Form 1120-F — preparation workpapers

Example Holdings Limited | EIN 00-0000401 | Tax year 01/01/2025–12/31/2025 | Version 1

Preparation record — retain with your files; do not mail

Reviewer: Jordan Sample, CPA
Rules: form1120f-2026.10.14.5
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Source: https://www.irs.gov/instructions/i1120f
Form: the 2025 Form 1120-F; Form 8833 (Rev. December 2022)
Return: protective return, Section I
Due date: 06/15/2026; extended 12/15/2026
18-month date for deductions and credits (Regulations section 1.882-4(a)(3)): 12/15/2027

Section I

Line	Income	Payer / withholding agent	Withholding reported on	Gross	Rate %	Tax	Withheld
2a	Dividends	Example Custody Bank N.A.	Form 1042-S (box 10, total withholding credit)	100,000	15	15,000	30,000

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Line	Amount
1	15,000
2	0
3	0
6	0
4a	15,000
5a	0
5b	0
5e	0
5i	30,000
5z	30,000
7	0
8a	15,000
8b	15,000
9a	0
9b	15,000

Schedule W (overpayment from tax withheld under chapters 3 and 4)

SAMPLE — NOT FOR FILING

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

Line	Amount
1	30,000
2	15,000
3	0
4	15,000
5	15,000
6	15,000
7	15,000

Treaty-based return positions (item W(1))

Country	Article(s)	Amount	Disclosure
Ireland	10	100,000	Statement (reporting waived)

Review issues

No blocking validation issues.

Review reminders

Item W(1) is answered Yes because a treaty-based return position is listed. Failure to disclose a required position on Form 8833 can lead to a $10,000 penalty for a corporation (section 6712).
Attach proof of the withholding (Form 1042-S, or Form 1099 for backup withholding), the corporation's Form W-8BEN-E or other certification, and any other support for the claim. They are listed on the filing checklist.
Due June 15, 2026 (without a U.S. office or place of business). Form 7004 filed by then extends it 6 months.
File by December 15, 2027 (18 months after the due date) to preserve deductions and credits against any ECI (Regulations section 1.882-4(a)(3)). If the corporation has not filed for the preceding tax year, the deadline can be earlier.
Tax withheld at source is treated as paid on the unextended due date (section 6513(b)(3)), and a refund generally covers tax paid within 3 years (plus any extension) before the claim (section 6511). Confirm the claim is timely: for this year, file by about June 15, 2029.

Preparer notes

None

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