

2025 Corporation General Information

Name and Address Information	
Employer ID number	1
Corporation's legal name	2
DBA (Doing business as)	3
In care of	4
Address, Suite #	5
City	7
U.S. ONLY State, ZIP, county	8 9 10
Foreign ONLY Province / state, country, postal code	11 12 13
Phone number	14
	Suite # 6

General Information		Other Information	
A 1a Consolidated return (Enter on 851 screen)		Resident state	28
1b 15 Life / nonlife consolidated return		Resident city	29
2 Personal holding company (Enter on PH screen)		Misc. code 1	30
3 16 Personal service corporation		Misc. code 2	31
17 Qualified personal service corporation		Invoice #	32
C Date incorporated	18	Preparer fee	33
E State of incorporation	19	Firm #	34
Mark applicable boxes:		Preparer #	35
20 Initial return	23 Name change	Data entry #	36
21 Final return	24 Change in address	ERO #	37
22 Superseding			

If Not calendar year		Client Information	
Fiscal year begins	25	Email	38
Fiscal year ends	26	Cell	39
27 52-53 week tax year		Fax	40

1
1-1

2025 Form 1125-E Officer Information

Officer name		First Name		MI	Last Name				
		1	2	3					
ID Number		Suffix		Professional					
		4	5						
Title		7							
Street address		8							
City		9							
U.S. ONLY	State, ZIP	10	11						
Foreign ONLY	Province / state, country, postal code	12		13	14				
E-mail		15							
Telephone number		16		Signing officer information for eSign (For use with Drake Portals only)					
Signs return		17							
Books in care of		18		Officer date of birth		19			
Date employed in the position from		20		Date employed in the position to		21			
Ownership and Participation		Total		Common		Preferred		Time	
		22	%	23	%	24	%	25	%
Compensation				2024		2025			
Officer's deductible compensation								26	
3 Compensation of officers claimed on Form 1125-A and elsewhere on return								27	
Expense allowance amount (DC only)								28	

Officer name		First Name		MI	Last Name				
		1	2	3					
ID Number		Suffix		Professional					
		4	5						
Title		7							
Street address		8							
City		9							
U.S. ONLY	State, ZIP	10	11						
Foreign ONLY	Province / state, country, postal code	12		13	14				
E-mail		15							
Telephone number		16		Signing officer information for eSign (For use with Drake Portals only)					
Signs return		17							
Books in care of		18		Officer date of birth		19			
Date employed in the position from		20		Date employed in the position to		21			
Ownership and Participation		Total		Common		Preferred		Time	
		22	%	23	%	24	%	25	%
Compensation				2024		2025			
Officer's deductible compensation								26	
3 Compensation of officers claimed on Form 1125-A and elsewhere on return								27	
Expense allowance amount (DC only)								28	

E
3-1

2025 Income

INC
1-2

		2024	2025
1a	Gross receipts or sales		1
1b	Returns and allowances, plus any other adjustments		2
2	Cost of goods sold	Enter on Screen A	
4	Dividends	Enter on Screen C	
5	Interest income		3
6	Gross rents		4
7	Gross royalties		5
10	Other income		
	Amount of credit for tax on fuels		6
	Interest income on receivables		7
	Recoveries of bad debts deducted in earlier years		8
	Section 481 adjustments		9
	State tax refund (cash basis)		10
	Taxable income from insurance proceeds		11
	Other (itemize)		12
	Ordinary income from partnerships	Enter on K1P Screen	
	Tax-exempt interest (flows to Schedule K, line 9 and Schedule M-1, line 7 ONLY)		13
	Deductions for Form 1120, 1120-C, and 1120-H	Enter on Screen DED	
	Net Operating Loss carryforward from prior years	Enter on Screen LOSS	
	Net Operating Loss carryback from future years or to prior year	Enter on Screen J	

