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Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

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SCHEDULE UTP (Form 1120)

Uncertain Tax Position Statement

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

File with Form 1120, 1120-F, 1120-L, or 1120-PC.

Go to www.irs.gov/ScheduleUTP for instructions and the latest information.

2018

Name of entity as shown on page 1 of tax return

EIN of entity

This Part I, Schedule UTP (Form 1120) is page of Part I pages.

Part I Uncertain Tax Positions for the Current Tax Year. See instructions for how to complete columns (a) through (g). Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP. See instructions.

Table with 7 main columns: (a) UTP No., (b) Primary IRC Sections, (c) Timing Codes, (d) Pass-Through Entity EIN, (e) Major Tax Position, (f) Ranking of Tax Position, (g) Reserved for Future Use. The table contains 20 rows of data with placeholder text like '( ) ( ) ( ) ( )' and checkboxes for 'P' and 'T'.

Name of entity as shown on page 1 of tax return

EIN of entity

This Part II, Schedule UTP (Form 1120) is page \_\_\_ of \_\_\_ Part II pages.

**Part II** Uncertain Tax Positions for Prior Tax Years.

See instructions for how to complete columns (a) through (h). Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP. See instructions.

(a) UTP No.	(b) Primary IRC Sections (for example, "61", "108", "263A")		(c) Timing Codes (check if Permanent, Temporary, or both)	(d) Pass-Through Entity EIN	(e) Major Tax Position	(f) Ranking of Tax Position	(g) Reserved for Future Use	(h) Year of Tax Position
	Primary IRC Subsections (for example, (f)(2)(A)(ii))							
P	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	<input type="checkbox"/> P <input type="checkbox"/> T	-	<input type="checkbox"/>			
P	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	<input type="checkbox"/> P <input type="checkbox"/> T	-	<input type="checkbox"/>			
P	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	<input type="checkbox"/> P <input type="checkbox"/> T	-	<input type="checkbox"/>			
P	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	<input type="checkbox"/> P <input type="checkbox"/> T	-	<input type="checkbox"/>			
P	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	<input type="checkbox"/> P <input type="checkbox"/> T	-	<input type="checkbox"/>			
P	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	<input type="checkbox"/> P <input type="checkbox"/> T	-	<input type="checkbox"/>			
P	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	<input type="checkbox"/> P <input type="checkbox"/> T	-	<input type="checkbox"/>			
P	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	<input type="checkbox"/> P <input type="checkbox"/> T	-	<input type="checkbox"/>			
P	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	<input type="checkbox"/> P <input type="checkbox"/> T	-	<input type="checkbox"/>			
P	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	<input type="checkbox"/> P <input type="checkbox"/> T	-	<input type="checkbox"/>			
P	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	<input type="checkbox"/> P <input type="checkbox"/> T	-	<input type="checkbox"/>			
P	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	<input type="checkbox"/> P <input type="checkbox"/> T	-	<input type="checkbox"/>			
P	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	<input type="checkbox"/> P <input type="checkbox"/> T	-	<input type="checkbox"/>			
P	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	<input type="checkbox"/> P <input type="checkbox"/> T	-	<input type="checkbox"/>			
P	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	<input type="checkbox"/> P <input type="checkbox"/> T	-	<input type="checkbox"/>			
P	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	<input type="checkbox"/> P <input type="checkbox"/> T	-	<input type="checkbox"/>			
P	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	<input type="checkbox"/> P <input type="checkbox"/> T	-	<input type="checkbox"/>			
P	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	<input type="checkbox"/> P <input type="checkbox"/> T	-	<input type="checkbox"/>			
P	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	<input type="checkbox"/> P <input type="checkbox"/> T	-	<input type="checkbox"/>			
P	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	<input type="checkbox"/> P <input type="checkbox"/> T	-	<input type="checkbox"/>			
P	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	<input type="checkbox"/> P <input type="checkbox"/> T	-	<input type="checkbox"/>			

Name of entity as shown on page 1 of tax return

EIN of entity

This Part III, Schedule UTP (Form 1120) is page \_\_\_\_\_ of \_\_\_\_\_ Part III pages.

**Part III** **Concise Descriptions of UTPs.** Indicate the corresponding UTP number from Part I, column (a) (for example, C1) or Part II, column (a) (for example, P2). Use as many Part III pages as necessary. See instructions.

UTP No.	Concise Description of Uncertain Tax Position
	<p style="text-align: center;"><b>DRAFT AS OF</b> <b>August 2, 2018</b> <b>DO NOT FILE</b></p>