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Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

**SCHEDULE Q
(Form 1120-IC-DISC)**

(Rev. September 2016)
Department of the Treasury
Internal Revenue Service

**Borrower's Certificate of Compliance
With the Rules for Producer's Loans**

▶ Attach to Form 1120-IC-DISC.

▶ Information about Form 1120-IC-DISC and its separate instructions is at www.irs.gov/form1120icdisc.

OMB No. 1545-0123

For tax year beginning _____ and ending _____	
Name of IC-DISC _____	Employer identification number _____
Name of borrower _____	Employer identification number _____
Address of borrower (number and street) _____	
City or town, state or province, and ZIP or foreign postal code _____	

Note: An IC-DISC may establish that the borrower has met the limitation and increased investment requirements of sections 993(d)(2) and (3) by attaching to its return either (a) Schedule Q (Form 1120-IC-DISC), or (b) a written statement of compliance of the borrower certified by a certified public accountant.

Under penalties of perjury, I certify that the loan received from the above-mentioned IC-DISC qualifies as a producer's loan for the following reasons.

A. Limitation Rule. The amount of this loan, when added to the unpaid balance of all of our other qualified producer's loans outstanding at the time this loan was made, does not exceed:

- 1a.** The amount of our adjusted basis (at the beginning of our tax year in which the loan was made) in plant, machinery, and equipment, and supporting production facilities in the United States; plus
- 1b.** The amount of property held primarily for sale, lease, or rental to our customers in the ordinary course of our trade or business at the beginning of our tax year; plus
- 1c.** The aggregate amount of our research and experimental expenditures (within the meaning of section 174) in the United States during all preceding tax years beginning after December 31, 1971; multiplied by

- 2.** The percentage which our receipts during the 3 tax years immediately preceding the tax year in which the loan was made from the sale, lease, or rental outside the United States of property which would be export property (determined without regard to section 993(c)(2)(C) or (D)) if held by an IC-DISC, is of the gross receipts during such 3 tax years from the sale, lease, or rental of property held by us primarily for sale, lease, or rental to our customers in the ordinary course of our trade or business.

B. Increased Investment Requirement. The amount of this loan, when added to the unpaid balance of all of our producer's loans made during our tax year, does not exceed:

- 1.** The amount by which the sum of the adjusted basis of our assets described in 1a and 1b above on the last day of the tax year during which this loan was made exceeds the adjusted basis of those assets on the first day of such tax year; plus
- 2.** The aggregate amount of our research and experimental expenditures (within the meaning of section 174) in the United States during such tax year.

▶ _____ Date (MM/DD/YYYY)	▶ _____ Signature of officer	▶ _____ Type or print name and title
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For Paperwork Reduction Act Notice, see the Instructions for Form 1120-IC-DISC.

www.irs.gov/form1120icdisc

Cat. No. 11479D

Schedule Q (Form 1120-IC-DISC) (Rev. 9-2016)