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**SCHEDULE UTP
(Form 1120)**

(Rev. December 2019)
Department of the Treasury
Internal Revenue Service

Uncertain Tax Position Statement

▶ File with Form 1120, 1120-F, 1120-L, or 1120-PC.

▶ Go to www.irs.gov/ScheduleUTP for instructions and the latest information.

OMB No. 1545-0123

Name of entity as shown on page 1 of tax return

EIN of entity

This Part I, Schedule UTP (Form 1120) is page _____ of _____ Part I pages.

Part I

Uncertain Tax Positions for the Current Tax Year. See instructions for how to complete columns (a) through (g). Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP. See instructions. ▶

(a) UTP No.	(b) Primary IRC Sections (for example, "61," "108," "263A")			(c) Timing Codes (check if Permanent, Temporary, or both)		(d) Pass-Through Entity EIN	(e) Major Tax Position	(f) Ranking of Tax Position	(g) Reserved for Future Use
	Primary IRC Subsections (for example, (f)(2)(A)(ii))			P	T				
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		
C	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>		

Name of entity as shown on page 1 of tax return

EIN of entity

This Part II, Schedule UTP (Form 1120) is page _____ of _____ Part II pages.

Part II **Uncertain Tax Positions for Prior Tax Years.**

See instructions for how to complete columns (a) through (h). Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP. See instructions.

(a) UTP No.	(b) Primary IRC Sections (for example, "61," "108," "263A")			(c) Timing Codes (check if Permanent, Temporary, or both)		(d) Pass-Through Entity EIN	(e) Major Tax Position	(f) Ranking of Tax Position	(g) Reserved for Future Use	(h) Year of Tax Position
	Primary IRC Subsections (for example, (f)(2)(A)(ii))			P	T					
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			

