



Note: *The draft you are looking for begins on the next page.*

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1120-F

U.S. Income Tax Return of a Foreign Corporation

OMB No. 1545-0123

Form Department of the Treasury Internal Revenue Service

For calendar year 2025, or tax year beginning _____, 2025, and ending _____, 20_____

2025

Go to www.irs.gov/Form1120F for instructions and the latest information.

Name, Employer identification number, Number and street, Room or suite number, City or town, State or province, Country, ZIP or foreign postal code. Check box(es) if: Initial return, Name or address change, First post-merger return, Schedule M-3 attached, Final return, Amended return, Protective return.

A Country of incorporation, B Foreign country under whose laws the income reported on this return is also subject to tax, C Date incorporated, D (1) Location of corporation's primary books and records, (2) Principal location of worldwide business, (3) If the corporation maintains an office or place of business in the United States, check here. E If the corporation had an agent in the United States at any time during the tax year, enter: (1) Type of agent, (2) Name, (3) Address. F See the instructions and enter the corporation's principal: (1) Business activity code number, (2) Business activity, (3) Product or service. G Check method of accounting: (1) Cash, (2) Accrual, (3) Other (specify).

Table with columns for line numbers (1-8k), descriptions (Tax from Section I, Total tax, etc.), and sub-columns for amounts (4a, 4b, 5a-5k, 5z, 6, 7, 8a, 8b, 9b). Includes routing number and account number fields.

Sign Here: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature of officer, Date, Title.

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only: Preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

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TREASURY/IRS AND OMB USE ONLY DRAFT

Additional Information (continued from page 1)

| | Yes | No |
|--|-----|----|
| H Did the corporation's method of accounting change from the preceding tax year? If "Yes," attach a statement with an explanation. | | |
| I Did the corporation's method of determining income change from the preceding tax year? If "Yes," attach a statement with an explanation. | | |
| J Did the corporation file a U.S. income tax return for the preceding tax year? | | |
| K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? | | |
| (2) If the answer to question K(1) is "Yes," is the corporation's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition? | | |
| (3) If the answer to question K(1) is "No," was the corporation engaged in the trading of securities or commodities described in section 864(b)(2)(A)(i) or section 864(b)(2)(B)(i)? If the answer to question K(3) is "Yes," enter the name of the resident broker, commission agent, custodian, or other independent agent who effects transactions in stocks and securities in the United States on the corporations's behalf: | | |
| (4) If the answer to question K(1) is "No," was the corporation engaged in the trading of securities or commodities described in section 864(b)(2)(A)(ii) or section 864(b)(2)(B)(ii)? If the answer to question K(4) is "Yes," enter the name of any resident broker, commission agent, custodian, or other agent who effects transactions in stocks and securities in the United States on the corporation's behalf: | | |
| If the answer to question K(4) is "Yes," enter the name of any partnership that effects transactions in the United States in securities or commodities (either directly or through an employee, broker, commission agent, custodian, or other agent) in which the corporation is a partner: | | |
| L Did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? If "Yes," enter the name of the foreign country: | | |
| M Did the corporation have any transactions with related parties? If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached _____ | | |
| N Is the corporation a controlled foreign corporation? (See section 957(a) for definition.) | | |
| O Is the corporation a personal service corporation? (See instructions for definition.) | | |
| P Enter tax-exempt interest received or accrued during the tax year (see instructions) \$ _____ | | |
| Q At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.) If "Yes," attach a statement showing (1) name and EIN of such U.S. corporation; (2) percentage owned; and (3) taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year. | | |
| R If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) . . . <input type="checkbox"/> | | |
| S Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on Section II, line 30a, page 5.) \$ _____ | | |
| T Is the corporation a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the parent corporation's: (1) EIN _____ (2) Name _____ | | |
| U (1) Is the corporation a dealer under section 475? | | |
| (2) Did the corporation mark to market any securities or commodities other than in a dealer capacity? | | |
| V At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267(c) for rules of attribution.) If "Yes," attach a statement showing the name and identifying number. (Do not include any information already entered in item T.) Enter percentage owned _____ | | |
| W (1) Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax? If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. Note: Failure to disclose a treaty-based return position may result in a \$10,000 penalty (see section 6712). | | |
| (2) Is the corporation claiming treaty benefits pursuant to, or otherwise filing its return pursuant to, a Competent Authority determination or an Advance Pricing Agreement? If "Yes," attach a copy of the Competent Authority determination letter or Advance Pricing Agreement to your return. | | |