2025 Form 1125A - Cost of Goods Sold

A
2-1

Cost of Goods Sold		2024	2025
1	Inventory at beginning of year		1
2	Purchases less cost of items withdrawn for personal use		2
3	Cost of labor		3
4	Additional section 263A costs		4
5	Other costs - excluding depreciation		5
5	Depreciation		6
7	Inventory at end of year		7
9a Methods used for valuing inventory:			
	<input type="checkbox"/> ⁸ Cost	<input type="checkbox"/> ⁹ Lower of cost or market	Other <input type="text" value=""/> ¹⁰
Certain small business taxpayers alternative methods of accounting for inventories			
	<input type="checkbox"/> ¹¹ Non-incidental materials and supplies	<input type="checkbox"/> ¹² AFS method	<input type="checkbox"/> ¹³ Non-AFS method
9b	<input type="checkbox"/> ¹⁴ There was a write-down of subnormal goods		
9c	<input type="checkbox"/> ¹⁵ LIFO was adopted this tax year		
9d	If LIFO was used, enter amount of ending inventory computed under LIFO		16
	If LIFO was used, enter amount of closing LIFO reserve		17
9e	Do the rules of section 263A apply to this corporation?	<input type="checkbox"/> ¹⁸	<input type="checkbox"/> ¹⁹ Yes <input type="checkbox"/> ¹⁹ No
9f	Was there any change in determining inventories?	<input type="checkbox"/> ²⁰	<input type="checkbox"/> ²¹ Yes <input type="checkbox"/> ²¹ No
	If "Yes," explain: <input type="text" value=""/> ²²		

2025 Deductions

DED 1-5	Accounting		1	Internet		37
	Advertising		2	Janitorial		38
	Automobile and truck expense		3	Laundry and cleaning		39
	Bad debts		4	Legal and professional		40
	Bank charges		5	Marketing		41
	Bond repurchase premium		6	Meals	50% limited 80% limited 100% allowed	42
	Cash short / over		7	Meetings		43
	Cell phone		8	Miscellaneous		44
	Clean fuel vehicle deductions		9	Officer compensation		45
	Commissions		10	Office expense		46
	Computer		11	Outside services and contractors		47
	Consulting		12	Parking fees and tolls		48
	Contributions	10%		Payroll processing expenses		49
		Qual. conservation		Pension, profit sharing, and other plans		50
		Override		Permits and fees		51
	Credit and collection costs		16	Postage / shipping		52
	Delivery		17	Printing		53
	Depletion		18	Recruiting		54
	Discounts		19	Rents		55
	Dues and subscriptions		20	Repairs and maintenance		56
	Education and training		21	Salaries and wages		57
	Employee benefit programs		22	Sales		58
	Entertainment - Deductible		23	Security		59
	Entertainment - Nondeductible		24	Software		60
	Equipment rental / lease		25	Supplies		61
	Freight		26	Taxes and licenses		62
	Fuel		27	Telephone		63
	Gifts		28	Tools		64
	Independent contractor		29	Travel		65
	Insurance	General		Uniforms		66
		Building and equipment		Utilities		67
		Liability		Waste removal		68
		Workers' compensation		Other deductions (itemize)		69
	Other insurance		34			70
	Interest expense		35			71
	Disallowed interest expense from Form 8990		36			

Taxes and Licenses

DED 1-5	State / City income taxes		1	Intangible property taxes		7
	State / City franchise taxes		2	Payroll taxes		8
	City income taxes		3	Foreign taxes paid		9
	City franchise taxes		4	Occupancy taxes		10
	Real estate taxes		5	Licenses		11
	Local property taxes		6	Other misc. taxes / licenses		12

2025 Schedule K - Line 5a

1120C | 1120 Complete the fields below if the corporation: (a) owned, directly, 20% or more; or (b) owned, directly or indirectly, 50% or more
 4 | 5a of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule.

K5A
4-2

Name of Corporation	EIN	Country of Incorporation	Percentage Owned in Voting Stock
1	2	3	4
5	6	7	8
9	10	11	12
13	14	15	16
17	18	19	20
21	22	23	24
25	26	27	28
29	30	31	32
33	34	35	36
37	38	39	40
41	42	43	44
45	46	47	48
49	50	51	52
53	54	55	56
57	58	59	60

Schedule K - Line 5b

1120C | 1120 Complete the fields below if the corporation: (a) owned, directly, 20% or more; or (b) owned, directly or indirectly, an interest
 4 | 5b of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust.

