

Corporate Dissolution or Liquidation
 (Required under Section 6043(a) of the Internal Revenue Code)

Please type or print	Name of corporation		Employer identification number	
	Address (Number and street)		Check type of return <input type="checkbox"/> 1120	
	City or town, State and ZIP code		<input type="checkbox"/> 1120 DISC <input type="checkbox"/> 1120L	
<input type="checkbox"/> 1120M <input type="checkbox"/> 1120S		<input type="checkbox"/> Other ▶		
1 Date incorporated	2 Place incorporated		3 Type of liquidation	
4 Internal Revenue Service Center where last income tax return was filed and tax year covered		Service Center		<input type="checkbox"/> Complete <input type="checkbox"/> Partial
5 Date of: adoption of resolution or plan of dissolution, or complete or partial liquidation		6 Tax year of final return		Tax year ending
		Was final return filed with a parent corporation (consolidated return)? <input type="checkbox"/> Yes <input type="checkbox"/> No		Month Year
		If "Yes," enter:		
		Name of parent corporation ▶ _____		
		Employer identification number ▶ _____		
		IRS Center where consolidated return was filed ▶ _____		
7 Total number of shares outstanding at time of adoption of plan or liquidation			Common	Preferred
8 Dates of any amendments to plan of dissolution	9 Section of the Code under which the corporation is to be dissolved or liquidated	10 If this return concerns an amendment or supplement to a resolution or plan for which a return was filed, give the date filed		

11. Liquidation Within One Calendar Month.—Please submit the statements listed below for a domestic corporation if any of the shareholders claim the benefit of section 333 and if the liquidation plan provides for (1) a distribution to cancel or redeem all the corporation's capital stock and (2) transfer of all the corporation's property within 1 calendar month under section 333.

(a) A description of the voting power of each class of stock.

(b) A list of all shareholders as of the date the liquidation plan was adopted. Show the number of shares each shareholder owns in each class of stock, the certificate numbers, and the number of votes each was entitled to cast concerning the adoption of the liquidation plan.

(c) A list of all corporate shareholders as of January 1, 1954. Show the number of shares each one owned in each class of stock, the certificate numbers, and the number of votes each was entitled to cast concerning the adoption of the liquidation plan. Also explain all changes in corporate ownership of stock after December 31, 1953, through the date the liquidation plan was adopted.

(d) A computation, as described in Regulation section 1.6043-2(b), of accumulated earnings and profits. Follow the format in Revenue Procedure 75-17, 1975-1 C.B. 677, and include all income and expenses accrued up to the date all property is transferred.

Attach a certified copy of the resolution or plan, together with all amendments or supplements not previously filed.

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.

Signature of officer _____ Date _____ Title _____

Instructions

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

1. Who must file.—A corporation files Form 966 if it is to be dissolved or if any of its stock is to be liquidated. Exempt organizations are not required to file Form 966. These organizations should see the instructions for Form 990 or 990-PF.

Shareholders electing to be covered under Code section 333 must also file Form 964 within 30 days after the date of adoption of the plan of liquidation.

2. When to file.—File Form 966 within 30 days after the resolution or plan is adopted to dissolve the corporation or liquidate

any of its stock. If the resolution or plan is amended or supplemented after Form 966 is filed, file an additional Form 966 within 30 days after the amendment or supplement is adopted. The additional form will be sufficient if you show the date the earlier form was filed and attach a certified copy of the amendment or supplement and all other information required by Form 966 and not given in the earlier form.

3. Where to file.—File Form 966 with the Internal Revenue Service Center where the corporation is required to file its income tax return.

4. Signature.—The return must be signed and dated by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or any other corporate officer (such as tax officer) authorized to sign. A receiver, trustee, or assignee must sign and date any return required to be filed on behalf of a corporation.