

Tax Year 2022

Recommended Names and Descriptions of PDF Files Defined in Regulatory Requirements			
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	Schedule 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

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	StmntUnder1.367(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)Stmt	1.355-5(a) Stmt
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) Stmt Controlled Participant 1.482-7 Cost Sharing Arr	§ 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			
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)	Application 20 Year Inclusion Period-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)	StmntApplicationOfGainDeferralMethod-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