Form **1120-POL**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Certain Political Organizations

Go to *www.irs.gov/Form1120POL* for instructions and the latest information.

OMB No. 1545-0123

2026

For calendar year 2026 or other tax year beginning , 2026, and ending , 20

Check the box if this is a section 501(c) organization . . . . . ☐

Check if:	Name of organization	Employer identification number
☐ Final return		
☐ Name change	Number and street. If a P.O. box, see instructions.	Room or suite no.
☐ Address change		
☐ Amended return	City or town / State or province / Country / ZIP or foreign postal code	

Part I Income

1	Dividends (attach statement)	1	
2	Interest	2	
3	Gross rents	3	
4	Gross royalties	4	
5	Capital gain net income (attach Schedule D (Form 1120))	5	
6	Net gain or (loss) from Form 4797, Part II, line 19 (attach Form 4797)	6	
7	Other income and nonexempt function expenditures (see instructions)	7	
8	**Total income.** Add lines 1 through 7	8	

Part II Deductions

9	Salaries and wages	9	
10	Repairs and maintenance	10	
11	Rents	11	
12	Taxes and licenses	12	
13	Interest	13	
14	Depreciation (attach Form 4562)	14	
15	Other deductions (attach statement)	15	
16	**Total deductions.** Add lines 9 through 15	16	
17	Taxable income before specific deduction of $100. See instructions. Section 501(c) organizations show:		
17a	Amount of net investment income _____		
17b	Aggregate amount expended for an exempt function (attach statement) _____	17c	
18	Specific deduction of $100 (not allowed for newsletter funds defined under section 527(g))	18	

Part III Tax and Payments (see instructions)

19	**Taxable income.** Subtract line 18 from line 17c. If line 19 is zero or less, see instructions			19	
20	**Income tax**			20	
21a	**Tax credits.** Foreign tax credit (Form 1118)	21a			
21b	Other credits	21b			
21c	General business credit (attach Form 3800)	21c			
21d	**Total tax credits.** Add lines 21a through 21c			21d	
22	**Total tax.** Subtract line 21d from line 20			22	
23a	**Payments.** Tax deposited with Form 7004	23a			
23b	Credit for tax paid on undistributed capital gains (attach Form 2439)	23b			
23c	Credit for federal tax on fuels (attach Form 4136)	23c			
23d	Elective payment election amount from Form 3800 (section 527 organization only)	23d			
23e	**Total payments.** Add lines 23a through 23d			23e	
24	**Tax due.** Subtract line 23e from line 22. See instructions for depository method of payment			24	
25	**Overpayment.** Subtract line 22 from line 23e and complete and attach Form 8050			25	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ Title _____

May the IRS discuss this return with the preparer shown below? See instructions ☐ **Yes** ☐ **No**

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

Part IV Additional Information

26 At any time during the 2026 calendar year, did the organization have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? See instructions . . . . . ☐ **Yes** ☐ **No**

If "Yes," enter the name of the foreign country _____

27 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the organization may have to file Form 3520 . . . . . ☐ **Yes** ☐ **No**

28 Enter the amount of tax-exempt interest received or accrued during the tax year . . . . . _____

29 Date organization formed . . . . . _____

30a The books are in care of _____

30b Enter name of candidate _____

30c The books are located at _____

30d Telephone no. . . . . _____