December 2016

Consent of Shareholder To Include Specific Amount in Gross Income (Under Section 565 of the Internal Revenue Code)

1545-0043

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

(Send this form to the corporation claiming the deduction for consent dividends.)

▶ Information about Form 972 and its instructions is at www.irs.gov/form972.

Name of shareholder		1	Identifying number (see instructions)	
Number, street, and room or se	uite no. (If a P.O. box, see instructions.)			
City or town, state or province	, country, and ZIP or foreign postal code			
	named above agrees to include \$		in gross income on its tax return for the tax year	
beginning	and ending		. This amount is treated as a taxable dividend to	
	(Month, day, year)	(Month, day, year)		
se regular text for	on the stock of the	(Name of corporati		
ne note, not italics.		(Name of corporati	line 4,	
Total nation			/	
(Number, st	reet, and room or suite no.) (City or town, state	or province, country, and ZIP or foreign pos	tal code) (If a P.O. box, see instructions.)	
			shown on l ine 4, Schedule A, attach a	
	explaining the reason and authority fo		,	
	ment of Shares in Each Class or oration's Tax Year	f Stock Owned by the Shareh	older on the Last Day of the	
·	of the corporation's tax year			
	ntornal	(Month,	day, year)	
	o include a specific amount in gross in year as shown below.	ncome based on the shares of sto	ck owned on the last day of the	
Class of stock	Number of shares	Certificate numbers	Amount of consent distribution allocable to each class of stock owned	
3	DKAL	I A5 C)	
	March	17.20	144	
		11, 20		
4 Total consent distr	ribution		▶ \$	
		Signature	*	
Under penalties of perjury, knowledge and belief, it is	I declare that I have examined this consertrue, correct, and complete.		and statements, and to the best of my	
Consenting shareholder	·			
Titlo N			Data >	
Title ▶	n Act Notice see back of form	Cat No. 17058E	Date ► Form 972 (Rev. 11-2014	

Form 972 (Rev. 11-2014)

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2017

the estimated burden for businesses is approved under OMB number 1545-0123, and the

ersion A, Cycle 2

Page 2

General Instructions

Purpose of form. Form 972 is used by a shareholder who agrees to report a consent dividend as taxable income in the form of a dividend on the shareholder's own tax return even though the shareholder receives no actual cash distribution of the consented amounts. A dividend is a consent dividend only if it would have been included in the shareholder's gross income if it was actually paid. If the shareholder agrees to treat the dividend as taxable, the corporation may be able to claim a consent dividend deduction on its income tax return. Also, the shareholder increases its basis in the stock of that corporation in the amount of the consent dividend for which the shareholder is

Who may file. A shareholder who agrees to treat the consent dividend as a taxable dividend must complete and send Form 972 to the corporation that will claim the consent dividend as a deduction.

When and where to file. Send the completed Form 972 to the corporation by the due date of the corporation's tax return for the tax year the corporation will claim the consent dividends as a deduction.

The corporation must attach Form 973, Corporation Claim for Deduction for Consent Dividends, and a copy of each completed Form 972 to its income tax return.

Note. The shareholder must report the consent dividend as a taxable dividend in the same tax year the corporation will claim the consent dividend deduction. For example, the corporation has a fiscal tax year that begins on July 1, 2014, and ends on June 30, 2015. In November 2014, a calendar year

2017

shareholder agrees to a consent dividend and sends a completed Form 972 to the corporation. The corporation claims the consent dividend deduction on its tax return for the fiscal year ending on June 30, 2015. The shareholder reports the consent dividend as a taxable dividend on its tax return filed for the calendar year ending on doesn't December 31, 2015.

Identifying number. Individuals enter their social security number. All others enter their employer identification number.

Address. Include the room, suite, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the shareholder has a P.O. box. show the box number instead of the street address.

Signature. Form 972 must be signed by the shareholder. If the shareholder is a partnership, one of the partners must sign. If the shareholder is an estate or trust, the fiduciary or officer representing the estate or trust must sign. For a corporate shareholder, the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other authorized officer (such as tax officer) must sign the consent.

The shareholder's attorney or agent may sign this consent if he or she is specifically authorized by a power of attorney which, if not previously filed, must accompany Form 972.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States You can send us comments from www.irs.gov/formpubs/. 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 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. individuals

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers fling this form is approved under OME control number others 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is;

Recordkeeping . .3 hrs., 35 min. Learning about the is shown below. law or the form 6 min. Preparing the form . . . 9 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 Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW; IR-6526, Washington, DC 20224.

Do not send the tax form to this office. Instead, see When and where to file on this page.

Click on "More information" and then on "Give us feedback." Or you

2016

Make link active using the following: https://www.irs.gov/Forms-&-Pubs