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Additional Information (continued from page 2)

| | Yes | No |
|---|-----|----|
| X During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity. | | |
| Y (1) Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner? If "Yes," attach Schedule P (Form 1120-F). See instructions. | | |
| (2) During the tax year, did the corporation dispose of an interest in a partnership that directly or indirectly engaged in a trade or business in the United States? If "Yes," attach Schedule P (Form 1120-F). See instructions. | | |
| (3) During the tax year, did the corporation own, directly or indirectly, at least a 10% interest, in any foreign partnership? | | |
| Z (1) Has the corporation engaged in any transactions the results of which are subject to the arm's-length standard under section 482 and its regulations? | | |
| (2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions). | | |
| AA Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP. | | |
| BB During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code? | | |
| CC Is the corporation (including the home office or any branch) a qualified derivatives dealer (QDD)? (1) If "Yes," attach Schedule Q (Form 1120-F) (see instructions). (2) If "Yes," enter the QI-EIN _____ | | |
| DD Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years (see sections 59A(e)(2) and (3))? If "Yes," complete and attach Form 8991. | | |
| EE During the tax year, did the corporation pay or accrue any interest or royalty for which a deduction is not allowed under section 267A (see instructions)? If "Yes," enter the total amount of the disallowed deductions \$ _____ | | |
| FF Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year (see instructions)? | | |
| GG Does the corporation satisfy one or more of the following (see instructions)? (1) The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense. (2) The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$31 million and the corporation has business interest expense. (3) The corporation is a tax shelter and the corporation has business interest expense. If "Yes," to any, complete and attach Form 8990. | | |
| HH Does the corporation intend to self-certify as a Qualified Opportunity Fund? If "Yes," complete and attach Form 8996. Enter the amount (if any) from Form 8996, line 15 \$ _____ | | |
| II Is the corporation a member of a controlled group? If "Yes," attach Schedule O (Form 1120). See instructions. | | |
| JJ Corporate Alternative Minimum Tax: (1) Was the corporation an applicable corporation under section 59(k)(1) in any prior tax year? If "Yes," go to question JJ(2). If "No," skip to question JJ(3). (2) Is the corporation an applicable corporation under section 59(k)(1) in the current tax year because the corporation was an applicable corporation in the prior tax year? If "Yes," complete and attach Form 4626. If "No," continue to question JJ(3). (3) Does the corporation meet the requirements of the safe harbor method as provided under section 59(k)(3)(A) for the current tax year (see instructions)? If "Yes," the corporation is not required to file Form 4626. If "No," complete and attach Form 4626. | | |
| KK Reserved for future use | | |

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SECTION I—Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Report all gross transportation income subject to 4% tax on line 9. Report other column (a) income items only if not properly withheld and reported on Form 1042-S. The rate of tax on these **gross** income items is 30% or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item W on page 2.** If multiple treaty rates apply to a type of income (for example, subsidiary and portfolio dividends or dividends received by disregarded entities), attach a statement showing the amounts, tax rates, and withholding for each. For any amounts reported in this Section I, you must attach Form(s) 1042-S to substantiate any withholding claimed on line 5i, page 1, related to these amounts.