K5B
4-3

Name of Entity	ID #	Country of Organization	Maximum Percentage Owned in Profit, Loss, or Capital
1	2	3	4
5	6	7	8
9	10	11	12
13	14	15	16
17	18	19	20
21	22	23	24
25	26	27	28
29	30	31	32
33	34	35	36
37	38	39	40
41	42	43	44
45	46	47	48
49	50	51	52
53	54	55	56
57	58	59	60

2025 Schedule L - Balance Sheet

1		Force-print Schedules L, M-1, M-2	2		Force-print final end of year			
				Beginning of year - screen L		End of year - screen L2		
1120C	1120	Assets	(a)	(b)	(c)	(d)		
1	1	Cash		3		1		
2a	2a	Trade notes and accounts receivable	4		2			
2b	2b	Less allowance for bad debts	5		3			
3	3	Inventories		6		4		
N/A	4	U.S. government securities		7		5		
5	5	Tax-exempt securities		8		6		
4	6	Other current assets	Enter on SCH2 screen					
6	7	Loans to shareholders		9		7		
7	8	Mortgage and real estate loans		10		8		
N/A	9	Other investments	Enter on SCH2 screen					
8a	10a	Depreciable assets*	11		9			
8b	10b	Accumulated depreciation*	12		10			
9a	11a	Depletable assets	13		11			
9b	11b	Accumulated depletion	14		12			
10	12	Land		15		13		
11a	13a	Intangible assets*	16		14			
11b	13b	Accumulated amortization*	17		15			
12	14	Other assets	Enter on SCH2 screen					
			18	*Carry book accumulated depreciation and amortization to Schedule L				
		Liabilities and Shareholder's Equity		Beginning of year - screen L		End of year - screen L2		
				(a)	(b)	(c)	(d)	
14	16	Accounts payable		19		16		
15	17	Payables less than 1 year		20		17		
16	18	Other current liabilities	Enter on SCH2 screen					
17	19	Loans from shareholders		21		18		
18	20	Payables more than 1 year		22		19		
19	21	Other liabilities	Enter on SCH2 screen					
20a	22a	Capital stock: Preferred	23		20			
20b	22b	Capital stock: Common	24		21			
21	23	Paid-in or capital surplus		25		22		
22	N/A	Patronage dividends allocated noncash		26		23		
23	N/A	Per-unit retains allocated		27		24		
24	24	Retained earnings - Appropriated	Enter on SCH2 screen					
25	25	Retained earnings - Unappropriated		28		25		
26	26	Adjustments to shareholders' equity	Enter on SCH2 screen					
27	27	Less cost of treasury stock		29		26		

L
5-1

L2
5-2

2025 SCH2 - Subsidiary Sch for the Bal Sheet

A statement showing totals for each column will be prepared based on the information entered here.
Totals are printed on the appropriate lines of Schedule L.

Select a line number and complete the columns below.

An entry on a line with (STATEMENT) indicated results in an e-filable statement.
An entry on any other line will result in a statement that is not e-filed.

Line Number

Description	Beginning of year	End of year
2	3	4
5	6	7
8	9	10
11	12	13
14	15	16
17	18	19
20	21	22
23	24	25
26	27	28
29	30	31
32	33	34
35	36	37
38	39	40

SCH2
5-3

A statement showing totals for each column will be prepared based on the information entered here.
Totals are printed on the appropriate lines of Schedule L.

Select a line number and complete the columns below.

An entry on a line with (STATEMENT) indicated results in an e-filable statement.
An entry on any other line will result in a statement that is not e-filed.

Line Number

Description	Beginning of year	End of year
2	3	4
5	6	7
8	9	10
11	12	13
14	15	16
17	18	19
20	21	22
23	24	25
26	27	28
29	30	31
32	33	34
35	36	37
38	39	40

2025 Carryovers from Prior Years

Net Operating Losses

Insurance company (other than life)

LOSS
15-2

Year	Unused amount	170(d)(2)(B) adjustment	Year	Unused amount	170(d)(2)(B) adjustment
2024	2	3	2014	22	23
2023	4	5	2013	24	25
2022	6	7	2012	26	27
2021	8	9	2011	28	29
2020	10	11	2010	30	31
2019	12	13	2009	32	33
2018	14	15	2008	34	35
2017	16	17	2007	36	37
2016	18	19	2006	38	39
2015	20	21	2005	40	41

Section 382 Annual Loss Limitation	<input type="text" value="77"/>
170(d)(2)(B) Override	<input type="text" value="78"/>
NOL Deduction Override	<input type="text" value="79"/>

