

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

Caution: DRAFT—NOT FOR FILING

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**. We incorporate all significant changes to forms posted with 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 are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", 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 "NTF" 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.

TREASURY/IRS AND OMB USE ONLY DRAFT

U.S. Income Tax Return for Certain Political Organizations

OMB No.	1545-0123

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form1120POL for instructions and the latest information.

For calen	ıdar y	year 2025 or other tax year beginr	ning	, 2025,	and ending		, 20	_
Check the	e bo	x if this is a section 501(c) organiz	zation					\Box
Check if:		Name of organization			Employer identific	ation numb	ber	_
Final ret	turn							
Name c	hange	Number and street. If a P.O. box	, see instructions.		<u>'</u>		Room or suite no.	_
Address	s char	nge						
Amende	ed retu	urn City or town	State or province	Country	;	ZIP or foreig	gn postal code	_
Part I	ı	Income						
1	Div	vidends (attach statement)					1	_
2	Int	terest					2	_
3	Gr					🗀	3	
4	_	oss royalties					4	
5		apital gain net income (attach Sch				· ·	5	
6		et gain or (loss) from Form 4797, F				· ·	6	
7		ther income and nonexempt funct	· ·	7				
8		otal income. Add lines 1 through					8	
Part II		Deductions	 	<u> </u>	<u> </u>	• •	<u> </u>	_
9		alaries and wages					9	
10		epairs and maintenance					10	
		•				_		—
11							11	—
12		ixes and licenses				-	12	—
13						_	13	
14		epreciation (attach Form 4562) .				_	14	
15		ther deductions (attach statement				_	15	
16		otal deductions. Add lines 9 throu	•			_	16	
17		xable income before specific ded			01(c) organizations	show:		
а		mount of net investment income						
b	_	gregate amount expended for an					17c	
18		pecific deduction of \$100 (not allo	wed for newsletter funds defin	ed under sec	ction 527(g))		18	
Part III		Tax and Payments					1	
19		axable income. Subtract line 18 fi	rom line 17c. If line 19 is zero o	or less, see in	nstructions		19	
20		come tax. See instructions .		1			20	
21a		x Credits. Foreign tax credit (For	,		21a			
b		ther credits (see instructions) .			21b			
С		eneral business credit. Attach For		[21c			
d		otal tax credits. Add lines 21a thr	•			_	21d	
22		otal tax. Subtract line 21d from lin					22	
23a	Pa	ayments. Tax deposited with Forr	n 7004		23a			
b	Cr	redit for tax paid on undistributed	capital gains (attach Form 243	39)	23b			
С	Cr	redit for federal tax on fuels (attacl	h Form 4136)	[23c			
d	Ele	ective payment election amount fron	n Form 3800 (section 527 organi	zation only)	23d			
е	To	otal payments. Add lines 23a thro	ough 23d			2	23e	
24	Ta	x due. Subtract line 23e from line	e 22. See instructions for depo	sitory method	d of payment		24	
25		verpayment. Subtract line 22 fron					25	
I	Under	penalties of perjury, I declare that I have e	examined this return, including accomp	anying schedule	es and statements, and to	the best of	my knowledge and belief,	it is
Sign	true, c	correct, and complete. Declaration of prepar	rer (other than taxpayer) is based on all	intormation of wh	hich preparer has any knov	ľ	the IDO discuss this set	_
Here						with	y the IRS discuss this retu h the preparer shown belo	w?
	Signa	ature of officer	Date	Title		See	e instructions Yes N	Ю
Paid		Preparer's name	Preparer's signature		Date	Check] if PTIN	
						self-emplo	oyed	
Prepar		Firm's name			L	Firm's EIN	 V	_
Use Or	11Y	Firm's address				Phone no.		_

AFT — DO NOT FILE

TREASURY/IRS AND OMB USE ONLY DRAFT

Form 1120-F	POL (2025)		Page 2
Part IV	Additional Information		
26	At any time during the 2025 calendar year, did the organization have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? See instructions	☐Yes	□No
	If "Yes," enter the name of the foreign country		
27	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the organization may have to file Form 3520	☐Yes	□No
28	Enter the amount of tax-exempt interest received or accrued during the tax year		
29	Date organization formed		
30a	The books are in care of		
b	Enter name of candidate		
С	The books are located at		
d	Telephone no		

Form **1120-POL** (2025)