

**Election To Use Different Annualization Periods for  
Corporate Estimated Tax**

(Under section 6655(e)(2)(C) of the Internal Revenue Code)  
Do not file with the corporation's income tax return—file separately.

OMB No. 1545-1409

Name \_\_\_\_\_ Employer identification number \_\_\_\_\_  
\_\_\_\_\_

Number, street, and room or suite no. (If a P.O. box, see instructions.) \_\_\_\_\_

City or town, state, and ZIP code, or country \_\_\_\_\_ Tax year ends (month and year) \_\_\_\_\_

**Type of return to be filed** (check one)

- |                                        |                                         |                                        |
|----------------------------------------|-----------------------------------------|----------------------------------------|
| <input type="checkbox"/> Form 1120     | <input type="checkbox"/> Form 1120-L    | <input type="checkbox"/> Form 1120-RIC |
| <input type="checkbox"/> Form 1120-C   | <input type="checkbox"/> Form 1120-ND   | <input type="checkbox"/> Form 1120S    |
| <input type="checkbox"/> Form 1120-F   | <input type="checkbox"/> Form 1120-PC   | <input type="checkbox"/> Form 1120-SF  |
| <input type="checkbox"/> Form 1120-FSC | <input type="checkbox"/> Form 1120-REIT | <input type="checkbox"/> Form 8804     |

**Election to use an annualization option under the annualized income installment method** (Check one of the following boxes.)

1st Installment	2nd Installment	3rd Installment	4th Installment
<input type="checkbox"/> <b>Option 1</b> . . . . . First 2 months	First 4 months	First 7 months	First 10 months
<input type="checkbox"/> <b>Option 2</b> . . . . . First 3 months	First 5 months	First 8 months	First 11 months

**Signature.** Under penalties of perjury, I declare that I have been authorized by the above-named corporation or organization to make this election, and to the best of my knowledge and belief, the information provided is true, correct, and complete.

\_\_\_\_\_  
Signature of officer or agent Title Date

**General Instructions**

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

**Purpose of Form**

Corporations use Form 8842 to elect one of the two annualization options that can be elected under section 6655(e)(2)(C) to figure the corporation's estimated tax payments under the annualized income installment method.

**Who Can Elect**

Corporations (including S corporations) and partnerships required to pay the withholding tax under section 1446 use this form to elect either Option 1 or Option 2 under the annualized income installment method.

If an organization wants to use the annualized income installment method but does not elect Option 1 or 2, it can annualize income using the Standard Option. The Standard Option can be used without filing Form 8842. Corporations, see Form 1120-W, Estimated Tax for Corporations, for information on the Standard Option. Partnerships, see the instructions for Form 8804, Annual Return for Partnership Withholding Tax (Section 1446).

Tax-exempt organizations subject to the unrelated business income tax and private foundations should not file Form 8842. For information concerning the annualization periods applicable to tax-exempt organizations and private foundations, see Form 990-W, Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations.

**When To File**

- File Form 8842 annually to elect Option 1 or 2 even if the same option is elected each year.
- File Form 8842 by the 15th day of the 4th month of the tax year for which the election is to apply.

**Note.** The election applies only to the tax year for which it is made. Once the election is made, it cannot be revoked for that tax year.

**Where To File**

File Form 8842 with the Department of the Treasury, Internal Revenue Service Center, Cincinnati, OH 45999.



*Do not file Form 8842 with the corporation's income tax return.*

(Continued on back of form)

## Address

Include the suite, room, or other unit number after the street address.

If the post office does not deliver mail to the street address and the corporation has a P.O. box, show the box number instead.

If the corporation receives its mail in care of a third party (such as an accountant or an attorney), enter on the street address line "C/O" followed by the third party's name and street address or P.O. box.

## Who Must Sign

The election must be signed and dated by:

- The president, vice president, treasurer, assistant treasurer, chief accounting officer; or
- Any other corporate officer (such as tax officer) authorized to sign.

If the election is filed on behalf of a corporation by a receiver, trustee, or assignee, the fiduciary must sign

the election instead of the corporate officer. An election signed by a receiver or trustee in bankruptcy on behalf of a corporation must be accompanied by a copy of the order or instructions of the court authorizing signing of the election.

## Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. 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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

**Recordkeeping** . . . 1 hr., 54 min.

**Learning about the law or the form** . . . . . 18 min.

**Preparing and sending the form to the IRS** . . . 20 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 the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File* on page 1.