

Transmittal for Certain Corporations Required to e-file

Department of the Treasury
Internal Revenue Service

Name of corporation	A Employer identification number
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Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state, and ZIP code

Part I Tax Return and Contact Information

B Type of income tax return filed (check one) <input type="checkbox"/> Form 1120 <input type="checkbox"/> Form 1120S	C Tax year ending (YYYYMM)
D Name of contact	E Phone number ()

Part II Documents

	Number of attachments	
1a Form 5471	1a	
b Schedule J	1b	
c Schedule M	1c	
d Schedule O	1d	
e Total attached Form(s) 5471 and related schedules. Add lines 1a through 1d	1e	
2 Form(s) 5472	2	
3a Form 5713	3a	
b Schedule A	3b	
c Schedule B	3c	
d Schedule C	3d	
e Total attached Form(s) 5713 and related schedules. Add lines 3a through 3d	3e	
4a Form 8858	4a	
b Schedule M	4b	
c Total attached Form(s) 8858 and related schedules. Add lines 4a and 4b	4c	
5a Form(s) 8865	5a	
b Schedule K-1	5b	
c Schedule O	5c	
d Schedule P	5d	
e Total Form(s) 8865 and related schedules. Add lines 5a through 5d	5e	
6 Other forms, schedules, and statements	6	
7 Total attachments. Add lines 1e, 2, 3e, 4c, 5e, and 6	7	

General Instructions

Purpose of Form

If a corporation is required to e-file and has 25 or more of certain "international" forms, not including any required schedules, there is a temporary paper option that can be used for filing those international forms. Form 8453-T is the transmittal form the corporation uses when it chooses this paper option.

Who May File

A corporation that is required to file its Form 1120 or 1120S electronically and that is also required to file at least 25 of any of the international forms listed on line 1a, 2, 3a, 4a, or 5a, above, can choose to file these listed forms either electronically (using XML) or on paper. If the corporation chooses to file these forms on paper, it files Form 8453-T as a transmittal for the paper filing.

Paper Option

The 25 form limit applies to each listed form separately. In figuring the limit, do not include any of the schedules that are included with the form, any other forms that may be filed

with the listed form, or any other attachments.

Example 1. A taxpayer had 24 Forms 5471, five Schedules J (Form 5471), one Form 5713, and one Form 8858. The taxpayer must file all forms electronically using XML format.

Example 2. A taxpayer had 25 Forms 5471, one Form 5713, and one Form 8858. The taxpayer can choose to file the Forms 5471 either on paper or electronically (using the XML format). In this example, it can also choose to file the Forms 5713 and 8858 either electronically or on paper. See the instructions below for more information.

If the corporation meets the 25 form limit and chooses to file those forms on paper, it must file using the following rules.

- For any given form, the method of filing must be the same for all copies of that form. For example, do not file 25 Forms 5471 on paper and three Forms 5471 electronically.
- All schedules that are part of a form, any other forms that may be filed with the listed form, and any other attachments that accompany the forms must be filed using the same method used to file the form they are related to.

• If the corporation chooses the paper option for a specific form and it is filing other forms listed on Form 8453-T (see Example 2), the corporation can choose whether to file the other listed forms electronically or on paper even if it has fewer than 25 of the other listed forms. The filing method for any given form must be consistent with the rules described above.

Example 3. A taxpayer has 25 Forms 5471, eight of which have a Schedule J (Form 5471) attached, one Form 5713, which has a Schedule A (Form 5713) attached, and one Form 8858, and it chooses to file the Forms 5471 on paper. The taxpayer must file all Forms 5471 and all Schedules J (Form 5471) on paper. The taxpayer can file Form 5713 either electronically using the XML format or on paper, but it must file Schedule A (Form 5713) using the same method it chooses to file Form 5713. It can file Form 8858 either on paper or electronically using the XML format.