Name of treaty country, if any

| | (a) Class of income (see instructions) | (b) Gross amount | (c) Rate of tax (%) | (d) Amount of tax liability | (e) Amount of U.S. income tax paid or withheld at the source |
|-------|---|---------------------|------------------------|--------------------------------|---|
| 1 | Interest | | | | |
| 2a | Dividends (excluding payments received by QDDs in their equity derivatives dealer capacity) | | | | |
| b | Dividend equivalents (excluding payments received by QDDs in their equity derivatives dealer capacity) | | | | |
| 3 | Rents | | | | |
| 4 | Royalties | | | | |
| 5 | Annuities | | | | |
| 6 | Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting statement) | | | | |
| 7 | Gains from sale or exchange of patents, copyrights, etc. | | | | |
| 8 | Fiduciary distributions (attach supporting statement) | | | | |
| 9 | Gross transportation income (see instructions) | | 4 | | |
| 10 | Other items of income | | | | |
| ----- | | | | | |
| 11 | Total. Enter here and on line 1, page 1 | | | | |
| 12 | Total. Enter here and include on line 5i, page 1 | | | | |

13 Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? Yes No
 If "Yes," attach a statement that provides the information requested above with respect to each such item of income.

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SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States
(see instructions)

Important: Fill in all applicable lines and schedules. If you need more space, see **Assembling the Return** in the instructions.

| | | | | | | | | | | |
|--|--|--|--|---|------------|-----|------------|-----------|-----------|--|
| Income | 1a | Gross receipts or sales _____ | b | Less returns and allowances _____ | c | Bal | 1c | | | |
| | 2 | Cost of goods sold (attach Form 1125-A) | | | | | | | 2 | |
| | 3 | Gross profit (subtract line 2 from line 1c) | | | | | | | 3 | |
| | 4 | Dividends (Schedule C, line 13) | | | | | | | 4 | |
| | 5 | Interest | | | | | | | 5 | |
| | 6 | Gross rents | | | | | | | 6 | |
| | 7 | Gross royalties | | | | | | | 7 | |
| | 8 | Capital gain net income (attach Schedule D (Form 1120)) | | | | | | | 8 | |
| | 9 | Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) | | | | | | | 9 | |
| | 10 | Other income (see instructions—attach statement) | | | | | | | 10 | |
| | 11 | Total income. Add lines 3 through 10 | | | | | | | 11 | |
| Deductions (See instructions for limitations on deductions.) | 12 | Compensation of officers (see instructions—attach Form 1125-E) | | | | | | | 12 | |
| | 13 | Salaries and wages (less employment credits) | | | | | | | 13 | |
| | 14 | Repairs and maintenance | | | | | | | 14 | |
| | 15 | Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts) | | | | | | | 15 | |
| | 16 | Rents | | | | | | | 16 | |
| | 17 | Taxes and licenses | | | | | | | 17 | |
| | 18 | Interest expense from Schedule I, line 25 (see instructions) | | | | | | | 18 | |
| | 19 | Charitable contributions | | | | | | | 19 | |
| | 20 | Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) | | | | | | | 20 | |
| | 21 | Depletion | | | | | | | 21 | |
| | 22 | Advertising | | | | | | | 22 | |
| | 23 | Pension, profit-sharing, etc., plans | | | | | | | 23 | |
| | 24 | Employee benefit programs | | | | | | | 24 | |
| | 25 | Reserved for future use | | | | | | | 25 | |
| | 26 | Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions) | | | | | | | 26 | |
| | 27 | Other deductions (attach statement) | | | | | | | 27 | |
| | 28 | Total deductions. Add lines 12 through 27 | | | | | | | 28 | |
| | 29 | Taxable income before NOL deduction and special deductions (subtract line 28 from line 11) | | | | | | | 29 | |
| | 30 | Less: | a | Net operating loss deduction (see instructions) | 30a | | | | | |
| | | b | Special deductions (Schedule C, line 14) | 30b | | | | | | |
| | | c | Add lines 30a and 30b | | | | 30c | | | |
| 31 | Taxable income or (loss). Subtract line 30c from line 29 | | | | | | | 31 | | |

