Form **1120-POL**

Department of the Treasury
Internal Revenue Service

# U.S. Income Tax Return for Certain Political Organizations

**Go to *www.irs.gov/Form1120POL* for instructions and the latest information.**

OMB No. 1545-0123

**2025**

For calendar year 2025 or other tax year beginning , 2025, and ending , 20

Check the box if this is a section 501(c) organization . . . . . ☐

| Check if: | Name of organization | Employer identification number |
|---|---|---|
| ☐ Final return | | |
| ☐ Name change | Number and street. If a P.O. box, see instructions. | Room or suite no. |
| ☐ Address change | | |
| ☐ Amended return | City or town / State or province / Country / ZIP or foreign postal code | |

## Part I Income

| | | | |
|---|---|---|---|
| 1 | Dividends (attach statement) | 1 | |
| 2 | Interest | 2 | |
| 3 | Gross rents | 3 | |
| 4 | Gross royalties | 4 | |
| 5 | Capital gain net income (attach Schedule D (Form 1120)) | 5 | |
| 6 | Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) | 6 | |
| 7 | Other income and nonexempt function expenditures (see instructions) | 7 | |
| 8 | **Total income.** Add lines 1 through 7 | 8 | |

## Part II Deductions

| | | | |
|---|---|---|---|
| 9 | Salaries and wages | 9 | |
| 10 | Repairs and maintenance | 10 | |
| 11 | Rents | 11 | |
| 12 | Taxes and licenses | 12 | |
| 13 | Interest | 13 | |
| 14 | Depreciation (attach Form 4562) | 14 | |
| 15 | Other deductions (attach statement) | 15 | |
| 16 | **Total deductions.** Add lines 9 through 15 | 16 | |
| 17 | Taxable income before specific deduction of $100. See instructions. Section 501(c) organizations show: | | |
| a | Amount of net investment income ---------- | | |
| b | Aggregate amount expended for an exempt function (attach statement) ---------- | 17c | |
| 18 | Specific deduction of $100 (not allowed for newsletter funds defined under section 527(g)) | 18 | |

## Part III Tax and Payments

| | | | | | |
|---|---|---|---|---|---|
| 19 | **Taxable income.** Subtract line 18 from line 17c. If line 19 is zero or less, see instructions | | | 19 | |
| 20 | **Income tax.** See instructions | | | 20 | |
| 21a | **Tax Credits.** Foreign tax credit (Form 1118) | 21a | | | |
| b | Other credits (see instructions) | 21b | | | |
| c | General business credit. Attach Form 3800 (see instructions) | 21c | | | |
| d | **Total tax credits.** Add lines 21a through 21c | | | 21d | |
| 22 | **Total tax.** Subtract line 21d from line 20 | | | 22 | |
| 23a | **Payments.** Tax deposited with Form 7004 | 23a | | | |
| b | Credit for tax paid on undistributed capital gains (attach Form 2439) | 23b | | | |
| c | Credit for federal tax on fuels (attach Form 4136) | 23c | | | |
| d | Elective payment election amount from Form 3800 (section 527 organization only) | 23d | | | |
| e | **Total payments.** Add lines 23a through 23d | | | 23e | |
| 24 | **Tax due.** Subtract line 23e from line 22. See instructions for depository method of payment | | | 24 | |
| 25 | **Overpayment.** Subtract line 22 from line 23e and complete and attach Form 8050. See instructions | | | 25 | |

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer | Date | Title

May the IRS discuss this return with the preparer shown below? See instructions ☐ **Yes** ☐ **No**

**Paid Preparer Use Only**

| Preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN |
|---|---|---|---|---|
| Firm's name | | | Firm's EIN | |
| Firm's address | | | Phone no. | |

## Part IV Additional Information

**26** At any time during the 2025 calendar year, did the organization have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? See instructions . . . . . ☐ **Yes** ☐ **No**

If "Yes," enter the name of the foreign country _____

**27** During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the organization may have to file Form 3520 . . . . . ☐ **Yes** ☐ **No**

**28** Enter the amount of tax-exempt interest received or accrued during the tax year . . . . . $ _____

**29** Date organization formed . . . . . _____

**30a** The books are in care of _____

**b** Enter name of candidate _____

**c** The books are located at _____

**d** Telephone no. . . . . _____