



Note: *The draft you are looking for begins on the next page.*

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Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form number (for example, “NTF1040” or “NTFW4”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each routed message.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**SCHEDULE V
(Form 1120-F)**

(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

List of Vessels or Aircraft, Operators, and Owners

Attach to Form 1120-F.

OMB No. 1545-0123

Go to www.irs.gov/Form1120F for instructions and the latest information.

Name of corporation

Employer identification number

Provide the information requested on lines 1 through 9 for each vessel or aircraft with respect to which the corporation is subject to a 4% rate of tax under section 887. If you check "Yes" on line 3 or line 4 for a vessel or aircraft chartered in or chartered out, see instructions to determine whether you must attach a statement to Schedule V with additional information.

	A	B	C	D	
1 Name of vessel or type of aircraft					
2 Vessel or aircraft ID number					
3 Was the vessel or aircraft chartered in?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
4 Was the vessel or aircraft chartered out?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
5 Name of registered owner					
6 EIN or SSN of registered owner					
7 Name of operator					
8 EIN or SSN of operator					
9 U.S. source gross transportation income. See instructions for details regarding a statement that must be attached to Schedule V describing the method used to determine your U.S. source gross transportation income					
10 Total U.S. source gross transportation income. Add the amounts on line 9, columns A through D (and the amounts on line 9 of any attached continuation statements)					10
11 Amount of line 10 that is exempt by treaty (attach Form 8833).					11
12 Subtract line 11 from line 10. Enter the result here and on Form 1120-F, Section I, line 9, column (b)					12

For Paperwork Reduction Act Notice, see the Instructions for Form 1120-F.

Cat. No. 50821R

Schedule V (Form 1120-F) (Rev. 12-2022)