

# Tax Forms & Publications

## Work Request Notification (WRN)/Circulation

Product Instructions for Schedule S (Form 1120-F)

Title Exclusion of Income From the International Operation of Ships or Aircraft Under Section 883

Tax year 2012

Processing year 2012

This is the **First** circulation of this product for your review and comments. This circulation can be used to support any necessary work requests. **We have reviewed this product and propose the following. For circulations of forms, our review included the instructions and related worksheets.**

No changes that would impact a Unified Work Request (UWR) (other than Modernized e-File (MeF) stylesheet changes).

Changes that may impact a UWR as a result of:

Legislation or Chief Counsel guidance:

A program change initiated by:

Signature of Approving Official

**Stephen Becker**

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Date: 2011.10.05 20:16:00 -04'00'

Date

October 5, 2011

Description of major changes

Part I, line 5 - We deleted this instruction because it applied only to TY 2010. This instruction (before deletion) discussed the rules before and after the September 17, 2010 effective date of T.D. 9502. The instruction is no longer needed for TY 2011.

Page 3 - Part III, line 11 - The instructions for line 11a (old line 11) no longer mention the rules that applied before the September 17, 2010 effective date of T.D. 9502. We added instructions for new line 11b to reflect new Regulations section 1.883-3(d)(4), which was added by T.D. 9502.

Page 4 - Part IV, line 16c - We added instructions for new line 16c to reflect Regulations section 1.883-4(e)(2), which was added by T.D. 9502.

**Comments:** We will consider all comments received. However, comments received after 30 days may be deferred until the next revision. Comments should be sent via email to both the Tax Law Specialist and Reviewer listed below. If we need to make significant changes based on comments or other new information received, we will issue a subsequent circulation of this product; otherwise, these changes are final.

Tax Law Specialist Bob Kennedy

Reviewer

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