

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		
	City or town, state, and ZIP code		<input type="checkbox"/> 1120 <input type="checkbox"/> 1120L <input type="checkbox"/> 1120-IC-DISC <input type="checkbox"/> 1120S <input type="checkbox"/> Other ▶		
1	Date incorporated	2	Place incorporated	3	Type of liquidation
					<input type="checkbox"/> Complete <input type="checkbox"/> Partial
4	Internal Revenue Service Center where last income tax return was filed and tax year covered	Service Center		Tax year ending	
				Month	Year
5	Date of adoption of resolution or plan of dissolution, or complete or partial liquidation	6	Tax year of final return	Was final return filed with a parent corporation (consolidated return)? <input type="checkbox"/> Yes <input type="checkbox"/> No 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.				

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
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Instructions

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers 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.

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.

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.

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

Section 333 Repealed

Section 333 has been repealed by the Tax Reform Act of 1986. Transitional rules, however, allow small businesses to liquidate under section 333. In addition, corporations will have to include a portion of the gain from the liquidation in income. For more information, see sections 631(e) and 633 of the Tax Reform Act of 1986, and **Form 964-A**, Computation of Gain or Loss Recognized by Corporations on Section 333 Liquidations.

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.