

Tax Year 2023

| Recommended Names and Descriptions of PDF Files Defined in Regulatory Requirements | | | |
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| Title of Disclosure/Agreement/Statement | Regulatory Requirement To Be Attached to Return | PDF File Name (limited to 64) | Description to be Used in Binary Attachment.xsd (limited to 128) |
| IRC § 367 - Foreign Restructuring Transactions | | | |
| Sch C Form 8991 Worksheet | Per Form 8991 Instruction | SchCF8991Worksheet | Scheule C Form 8991 Worksheet |
| § 367 Interest | Prior § 1.367(a)-8(b)(3)(iii) | Section367Interest | Section 367 Interest |
| Gain Recognition Agreement Under § 1.367(a)-8 | § 1.367(a)-8(c)(2) and (d)(1) | GainRecognitionAgreement-1.367(a)-8 | Gain Recognition Agreement 1.367(a)-8 |
| Calculation of Section 367 Tax and Interest | § 1.367(a)-8(c)(1)(v) | CalculationOfSection367TaxAndInterest | Calculation of Sec 367 Tax and Interest |
| Annual Certification for Gain Recognition Agreement Under § 1.367(a)-8 | § 1.367(a)-8(g) | AnnualCertificationForGainRecognitionAgreement-1.367(a)-8 | Annual Certification for Gain Recognition Agreement 1.367(a)-8 |
| Request for Relief - Statement of Reasons for Failure to File or Comply | § 1.367(a)-8(p) | ReliefRequestStatementForFailureToFileorComply | Request for Relief Statement for Failure to File or Comply |
| Election to Reduce Stock Basis Under § 1.367(a)-8(o)(1)(iii) | § 1.367(a)-8(o)(1)(iii) | ElectionToReduceStockBasis-1.367(a)-8(o)(1)(iii) | Election to Reduce Stock Basis 1.367(a)-8(o)(1)(iii) |
| Election to Reduce Stock Basis Under § 1.367(a)-8(o)(5)(iii)(B) | § 1.367(a)-8(o)(5)(iii)(B) | ElectionToReduceStockBasis-1.367(a)-8(o)(5)(iii)(B) | Election to Reduce Stock Basis 1.367(a)-8(o)(5)(iii)(B) |
| Section 367(a) - Reporting of Cross-Border Transfer Under Reg. § 1.367(a)-3(c)(6) | § 1.367(a)-3(c)(6) | Sec367(a)ReportingCrossBorderTransfer-1.367(a)-3(c)(6) | 367(a) - Reporting of Cross-Border Transfer 1.367(a)-3(c)(6) |
| Section 367(a) - Compilation of Ownership Statements Under Reg. § 1.367(a)-3(c) | § 1.367(a)-3(c)(7) | Sec367(a)CompilationOfOwnershipStmts-1.367(a)-3(c) | 367(a) - Compilation of Ownership Stmt-1.367(a)-3(c) |
| Required Statement Under § 1.367(a)-3(d) for Assets Transferred to a Domestic Corp | § 1.367(a)-3(d)(2)(vi)(B)(1)(ii) | RequiredStmt-1.367(a)-3(d)-AssetsTransferredToDomesticCorp | Required Statement Under § 1.367(a)-3(d) for Assets Transferred to a Domestic Corp |
| Election to Apply Exception Under § 1.367(a)-7(c) | § 1.367(a)-7(c)(5) or § 1.6038B-1(c)(6) | ElectiontoApplyException-1.367(a)-7(c) | Election to Apply Exception Under § 1.367(a)-7(c) |
| Notice Statement Under § 1.367(b)-1(c) | § 1.367(b)-1(c) | NoticeStatement-1.367(b)-1(c) | 1.367(b)-1(c) Notice Stmt |

