

**SCHEDULE PH
(Form 1120)**

U.S. Personal Holding Company (PHC) Tax

OMB No. 1545-0123

2009

Department of the Treasury
Internal Revenue Service

▶ See separate instructions. Attach to tax return.

Name	Employer identification number
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Part I Undistributed Personal Holding Company Income (see instructions)

Additions	1	Taxable income before net operating loss deduction and special deductions. Enter amount from Form 1120, line 28	1	
	2	Contributions deducted in figuring line 1. Enter amount from Form 1120, line 19	2	
	3	Excess expenses and depreciation under section 545(b)(6). Enter amount from Part V, line 2	3	
	4	Total. Add lines 1 through 3	4	
Deductions	5	Federal and foreign income, war profits, and excess profits taxes not deducted in figuring line 1 (attach schedule)	5	
	6	Contributions deductible under section 545(b)(2). See instructions for limitation	6	
	7	Net operating loss for the preceding tax year deductible under section 545(b)(4)	7	
	8a	Net capital gain from Schedule D (Form 1120), line 13	8a	
	b	Less: Income tax on this net capital gain (see section 545(b)(5)) (attach computation)	8b	8c
	9	Deduction for dividends paid (other than dividends paid after the end of the tax year). Enter amount from Part VI, line 5	9	
	10	Total. Add lines 5 through 9	10	
	11	Subtract line 10 from line 4	11	
	12	Dividends paid after the end of the tax year (other than deficiency dividends defined in section 547(d)), but not more than the smaller of line 11 or 20% of Part VI, line 1	12	
	13	Undistributed PHC income. Subtract line 12 from line 11	13	

Note: If the information in Part II and Part IV is not submitted with the return, the limitation period for assessment and collection of the PHC tax is any time within 6 years after the return is filed. See section 6501(f).

Part II Personal Holding Company Income (see instructions)

14	Dividends	14	
15a	Interest	15a	
b	Less: Amounts excluded (attach schedule)	15b	15c
16	Royalties (other than mineral, oil, gas, or copyright royalties)	16	
17	Annuities	17	
18a	Rents	18a	
b	Less: Adjustments to rents (attach schedule)	18b	18c
19a	Mineral, oil, and gas royalties	19a	
b	Less: Adjustments to mineral, oil, and gas royalties (attach schedule)	19b	19c
20	Copyright royalties	20	
21	Produced film rents	21	
22	Compensation received for use of corporation property by 25% or more shareholder	22	
23	Amounts received under personal service contracts and from their sale	23	
24	Amounts includible in taxable income from estates and trusts	24	
25	PHC income. Add lines 14 through 24	25	

Part III Tax on Undistributed Personal Holding Company Income

26	PHC tax. Enter 15% of line 13 here and on Schedule J (Form 1120), line 8, or on the proper line of the appropriate tax return	26	
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