Audio & Video Equipment Mfg</p> <p>334410 Semiconductor & Other Electronic Component Mfg</p> <p>334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg</p> <p>334610 Manufacturing & Reproducing Magnetic & Optical Media</p> <p>Electrical Equipment, Appliance, and Component Manufacturing</p> <p>335100 Electric Lighting Equipment Mfg</p> <p>335200 Household Appliance Mfg</p> <p>335310 Electrical Equipment Mfg</p> <p>335900 Other Electrical Equipment & Component Mfg</p> <p>Transportation Equipment Manufacturing</p> <p>336100 Motor Vehicle Mfg</p> <p>336210 Motor Vehicle Body & Trailer Mfg</p> <p>336300 Motor Vehicle Parts Mfg</p> <p>336410 Aerospace Product & Parts Mfg</p> <p>336510 Railroad Rolling Stock Mfg</p> <p>336610 Ship & Boat Building</p> <p>336900 Other Transportation Equipment Mfg</p>	<p>Wholesale Trade Agents and Brokers</p> <p>425120 Wholesale Trade Agents & Brokers</p> <p>Retail Trade</p> <p>Motor Vehicle and Parts Dealers</p> <p>441110 New Car Dealers</p> <p>441120 Used Car Dealers</p> <p>441210 Recreational Vehicle Dealers</p> <p>441222 Boat Dealers</p> <p>441227 Motorcycle, ATV, & All Other Motor Vehicle Dealers</p> <p>441300 Automotive Parts, Accessories, & Tire Retailers</p> <p>Furniture and Home Furnishings Retailers</p> <p>449110 Furniture Retailers</p> <p>449121 Floor Covering Retailers</p> <p>449122 Window Treatment Retailers</p> <p>449129 All Other Home Furnishings Retailers</p> <p>Electronics and Appliance Retailers</p> <p>449210 Electronics & Appliance Retailers (including Computers)</p> <p>Building Material and Garden Equipment and Supplies Dealers</p> <p>444110 Home Centers</p> <p>444120 Paint & Wallpaper Retailers</p> <p>444140 Hardware Retailers</p>