Regular Capital Losses

2024	42
2023	43
2022	44
2021	45
2020	46

Foreign Expropriation Capital Losses

2024	47	2019	52
2023	48	2018	53
2022	49	2017	54
2021	50	2016	55
2020	51	2015	56

Contribution Carryovers

2024	57
2023	58
2022	59
2021	60
2020	61

Qualified Conservation Contribution Carryovers

2024	62	2019	67	2014	72
2023	63	2018	68	2013	73
2022	64	2017	69	2012	74
2021	65	2016	70	2011	75
2020	66	2015	71	2010	76

2025 Form 3800 - General Business Credit

<input type="checkbox"/> ⁹⁶ Corporation is both an applicable corporation and applicable taxpayer (see field help)		2024	2025
3	Passive activity credits allowed from line 2 for 2025		1
13	25% of the excess, if any, of line 12 over \$25,000		2
17	If there has been an ownership change, acquisition, or reorganization (see IRS instructions)		3
<input type="checkbox"/> ⁴ Sec. 383	<input type="checkbox"/> ⁵ Sec. 384		
24	Passive activity credits allowed from line 23 for 2025		6
33	Passive activity credits allowed from line 32 for 2025		7

3800
12-5

2025 Current-Year Unused Credits Carryback	
Year	Amount of Carryback
2024	<input type="text"/> ⁸

Part III - General Business Credits
 Note: The following credits are NOT supported by Drake Tax. Entries here require the return to be paper-filed.
 Pass-through credits for the forms above are supported by Drake Tax and should be entered on screen K1P.
 Carry forwards should be entered on screen GBC.

	Nonpassive		Passive	
	2024	2025	2024	2025
1t Enhanced oil recovery (Form 8830)		<input type="text"/> ⁹		<input type="text"/> ¹⁰
1u Mine rescue team training (Form 8923)		<input type="text"/> ¹¹		<input type="text"/> ¹²
1x Carbon oxide sequestration (Form 8933)		<input type="text"/> ¹³		<input type="text"/> ¹⁴
1bb Oil and gas production from marginal wells (Form 8904)		<input type="text"/> ¹⁷		<input type="text"/> ¹⁸

Form 3800 - General Business Credit Carryforwards and Carrybacks

1	Nonpassive activity carryforward	3	ESBC carryforward
2	Passive activity carryforward	5	Carryback
Activity EIN (if applicable)		6	
Activity Name		7	
Description of credit		8	
9	10	11	
Year Originated	Original Amount	Amount Changed Information	

GBC
12-9

Amount of Original Credit Previously Used							
Year	Amount Used	Year	Amount Used	Year	Amount Used	Year	Amount Used
2005	12	2010	17	2015	22	2020	27
2006	13	2011	18	2016	23	2021	28
2007	14	2012	19	2017	24	2022	29
2008	15	2013	20	2018	25	2023	30
2009	16	2014	21	2019	26	2024	31

Amount of Original Credit Carryback				Credit Carrybacks from FUTURE YEARS	
Year	Amount Used	Year	Amount Used	Year	Amount
5th Carryback Year	32	2nd Carryback Year	35	2026	37
4th Carryback Year	33	1st Carryback Year	36	Form 3800, Part IV, column (h)	
3rd Carryback Year	34			Recaptured / adjusted	38

2025 Schedule F - Farm Income

For Informational Purposes Only

Income (Part I - Cash Method, Part III - Accrual Method)

III	I	2024	2025
37	1a Sales of livestock and other resale items		1
46	1b Cost of other items bought for resale		2
37	2 Sales of products you raised		3
38a	3a Total co-op distributions		4
38b	3b Total co-op taxable		5
39a	4a Agricultural payments total		6
39b	4b Agricultural payments taxable		7
40a	5a CCC loans reported		8
40b	5b CCC loans forfeited		9
40c	5c CCC loans taxable		10
	6a Crop insurance received		11
41	6b Crop insurance taxable		12
	6c <input type="checkbox"/> Elect to defer to 2026		
	6d Deferred from 2024		14
42	7 Custom hire income		15
43	8 Specified other income		16
45	Beginning inventory for accrual		17
48	Ending inventory for accrual		18

F
6-1

Expenses (Part II)

