

Individual Report of Net 965 Tax Liability

▶ Go to www.irs.gov/Form965A for instructions and the latest information.

Check this box if this is an amended report

| | | |
|---|--------------------|---------------------------|
| Name of taxpayer with a net 965 tax liability | Identifying number | Taxable year of reporting |
|---|--------------------|---------------------------|

Part I Report of Net 965 Tax Liability and Election To Pay in Installments

| | (a) Year of Section 965(a) Inclusion, Liability Assumed, or Liability Triggering Event (see instructions) | (b) Taxpayer's Net Tax Liability with all 965 amounts (see instructions) | (c) Taxpayer's Net Tax Liability without 965 amounts (see instructions) | (d) Net 965 Tax Liability (subtract column (c) from column (b)) | (e) S Corporation Shareholder Total Deferred Net 965 Tax Liability (line total from Part III, column (g), see instructions) | (g) Installment Election Made | | (h) Net 965 Tax Liability to be paid in full for Year 1 (if column (g) is "No," enter amount from column (f)) | (i) Net 965 Tax Liability to be paid in installments (if column (g) is "Yes," enter amount from column (f) and see instructions) | (j) Net 965 Tax Liability Transferred (Out), Transferred In, or Subsequent Adjustments, if any (see instructions) | (k) Tax Identification Number of buyer/transferee or seller/transferor | |
|---|---|--|---|---|---|--|----|---|--|---|---|---|
| | | | | | | Yes | No | | | | | |
| 1 | 2017 | | | | | | | | | | | 1 |
| 2 | 2018 | | | | | | | | | | | 2 |
| 3 | 2019 | | | | | | | | | | | 3 |
| 4 | 2020 | | | | | | | | | | | 4 |
| 5 | | | | | | | | | | | | 5 |
| 6 | | | | | | | | | | | | 6 |
| 7 | | | | | | | | | | | | 7 |
| 8 | | | | | | | | | | | | 8 |

Part II Record of Amount of Net 965 Tax Liability Paid by the Taxpayer (see instructions)

| | (a) Year of Section 965(a) Inclusion, Liability Assumed, or Triggering Event | (b) Paid for Year 1 | (c) Paid for Year 2 | (d) Paid for Year 3 | (e) Paid for Year 4 | (f) Paid for Year 5 | |
|---|---|------------------------|------------------------|------------------------|------------------------|------------------------|---|
| 1 | 2017 | | | | | | 1 |
| 2 | 2018 | | | | | | 2 |
| 3 | 2019 | | | | | | 3 |
| 4 | 2020 | | | | | | 4 |
| 5 | | | | | | | 5 |
| 6 | | | | | | | 6 |
| 7 | | | | | | | 7 |
| 8 | | | | | | | 8 |

Part II Record of Amount of Net 965 Tax Liability Paid by the Taxpayer (continued)

| | (g) Paid for Year 6 | (h) Paid for Year 7 | (i) Paid for Year 8 | (j) Net 965 Tax Liability Remaining Unpaid (see instructions) | (k) Net 965 Tax Liability Paid for the Reporting Year | |
|---------------------|------------------------|------------------------|------------------------|---|---|----------|
| 1 | | | | | | 1 |
| 2 | | | | | | 2 |
| 3 | | | | | | 3 |
| 4 | | | | | | 4 |
| 5 | | | | | | 5 |
| 6 | | | | | | 6 |
| 7 | | | | | | 7 |
| 8 | | | | | | 8 |
| Totals | | | | ▶ | | |

Part III S Corporation Shareholder: Report of Calculation of Net 965 Tax Liability Related to 965 Amounts Allocated From an S Corporation and Election To Defer Such Net 965 Tax Liability

| | Year of 965(a) Inclusion | (a) S Corporation Name | (b) S Corporation Tax Identification Number | (c) Taxpayer's Net Tax Liability with only 965 amounts from this S Corporation (see instructions) | (d) Taxpayer's Net Tax Liability without 965 amounts (see instructions) | (e) Net 965 Tax Liability related to 965 amounts from this S Corporation (subtract column (d) from column (c)) | (f) Deferral Election Made | | (g) Deferred Net 965 Tax Liability (if column (f) is "Yes," enter amount from column (e)) |
|--------------------|--------------------------|---------------------------|--|--|--|---|-------------------------------|----|--|
| | | | | | | | Yes | No | |
| 1 | 2017 | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total | | | | | | | | | ▶ |
| 2 | 2018 | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total | | | | | | | | | ▶ |
| 3 | 2019 | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total | | | | | | | | | ▶ |
| 4 | 2020 | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total | | | | | | | | | ▶ |

Part IV Annual Report of Deferred Net 965 Tax Liability Related to 965 Amounts Allocated From S Corporations
(required every year until the liability is fully paid)

| | (a) Election or Transfer Year | (b) S Corporation Name | (c) S Corporation Tax Identification Number | (d) Beginning Deferred Net 965 Tax Liability (see instructions) | | |
|--------------|-------------------------------------|---|--|--|---|-----------|
| 1 | | | | | 1 | |
| 2 | | | | | 2 | |
| 3 | | | | | 3 | |
| 4 | | | | | 4 | |
| 5 | | | | | 5 | |
| 6 | | | | | 6 | |
| 7 | | | | | 7 | |
| 8 | | | | | 8 | |
| 9 | | | | | 9 | |
| 10 | | | | | 10 | |
| | (e) Reserved for Future Use | (f) Net 965 Tax Liability Triggered (see instructions) | (g) Deferred 965 Net Tax Liability Transferred (Out) or Transferred In by Agreement, if any (see instructions) | (h) Tax Identification Number of Transferee or Transferor | (i) Deferred Net Tax Liability at the end of this Reporting Year (add columns (d), (f), and (g)) (see instructions) | |
| 1 | | () | | | | 1 |
| 2 | | () | | | | 2 |
| 3 | | () | | | | 3 |
| 4 | | () | | | | 4 |
| 5 | | () | | | | 5 |
| 6 | | () | | | | 6 |
| 7 | | () | | | | 7 |
| 8 | | () | | | | 8 |
| 9 | | () | | | | 9 |
| 10 | | () | | | | 10 |
| Total | | | | | | |

If more lines are needed for any Part on this form, attach additional sheets.