444180 Other Building Material Dealers 444200 Lawn & Garden Equipment & Supplies Retailers Food and Beverage Retailers 445110 Supermarkets & Other Grocery Retailers (except Convenience) 445131 Convenience Retailers 445132 Vending Machine Operators 445230 Fruit & Vegetable Retailers 445240 Meat Retailers 445250 Fish & Seafood Retailers 445291 Baked Goods Retailers 445292 Confectionery & Nut Retailers 445298 All Other Specialty Food Retailers 445320 Beer, Wine, & Liquor Retailers Health and Personal Care Retailers 456110 Pharmacies & Drug Retailers 456120 Cosmetics, Beauty Supplies, & Perfume Retailers 456130 Optical Goods Retailers 456190 Other Health & Personal Care Retailers Gasoline Stations & Fuel Dealers 457100 Gasoline Stations (including convenience stores with gas) 457210 Fuel Dealers (including Heating Oil & Liquefied Petroleum) Clothing and Accessories Retailers 458110 Clothing & Clothing Accessories Retailers 458210 Shoe Retailers 458310 Jewelry Retailers 458320 Luggage & Leather Goods Retailers Sporting Goods, Hobby, Book, Musical Instrument and Miscellaneous Retailers 459110 Sporting Goods Retailers 459120 Hobby, Toy, & Game Retailers 459130 Sewing, Needlework, & Piece Goods Retailers 459140 Musical Instrument & Supplies Retailers 459210 Book Retailers & News Dealers (including newsstands) 459310 Florists 459410 Office Supplies & Stationery Retailers 459420 Gift, Novelty, & Souvenir Retailers 459510 Used Merchandise Retailers 459910 Pet & Pet Supplies Retailers 459920 Art Dealers 459930 Manufactured (Mobile) Home Dealers 459990 All Other Miscellaneous Retailers (including tobacco, candle, & trophy retailers) General Merchandise Retailers 455110 Department Stores 455210 Warehouse Clubs, Supercenters, & Other General Merch. Retailers Nonstore Retailers Nonstore retailers sell all types of merchandise using such methods as Internet, mail-order catalogs, interactive television, or direct sales. These types of Retailers should select the PBA associated with their primary line of products sold. For example, establishments primarily selling prescription and non-prescription drugs, select PBA code 456110 Pharmacies & Drug Retailers	485410 School & Employee Bus Transportation 485510 Charter Bus Industry 485990 Other Transit & Ground Passenger Transportation Pipeline Transportation 486000 Pipeline Transportation Scenic & Sightseeing Transportation 487000 Scenic & Sightseeing Transportation Support Activities for Transportation 488100 Support Activities for Air Transportation 488210 Support Activities for Rail Transportation 488300 Support Activities for Water Transportation 488410 Motor Vehicle Towing 488490 Other Support Activities for Road Transportation 488510 Freight Transportation Arrangement 488990 Other Support Activities for Transportation Couriers and Messengers 492110 Couriers & Express Delivery Services 492210 Local Messengers & Local Delivery Warehousing and Storage 493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units) Information Motion Picture and Sound Recording Industries 512100 Motion Picture & Video Industries (except video rental) 512200 Sound Recording Industries Publishing Industries 513110 Newspaper Publishers 513120 Periodical Publishers 513130 Book Publishers 513140 Directory & Mailing List Publishers 513190 Other Publishers 513210 Software Publishers Broadcasting, Content Providers, and Telecommunications 516100 Radio & Television Broadcasting Stations 516210 Media Streaming, Social Networks, & Other Content Providers 517000 Telecommunications (including Wired, Wireless, Satellite, Cable & Other Program Distribution, Resellers, Agents, Other Telecommunications, & Internet Service Providers) Data Processing, Web Search Portals, & Other Information Services 518210 Computing Infrastructure Providers, Data Processing, Web Hosting, & Related Services 519200 Web Search Portals, Libraries, Archives, & Other Info. Services	523210 Securities & Commodity Exchanges 523900 Other Financial Investment Activities (including portfolio management & investment advice) Insurance Carriers and Related Activities 524110 Direct Life, Health, & Medical Insurance Carriers 524120 Direct Insurance (except Life, Health, & Medical) Carriers 524210 Insurance Agencies & Brokerages 524290 Other Insurance Related Activities (including third-party administration of insurance & pension funds) Funds, Trusts, and Other Financial Vehicles 525100 Insurance & Employee Benefit Funds 525910 Open-End Investment Funds (Form 1120-RIC) 525920 Trusts, Estates, & Agency Accounts 525990 Other Financial Vehicles (including mortgage REITs & closed-end investment funds) Real Estate and Rental and Leasing Real Estate 531110 Lessors of Residential Buildings & Dwellings (including equity REITs) 531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) 531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) 531190 Lessors of Other Real Estate Property (including equity REITs) 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property Managers 531320 Offices of Real Estate Appraisers 531390 Other Activities Related to Real Estate Rental and Leasing Services 532100 Automotive Equipment Rental & Leasing 532210 Consumer Electronics & Appliances Rental 532281 Formal Wear & Costume Rental 532282 Video Tape & Disc Rental 532283 Home Health Equipment Rental 532284 Recreational Goods Rental 532289 All Other Consumer Goods Rental 532310 General Rental Centers 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing Lessors of Nonfinancial Intangible Assets (except copyrighted works) 533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works) Professional, Scientific, and Technical Services Legal Services 541110 Offices of Lawyers 541190 Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services 541211 Offices of Certified Public Accountants 541213 Tax Preparation Services 541214 Payroll Services 541219 Other Accounting Services Architectural, Engineering, and Related Services 541310 Architectural Services 541320 Landscape Architecture Services 541330 Engineering Services 541340 Drafting Services 541350 Building Inspection Services 541360 Geophysical Surveying & Mapping Services 541370 Surveying & Mapping (except Geophysical) Services	541380 Testing Laboratories & Services Specialized Design Services 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design) Computer Systems Design and Related Services 541511 Custom Computer Programming Services 541512 Computer Systems Design Services 541513 Computer Facilities Management Services 541519 Other Computer Related Services Other Professional, Scientific, and Technical Services 541600 Management, Scientific, & Technical Consulting Services 541700 Scientific Research & Development Services 541800 Advertising, Public Relations, & Related Services 541910 Marketing Research & Public Opinion Polling 541920 Photographic Services 541930 Translation & Interpretation Services 541940 Veterinary Services 541990 All Other Professional, Scientific, & Technical Services Management of Companies (Holding Companies) 551111 Offices of Bank Holding Companies 551112 Offices of Other Holding Companies Administrative and Support and Waste Management and Remediation Services Administrative and Support Services 561110 Office Administrative Services 561210 Facilities Support Services 561300 Employment Services 561410 Document Preparation Services 561420 Telephone Call Centers 561430 Business Service Centers (including private mail centers & copy shops) 561440 Collection Agencies 561450 Credit Bureaus 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services) 561500 Travel Arrangement & Reservation Services 561600 Investigation & Security Services 561710 Exterminating & Pest Control Services 561720 Janitorial Services 561730 Landscaping Services 561740 Carpet & Upholstery Cleaning Services 561790 Other Services to Buildings & Dwellings 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers) Waste Management and Remediation Services 562000 Waste Management & Remediation Services Educational Services 611000 Educational Services (including schools, colleges, & universities) Health Care and Social Assistance Offices of Physicians and Dentists 621111 Offices of Physicians (except mental health specialists) 621112 Offices of Physicians, Mental Health Specialists 621210 Offices of Dentists Offices of Other Health Practitioners 621310 Offices of Chiropractors 621320 Offices of Optometrists 621330 Offices of Mental Health Practitioners (except Physicians)
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Index

