Note: ***The form, instructions, or publication you are looking for begins after this coversheet.***

Please review the updated information below.

Clarification to the instructions for providing concise descriptions for undisclosed tax positions (UTPs) on Schedule UTP (Form 1120), Part III

For tax positions which would otherwise be reported on Forms 8275, Disclosure Statement, or 8275-R, Regulation Disclosure Statement, the concise description of UTPs in Schedule UTP, Part III, should include the information required under those forms.

If you are disclosing a position contrary to a rule (such as a statutory provision or IRS revenue ruling) reportable on Form 8275, you must identify the rule by name. See the Instructions for Form 8275.

For tax positions reportable on Form 8275-R, enter the full citation for each regulation for which you have taken a contrary position. The citation should specify the section number, including all designations of smaller units (lettered or numbered subsections, paragraphs, subparagraphs, and clauses) to which the contrary position relates. For example, enter "1.482-7(d)(1)(iii)" instead of "482 regs" or "1.482-7."

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") / Primary IRC Subsections (for example, (f)(2)(A)(ii))			(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
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		

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") / Primary IRC Subsections (for example, (f)(2)(A)(ii))			(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
P	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐			
P	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐			
P	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐			
P	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐			
P	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐			
P	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐			
P	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐			
P	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐			
P	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐			
P	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐			
P	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐			
P	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐			
P	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐			
P	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐			
P	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐			
P	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐			
P	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐			
P	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐			
P	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐			

Name of entity as shown on page 1 of tax return	EIN of entity

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

Part III **Concise Descriptions of UTPs.** Indicate the corresponding UTP number from Part I, column (a) (for example, C1) or Part II, column (a) (for example, P2). Use as many Part III pages as necessary. See instructions.

UTP No.	Concise Description of Uncertain Tax Position