

# Case 2 - Distribution in the first holding year

CANDIDATE REFERENCE CASE - NOT FOR FILING - COMMUNITY CROSS-CHECKING OPEN

## Case 2 - Distribution in the first holding year

This is a human-readable candidate field packet, not the official IRS form and not a filed return.

### Facts

| Field             | Value      |
|-------------------|------------|
| Tax Year          | 2025       |
| Acquisition Date  | 2025-02-01 |
| Distribution Date | 2025-09-30 |
| Distribution Usd  | 100.00     |
| Disposition       | False      |

### Candidate Form 8621 values

| Field                                         | Value  |
|-----------------------------------------------|--------|
| Part V Currency Code                          | USD    |
| Line 15A Current Year Distributions           | 100.00 |
| Line 15E 1 Excess Distribution                | 0.00   |
| Line 15E 2 Excess Distribution Usd            | 0.00   |
| Part V Stops After Line 15A If No Disposition | True   |

### Review notes

The December 2025 instructions state that there is no excess distribution when the holding period began in the current tax year.

A disposition in the same year would require a separate gain analysis.