A

Accounting methods 6

Accounting period (Tax Year) 7

Address change 9

Advance payments 10

Affiliated group 23

Amended return 7

Amortization 11

Assembling the return 5 At-risk rules 16

B

Backup withholding 22

Bad debts 13

Balance sheets 26

Base erosion minimum tax 21, 25

Beneficiaries of trusts 22

Business start-up expenses 11

C

Capital construction fund (See Merchant Marine capital construction fund)

Closely held corporations 12

Compensation of officers 12

Consolidated return 8, 24

Contributions to reduce public debt 2

Contributions, charitable 14

Corporate alternative minimum tax 21, 26

Cost of goods sold 10

D

Deductions 11

Depletion 15

Depository methods of tax payment 5

Depreciation 14 Direct deposit of refund 2, 17

Disclosure statement 7

Dividend income 10

Dividends-received deduction 18-20

Dues, membership and other 16

Electronic deposit requirement 5

Electronic filing 3

Employee benefit programs 15

Employer identification number (EIN) 9

Entities electing to be taxed as corporations 2 Estimated tax:

Penalty 5, 17

Estimated tax payments 5 Extension of time to file 4

F

Farming, corporations engaged in 2

Final return 9

Financial asset securitization investment trust (FASIT)[2](#)

Foreign person (defined)[23](#)

Foreign tax credit [21](#)

Forms and publications, how to get [2](#)

Future Developments [1](#)

G

General business credit [21](#)

General Instructions [2](#)

Gross receipts [10](#)

I

Installment sales [10](#)

Interest due

Late payment of tax [6](#)

Look-back method [21](#)

Interest expense [13](#)

Interest income:

Tax-exempt [24](#), [27](#)

Taxable [10](#)

L

LIFO recapture:

Tax on [22](#)

Limitations on deductions [11](#), [14](#)

Limited liability companies [2](#)

Lobbying expenses, nondeductibility [16](#)

M

Merchant Marine capital construction fund:

Deduction for contributions [17](#)

Tax on nonqualified withdrawal [21](#)

Minimum tax:

Prior year, credit for [21](#)

Mutual savings banks conducting life insurance business [20](#)

N

Name change [9](#)

Net operating loss [16](#), [24](#)

Nonaccrual experience method [10](#)

O

Other deductions [15](#)

Other income [10](#)

Other taxes [21](#)

Overpaid estimated tax [22](#)

P

Partnership income (loss) [15](#)

Passive activity limitations [12](#)

Penalties [6](#), [17](#)

Pension, profit-sharing, etc. plans [15](#)

Personal holding company 9

Personal holding company tax 21

Personal service corporation 9

Preparer, tax return 4

Private delivery services 4

R

Recapture taxes 21

Reconciliation of income 27

Recordkeeping 7

Refundable credits 22

Related party transactions 11

Rents (expense) 13

Rents (income) 10

Repairs and maintenance 12

S

Salaries and wages 12

Schedule:

C 18

J 20

K 22

L 26

M-1 27

M-3 9, 27

Section 263A costs 11

Shareholders' equity adjustments 27

Signature 4

Small business taxpayer 6, 25

Specific Instructions 8

T

Tax issues, unresolved 2

Tax-exempt securities 27

Taxes and licenses 13

Total assets 9

Travel, meals, and entertainment 16

U

Uniform capitalization rules 11

W

What's New 1

When to file 3

Where to file 4

Who must file 2

Who must sign 4

Worksheets:

Schedule C 20

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