



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

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This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some changes before their final release.

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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). 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.

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 UTP (Form 1120)

(Rev. December 2022) 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/Form1120 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 (k).

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 . . . []

Table with 11 main columns: (a) UTP No., (b) Primary IRC Sections, (c) Rev. Rul. (RR), Rev. Proc. (RP), etc., (d) Regulation Section, (e) Timing Codes, (f) Pass-Through Entity EIN, (g) Major Tax Position, (h) Ranking of Tax Position, (i) Form or Schedule, (j) Line No., (k) Amount. The table contains 14 rows of data, each with a 'C' in column (a) and a '-' in column (f).