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Schedule C Dividends and Special Deductions (see instructions)

| | (a) Dividends | (b) % | (c) Special deductions: (a) × (b) |
|--|---------------|------------------|--------------------------------------|
| 1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) | | 50 | |
| 2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) | | 65 | |
| 3 Dividends on certain debt-financed stock of domestic and foreign corporations (section 246A) | | see instructions | |
| 4 Dividends on certain preferred stock of less-than-20%-owned public utilities | | 23.3 | |
| 5 Dividends on certain preferred stock of 20%-or-more-owned public utilities | | 26.7 | |
| 6 Dividends from less-than-20%-owned foreign corporations | | 50 | |
| 7 Dividends from 20%-or-more-owned foreign corporations | | 65 | |
| 8 Subtotal. Add lines 1 through 7. See instructions for limitation | | see instructions | |
| 9 Dividends from foreign corporations not included on line 3, 6, or 7 | | | |
| 10 IC-DISC and former DISC dividends not included on line 1, 2, or 3 (section 246(d)) | | | |
| 11 Other dividends | | | |
| 12 Deduction for dividends paid on certain preferred stock of public utilities | | | |
| 13 Total dividends. Add column (a), lines 8 through 11. Enter here and on line 4, page 5 | | | |
| 14 Total special deductions. Add column (c), lines 8 and 12. Enter here and on line 30b, page 5 | | | |

Schedule J Tax Computation (see instructions)

| | | |
|---|-----------|-----------|
| 1 Income tax | | 1 |
| 2a Base erosion minimum tax amount (attach Form 8991) | | 2a |
| b Amount from Form 4255, Part I, line 3, column (q) | | 2b |
| c Other chapter 1 tax | | 2c |
| 3 Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626) | | 3 |
| 4 Add lines 1, 2a, 2b, 2c, and 3 | | 4 |
| 5a Foreign tax credit (attach Form 1118) | 5a | |
| b General business credit (see instructions—attach Form 3800) | 5b | |
| c Credit for prior year minimum tax (attach Form 8827) | 5c | |
| d Bond credits from Form 8912 | 5d | |
| 6 Total credits. Add lines 5a through 5d | | 6 |
| 7 Subtract line 6 from line 4 | | 7 |
| 8 Other taxes | | |
| a Amount from Form 4255, Part I, line 3, column (r) | 8a | |
| b Recapture of low-income housing credit (attach Form 8611) | 8b | |
| c Completed long-term contract look-back interest due (attach Form 8697) | 8c | |
| d Interest due under the look-back method—income forecast method (attach Form 8866) | 8d | |
| e Alternative tax on qualifying shipping activities (attach Form 8902) | 8e | |
| f Other (attach statement) | 8f | |
| z Total other taxes (add lines 8a through 8f) | | 8z |
| 9 Total tax. Add lines 7 and 8z. Enter here and on line 2, page 1 | | 9 |

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SECTION III—Branch Profits Tax and Tax on Excess Interest

Part I—Branch Profits Tax (see instructions)

| | | | |
|-----------|--|-----------|--|
| 1 | Enter the amount from Section II, line 29 | 1 | |
| 2 | Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required statement showing the nature and amount of adjustments.) (See instructions.) | 2 | |
| 3 | Effectively connected earnings and profits. Combine line 1 and line 2 | 3 | |
| 4a | Enter U.S. net equity at the end of the current tax year. (Attach required statement.) | 4a | |
| b | Enter U.S. net equity at the end of the prior tax year. (Attach required statement.) | 4b | |
| c | Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e | 4c | |
| d | Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b | 4d | |
| e | Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years | 4e | |
| 5 | Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here | 5 | |
| 6 | Branch profits tax. Multiply line 5 by 30% (0.30) (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2 | 6 | |

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-F))

| | | | |
|-----------|---|-----------|--|
| 7a | Enter the interest from Section II, line 18 | 7a | |
| b | Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24g (that is, if line 24g is negative, enter as a positive number; if line 24g is positive, enter as a negative number) | 7b | |
| c | Combine lines 7a and 7b (amount must equal Schedule I, line 23) | 7c | |
| 8 | Branch interest (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box <input type="checkbox"/> | 8 | |
| 9a | Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0- | 9a | |
| b | If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0- | 9b | |
| c | Subtract line 9b from line 9a | 9c | |
| 10 | Tax on excess interest. Multiply line 9c by 30% (0.30) (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2 | 10 | |

