

Disqualified Corporate Interest Expense Disallowed Under Section 163(j) and Related Information

OMB No. 1545-2127

▶ Attach to the corporation's income tax return.
▶ See separate instructions.

Name of corporation (name of parent, if an affiliated group)

Employer identification number

Check here if the form is being filed on behalf of an affiliated group described in section 1504(a) ☐

1a Enter the total amount of the corporation's money at the end of the tax year	1a		
b Enter the adjusted basis of all the corporation's other assets at the end of the tax year	1b		
c Add lines 1a and 1b	1c		
d Enter the total amount of the corporation's indebtedness at the end of the tax year (see instructions)	1d		
e Subtract line 1d from line 1c. If zero or less, enter \$1	1e		
f Debt to equity ratio. Divide line 1d by line 1e (see instructions)	1f		
g Is the corporation including as part of its assets on line 1b stock described in Regulations section 1.7874-1(d) that it holds in a corporation to whom it paid disqualified interest? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the adjusted basis of that stock ▶ \$ _____			
h Is the corporation including as part of its assets on line 1b stock it holds in foreign subsidiaries? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the adjusted basis of that stock ▶ \$ _____			
i Is the corporation including as part of its assets on line 1b tangible assets it directly holds that are located in a foreign country? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the adjusted basis of those tangible assets ▶ \$ _____			
j Is the corporation including as part of its assets on line 1b any intangible assets? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the adjusted basis of those intangible assets ▶ \$ _____			
2a Enter the interest paid or accrued by the corporation for the tax year	2a		
b Enter any interest includible in the gross income of the corporation for the tax year	2b		
c Net interest expense. Subtract line 2b from line 2a. If zero or less, enter -0-	2c		
3a Enter the corporation's taxable income (loss) before the application of section 163(j)	3a		
b Enter the corporation's net interest expense from line 2c	3b		
c Enter any net operating loss deduction taken by the corporation under section 172	3c		
d Enter any deduction taken under section 199	3d		
e Enter any deduction taken for depreciation, amortization, or depletion	3e		
f Enter any additional adjustments the corporation has made to its taxable income (loss) (other than those listed on lines 3b through 3e above) in arriving at its adjusted taxable income (see instructions—attach schedule)	3f		
g Adjusted taxable income. Combine lines 3a through 3f. If zero or less, enter -0-	3g		

4a Multiply line 3g by 50%	4a		
b Enter any unused excess limitation carried forward to the current tax year from the prior 3 tax years (see instructions)	4b		
c Add lines 4a and 4b	4c		
d Excess interest expense. Subtract line 4c from line 2c. If zero or less, enter -0-	4d		
5a Enter any disqualified interest paid or accrued by the corporation to a related person	5a		
b Enter any disqualified interest paid or accrued by the corporation on indebtedness subject to a disqualified guarantee	5b		
c Enter any interest paid or accrued by a taxable REIT subsidiary (as defined in section 856(l)) of a real estate investment trust to such trust	5c		
d Add lines 5a, 5b, and 5c	5d		
e Enter any disqualified interest disallowed under section 163(j) for prior tax years that is treated as paid or accrued in the current tax year	5e		
f Total disqualified interest for the tax year. Add lines 5d and 5e	5f		

6 Information about related persons receiving disqualified interest:		
	Name, Address, and ZIP code	Country of Incorporation or Organization
a	-----	
b	-----	
c	-----	
d	-----	
e	-----	

7 Amount of interest deduction disallowed under section 163(j) for the current tax year and carried forward to the next tax year. If line 1f is 1.5 or less, enter the smaller of line 4d or line 5e. If line 1f is greater than 1.5, subtract the smaller of line 4d or line 5d from the interest the corporation would have otherwise deducted this tax year (see instructions)	7		
8a Unused excess limitation carryforward from the prior 2 tax years	8a		
b Excess limitation for the current tax year. Subtract line 2c from line 4a. If zero or less, enter -0-	8b		
c Excess limitation carryforward to the next tax year. Add lines 8a and 8b (see instructions)	8c		