

Instructions for Form 1120-C



U.S. Income Tax Return for Cooperative Associations

Section references are to the Internal Revenue Code unless otherwise noted.

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Future Developments

For the latest information about developments related to Form 1120-C and its instructions, such as legislation enacted after they were published, go to <https://www.irs.gov/form1120c>.

What's New

Increase in penalty for failure to file. For returns due in 2022, the minimum penalty for failure to file a return that is more than 90 days late has increased to the smaller of the tax due or \$450. See [Late filing of return](#), later.

Form 1120-W now historical. Form 1120-W, Estimated Tax for Corporations, and the instructions for Form 1120-W are now historical. The 2022 Form 1120-W (released in 2021) and the 2022 Instructions for Form 1120-W (released in 2021) will be the last revision of both the form and its instructions. Prior versions will be available on [IRS.gov](https://www.irs.gov).

Payroll credit for COVID-related paid sick leave and family leave. Generally, this credit for qualified sick and family leave wages, as enacted under the Families First Coronavirus Response Act (FFCRA), and extended by the COVID-related Tax Relief Act of 2020, and the credit for qualified sick and family leave wages, as enacted under the American Rescue Plan Act of 2021 (the ARPA), have expired. However, employers that paid qualified sick and family leave wages in 2022 for leave taken after March 31, 2020, and before October 1, 2021, may be eligible to claim a credit for qualified sick and family leave wages in 2022. See the March 2022 revision of the Instructions for Form 941 and the 2022 Instructions for Form 941 for more information. There is no double tax benefit allowed and the amounts claimed are reportable as income. See [Line A, Other income](#), later.

Alternative minimum tax. For tax years beginning after December 31, 2022, the Inflation Reduction Act of

2022 (IRTA) imposes a corporate alternative minimum tax (AMT). Applicable cooperatives (within the meaning of section 1361(c)(5)(B)) are required to pay this AMT. Short-period starts with a tax year beginning after December 31, 2022, and ending before December 31, 2023, see section 55 and the instructions for [Schedule J, Line E](#), later.

Advanced manufacturing investment credit. An eligible cooperative that held a qualified investment in an advanced manufacturing facility placed in service after December 31, 2020, can elect to treat the credit for the advanced manufacturing investment as a deemed payment. If the election is made, the cooperative is treated as making a payment against tax by the amount of the credit. See section 48C. See the Instructions for Form 941 for information on how to report the deemed credit on the cooperative's return.

Principal Business Activity Codes. The list of principal business activities (PSA) codes has been updated. See [Principal Business Activity Codes](#).

Photographs of Missing Children

The Internal Revenue Service is a proud partner with the [National Center for Missing & Exploited Children \(NCMEC\)](#). Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-842-5878), if you recognize a child.

The Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayer rights. TAS's job is to ensure that every taxpayer is treated fairly and

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1120s Preparation and Planning Guide Sidney Kess, Barbara Weltman, 2008-11 CCH s 1120S Preparation and Planning Guide is the premier professional guide to preparing S corporation income tax returns plus you can use the Guide to get valuable CPE credits while preparing for the coming tax return season It is a product that includes both print text and CD audio update a guide to both tax preparation and planning and a source for both quick reference and CPE credits **Guide-Online Firelearn Users Guide** IAFC, 2006-03-17 [IRS Published Product Catalog](#) United States. Internal Revenue Service, 1997 **Field Manuals** United States. War Department, 1947 [IRS Printed Product Catalog](#) United States. Internal Revenue Service, 1999 **Practical Guide to S Corporations** Michael Schlesinger, 2007 *Monthly Catalogue, United States Public Documents* ,1993-07 **Monthly Catalog of United States Government Publications** ,2004 **Monthly Catalog of United States Government Publications** United States. Superintendent of Documents, 1995 February issue includes Appendix entitled Directory of United States Government periodicals and subscription publications September issue includes List of depository libraries June and December issues include semiannual index [Data User Guide to the National Science Foundation's University Science Statistics Survey Data Tapes](#) ,1982

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