

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

OMB No. 1545-0041

<b>Please type or print</b>	Name of corporation			<b>Employer identification number</b>			
	Number, street, and room or suite no. (If a P.O. box number, see instructions.)			Check type of return <input type="checkbox"/> 1120 <input type="checkbox"/> 1120-L <input type="checkbox"/> 1120-IC-DISC <input type="checkbox"/> 1120S <input type="checkbox"/> Other ►			
	City or town, state, and ZIP code						
<b>1</b>	Date incorporated	<b>2</b>	Place incorporated	<b>3</b>	Type of liquidation  <input type="checkbox"/> Complete <input type="checkbox"/> Partial		
<b>5</b>	Service Center where corporation filed its immediately preceding tax return	<b>6</b>	Last month, day, and year of immediately preceding tax year	<b>7a</b>	Last month, day, and year of final tax year		
				<b>7b</b>	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		
<b>7c</b>			Name of common parent	<b>7d</b>	Employer identification number of common parent		
				<b>7e</b>	Service Center where consolidated return was filed		
					<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; text-align: center;">Common</td> <td style="width:50%; text-align: center;">Preferred</td> </tr> </table>	Common	Preferred
Common	Preferred						
<b>8</b> Total number of shares outstanding at time of adoption of plan of liquidation. . . . .							
<b>9</b> Date(s) of any amendments to plan of dissolution . . . . .							
<b>10</b> Section of the Code under which the corporation is to be dissolved or liquidated . . . .							
<b>11</b> If this form 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 form, 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

Section references are to the Internal Revenue Code unless otherwise noted.

### Who Must File

A corporation (or a farmer's cooperative) 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 should not file Form 966. Exempt 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. Subchapter S subsidiaries should see Form 8869, Qualified Subchapter S Subsidiary Election.



*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 address where the corporation (or cooperative) files its income tax return.

### 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