**SCHEDULE UTP (Form 1120)**

Department of the Treasury
Internal Revenue Service

# Uncertain Tax Position Statement

► File with Form 1120, 1120-F, 1120-L, or 1120-PC.

► Information about Schedule UTP (Form 1120) and its separate instructions is at *www.irs.gov/scheduleutp.*

OMB No. 1545-0123

**2013**

Name of entity as shown on page 1 of tax return

**EIN of entity**

This Part I, Schedule UTP (Form 1120) is page _____ of _____ Part I pages.

**Part I** **Uncertain Tax Positions for the Current Tax Year.** See instructions for how to complete columns (a) through (g). Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP (see instructions) ► ☐

| (a) UTP No. | (b) Primary IRC Sections (e.g., "61","108", "263A", etc.) / Primary IRC Subsections (e.g. (f)(2)(A)(ii)) | (c) Timing Codes (check if Permanent, Temporary, or both) | (d) Pass-Through Entity EIN | (e) Major Tax Position | (f) Ranking of Tax Position | (g) Reserved for Future Use |
|---|---|---|---|---|---|---|
| C | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | |
| C | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | |
| C | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | |
| C | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | |
| C | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | |
| C | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | |
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| C | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | |
| C | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | |
| C | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | |
| C | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | |
| C | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | |
| C | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | |
| C | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | |
| C | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | |
| C | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | |
| C | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | |
| C | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | |
| C | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | |
| C | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | |
| C | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | |
| C | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | |

Name of entity as shown on page 1 of tax return | **EIN of entity**

This Part II, Schedule UTP (Form 1120) is page _____ of _____ Part II pages.

## Part II Uncertain Tax Positions for Prior Tax Years.

See instructions for how to complete columns (a) through (h). Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP (see instructions) ▶ ☐

| (a) UTP No. | (b) Primary IRC Sections (e.g., "61", "108", "263A", etc.) / Primary IRC Subsections (e.g. (f)(2)(A)(ii)) | (c) Timing Codes (check if Permanent, Temporary, or both) | (d) Pass-Through Entity EIN | (e) Major Tax Position | (f) Ranking of Tax Position | (g) Reserved for Future Use | (h) Year of Tax Position |
|---|---|---|---|---|---|---|---|
| P | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | | |
| P | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | | |
| P | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | | |
| P | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | | |
| P | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | | |
| P | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | | |
| P | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | | |
| P | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | | |
| P | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | | |
| P | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | | |
| P | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | | |
| P | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | | |
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| P | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | | |
| P | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | | |
| P | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | | |
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| P | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | | |
| P | ( )( )( )( ) ( )( )( )( ) ( )( )( )( ) | P T | - | ☐ | | | |

| Name of entity as shown on page 1 of tax return | EIN of entity |
|---|---|
| | |

This Part III, Schedule UTP (Form 1120) is page ______ of ______ Part III pages.

**Part III** **Concise Descriptions of UTPs.** Indicate the corresponding UTP number from Part I, column (a) (e.g. C1) or Part II column (a) (e.g. P2). Use as many Part III pages as necessary (see instructions).

| UTP No. | Concise Description of Uncertain Tax Position |
|---|---|
| | |