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| Required Statement Under § 1.367(e)-2(b)(2)(i) | § 1.367(e)-2(b)(2)(i)(C) | RequiredStatement-1.367(e)-2(b)(2)(i) | 1.367(e)-2(b)(2)(i)(C) Required Stmt |
| Master Property Description | § 1.367(e)-2(b)(2)(i)(C)(2) | MasterPropertyDescription-1.367(e)-2(b)(2) | 1.367(e)-2(b)(2)(i)(C)(2) Master Property Description Statement |
| Required Statement Under § 1.367(e)-2(c)(2)(i) | § 1.367(e)-2(c)(2)(i)(C) | RequiredStatement-1.367(e)-2(c)(2)(i) | 1.367(e)-2(c)(2)(i)(C) Required Stmt |
| Required Statement under § 1.367(e)-2(b)(2)(iii) for Stock of 80 Percent Domestic Subsidiary Corporations | § 1.367(e)-2(b)(iii)(A) | RequiredStatement-1.367(e)-2(b)(2)(iii) | 1.367(e)-2(b)(2)(iii) Required Stmt |
| Statement Under § 1.367(a)-7(c)(4) for Transfer of Assets to a Foreign Corporation in a Section 361 Exchange | § 1.367(a)-7(c)(4)(i) and § 1.6038B-1(c)(6)(iii) for U.S. Transferor | StmtUnder1.367(a)AssetsTransToForeignCorp361Exch | Statement Under § 1.367(a)-7(c)(4) for Transfer of Assets to a Foreign Corporation in a Section 361 Exchange |
| Election to Apply Exception Under § 1.367(a)-7(c) | § 1.367(a)-7(c)(5)(i) and § 1.6038B-1(c)(6)(ii) for U.S. Transferor; § 1.367(a)-7(c)(5)(ii) for each control group member | ElectionToApplyExceptionUnder 1.367(a)-7(c) | Election to Apply Exception Under § 1.367(a)-7(c) |
| Statement to Elect to Apply Exception Under § 1.1248(f)-2(a)(2) | § 1.1248(f)-2(a)(3) | StatementToElectToApply Exception-1.1248(f)-2(a)(2) | Statement to Elect to Apply Exception Under § 1.1248(f)-2(a)(2) |
| Statement to Elect to Apply Exception Under § 1.1248(f)-2(b) | § 1.1248(f)-2(b)(1) | StatementToElectToApply Exception-1.1248(f)-2(b) | Statement to Elect to Apply Exception Under § 1.1248(f)-2(b) |
| Statement to Elect to Apply Exception Under § 1.1248(f)-2(c) | § 1.1248(f)-2(c)(1) | StatementToElectToApply Exception-1.1248(f)-2(c) | Statement to Elect to Apply Exception Under § 1.1248(f)-2(c) |
| Specific Form Attachments | | | |
| Form 5471, Schedule O - Section F - Required Organizational Chart | § 6038B | Form5471ScheduleO-OrgChart | Form 5471 Schedule O - Org Chart |
| Form 8858, Item 5 - Required Organizational Chart | As instructed by Form 8858 and Instructions to Form 8858 | Form8858-OrgChart | Form 8858, Item 5 - Org Chart |
| Detailed Attachment to Form 926 | § 1.6038B-1(b); § 1.6038B-1T(c) & (d) | Form926DetailedAttachment | Form 926 Detailed Attachment |
| Corporate Nonrecognition Provisions | | | |
| Statement Pursuant to Section 332 by [Insert Name and Employer Identification Number (if any) of Taxpayer], a Corporation Receiving a Liquidation Distribution | § 1.332-6(a) | 1.332-6(a)Stmnt | 1.332-6(a) Stmt |
| Statement Pursuant to § 1.351-3(a) by [Insert Name and Taxpayer Identification Number (if any) of Taxpayer], a Significant Transferor | § 1.351-3(a) | 1.351-3(a)Stmnt | 1.351-3(a) Stmt |
| Statement Pursuant to § 1.355-5(a) by [Insert Name and Taxpayer Identification Number (if any) of Taxpayer], a Distributing Corporation | § 1.355-5(a) | 1.355-5(a)Stmnt | 1.355-5(a) Stmt |

