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

Caution: *DRAFT—NOT FOR FILING*

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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.

Form **8752**

(Rev. December 2025)

Department of the Treasury
Internal Revenue Service

Required Payment or Refund Under Section 7519

Don't attach this form to Form 1065 or Form 1120-S; file it separately.

Go to *www.irs.gov/Form8752* for the latest information.

For the required payment figured using the net income from the base year ending ________________ , 20 ______

Due by May 15.

OMB No. 1545-0123

Name of partnership or S corporation	Employer identification number
Number and street. If a P.O. box, see instructions.	Room or suite no.

City or town	State or province	Country	ZIP or foreign postal code

A Check applicable box to show how entity is classified for federal income tax purposes: **(1)** ☐ Partnership **(2)** ☐ S Corporation

B If this is the entity's first tax year, skip lines 1–10, enter -0- on line 11, and check this box . . . ☐

C If this form is being filed to claim a full refund of the net required payment balance because of a terminating event, skip lines 1–9a, enter -0- on line 9b, complete lines 10–12, and check this box . . . ☐

D If the entity had a short base year (a base year of less than 12 months), check this box. See the line 1 instructions for the definition of "base year" . . . ☐

1	Net income for base year. If the entity had a short base year, increase the net income for the short base year by the applicable payments made during the base year (line 2 below), and multiply the result by the ratio of 12 over the number of months in the short base year. Carry out the ratio to at least 3 decimal places. If zero or less, enter -0- . . .			1	
2	Applicable payments made during base year . . .			2	
3	Deferral ratio. Divide the number of months in the deferral period by 12 and enter the result as a percentage. Carry out your answer to at least the nearest tenth of a percent . . .			3	. %
4	**Line 1 deferred amount.** Multiply line 1 by line 3 . . .			4	
	Caution: If the entity had a short base year, skip lines 5 and 6 and go to line 7.				
5	**Line 2 deferred amount.** Multiply line 2 by line 3 . . .	5			
6	Applicable payments made during the deferral period of the base year . . .	6			
7	If the entity had a 12-month base year, subtract line 6 from line 5. If zero or less, enter -0-. If the entity had a short base year, enter the applicable payments made during the deferral period of the applicable election year . . .			7	
8	Net base year income. If the entity had a 12-month base year, add lines 4 and 7. If the entity had a short base year, subtract line 7 from line 4. If zero or less, enter -0- . . .			8	
9a	Multiply line 8 by 38% (0.38) . . .	9a			
b	If line 9a is more than $500 or the required payment for any prior tax year was more than $500, enter the amount from line 9a here. Otherwise, enter -0- . . .			9b	
10	Net required payment balance. Enter the excess of the required payments made for all prior years over the refunds of any required payments received for all prior years . . .			10	
11	**Amount due.** If line 9b is more than line 10, subtract line 10 from line 9b. For details on how to pay, go to *www.irs.gov/Payments* or see the instructions . . .			11	
12a	**Refund of net prior year payments.** If line 10 is larger than line 9b, subtract line 9b from line 10. To elect direct deposit for this amount, complete lines 12b, 12c, and 12d . . .			12a	

b Routing number ☐☐☐☐☐☐☐☐☐ **c** Type: ☐ Checking ☐ Savings

d Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Keep a copy of this form for your records.

Signature of officer, partner, or limited liability company member	Date	Title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

DRAFT — DO NOT FILE