	2024	2025		2024	2025
10	Car and truck	19	22	Labor hired	33
11	Chemicals	20	23	Pension and profit-sharing	34
12	Conservation	21	24a	Rent - vehicles and machinery	35
13	Custom hire (machine work)	22	24b	Rent - other	36
15	Employee benefits	23	25	Repairs and maintenance	37
16	Feed	24	26	Seeds and plants	38
17	Fertilizers and lime	25	27	Storage and warehousing	39
18	Freight and trucking	26	28	Supplies	40
19	Gasoline, fuel, and oil	27	29	Taxes	41
20	Insurance (other than health)	28	30	Utilities	42
21a	Interest - mortgage	29	31	Veterinary fees and medicine	43
21b	Interest - other	30	32	Other expenses	44
	Disallowed mortgage interest from Form 8990	31	<input type="checkbox"/>	Farm was disposed of in 2025	
	Disallowed other interest from Form 8990	32			

2025 Form 4797 - Gain/Loss from Sales of Assets

ST	3		Date Acquired	Date Sold
		Description		
	8		9	10
	11	1099-S transaction		
		Gross sales price		12
		Cost or other basis		13
		Expenses of sale		14
		Depreciation allowed or allowable		15
		Property type		12 17
		Force this item to part number		(1-3) 18
	19	Involuntary conversion	21	Sold to a related party
	20	Abandoned	23	QOF deferral or inclusion
			22	Include gain / loss on Form 4797, line 1b or 1c (Partial disposition MACRS)
		Print this amount on Form 4797, line 1b (Partial disposition of MACRS property gain)		24
		Print this amount on Form 4797, line 1c (Partial disposition of MACRS property loss)		25
Part III - Gain from Disposition of Property				
	26a	Additional depreciation after 1975		26
	26d	Additional depreciation 1970-1975		27
	26f	Section 291 amount		28
	27a	Soil, water, and land clearing expenses		29
	28a	Intangible drilling costs		30
	29a	Section 126 exclusions		31
Part IV - Recapture Amounts when Business Use Drops to 50% or Less				
	33	Original deduction allowable	Section 179	Sec 280F(b)(2)
			32	34
	34	Recomputed depreciation	33	35
Installment sale MFC		36	Nonrecaptured net Section 1231 losses Regular Tax 2024 42 2023 43 2022 44 2021 45 2020 46	
Group Sale Information				
Group sale number	37			
Group sale price	38			
Group expense of sale	39			
Fair market value of THIS asset	40			
Expense of sale for THIS asset	41			

4797
10-2

2025 Form 8949 - Sale of Capital Assets

Form 1099-B - Proceeds from Broker and Barter Exchange Transactions										
Form 8949 - Sales and Other Dispositions of Capital Assets										
Foreign Expropriation		1	F	2	ST	3	Applicable checkbox on Form 8949		5	
1a Description of property						6	EIN (QOF Only)		7	
1b Date acquired				8		1c Date sold or disposed		9		
2 Type of gain or loss				10	11	Ordinary				
1d Proceeds from sale of stocks, bonds, or other capital assets				12		1e Cost or other basis		13		
1f Accrued market discount				15		1g Wash sale loss disallowed		17		
16		Use worksheet for accrued market adjustment								
		Form 8949 Adjustment Code			Adjustment to Gain or Loss					
Adjustments		Adjustment #1		19	20					
		Adjustment #2		22	23					
		Adjustment #3		25	26					
3		28		Proceeds from collectibles						
4 Federal tax withheld				29		7		30		Loss based on amount in box 1d not allowed
14 State Name		15 State ID Number		16 State Tax Withheld						
33		34		35						
36		37		38						

8949
10-1

Schedule D - Capital Gains and Losses

Part I - Short-Term Gains and Losses		Proceeds (Sales Price)		Cost (or Other Basis)	
		2024	2025	2024	2025
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and you have no adjustments				1	2
		2024	2025		
6 Unused capital loss carryback from future years				3	
Unused capital loss carryback to prior years				4	
Part II - Long Term Gains and Losses					
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and you have no adjustments				5	6
14 Capital gain distributions				7	

