Sign and file

Example Commerce LLC | EIN 00-0000301 | Tax year 01/01/2025–12/31/2025

Sign

The owner (or an authorized officer or member of the LLC) signs and dates Form 1120 under “Sign Here”, with the title shown. The paid preparer signs the preparer section.

File by fax or mail — not electronically

Fax (300 DPI or higher) to 855-887-7737, or mail to:
Internal Revenue Service
1973 Rulon White Blvd
M/S 6112 Attn: PIN Unit
Ogden, UT 84201
Do not use the Form 1120 mailing addresses, and do not e-file. Keep the fax confirmation or proof of mailing.

Due date

04/15/2026. To extend it 6 months, fax or mail Form 7004 to the same number or address by that date; the workspace prints it.

Late filing

File every missing year together: IRS procedures consider reasonable cause only once all delinquent returns are filed (IRM 20.1.9.5.5(1)). For several years, assemble the filing set from the Form 5472 returns list: it adds a cover sheet listing each tax year and its pages.

Other obligations

Form 5472 does not satisfy any income tax filing of the owner (for example Form 1040-NR or Form 1120-F), or state annual reports and fees.

Records

Keep records sufficient to establish the correctness of the information reported (Regulations section 1.6038A-3).

Reference

https://www.irs.gov/forms-pubs/about-form-5472

SAMPLE — NOT FOR FILING

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