

[insert taxpayer name]
[insert taxpayer's identification number]

STATEMENT ATTACHED TO AND MADE PART OF
FORM 1120-REIT
U.S. INCOME TAX RETURN FOR REAL ESTATE INVESTMENT TRUSTS

STATEMENT FOR REAL ESTATE INVESTMENT TRUSTS ELECTING DEFERRED INCLUSIONS
UNDER SECTION 951(a)(1) BY REASON OF SECTION 965 UNDER SECTION 965(m)(1)(B)

[insert taxpayer's name] elects to include the section 965(a) inclusion amount and deduction under section 965(c) for the taxable year ended _____, _____, over eight years as provided in section 965(m).

Total section 965(a) inclusion amount _____

Total deduction under section 965(c) _____

ANTICIPATED INSTALLMENT SCHEDULE	965(a) INCLUSION AMOUNT	965(c) DEDUCTION
1. Current tax year (8% of the total amounts)	_____	_____
2. Second tax year (8% of the total amounts)	_____	_____
3. Third tax year (8% of the total amounts)	_____	_____
4. Fourth tax year (8% of the total amounts)	_____	_____
5. Fifth tax year (8% of the total amounts)	_____	_____
6. Sixth tax year (15% of the total amounts)	_____	_____
7. Seventh tax year (20% of the total amounts)	_____	_____
8. Eighth tax year (25% of the total amounts)	_____	_____