

Corporate Dissolution or Liquidation
 (Required under section 6043(a) of the Internal Revenue Code)

OMB No. 1545-0041

Please type or print	Name of corporation		Employer identification number		
	Number, street, and room or suite no. (If a P.O. box number, see page 2 of instructions.)		Check type of return		
	City or town, state, and ZIP code		<input type="checkbox"/> 1120 <input type="checkbox"/> 1120-L <input type="checkbox"/> 1120-IC-DISC <input type="checkbox"/> 1120S <input type="checkbox"/> Other ▶		
1	Date incorporated	2	Place incorporated	3	Type of liquidation <input type="checkbox"/> Complete <input type="checkbox"/> Partial
5	Service Center where corporation filed its immediately preceding tax return	6	Last month, day, and year of immediately preceding tax year	7a	Last month, day, and year of final tax year
7c	Name of common parent		7d	Employer identification number of common parent	
			4 Date resolution or plan of complete or partial liquidation was adopted		
			7b Was corporation's final tax return filed as part of a consolidated income tax return? If "Yes," complete 7c, 7d, and 7e. <input type="checkbox"/> Yes <input type="checkbox"/> No		
			7e Service Center where consolidated return was filed		
			8 Total number of shares outstanding at time of adoption of plan of liquidation		
			Common Preferred		
			9 Date(s) of any amendments to plan of dissolution		
			10 Section of the Code under which the corporation is to be dissolved or liquidated		
			11 If this return concerns an amendment or supplement to a resolution or plan, enter the date the previous Form 966 was filed.		

Attach a certified copy of the resolution or plan and all amendments or supplements not previously filed.

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.

Signature of officer	Title	Date
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Instructions

Who Must File

A corporation (or a cooperative filing Form 990-C, Farmers' Cooperative Association Income Tax Return) must file Form 966 if it adopts a resolution or plan to dissolve the corporation or liquidate any of its stock. Exempt organizations and qualified subchapter S subsidiaries are not required to file Form 966. These organizations should see the instructions for Form 990, Return of Organization Exempt from Income Tax or Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation and Form 8869, Qualified Subchapter S Subsidiary Election, respectively.

Caution: Do not file Form 966 for a deemed liquidation (such as a section 338 election or an election to be treated as a disregarded entity under Regulations section 301.7701-3).

When To File

File Form 966 within 30 days after the resolution or plan is adopted to dissolve the corporation or liquidate any of its stock. If the resolution or plan is amended or supplemented after Form 966 is filed, file another Form 966 within 30 days after the amendment or supplement is adopted. The additional form will be sufficient if the date the earlier form was filed is entered on line 11 and a certified copy of the amendment or supplement is attached. Include all information required by Form 966 that was not given in the earlier form.

Where To File

File Form 966 with the Internal Revenue Service Center at the applicable address shown below:

For . . .	The address is . . .
Corporations filing Form 1120-F, or 1120-FSC; corporations whose principal business, office, or agency is located in a foreign country or U.S. possession; and corporations claiming the possessions corporation tax credit under sections 30A and 936	Philadelphia, PA 19255
Filers of Form 990-C or 1120-PC; and corporations (not listed above, except Form 1120-IC-DISC) whose total assets at the end of the tax year are \$10 million or more or whose principal business, office, or agency is located in Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, or Wyoming	Ogden, UT 84201
All other corporations not listed above.	Cincinnati, OH 45999

Distribution of Property

A corporation must recognize gain or loss on the distribution of its assets in the complete liquidation of its stock. For purposes of determining gain or loss, the distributed assets are valued at fair market value. Exceptions to this rule apply to a liquidation of a subsidiary and to a distribution that is made according to a plan of reorganization.

Address

Include the suite, room, or other unit number after the street address. If mail is not delivered to the street address and the corporation has a P.O. box, enter the box number instead of the street address.

Line 10

Identify the code section under which the corporation is to be dissolved or liquidated. For example, enter "section 331" for a complete or partial liquidation of a corporation or enter "section 332" for a complete liquidation of a subsidiary corporation that meets the requirements of section 332(b).

Signature

The return must be signed and dated by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or any other corporate officer (such as tax officer) authorized to sign. A receiver, trustee, or assignee must sign and date any return required to be filed on behalf of a corporation.

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 tax.

You are not required to provide the information requested by a form or its instructions that is subject to the Paperwork Work Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or its instructions must be retained as long as their content 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 average time is:

- Recordkeeping** 5 hr., 1 min.
- Learning about the law or the form** 30 min.
- Preparing and sending the form to the IRS** 36 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. Do not send the tax form to this office. Instead, see Where To File on page 1.