

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Election To Have a Tax Year Other Than a Required Tax Year

Type or Print	Name	Employer identification number
	Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)	
	City or town, state, and ZIP code	

1 Check applicable box to indicate type of entity: <input type="checkbox"/> Partnership <input type="checkbox"/> S corporation (or C corporation electing to be an S corporation) <input type="checkbox"/> Personal service corporation (PSC)	2 Name and telephone number (including area code) of person who may be called for information:						
3 Enter ending date of the tax year for the entity's last filed return. A new entity should enter the ending date of the tax year it is adopting	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">Month</td> <td style="width: 33%;">Day</td> <td style="width: 33%;">Year</td> </tr> <tr> <td style="height: 20px;"></td> <td></td> <td></td> </tr> </table>	Month	Day	Year			
Month	Day	Year					
4 Enter ending date of required tax year determined under section 441(j), 706(b), or 1378 . . .	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 66%;">Month</td> <td style="width: 33%;">Day</td> </tr> <tr> <td style="height: 20px;"></td> <td></td> </tr> </table>	Month	Day				
Month	Day						
5 Section 444(a) Election. Check the applicable box and enter the ending date of the first tax year for which the election will be effective that the entity is (see instructions): <input type="checkbox"/> Adopting <input type="checkbox"/> Retaining <input type="checkbox"/> Changing to	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">Month</td> <td style="width: 33%;">Day</td> <td style="width: 33%;">Year</td> </tr> <tr> <td style="height: 20px;"></td> <td></td> <td></td> </tr> </table>	Month	Day	Year			
Month	Day	Year					

Under penalties of perjury, I declare that the entity named above has authorized me to make this election under section 444(a), and that the statements made are, to the best of my knowledge and belief, true, correct, and complete.

▶ _____ Signature and title (see instructions)	▶ _____ Date
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