

SCHEDULE UTP (Form 1120)

(Rev. December 2022) Department of the Treasury Internal Revenue Service

Uncertain Tax Position Statement

File with Form 1120, 1120-F, 1120-L, or 1120-PC. Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

Name of entity as shown on page 1 of tax return

EIN of entity

This Part I, Schedule UTP (Form 1120), is page _____ of _____ Part I pages.

Part I Uncertain Tax Positions for the Current Tax Year See instructions for how to complete columns (a) through (k).

Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP. See instructions . . . []

Table with 11 columns: (a) UTP No., (b) Primary IRC Sections, (c) Rev. Rul. (RR), Rev. Proc. (RP), etc., (d) Regulation Section, (e) Timing Codes, (f) Pass-Through Entity EIN, (g) Major Tax Position, (h) Ranking of Tax Position, (i) Form or Schedule, (j) Line No., (k) Amount. The table contains 14 rows of data, each with a 'C' in column (a) and a '-' in column (f).

Name of entity as shown on page 1 of tax return

EIN of entity

This Part II, Schedule UTP (Form 1120), is page _____ of _____ Part II pages.

Part II **Uncertain Tax Positions for Prior Tax Years** See instructions for how to complete columns (a) through (l).

Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP. See instructions . . .

(a) UTP No.	(b) Primary IRC Sections (for example, "61," "108," "263A")		(c) Rev. Rul. (RR), Rev. Proc. (RP), etc.	(d) Regulation Section (for example, "1.482-7")		(e) Timing Codes (check if Permanent, Temporary, or both)		(f) Pass-Through Entity EIN	(g) Major Tax Position	(h) Ranking of Tax Position	(i) Form or Schedule	(j) Line No.	(k) Amount	(l) Year of Tax Position
	Primary IRC Subsections (for example, "(f)(2)(A)(ii)")			Regulation Subsection (for example, "(d)(1)(iii)")		P	T							
P	() () () ()	() () () () () () () ()		() () () ()	P	T	-	<input type="checkbox"/>						
P	() () () ()	() () () () () () () ()		() () () ()	P	T	-	<input type="checkbox"/>						
P	() () () ()	() () () () () () () ()		() () () ()	P	T	-	<input type="checkbox"/>						
P	() () () ()	() () () () () () () ()		() () () ()	P	T	-	<input type="checkbox"/>						
P	() () () ()	() () () () () () () ()		() () () ()	P	T	-	<input type="checkbox"/>						
P	() () () ()	() () () () () () () ()		() () () ()	P	T	-	<input type="checkbox"/>						
P	() () () ()	() () () () () () () ()		() () () ()	P	T	-	<input type="checkbox"/>						
P	() () () ()	() () () () () () () ()		() () () ()	P	T	-	<input type="checkbox"/>						
P	() () () ()	() () () () () () () ()		() () () ()	P	T	-	<input type="checkbox"/>						
P	() () () ()	() () () () () () () ()		() () () ()	P	T	-	<input type="checkbox"/>						
P	() () () ()	() () () () () () () ()		() () () ()	P	T	-	<input type="checkbox"/>						
P	() () () ()	() () () () () () () ()		() () () ()	P	T	-	<input type="checkbox"/>						
P	() () () ()	() () () () () () () ()		() () () ()	P	T	-	<input type="checkbox"/>						
P	() () () ()	() () () () () () () ()		() () () ()	P	T	-	<input type="checkbox"/>						
P	() () () ()	() () () () () () () ()		() () () ()	P	T	-	<input type="checkbox"/>						

