

# Individual Report of Net 965 Tax Liability

OMB No. 1545-0074

▶ Go to [www.irs.gov/Form965A](http://www.irs.gov/Form965A) for instructions and the latest information.

Attachment  
 Sequence No. **76A**

Check this box if this is an amended report

Name of taxpayer with a net 965 tax liability	Identifying number	Taxable year of reporting
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**Part I Report of Net 965 Tax Liability and Election To Pay in Installments**

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Liability Triggering Event (see instructions)	(b) Taxpayer's Net Tax Liability with all 965 amounts (see instructions)	(c) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(d) Net 965 Tax Liability (subtract column (c) from column (b))	(e) S Corporation Shareholder Total Deferred Net 965 Tax Liability (line total from Part III, column (g), see instructions)	
1	2017					1
2	2018					2
3	2019					3
4	2020					4
5						5
6						6
7						7
8						8

	(f) Net 965 Tax Liability eligible for installment payment election (subtract column (e) from column (d), see instructions)	(g) Installment Election Made		(h) Net 965 Tax Liability to be paid in full for Year 1 (if column (g) is "No," enter amount from column (f))	(i) Net 965 Tax Liability to be paid in installments (if column (g) is "Yes," enter amount from column (f) and see instructions)	(j) Net 965 Tax Liability Transferred (Out), Transferred In, or Subsequent Adjustments, if any (see instructions)	(k) Tax Identification Number of buyer/transferee or seller/transferor	
		Yes	No					
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8

**Part II Record of Amount of Net 965 Tax Liability Paid by the Taxpayer (see instructions)**

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Triggering Event	(b) Paid for Year 1	(c) Paid for Year 2	(d) Paid for Year 3	(e) Paid for Year 4	(f) Paid for Year 5	
1	2017						1
2	2018						2
3	2019						3
4	2020						4
5							5
6							6
7							7
8							8

**Part II Record of Amount of Net 965 Tax Liability Paid by the Taxpayer (continued)**

	(g) Paid for Year 6	(h) Paid for Year 7	(i) Paid for Year 8	(j) Net 965 Tax Liability Remaining Unpaid (see instructions)	(k) Net 965 Tax Liability Paid for the Reporting Year	
<b>1</b>						<b>1</b>
<b>2</b>						<b>2</b>
<b>3</b>						<b>3</b>
<b>4</b>						<b>4</b>
<b>5</b>						<b>5</b>
<b>6</b>						<b>6</b>
<b>7</b>						<b>7</b>
<b>8</b>						<b>8</b>
<b>Totals</b> .....				▶		

**Part III S Corporation Shareholder: Report of Calculation of Net 965 Tax Liability Related to 965 Amounts Allocated From an S Corporation and Election To Defer Such Net 965 Tax Liability**

	Year of 965(a) Inclusion	(a) S Corporation Name	(b) S Corporation Tax Identification Number	(c) Taxpayer's Net Tax Liability with only 965 amounts from this S Corporation (see instructions)	(d) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(e) Net 965 Tax Liability related to 965 amounts from this S Corporation (subtract column (d) from column (c))	(f) Deferral Election Made		(g) Deferred Net 965 Tax Liability (if column (f) is "Yes," enter amount from column (e))
							Yes	No	
<b>1</b>	<b>2017</b>								
<b>Total</b> .....									▶
<b>2</b>	<b>2018</b>								
<b>Total</b> .....									▶
<b>3</b>	<b>2019</b>								
<b>Total</b> .....									▶
<b>4</b>	<b>2020</b>								
<b>Total</b> .....									▶

**Part IV Annual Report of Deferred Net 965 Tax Liability Related to 965 Amounts Allocated From S Corporations**  
(required every year until the liability is fully paid)

	(a) Election or Transfer Year	(b) S Corporation Name	(c) S Corporation Tax Identification Number	(d) Beginning Deferred Net 965 Tax Liability (see instructions)		
<b>1</b>					<b>1</b>	
<b>2</b>					<b>2</b>	
<b>3</b>					<b>3</b>	
<b>4</b>					<b>4</b>	
<b>5</b>					<b>5</b>	
<b>6</b>					<b>6</b>	
<b>7</b>					<b>7</b>	
<b>8</b>					<b>8</b>	
<b>9</b>					<b>9</b>	
<b>10</b>					<b>10</b>	
	(e) Reserved for Future Use	(f) Net 965 Tax Liability Triggered (see instructions)	(g) Deferred 965 Net Tax Liability Transferred (Out) or Transferred In by Agreement, if any (see instructions)	(h) Tax Identification Number of Transferee or Transferor	(i) Deferred Net Tax Liability at the end of this Reporting Year (add columns (d), (f), and (g)) (see instructions)	
<b>1</b>		( )				<b>1</b>
<b>2</b>		( )				<b>2</b>
<b>3</b>		( )				<b>3</b>
<b>4</b>		( )				<b>4</b>
<b>5</b>		( )				<b>5</b>
<b>6</b>		( )				<b>6</b>
<b>7</b>		( )				<b>7</b>
<b>8</b>		( )				<b>8</b>
<b>9</b>		( )				<b>9</b>
<b>10</b>		( )				<b>10</b>
<b>Total</b>						

If more lines are needed for any Part on this form, attach additional sheets.