Part III—Additional Information

| | | Yes | No |
|---|---|-----|----|
| 11 | Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to: | | |
| a | A complete termination of all U.S. trades or businesses? | | |
| b | The tax-free liquidation or reorganization of a foreign corporation? | | |
| c | The tax-free incorporation of a U.S. trade or business? | | |
| If 11a or 11b applies and the transferee is a domestic corporation, attach Form 8848. If 11c applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5). | | | |

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Note: Check if completing on U.S. basis or Worldwide basis

Schedule L Balance Sheets per Books

| | Beginning of tax year | | End of tax year | |
|---|-----------------------|-----|-----------------|-----|
| | (a) | (b) | (c) | (d) |
| Assets | | | | |
| 1 Cash | | | | |
| 2a Trade notes and accounts receivable | | | | |
| b Less allowance for bad debts | () | | () | |
| 3 Inventories | | | | |
| 4 U.S. government obligations | | | | |
| 5 Tax-exempt securities (see instructions) | | | | |
| 6a Interbranch current assets* | | | | |
| b Other current non-U.S. assets* | | | | |
| c Other current U.S. assets* | | | | |
| 7 Loans to shareholders | | | | |
| 8 Mortgage and real estate loans | | | | |
| 9a Other loans and investments—non-U.S. assets* | | | | |
| b Other loans and investments—U.S. assets* | | | | |
| 10a Buildings and other depreciable assets | | | | |
| b Less accumulated depreciation | () | | () | |
| 11a Depletable assets | | | | |
| b Less accumulated depletion | () | | () | |
| 12 Land (net of any amortization) | | | | |
| 13a Intangible assets (amortizable only) | | | | |
| b Less accumulated amortization | () | | () | |
| 14 Assets held in trust | | | | |
| 15 Other non-current interbranch assets* | | | | |
| 16a Other non-current non-U.S. assets* | | | | |
| b Other non-current U.S. assets* | | | | |
| 17 Total assets | | | | |
| Liabilities | | | | |
| 18 Accounts payable | | | | |
| 19 Mortgages, notes, bonds payable in less than 1 year: | | | | |
| a Interbranch liabilities* | | | | |
| b Third-party liabilities* | | | | |
| 20 Other current liabilities* | | | | |
| 21 Loans from shareholders | | | | |
| 22 Mortgages, notes, bonds payable in 1 year or more: | | | | |
| a Interbranch liabilities* | | | | |
| b Third-party liabilities* | | | | |
| 23 Liabilities held in trust | | | | |
| 24a Other interbranch liabilities* | | | | |
| b Other third-party liabilities* | | | | |
| Equity | | | | |
| 25 Capital stock: a Preferred stock | | | | |
| b Common stock | | | | |
| 26 Additional paid-in capital | | | | |
| 27 Retained earnings—Appropriated* | | | | |
| 28 Retained earnings—Unappropriated | | | | |
| 29 Adjustments to shareholders' equity* | | | | |
| 30 Less cost of treasury stock | () | | () | |
| 31 Total liabilities and shareholders' equity | | | | |

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* Attach statement—see instructions.

Schedule W Overpayment Resulting From Tax Deducted and Withheld Under Chapters 3 and 4

| | | | |
|----------|--|----------|----------|
| 1 | Total Chapter 3 and 4 payments. Enter the amount from page 1, line 5i | | 1 |
| 2 | Enter the tax amount from page 1, line 1 | 2 | |
| 3 | Enter the portion of the tax amount shown on page 1, line 2, pertaining to income associated with amounts deducted and withheld under sections 1445 and 1446 (see instructions for general guidelines) | 3 | |
| 4 | Total Chapter 3 and 4 tax. Combine lines 2 and 3 | | 4 |
| 5 | Tentative overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Subtract line 4 from line 1 | | 5 |
| 6 | Enter the amount from page 1, line 8a | | 6 |
| 7 | Overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b | | 7 |

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