

[Insert Taxpayer Name]  
 [Insert Taxpayer Tax Identification Number]  
**STATEMENT ATTACHED TO AND MADE PART OF FORM [insert form number of taxpayer return, e.g., 1040]**

**S Corporation Shareholder Deferral Election Under Section 965(i)(1)**

[insert taxpayer's name] elects, pursuant to section 965(i), to defer its net tax liability under section 965 with respect to the following S corporations until the taxable year of [insert taxpayer's name] that includes the triggering event with respect to such liability:

		(a)	(b)	(c)	(d)	(e)
	<b>Name of S Corporation</b>					
	<b>Tax Identification Number of S Corporation</b>					
1	<b>Taxpayer's Net Tax Liability computed with only 965 related amounts from this S Corporation</b>					
2	<b>Taxpayer's Net Tax Liability computed without the 965 related amounts from this S Corporation</b>					
3	<b>Net 965 Tax Liability related to 965 amounts from this S Corporation (line 1 less line 2)</b>					

**Attach additional election statements as necessary.**