Form **2553** (Rev. October 1989)

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.

Expires 2-28-91

Notes: 1. This election, to be treated as an "S corporation," can be accepted only if all the tests in General Instruction B are met; all signatures in Parts I and III are originals (no photocopies); and the exact name and address of the corporation and other required form information are provided.
 2. Do not file Form 1120S until you are notified that your election is accepted. See instruction E.

F	art I Election Information									
Print	Name of corporation (see instructions) Number and street		A Employer identification number (see instructions)			B Principal business activity and principal product or service (see instructions)				
Please Type or Print			C Name and telephone number of corporate officer or legal representative who may be called for information							
Ple			D Election is to be effective for tax year beginning (month, day, year)							
E	 Is the corporation the outgrowth or continuation of any form of If "Yes," state name of predecessor, type of organization, and period of its 				No					
						G State of incorporation				
Н	If this election takes effect for the first corporation first had shareholders, (2) d	If this election takes effect for the first tax year the corporation exists, enter month, day, and year of the earliest of the following: (1) date th corporation first had shareholders, (2) date the corporation first had assets, or (3) date the corporation began doing business.								
I	Selected tax year: Annual return will be t See instructions before entering your ta ending with reference to the month of automatic 52–53-week tax year, write "	x year. If the tax year ends on ar December, you must complete	ny date other Part II on t	than Dece he back. If	mber 31, exc the date you	ept fo	r an automatic 52–5	3-week tax vear		
common, joint tenant, and tenant by the We, the undersigned sha		K Shareholders' Consent Stat We, the undersigned shareholders the corporation's election to be tr	olders, consent to				Social security number r employer identification	N Shareholder's tax year ends		
	estates) are counted as one shareholder in determining the number of shareholders without regard to the manner in which the stock is owned.)	"S corporation" under section 1362(a). (Shareholders sign and date below.)*		Number of shares	Dates acquired		nber (see instructions)	(month and day)		
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	or this election to be valid, the conser	t of each shareholder person		ommunit	, proportiv in	toroot	in the correction			

*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 K, 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 ►

Form	2553	(Rev.	10-89)

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Page **2** Selection of Fiscal Tax Year (All corporations using this Part must complete item O and one of items P, Q, or R.) (See instructions for information about a user fee, if applicable, required attachments, and other details.)

Check the applicable box below to indicate whether the corporation is:

A new corporation adopting the tax year entered in item I. Part I.

An existing corporation retaining the tax year entered in item I, Part I.

An existing corporation changing to the tax year entered in item I, Part I.

Ρ Check the applicable box below to indicate the representation statement the corporation is making as required under section 4 of Rev. Proc. 87-32, 1987-2 C.B. 396.

🔟 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 I, Part I. I also represent that the corporation is not described in section 3.01(2) of Rev. Proc. 87-32.

Under penalties of perjury, I represent that the corporation is retaining or changing to a tax year that coincides with its natural business year as defined in section 4.01(1) of Rev. Proc. 87-32 and as verified by its satisfaction of the requirements of section 4.02(1) of Rev. Proc. 87-32. In addition, if the corporation is changing to a natural business year as defined in section 4.01(1). I further represent that such tax year results in less deferral of income to the owners than the corporation's present tax year. I also represent that the corporation is not described in section 3.01(2) of Rev. Proc. 87-32. (See instructions for attachments required by section 4.03(3) of Rev. Proc. 87-32.)

Note: If you do not use item P and the corporation wants a fiscal tax year, complete either item Q or R below. Item Q is used to request a fiscal tax year based on business purpose and to make a back-up section 444 election. Item R is used to make a regular section 444 election.

0 Business Purpose—To request a fiscal tax year based on busines purpose, you must check box 01. You may also check box 02 and/or box 03.

1. Check here 🔟 if the fiscal year entered in item I, Part I, is requested under the provisions of section 6.03 of Rev. Proc. 87-32. Attach to Form 2553 a statement and other necessary information pursuant to the ruling request requirements of Rev. Proc. 89-1, 1989-1 I.R.B. 8. The statement must include the business purpose for the desired fiscal year.

2. Check here to show that the corporation intends to make a back-up section 444 election in the event the corporation's business purpose request is not approved by the IRS.

3. Check here 🔲 to show that the corporation agrees to adopt or change to a tax year ending December 31 if necessary for the IRS to accept this election for S corporation status in the event: (1) the corporation's business purpose request is not approved and the corporation makes a back-up section 444 election, but is ultimately not qualified to make a section 444 election, or (2) the corporation's business purpose request is not approved and the corporation did not make a back-up section 444 election.

R Section 444 Election—You must check box R1 and you may also check box R2.

1. Check here L to show the corporation will make, if qualified, a section 444 election to have the fiscal tax year shown in item I. Part I. To make the election, you must complete Form 8716, Election To Have a Tax Year Other Than a Required Tax Year, and either attach it to Form 2553 or file it in accordance with the instructions for Form 8716.

2. Check here L to show that the corporation agrees to adopt or change to a tax year ending December 31 if necessary for the IRS to accept this election for S corporation status in the event the corporation is ultimately not qualified to make a section 444 election.

Part III Qualified Subchapter S Trust (QSST) Election Under Section 1361(d)(2)**

Income beneficiary's name and address	Taxpayer identification number				
Trust's name and address	Taxpayer identification number				
Date on which stock of the corporation was transferred to the trust (mon	th day year) ►				

In order for the trust named above to be a QSST and thus a qualifying shareholder of the S corporation for which this Form 2553 is filed, I hereby make the election under section 1361(d)(2). Under penalties of perjury, I certify that the trust meets the definition requirements of section 1361(d)(3) and that all other information provided in Part III is true, correct, and complete.

Signature of income beneficiary or signature and title of legal representative or other qualified person making the election

Date

** Use of Part III to make the QSST election may be made only if stock of the corporation has been transferred to the trust on or before the date on which the corporation makes its election to be an S corporation. The OSST election must be made and filed separately if stock of the corporation is transferred to the trust after the date on which the corporation makes the S election.