Form **2553**

(Rev. February 1987)

Department of the Treasury Internal Revenue Service

Election by a Small Business Corporation

(Under section 1362 of the Internal Revenue Code)

For Paperwork Reduction Act Notice, see page 1 of instructions.
 See separate instructions.

OMB No. 1545-0146

Expires 1-31-89

Note: This election, to be treated as an "S corporation," can be approved only if all the tests in Instruction B are met.

Part I Election Information						
Name of corporation (see instructions)		Employer identification number (see instructions)			Principal business activity and principal product or service (see instructions)	
Number and street					Election is to be effective for tax year beginning (month, day, year)	
City or town, state and ZIP code				·	Number of shares issue (see instructions)	ed and outstanding
Is the corporation the outgrowth or conf If "Yes," state name of predecessor, type of				□ No	Date and place of	incorporation
If this election takes effect for the first (2) date the corporation first had assets	ax year the corporation exists, ent, or (3) date the corporation began	ter the earliest of t doing business. I	>		e corporation first	
B Selected tax year: Annual return will be See instructions before entering your ta may want to complete Part III to make a	x year. If the tax year ends any da					
community property interest in the corpora- tion's stock, and each tenant in common, joint tenant, and tenant by the entirety. (A husband and wife (and their estates) are counted as one shareholder in determining the number of	D Shareholders' Consent Statement. We, the undersigned shareholders, consent to the corporation's election to be treated as an "S	rs, n's E Sto	E Stock owned		F Social security number G Ta (employer identification (
	corporation" under section 1362(a). (Shareholders sign a date below.)*		Dates acquired	`nı	(employer identification number for estates or trust) (month ar day)	
					10.2	

*For this election to be valid, the consent of each shareholder, person having a community property interest in the corporation's stock, and each tenant in common, joint tenant, and tenant by the entirety must either appear above or be attached to this form. (See instructions for Column D, if continuation sheet or a separate consent statement is needed.)

Under penalties of perjury, I declare that I have examined this election, including accompanying schedules, and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature and Title of Officer ▶

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Part I	Selection of Tax Year Under Revenue Procedure 83-25*
H Che	eck the applicable box below to indicate whether the corporation is: Adopting the tax year entered in item B, Part I. Retaining the tax year entered in item B, Part I. Changing to the tax year entered in item B, Part I.
	eck the applicable box below to indicate the representation statement the corporation is making as required under section 7.01 (item 4) of Revenue section 8.25, 1983-1 C.B. 689 (or comparable section of the Revenue Procedure to be issued in 1987).
	Under penalties of perjury, I represent that shareholders holding more than half of the shares of the stock (as of the first day of the tax year to which the request relates) of the corporation have the same tax year or are concurrently changing to the tax year that the corporation adopts, retains, or changes to per item B, Part I.
	Under penalties of perjury, I represent that the corporation is adopting, retaining, or changing to a tax year that coincides with its natural business year as verified by its satisfaction of the requirements of section 4.042(a), (b), (c), and (d) of Revenue Procedure 83-25 (or comparable section of the Revenue Procedure to be issued in 1987).
sec	eck here if the tax year entered in item B, Part I, is requested under the provisions of section 8 of Revenue Procedure 83-25 (or comparable tion of the Revenue Procedure to be issued in 1987). Attach to Form 2553 a statement and other necessary information pursuant to the ruling uest requirements of Revenue Procedure 87-1. The statement must include the business purpose for the desired tax year. See instructions.
*At the	time the Form 2553 and Instructions were printed, Revenue Procedure 83-25 was in the process of being revised.
Part	Back-Up Request by Certain Corporations Initially Selecting a Fiscal Year (See Instructions.)
corpora	here if the corporation agrees to adopt or to change to a tax year ending December 31 if necessary for IRS to accept this election for S ation status (temporary regulations section 18.1378-1(b)(2)(ii)(A)). This back-up request does not apply if the fiscal tax year request is approved by f the election to be an S corporation is not accepted.
Part	Request by Corporation for Tax Year Determination by IRS (See Instructions.)
	here if the corporation requests the IRS to determine the permitted tax year for the corporation based on information submitted in Part I (and ed schedules). This request is made under provisions of temporary regulations section 18.1378-1(d).