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| Statement Pursuant to § 1.355-5(a) by [Insert Name and Taxpayer Identification Number (if any) of Taxpayer], a Significant Distributee | § 1.355-5(a) | 1.355-5(a)Stmt | 1.355-5(a) Stmt |
| Statement Pursuant to § 1.355-5(b) by [Insert Name and Taxpayer Identification Number (if any) of Taxpayer], a Significant Distributee | § 1.355-5(b) | 1.355-5(b)Stmt | 1.355-5(b) Stmt |
| Section 362(e)(2)(C) Statement | § 1.362-4(d)(3)(ii) | Section362(e)(2)(C)Statement | Section 362(e)(2)(C) Statement |
| Statement Pursuant to § 1.368-3(a) by [Insert Name and Employer Identification Number (if any) of Taxpayer], a Corporation a Party to a Reorganization | § 1.368-3(a) | 1.368-3(a)Stmt | 1.368-3(a) Stmt |
| Statement Pursuant to § 1.368-3(b) by [Insert Name and Employer Identification Number (if any) of Taxpayer], a Significant Holder | § 1.368-3(b) | 1.368-3(b)Stmt | 1.368-3(b) Stmt |
| Election of Date of Distribution or Transfer Pursuant to § 1.381(b)-1(b)(2) | § 1.381(b)-1(b)(2) | ElectionOfDateOfDistributionOrTransfer-1.381(b)-1(b)(2) | Election of Date of Distribution or Transfer 1.381(b)-1(b)(2) |
| IRC § 1503(d) - Dual Consolidated Loss | | | |
| Domestic Use Election and Agreement | § 1.1503(d)-6(d) | 1503(d)DomesticUseElection | 1503(d) Domestic Use Election |
| Election under § 1.1503(d)-6(b)(1) to Use a Dual Consolidated Loss of a UK Permanent Establishment under US/UK Competent Authority Agreement | § 1.1503(d)-6(b) and the U.S.-U.K. Competent Authority DCL Agreement - Annex A | 1503(d)ElectionToUseDCLUnderUS-UKCompetentAuthorityAgreement | Election under § 1.1503(d)-6(b)(1) to Use a Dual Consolidated Loss of a UK Permanent Establishment under US/UK Competent Authority Agreement |
| No Possibility of Foreign Use of Dual Consolidated Loss Statement | § 1.1503(d)-6(c)(2) | 1503(d)NoPossibilityOfForeignUseDualConsolidatedLossStmt | 1503(d) No Possibility of Foreign Use of Dual Consolidated Loss Statement |
| Stand-Alone Domestic Use Election and Agreement | § 1.1503(d)-6(e)(2)(iii) | 1503(d)Stand-AloneDomesticUseElection | 1503(d) Stand Alone Domestic Use Election |
| New Domestic Use Agreement | § 1.1503(d)-6(f)(2)(iii)(A) | 1503(d)NewDomesticUseAgreement | 1503(d) New Domestic Use Agreement |
| Original Elector Statement | § 1.1503(d)-6(f)(2)(iii)(B) | 1503(d)OriginalElectorStatement | 1503(d) Original Elector Statement |
| Certification of Dual Consolidated Loss | § 1.1503(d)-6(g) | 1503(d)CertificationOfDualConsolidatedLoss | 1503(d) Annual Certification of Dual Consolidated Loss |
| Reduction of Recapture Amount | § 1.1503(d)-6(h)(2)(i) | 1503(d)ReductionOfRecaptureAmount | 1503(d) Reduction of Recapture Amount |
| Reduction of Interest Charge | § 1.1503(d)-6(h)(2)(ii) | 1503(d)ReductionOfInterestCharge | 1503(d) Reduction of Interest Charge |
| Statement Identifying Liability | § 1.1503(d)-6(h)(3)(iii)(A) | 1503(d)StatementIdentifyingLiability | 1503(d) Statement Identifying Liability |
| Rebuttal of Triggering Event | § 1.1503(d)-6(e)(2)(iii) | 1503(d)RebuttalOfTriggeringEvent | 1503(d) Rebuttal of Triggering Event |
| Rebuttal Computation of DCL Recapture Amount | § 1.1503(d)-6(h)(4)(ii) | 1503(d)RebuttalComputationOfDCLRecaptureAmount | 1503(d) Rebuttal Computation - Exception to DCL Presumptive Rule |
| Termination of Ability for Foreign Use | § 1.1503(d)-6(j)(2) | 1503(d)TerminationOfAbilityForForeignUse | 1503(d) Termination of Ability for Foreign Use |
| IRC § 482 - Transfer Pricing | | | |
| Statement of Controlled Participant to § 1.482-7 Cost Sharing Arrangement (CSA Statement) | § 1.482-7(k)(4) | 1.482-7(k)(4)StmtControlledParticipant1.482-7CostSharingArr | § 1.482-7(k)(4) Statement of Controlled Participant to § 1.482-7 Cost Sharing Arrangement (CSA) |

| American Recovery and Reinvestment Tax Act of 2009 Issues | | | |
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| Carryback Based on Section 1211 | § 1211 | ARRA-RevProc2009-26.pdf | ARRA - Rev Proc 2009-26 |
| Losses in Certain Investment Arrangements | | RevenueProcedure2009-20.pdf | Revenue Procedure 2009-20 |
| Miscellaneous Regulatory Provisions | | | |
| Election to capitalize repair and maintenance costs | § 1.263(a)-3(n)(2) | Section 1.263(a)-3(n) Election | Section 1.263(a)-3(n) Election |
| Add to IRC § 367 – Foreign Restructuring Transactions | | | |
| Application of 20-Year Inclusion Period to Section 367(d) Transfers | 1.367(d)-1(c)(ii) | Application20YearInclusionPeriod-367(d)Transfer | Application of 20-Year Inclusion Period to Section 367(d) Transfers |
| New Section – IRC 721(c) Gain Deferral Method | | | |
| Statement of Application of the Gain Deferral Method Under 721(c) | 1.721(c)-6T(b)(2); 1.721(c)-6T(3)(viii) | StmtApplicationOfGainDeferralMethod-721(c) | Statement of Application of the Gain Deferral Method Under 721(c) |
| Consent to Extend the Time to Assess Tax Pursuant to the Gain Deferral Method Under Section 721(c) | 1.721(c)-6T(b)(2)(ii) | ConsentToExtendTimeToAssess-GainDeferralMethod-721(c) | Consent to Extend the Time to Assess Tax Pursuant to the Gain Deferral Method Under Section 721(c) |
| Detailed Attachment to Form 8865, Schedule O | 1.6038B-2T(c) and (d) | Form8865-SchODetailedAttachment | Form 8865 Sch O Detailed Attachment |