

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

Please type or print	Name of corporation		Employer identification number		
	Number and street (or P.O. box number if mail is not delivered to street address)		Check type of return <input type="checkbox"/> 1120 <input type="checkbox"/> 1120L <input type="checkbox"/> 1120-IC-DISC <input type="checkbox"/> 1120S <input type="checkbox"/> Other ▶		
	City or town, state, and ZIP code				
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	Title	Date
----------------------	-------	------

**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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** . . . . . 5 hrs., 1 min.
- Learning about the law or the form** . . . . . 6 min.
- Preparing and sending the form to IRS** . . . . . 11 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making the form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0041), Washington, DC 20503.

**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.

**Distribution of Property.**—A corporation must recognize gain or loss on the distribution of its assets in the complete liquidation of its stock. For purposes of determining gain or loss, the distributed assets are valued at fair market value. Exceptions to this rule apply to liquidation of a subsidiary and to a distribution that is made pursuant to a plan of reorganization.

**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.