

To be used by Corporations making an Election to Pay Net 965 Tax Liability in Installments Under section 965(h) and Real Estate Investment Trust Deferral of Section 965(a) Inclusion Under section 965(m)

Real Estate Investment Trusts Electing to Defer Section 965 Income Should Only Fill Out Part III

PART I

Report of Net 965 Tax Liability and Election to Pay in Installments

	(a) Year of Income Inclusion or Liability Assumption (see instructions)	(b) Taxpayer's Net Tax Liability with all 965 related amounts (see instructions)	(c) Taxpayer's Net Tax Liability without 965 related amounts (see instructions)	(d) Net 965 Tax Liability (column (b) less column (c))
1	2017			
2	2018			
3				
4				
5				
6				
7				

	(e) Installment Election Made		(f) Net 965 Tax Liability to be paid in full Year 1 (if column (e) "No," enter amount from column (d))	(g) Net 965 Tax Liability to be paid in installments (if column (e) "Yes," enter amount in column (d) and see instructions)	(h) Net 965 Tax Liability Transferred (Out), Transferred In, or Subsequent Adjustments, if any (see instructions)	(i) Tax Identification Number of buyer/transferee or the seller/transferor
	Yes	No				
1						
2						
3						
4						
5						
6						
7						

PART II

Record of Amount of Net 965 Tax Liability Paid by the Taxpayer (Caution: see instructions)

	(a) Year of Income Inclusion or Liability Assumption	(b) Paid in Year 1	(c) Paid in Year 2	(d) Paid in Year 3	(e) Paid in Year 4	(f) Paid in Year 5
1	2017					
2	2018					
3						
4						
5						
6						
7						

	(g) Paid in Year 6	(h) Paid in Year 7	(i) Paid in Year 8	(j) Net 965 Tax Liability Remaining Unpaid (see instructions)	(k) Net 965 Tax Liability Paid in This Reporting Year
1					
2					
3					
4					
5					
6					
7					

Totals . . . . . ▶

PART III

Real Estate Investment Trust Deferral of Net Section 965(a) Inclusion

	(a) Year of Income Inclusion	(b) Net Section 965(a) Inclusion	(c) Net Section 965(a) Inclusion Included in Year 1	(d) Net Section 965(a) Inclusion Included in Year 2	(e) Net Section 965(a) Inclusion Included in Year 3	(f) Net Section 965(a) Inclusion Included in Year 4
1	2017					
2	2018					

	(g) Net Section 965(a) Inclusion Included in Year 5	(h) Net Section 965(a) Inclusion Included in Year 6	(i) Net Section 965(a) Inclusion Included in Year 7	(j) Net Section 965(a) Inclusion Included in Year 8	(k) Net Section 965(a) Inclusion Remaining to be Included
1					
2					

Total . . . . . ▶