Form **973**

(Rev. January 1985)

Department of the Treasury
Internal Revenue Service

Corporation Claim for Deduction for Consent Dividends

(Under Section 561 of the Internal Revenue Code.)

OMB No. 1545-0044

Expires 7-31-87

For tax year beginning , 19 , **and ending** , 19

Name of corporation

Employer identification number

Number and street, city, State and ZIP code

Class of stock	Number of shares outstanding on first day of tax year	Number of shares outstanding on last day of tax year	Description of dividend rights	Actual distributions per share made in tax year*

* If distribution was not made on all shares of any class, describe any unequal treatment.

Describe below any other changes in outstanding stock during the tax year:

(Use more sheets if necessary.)

For Paperwork Reduction Act Notice, see back of form.

If any stock outstanding on the last day of the tax year is entitled to cumulative dividends, show the amount for earlier years unpaid at the beginning of the tax year. Give the class or classes of stock involved.

(Use more sheets if necessary.)

Signature

Under penalties of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Date	Signature of officer	Title

Instructions

(Section references are to the Internal Revenue Code.)

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.—File Form 973 for a corporation that claims a deduction for consent dividends under section 561.

How to File.—Attach Form 973 to the corporation's income tax return for the tax year for which the deduction for consent dividends is claimed. Also attach to the return the shareholders' signed consents (**Form 972,** Consent of Shareholder To Include Specific Amount in Gross Income). Each Form 972 filed by a nonresident alien or a foreign corporation must also be accompanied by payment of the amount that the corporation would have been required to deduct and withhold under section 1441 or 1442, if the amount specified in such consent had been, on the last day of the tax year of the corporation, paid in cash to the shareholder as a dividend.

Signature.—Form 973 must be signed by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other corporate officer (such as tax officer) authorized to sign.