

## Federal RAR Reporting Form

Corporation name \_\_\_\_\_

Corporation address \_\_\_\_\_

Federal ID number \_\_\_\_\_

Type of return being amended  1120  
 1120S  
 1040  
 1041  
 1060  
 990  
 Other \_\_\_\_\_

For calendar year \_\_\_\_\_ or fiscal year ended \_\_\_\_\_

The federal RAR covers  this entity/person only  
 federal consolidated group  
 both spouses filing a joint tax return  
 other \_\_\_\_\_

This form includes  this entity/person only  
 all entities in the federal consolidated group  
 other combination of entities  
 both spouses filing a joint return  
 other \_\_\_\_\_

		Column A As originally reported or adjusted	Column B Net change	Column C Corrected amount
	<b>TAX COMPUTATION</b>			
1	Tax on net income (see Schedule A, line 7)			
2	Other taxes [if any]			
3	Total tax before credits (line 1+2) [or greater of line 1 or 2]			
4	Credits			
5	Total tax after credits (line 3-4)			
	<b>PAYMENTS</b>			
6	Overpayment from prior year			
7	Estimated tax payments			

8	Paid with extension			
9	Tax paid with original return			
10	Taxes paid after filing of original return			
11	Total payments (total of lines 6 through 10)			
12	Overpayment on original return (or as last adjusted)			
13	Net payments to date (line 11-12)			
	REFUND OR TAX DUE			
14	Refund (If line 5<13, line 5-13)			
15	Tax due (If line 5>13, line 13-5)			
16	Interest			
17	Balance (line 15+16)			

Certification/declaration (I certify/declare that this form and any attachments are correct and complete to the best of my knowledge.)

Signature of corporate officer (including title and date)

Signature of paid preparer (including title and date)

Firm's name, address, telephone number

Make check payable to [insert payee]

Mail to [insert address]

**SCHEDULE A – APPORTIONMENT COMPUTATION**

		Column A As originally reported or adjusted	Column B Net change	Column C Corrected amount
1	Net apportionable income			
2	Apportionment factor			
3	State net apportioned income (line 1 x 2)			
4	Income specifically allocated to the state			
5	Other additions or subtractions			
6	Income subject to tax (line 3+4+5)			
7	Tax on net income			

**SCHEDULE B – OTHER TAXES [AS NEEDED]**

		Column A As originally reported or adjusted	Column B Net change	Column C Corrected amount
1	Other taxes [e.g., net-worth based taxes that are included in the computation]			
2	Apportionment factor			
3	Apportioned tax			

**SCHEDULE C – OTHER COMPUTATIONS [AS NEEDED]**

		Column A As originally reported or adjusted	Column B Net change	Column C Corrected amount

**SCHEDULE D -- EXPLANATION OF CHANGES**

Show any computation in detail. Attach additional schedules if necessary.

Schedule/ Line #	Explanation


# **Federal RAR Reporting Form Instructions**

## **When to use this form**

Use this form to report changes to income [franchise] states that may be required as a result of an IRS agent's RAR (Revenue Agent's Report).

## **When to file**

This form must be filed within 180 days of the final determination by the IRS.

## **Attachments**

A copy of the federal final determination must be attached to this form.

## **Taxpayer information section**

Enter the corporate name, address, federal ID number, type of return being amended, and the income years covered by this form in the spaces provided.

Check the appropriate box for type of return included in the federal RAR.

Check the appropriate box for the entities/persons included in this return  
Refer to the instructions for the state corporate income tax return and related schedules and forms for the year you are amending for more information relating to the computation of apportionable net income, apportionment methodology, taxable net income computation, tax credits, or other state specific items. For additional information, please contact [taxpayer services and assistance telephone number].

## **Signature**

The form must be signed by either the president, vice-president, treasurer, assistant treasurer, chief accounting officer, or any other duly authorized officer.

Anyone paid to prepare the form must sign. The federal practitioner's identification number, name, address, and telephone number must be entered in the spaces provided.

## **Specific instructions**

Lines 1-8, Column A Enter the amounts as shown on your original return or as adjusted by any prior audit or amended return

Lines 1-8, Column B Enter the amount(s) of any change(s) and explain the change(s) on Schedule D -- Explanation of Changes. The amounts entered in Column B

should be the net increase or net decrease for each line that has been changed.

Lines 1-8, Column C Add the increase reported in Column B to the amount in Column A; or subtract the decrease reported in Column B to the amount in Column A. Enter the results here. If Column B has no entries, enter the amount from Column A in Column C.

Line 2 Other taxes [if any – enter state specific instructions here].

Line 9 Enter the amount of tax paid with the original return.

Line 10 Enter the amount of any tax paid after the filing of the original return.

Line 12 Enter the amount of any overpayment reported on the original return or as last adjusted.

Line 16 Enter the amount of interest due. Interest is computed on the underpayment of tax from the statutory due date to the date of payment. (Refer to “Interest Rates” section of instructions.) Do not include the penalty with your remittance. If a penalty is due, the [Department of Revenue] will calculate the amount of penalty due and issue a bill to the corporation.

#### Schedule A – Apportionment Computation

Lines 1-7, Column A Enter the amounts as shown on your original return or as last adjusted.

Lines 1-7, Column B Enter the amount(s) of any change(s) and explain the change(s) on Schedule D – Explanation of Changes. The amounts entered in Column B should be the net increase or net decrease for each line that has been changed.

Lines 1-7, Column C Add the increase reported in Column B to the amount in Column A; or subtract the decrease reported in Column B from the amount in Column A. Enter the results in Column C. If Column B has no entries, enter the amount from Column A in Column C.

Line 1 The term “net apportionable income” includes all income that is apportionable to the state as reported on [insert state specific instructions for determining net apportionable income. This may be adjusted to reflect state terminology such as “business income.”].

Line 2 [Insert state specific instructions for apportionment factors, if any].

Line 4 The term “income specifically allocated to the state” includes income that is not apportioned, but which is 100% taxable in the state. [Include state specific instructions for allocated income. This may be adjusted to reflect state terminology such as “nonbusiness income.”]

Line 5 [Insert state specific instructions. This may include net operating losses or other post-apportionment addition or subtraction modifications.]

Line 7 Multiply taxable income by the appropriate tax rates. (See schedule below.) Enter amount on this line and on Line 1 of the main part of this form.

Schedule B – Other Taxes [as needed]

Lines 1-3, Column A Enter the amounts as shown on your original return or as last adjusted.

Lines 1-3, Column B Enter the amount(s) of any change(s) and explain the change(s) on Schedule D – Explanation of Changes. The amounts entered in Column B should be the net increase or net decrease for each line that has been changed.

Lines 1-3, Column C Add the increase reported in Column B to the amount in Column A; or subtract the decrease reported in Column B from the amount in Column A. Enter the results in Column C. If Column B has no entries, enter the amount from Column A in Column C.

Schedule C [as needed]

[Insert state specific instructions here.]

Schedule D – Explanation of Changes

Explain in detail the nature of the adjustments and attach appropriate supporting forms and schedules.

**Tax Rates** [Insert applicable state rates and information in the table below.]

<b>Tax Years Beginning on or after</b>	<b>But before</b>	<b>Rate</b>	<b>Income Base</b>	<b>Other Base [as needed]</b>	<b>Minimum [as needed]</b>

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**Interest**

Interest rates on tax underpayments:

<b>Period</b>	<b>Interest Rate</b>