

S Corporation Shareholder Deferral Election Under Section 965(j)(1)

FORM:

Name(s) as shown on return

STATEMENT ATTACHED TO AND MADE PART OF FORM

YEAR:

Tax ID Number

corporations until the taxable year of _____ elects, pursuant to Section 965(i), to defer its net tax liability under Section 965 with respect to the following S corporations until the taxable year of _____ that includes the triggering event with respect to such liability:

	(a)	(b)	(c)	(d)	(e)
	Name of S Corporation				
	Tax Identification Number of S Corporation				
1	Taxpayer's Net Tax Liability computed with only 965 related amounts from this S Corporation				
2	Taxpayer's Net Tax Liability computed without the 965 related amounts from this S Corporation				
3	Net 965 Tax Liability related to 965 amounts from this S Corporation (line 1 less line 2)				

Attach additional election statements as necessary.