Other Requirements

If a corporation chooses the paper option, it must also do the following:

- Wait until the electronic portion of the return has been successfully transmitted and acknowledged before filing the paper portion;
- Attach a copy of the accepted return acknowledgement to Form 8453-T;
- For any of the forms filed on paper (except Form 5713), file in XML a single placeholder of that form, completing only the corporation's name and employer identification number;
- Report the forms filed with Form 8453-T on Schedule N (Form 1120) as applicable; and
- If the paper option is chosen for a form that has a duplicate filing requirement with the Philadelphia Submission Processing Center (PSPC) (or other designated service center), the taxpayer must submit the duplicate copies to PSPC within 20 calendar days of receiving the accepted return acknowledgement from IRS.

For more information and filing procedures, visit www.irs.gov/businesses/corporations. Then click on "e-file for Large and Mid-Size Corporations." Also, get Pub. 4163, Modernized e-file Handbook for Authorized e-file Providers for Form 1120/1120S.

How and Where To File

Attach a copy of the accepted return acknowledgement to this form with the attached documents and mail to:

Internal Revenue Service
P.O. Box 3205
Mail Stop 3205
Ogden, UT 84409

If you use a private delivery service, the address to use is:

Internal Revenue Service
1973 North Rulon White Boulevard
Mail Stop 3205
Ogden, UT 84404

Forms and Schedules That May Be Attached

Forms and schedules that can be attached, as applicable, are listed below. All of the schedules that are required to be attached to one of the paper option forms, as well as any forms and statements not specifically listed below but required with one of the listed forms, can also be included as part of the paper filing package.

For example, if a corporation is required to file 26 Forms 8865 and chose to use the paper option, it could also include in that paper package any applicable Schedules K-1, O, or P (Form 8865) as well as any other forms and statements required to be attached to the Forms 8865, such as Form 4797, Form 4562, etc.

Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. Schedules that can be attached include:

- Schedule J, Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation.

- Schedule M, Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons.

- Schedule O, Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of Its Stock.

Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business.

Form 5713, International Boycott Report. Schedules that can be attached include:

- Schedule A, International Boycott Factor (Section 999(c)(1)).
- Schedule B, Specifically Attributable Taxes and Income (Section 999(c)(2)).
- Schedule C, Tax Effect of the International Boycott Provisions.

Form 8858, Information Return of U.S. Person With Respect To Foreign Disregarded Entities. Schedules that can be attached include:

- Schedule M, Transactions Between Foreign Disregarded Entity of a Foreign Tax Owner and the Filer or Other Related Entities.

Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships. Schedules that can be attached include:

- Schedule K-1, Partner's Share of Income, Deductions, Credits, etc.
- Schedule O, Transfer of Property to a Foreign Partnership.
- Schedule P, Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership.

Specific Instructions

Name and Address

Print or type the corporation's name and address on the appropriate lines, as they appear on the corporation's Form 1120 or Form 1120S. Include the suite, room, or other unit number after the street address.

If the post office does not deliver mail to the street address and the corporation has a P.O. box, show the box number instead.

If the corporation receives its mail in care of a third party (such as an accountant or an attorney), enter on the street address line "C/O" followed by the third party's name and street address or P.O. box.

Part I. Tax Return and Contact Information

Item B. Type of Tax Return Filed

Check the applicable box to indicate if the corporation files Form 1120 or Form 1120S.

Item C. Tax Year Ending

Indicate the tax year for the corporation in YYYYMM format. For example, a tax year ending December 31, 2006, would be shown as 200612.

Item D. Name of Contact

Enter the name of a person that may be contacted regarding this form.

Item E. Phone Number

Enter the phone number for the corporation's contact person named in item D.

Part II. Documents Lines 1a through 5e

Indicate on the applicable lines the number of each type of form or schedule attached to this form.

Line 6

Enter on line 6 the number of attachments for any other forms, schedules, or statements required to be filed with any of the forms or schedules referenced on lines 1 through 5.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. 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 not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

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

Recordkeeping	2 hr., 37 min.
Learning about the law or the form	0 hr., 29 min.
Preparing the form	0 hr., 27 min.
Copying, assembling, and sending the form to the IRS	0 hr., 0 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send Form 8453-T to this address. Instead, see *How and Where To File* on this page.