

# Instructions for Form 8752



(December 2025)

## Required Payment or Refund Under Section 7519

Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

For the latest information about developments related to Form 8752 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form8752](https://www.irs.gov/Form8752).

### What's New

**Electronic payments.** If you have access to U.S. banking services or electronic payment systems, you should use direct deposit for any refunds and pay electronically for any payments whenever possible.

**Direct deposit.** Direct deposit fields have been added onto the form on lines 12b, 12c, and 12d. If there is an overpayment on line 12a, enter your direct deposit information on lines 12b, 12c, and 12d. See [Line 12a](#), later, for more information.

**Making a payment.** If there's a balance due on line 11, go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment. See the instructions for [Line 11](#), later, for more information.

## General Instructions

### Purpose of Form

Partnerships and S corporations use Form 8752 to figure and report the payment required under section 7519 or to obtain a refund of net prior-year payments.

Section 7519 payments are required of any partnership or S corporation that has elected under section 444 to have a tax year other than a required tax year.

### Who Must File

A partnership or S corporation must file Form 8752 if it made a section 444 election by filing Form 8716, Election To Have a Tax Year Other Than a Required Tax Year, and its election is in effect for the tax year. A partnership or S corporation that terminates its section 444 election or liquidates must also file Form 8752 to claim a refund of its net required payment balance. Form 8752 must be filed for each year the section 444 election is in effect, even if the required payment for the applicable election year is zero. See section 7519(c) for details.

Don't file Form 8752 for a personal service corporation (as defined in Regulations section 1.441-3). Instead, file Schedule H (Form 1120), Section 280H Limitations for a Personal Service Corporation (PSC), with the corporation's income tax return.

### When to File

For applicable election years beginning in 2025, Form 8752 must be filed and the required payment made on or before May 15, 2026.

**Caution:** For your base year ending in 2025, you must use the 2025 Form 8752. You can't use the 2025 Form 8752 for your base year ending in 2026.

However, Temporary Regulations section 1.444-3T(b)(4)(iii) provides a special rule that extends the due date for filing Form 8752 and making the required payment related to certain back-up section 444 elections.

### Where To File

File Form 8752 at the applicable IRS address listed below.

| If the entity's principal place of business or principal office or agency is located in:   | Use the following address:  |
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| Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin | Department of the Treasury<br>Internal Revenue Service<br>Kansas City, MO 64999 |
| Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming                         | Department of the Treasury<br>Internal Revenue Service<br>Ogden, UT 84201       |

An entity without a principal office or agency or principal place of business in the United States must file Form 8752 with the Internal Revenue Service Center, P.O. Box 409101, Ogden, UT 84409.

### Penalties

If the required payment isn't made by the due date, the entity may have to pay a penalty equal to 10% of the underpayment. For this purpose, "underpayment" means the excess of the required payment over the amount (if any) of such payment made on or before the due date for the applicable election year. The penalty will not be imposed if the entity can show that the failure to pay on time was due to reasonable cause and not willful neglect. If you include this penalty with the entity's payment, identify and enter the penalty amount in the bottom margin of page 1. Don't include the penalty in the Amount due

space on line 11. Other penalties may also apply. If the entity receives a notice about a penalty after it files Form 8752, the entity should send us an explanation and we will determine if the entity meets reasonable cause criteria. Do not attach an explanation when filing Form 8752.

## Amended Return

To correct an error in a Form 8752 already filed, file an amended Form 8752 and write "Amended Return" across the top.

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## Specific Instructions

For the applicable election year beginning in 2025, enter the ending date of the base year ending in 2025. See the definitions of applicable election year and base year under [Line 1. Net Income for Base Year](#), later.

**Address.** If the Post Office doesn't deliver mail to the street address and the entity has a P.O. box, show the box number instead of the street address.

**Item B.** If an applicable election year is the entity's first year of existence (that is, it is a newly formed entity and therefore doesn't have a base year), the required payment is zero.

**Item C.** If the entity terminated its section 444 election and the termination took effect for a tax year ending in 2025, or the entity liquidated during a tax year ending in 2025, check this box. The entity should claim a full refund of the net required payment balance shown on line 10. See section 7519(c)(3) to determine when you are eligible for the refund.

A partnership's section 444 election ends if the partnership changes its accounting period to its required tax year or some other permitted year, it is penalized for willfully failing to comply with the requirements of section 7519, or it becomes a member of a tiered structure and the same tax year exception doesn't apply (see Temporary Regulations section 1.444-2T for more about tiered structures).

An S corporation's section 444 election ends if it changes its accounting period to a calendar year or some other permitted year, it is penalized for willfully failing to comply with the requirements of section 7519, it becomes a member of a tiered structure and the same tax year exception doesn't apply (see Temporary Regulations section 1.444-2T), or its S corporation election terminates (unless it immediately becomes a personal service corporation).

