

**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](https://www.irs.gov/Form1120POL) for instructions and the latest information.

**2023**



Form 1120-POL (Rev. 2023) Catalog Number 73617D  
Department of the Treasury **Internal Revenue Service** [www.irs.gov](https://www.irs.gov)



Visit the Accessibility  
Page on [IRS.gov](https://www.irs.gov)

This page is intentionally left blank

# U.S. Income Tax Return for Certain Political Organizations

OMB No. 1545-0123

# 2023

Go to [www.irs.gov/Form1120POL](http://www.irs.gov/Form1120POL) for instructions and the latest information.

For calendar year 2023 or other tax year beginning \_\_\_\_\_, 2023, and ending \_\_\_\_\_, 20

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

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

|   |   |           |
|---|---|-----------|
| <b>Income</b>   | <b>1</b> Dividends (attach statement) . . . . .   | <b>1</b>  |
|   | <b>2</b> Interest . . . . .   | <b>2</b>  |
|   | <b>3</b> Gross rents . . . . .  | <b>3</b>  |
|   | <b>4</b> Gross royalties . . . . .  | <b>4</b>  |
|   | <b>5</b> Capital gain net income (attach Schedule D (Form 1120)) . . . . .  | <b>5</b>  |
|   | <b>6</b> Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) . . . . .                         | <b>6</b>  |
|   | <b>7</b> Other income and nonexempt function expenditures (see instructions) . . . . .                            | <b>7</b>  |
|   | <b>8 Total income.</b> Add lines 1 through 7 . . . . .  | <b>8</b>  |
| <b>Deductions</b>   | <b>9</b> Salaries and wages . . . . .   | <b>9</b>  |
|   | <b>10</b> Repairs and maintenance . . . . .   | <b>10</b> |
|   | <b>11</b> Rents . . . . .   | <b>11</b> |
|   | <b>12</b> Taxes and licenses . . . . .  | <b>12</b> |
|   | <b>13</b> Interest . . . . .  | <b>13</b> |
|   | <b>14</b> Depreciation (attach Form 4562) . . . . .   | <b>14</b> |
|   | <b>15</b> Other deductions (attach statement) . . . . .   | <b>15</b> |
|   | <b>16 Total deductions.</b> Add lines 9 through 15 . . . . .  | <b>16</b> |
|   | <b>17</b> Taxable income before specific deduction of \$100. See instructions. Section 501(c) organizations show: |           |
|   | <b>a</b> Amount of net investment income . . . . .  |           |
| <b>b</b> Aggregate amount expended for an exempt function (attach statement) . . . . .                          | <b>17c</b>  |           |
| <b>18</b> Specific deduction of \$100 (not allowed for newsletter funds defined under section 527(g)) . . . . . | <b>18</b>   |           |

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

|                               |  |  |
|-------------------------------|--|--|
| <b>Additional Information</b> | <b>1</b>   | At any time during the 2023 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 . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b><br>If "Yes," enter the name of the foreign country _____ |
|                               | <b>2</b>   | 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 . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>   |
|                               | <b>3</b>   | Enter the amount of tax-exempt interest received or accrued during the tax year . . . . . \$ _____   |
|                               | <b>4</b>   | Date organization formed _____   |
|                               | <b>5a</b>  | The books are in care of _____ <b>b</b> Enter name of candidate _____  |
|                               | <b>c</b> The books are located at _____ <b>d</b> Telephone No. _____ |  |

|                  |  |            |             |  |
|------------------|--|------------|-------------|--|
| <b>Sign Here</b> | 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 <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |

|                               |                            |                      |      |   |      |
|-------------------------------|----------------------------|----------------------|------|---|------|
| <b>Paid Preparer Use Only</b> | Print/Type 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.                                       |      |