D2
10-4

2025 Form 6252 - Installment Sales

1	Code <input style="width:30px;" type="text" value="6"/>	Description of property <input style="width:90%; height:20px;" type="text" value="7"/>				
			Yes	No	Receipt Category:	
3	Was the property sold to a related party after May 14, 1980?		<input style="width:20px;" type="text" value="8"/>	<input style="width:20px;" type="text" value="9"/>	Current Year	Prior Years
4	Can the total selling price be determined by the close of the tax year in which such sale or other disposition occurs?		<input style="width:20px;" type="text" value="10"/>	<input style="width:20px;" type="text" value="11"/>	Interest	15 17
	<input style="width:30px;" type="text" value="12"/> Final year of installment sale				Principal	16 18
					<input style="width:30px;" type="text" value="19"/>	Do NOT carry interest to Form 1120
Current Year Sale Information						
NOTE: Business assets being sold in the current year using the installment method should be entered on screens 4562 or 4797 and directed to this Form 6252 by making an entry in the "Installment sale MFC" field on those screens. Complete any of the applicable fields above. The following fields (below), with the exception of line 6 (if applicable), are not required if you are directing a screen 4562 or 4797 to this screen.						
2a	Date acquired	<input style="width:30px;" type="text" value="20"/>			<input style="width:30px;" type="text" value="31"/>	Force gain to Form 4797
2b	Date sold	<input style="width:30px;" type="text" value="21"/>			<input style="width:30px;" type="text" value="33"/>	Section 1250 property
5	Selling price	<input style="width:30px;" type="text" value="22"/>			<input style="width:30px;" type="text" value="35"/>	Non-capital asset (treat as ordinary income)
6	Seller's debts assumed by buyer	<input style="width:30px;" type="text" value="23"/>				
8	Cost of property sold	<input style="width:30px;" type="text" value="24"/>			CAUTION: Use of the check box below is NOT RECOMMENDED. Selecting this box means you are completing your own Form 6252 and ignoring the "Multi-form code" on screens 4562 or 4797 directing data to this screen.	
9	Depreciation allowed or allowable	<input style="width:30px;" type="text" value="25"/>				
11	Commissions and expense of sale	<input style="width:30px;" type="text" value="27"/>				
12	Depreciation recaptured on Form 4797	<input style="width:30px;" type="text" value="28"/>			<input style="width:30px;" type="text" value="38"/>	Asset data will NOT flow to this Form 6252
Prior Year Sale Information						
NOTE: Portions of gross profit percentage (entered below) must equal line 19, if used.						
19	Gross profit %				<input style="width:30px;" type="text" value="39"/>	Regular Tax
	Portion of gross profit % applicable to long-term gains (if multi-asset sale)				<input style="width:30px;" type="text" value="41"/>	
	Portion of gross profit % applicable to short-term gains (if multi-asset sale)				<input style="width:30px;" type="text" value="42"/>	
	Percentage of total group sales price that relates to the installment-eligible assets (if multi-asset sale)				<input style="width:30px;" type="text" value="43"/>	
25	Part of line 24 (Form 6252) that is ordinary income (if sold prior to 6/07/1984)				<input style="width:30px;" type="text" value="49"/>	
	Payer's Name		<input style="width:30px;" type="text" value="51"/>			

6252
10-5

2025 Schedule C

C
2-2

		2024	2025
1	Dividends from < 20%-owned domestic corporations that are subject to the 50% deduction (other than debt-financed stock)		1
2	Dividends from >= 20%-owned domestic corporations that are subject to the 65% deduction (other than debt-financed stock)		2
3-1	Dividends on debt financed stock from < 20%-owned corporation		3
3-2	Percentage related to amount of debt to acquire stock in 3-1		4
3-3	Dividends on debt financed stock from >= 20%-owned corporation		5
3-4	Percentage related to amount of debt to acquire stock in 3-3		6
4	Dividends on certain preferred stock of < 20%-owned public utilities		7
5	Dividends on certain preferred stock of >= 20%-owned public utilities		8
6	Dividends from < 20%-owned foreign corporations and certain FSCs subject to 50% deduction		9
7	Dividends from >= 20%-owned foreign corporations and certain FSCs subject to 65% deduction		10
8	Dividends from wholly owned foreign subsidiaries subject to 100% deduction		11
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		12
11	Dividends from affiliated group members		13
12	Dividends from certain FSCs		14
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		15
14	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)		16
17	Global Intangible Low-Taxed Income (GILTI) - attach Form 5471		17
18	Gross-up for foreign taxes deemed paid		18
19	IC-DISC & former DISC dividends not included on lines 1, 2, or 3		19
20	Other dividends		20
21	Deduction for dividends paid on certain preferred stock of public utilities		21
	Section 1059 adjustment		22
	DRD worksheet, line 19 adjustment		23