

Form 14234  
(April 2011)  
(October 2018)

Department of the Treasury — Internal Revenue Service

## Pre-CAP and CAP Application Form

OMB No. 1545-1800

Taxpayer Name per Tax Return	EIN		
	Check if Applying for Pre-CAP <input type="checkbox"/> CAP <input type="checkbox"/>		

Address per Tax Return	Fiscal Year Ending		
		Yes	No

1. Did the taxpayer report total assets on the prior U.S. income tax return equal to or exceeding \$10,000,000?	<input type="checkbox"/>	<input type="checkbox"/>
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2a. Is the taxpayer publicly-held with a legal requirement to prepare and submit Forms 10K, 10Q, 8K, or 20F or other disclosure type forms to the SEC or equivalent regulatory body?	<input type="checkbox"/>	<input type="checkbox"/>
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2b. If no in 2a, does the taxpayer prepare certified, audited financial statements or equivalent documentation on a quarterly basis?	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>

3. Is the taxpayer currently under examination by the Internal Revenue Service (IRS)? <b>If yes, list each open year (under examination, in Appeals, or in litigation) and the status of each year, in line 10 below</b>	<input type="checkbox"/>	<input type="checkbox"/>
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4. Is the taxpayer currently in litigation or under investigation by the IRS or any Federal or State agency which would limit access to the current corporate tax records or the investigation could result in a material tax item? If yes, provide a brief explanation in line 10 below.	<input type="checkbox"/>	<input type="checkbox"/>
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5. Has the taxpayer entered into any listed transaction as defined in the Instructions to Form 8886, Reportable Transaction Disclosure Statement, for any open tax year or filed year under examination or in Appeals? If yes, please attach a copy of Form 8886.	<input type="checkbox"/>	<input type="checkbox"/>
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7. Does the Taxpayer engage in international cross-border activities? <b>If yes, attach to this application the Material Intercompany Transactions Template and a Worldwide Tax Organization Chart (See template and instructions at <a href="https://www.irs.gov/businesses/corporations/compliance-assurance-process">https://www.irs.gov/businesses/corporations/compliance-assurance-process</a>)</b>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>

8. Does the Taxpayer engage in research and experimental activities? <b>If yes, attach to this application the Research Credit Questionnaire (See questionnaire and instructions at <a href="https://www.irs.gov/businesses/corporations/compliance-assurance-process">https://www.irs.gov/businesses/corporations/compliance-assurance-process</a>)</b>	<input type="checkbox"/>	<input type="checkbox"/>
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9. Attach to this application a preliminary list of material recurring and

**non-recurring transactions and/or tax issues the taxpayer expects to disclose and be reviewed in the tax year listed above.**

**(See template and instructions at <https://www.irs.gov/businesses/corporations/compliance-assurance-process>)**

**10.** If necessary, provide brief explanation described in Lines 3 and 4.

Signature of Authorized Officer:

Name:

Title:

Phone Number:

E-Mail:

Catalog Number. 57607D

[www.irs.gov](http://www.irs.gov)

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## Paperwork Reduction Act Notice.

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 section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for taxpayers who file this form is 1 hour and 52 minutes.

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-6526, Washington, DC 20224. Do not send the form to this address.

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