See Temporary Regulations section 1.444-1T(a)(5)(ii) for the effective date of the termination of a section 444 election.

Once a section 444 election is terminated, the entity may never make another section 444 election.

## Line 1. Net Income for Base Year

The term "base year" means the tax year preceding the applicable election year. Any tax year for which a section 444 election is in effect, including the first tax year the section 444 election is made, is an applicable election year. For example, if you are completing Form 8752 for the applicable election year beginning October 1, 2025, and

ending September 30, 2026, the base year is the tax year beginning October 1, 2024, and ending September 30, 2025.

## Partnerships

Line 1 net income is the aggregate (not less than zero) of the partnership's items of income and expense, other than tax-exempt income, nondeductible expenses, and guaranteed payments under section 707(c). When figuring this amount, disregard any limitations at the partner level. For base years beginning in 2024, line 1 should equal the amount on the 2024 Form 1065, line 1, of Analysis of Net Income (Loss), plus the aggregate items of income and expense, if any, reported on the attached statement for Schedule K, line 20c (but not less than zero).

## S Corporations

Line 1 net income is the aggregate (not less than zero) of the corporation's items of income and expense, other than tax-exempt income and nondeductible expenses. When figuring this amount, disregard any limitations at the shareholder level. For base years beginning in 2024, line 1 should equal the amount on the 2024 Form 1120-S, Schedule K, line 18, plus the aggregate items of income and expense, if any, reported on Schedule K, line 17d (but not less than zero). For this purpose, all S corporations must complete Schedule K, line 18.

If an S corporation was a C corporation for its base year, the C corporation's taxable income is treated as the net income of the S corporation for the base year. See Temporary Regulations section 1.7519-1T(b)(5) for other details.

## Line 2. Applicable Payments

In general, the term "applicable payments" means any amount deductible in the base year that is includible at any time, directly or indirectly, in the gross income of any partner or shareholder who was a partner or shareholder during the base year. However, the term doesn't include guaranteed payments. Examples of applicable payments are officer's compensation, wages, and rent paid to any partner or shareholder.

If the S corporation was a C corporation for its base year, applicable payments of the C corporation are treated as if received from an S corporation.

## Line 3. Deferral Ratio

The deferral period is the number of months between:

- The beginning of the elected tax year, and
- The close of the first required tax year ending within such a year.

For example, the required tax year for an S corporation is the calendar year, ending on December 31. If an S corporation elects a tax year beginning on November 1, there would be 2 months between the beginning of the elected tax year and the end of the required tax year (December 31). The deferral period for the elected tax year would be 2 months.

## Line 9b

If you enter zero on line 9b and you didn't make any prior-year required payment for which a refund can be

claimed, enter zero on line 10, skip lines 11 and 12, and complete the signature section. You are required to file Form 8752 to show that you have a zero liability for the applicable election year beginning in 2025.

## Line 11. Amount Due

### Making a payment

The IRS recommends paying electronically whenever possible. Options to pay electronically include any of the payment options below. Also, go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more detailed information.

**EFTPS.** Payment of the tax due may be submitted electronically through Electronic Federal Payment System (EFTPS). EFTPS is a free service of the Department of Treasury. See [IRS.gov/EFTPS](https://www.irs.gov/EFTPS) and [EFTPS.gov](https://www.eftps.gov) for more information.

**Paying by check.** Make the check payable to "United States Treasury." Write the entity's employer identification number and "Form 8752" on the check. See [IRS.gov/PayByMail](https://www.irs.gov/PayByMail) for more information.

**Same-day wire.** Payment of the amount due shown on Form 8752 may be submitted electronically through same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames. See [IRS.gov/SameDayWire](https://www.irs.gov/SameDayWire).

**Paying by cash.** You may be able to pay your balance with cash at participating retail stores. See [IRS.gov/Pay](https://www.irs.gov/Pay).

## Line 12a. Refund of Net Prior Year Payments

No refund will be made before the later of: (a) April 15, 2026, or (b) 90 days after Form 8752 is filed per section 7519(c)(3). No interest will be paid on the amount refunded.

If you have access to U.S. banking services, you should use direct deposit for any refunds, whenever possible. See [IRS.gov/DirectDeposit](https://www.irs.gov/DirectDeposit) for more information.

Direct deposit is available for this form. If there is an overpayment when filing your return, complete lines 12b through 12d to input your direct deposit information.

If line 12a is under \$1, we will send a refund only on written request.

## Line 12b. Routing Number

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Ask your financial institution for the correct routing number to enter on line 12b if:

- The routing number on a deposit slip is different from the routing number on your checks,

- Your deposit is to a savings account that doesn't allow you to write checks, or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

## Line 12c. Type of Account

Check the appropriate box for the type of account. Don't check more than one box. You must check the correct box to ensure your deposit is accepted.

## Line 12d. Account Number

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. Don't include the check number.

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**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of required payment.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send the form to this office. Instead, see [Where To File](#), earlier.

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