Sign and file

Example Holdings Limited | EIN 00-0000401 | Tax year 01/01/2025–12/31/2025

Sign by hand

An authorized officer (president, vice president, treasurer, assistant treasurer, chief accounting officer, or another officer authorized to sign) signs and dates page 1 with the title shown. The paid preparer signs the preparer section. A paper Form 1120-F is not on the IRS list of forms that accept electronic signatures (IRM Exhibit 10.10.1-2).

Attach

• Copy B (or a copy) of each Form 1042-S, or the Form 1099 for backup withholding, supporting the tax withheld on page 1, line 5i.
• The corporation's Form W-8BEN-E (or other certification of foreign status and treaty eligibility) and any other support for the refund claim.

Mail to

Internal Revenue Service Center
P.O. Box 409101
Ogden, UT 84409
For a private delivery service, use the street address at IRS.gov/PDSStreetAddresses. A corporation that files 10 or more returns of any type in the calendar year must e-file instead (Regulations section 301.6011-5).

Due date

06/15/2026. Form 7004, mailed to the same Ogden address or e-filed by that date, extends it 6 months; the workspace prints it.

Protective return

Filing by 12/15/2027 keeps the right to deductions and credits against ECI (Regulations section 1.882-4(a)(3)). Keep proof of the mailing date.

Refund

Overpayment $15,000.00; refunded $15,000.00 by check (lines 9c–9e are left blank: direct deposit is not prepared in this release).

Records

Keep a copy of the complete return, the Forms 1042-S and the support for every position taken.

Reference

https://www.irs.gov/instructions/i1120f

SAMPLE — NOT FOR FILING

Sample return from Agena Software. All names and numbers are fictional.