



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

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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TREASURY/IRS AND OMB USE ONLY DRAFT

Form **1120-POL**

U.S. Income Tax Return for Certain Political Organizations

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form1120POL for instructions and the latest information.

2026

For calendar year 2026 or other tax year beginning _____, 2026, and ending _____, 20

Check the box if this is a section 501(c) organization

Check if: <input type="checkbox"/> Final return <input type="checkbox"/> Name change <input type="checkbox"/> Address change <input type="checkbox"/> Amended return	Name of organization		Employer identification number	
	Number and street. If a P.O. box, see instructions.			Room or suite no.
	City or town	State or province	Country	ZIP or foreign postal code

Part I Income

1	Dividends (attach statement)	1
2	Interest	2
3	Gross rents	3
4	Gross royalties	4
5	Capital gain net income (attach Schedule D (Form 1120))	5
6	Net gain or (loss) from Form 4797, Part II, line 19 (attach Form 4797)	6
7	Other income and nonexempt function expenditures (see instructions)	7
8	Total income. Add lines 1 through 7	8

Part II Deductions

9	Salaries and wages	9
10	Repairs and maintenance	10
11	Rents	11
12	Taxes and licenses	12
13	Interest	13
14	Depreciation (attach Form 4562)	14
15	Other deductions (attach statement)	15
16	Total deductions. Add lines 9 through 15	16
17	Taxable income before specific deduction of \$100. See instructions. Section 501(c) organizations show:	
17a	Amount of net investment income	
17b	Aggregate amount expended for an exempt function (attach statement)	17c
18	Specific deduction of \$100 (not allowed for newsletter funds defined under section 527(g))	18

Part III Tax and Payments (see instructions)

19	Taxable income. Subtract line 18 from line 17c. If line 19 is zero or less, see instructions	19
20	Income tax	20
21a	Tax credits. Foreign tax credit (Form 1118)	21a
21b	Other credits	21b
21c	General business credit (attach Form 3800)	21c
21d	Total tax credits. Add lines 21a through 21c	21d
22	Total tax. Subtract line 21d from line 20	22
23a	Payments. Tax deposited with Form 7004	23a
23b	Credit for tax paid on undistributed capital gains (attach Form 2439)	23b
23c	Credit for federal tax on fuels (attach Form 4136)	23c
23d	Elective payment election amount from Form 3800 (section 527 organization only)	23d
23e	Total payments. Add lines 23a through 23d	23e
24	Tax due. Subtract line 23e from line 22. See instructions for depository method of payment	24
25	Overpayment. Subtract line 22 from line 23e and complete and attach Form 8050	25

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 <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN			
Firm's address	Phone no.			

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Part IV Additional Information

- 26 At any time during the 2026 calendar year, did the organization have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? See instructions Yes No
If "Yes," enter the name of the foreign country _____
- 27 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the organization may have to file Form 3520 Yes No
- 28 Enter the amount of tax-exempt interest received or accrued during the tax year _____
- 29 Date organization formed _____
- 30a The books are in care of _____
- 30b Enter name of candidate _____
- 30c The books are located at _____
- 30d Telephone no. _____

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