

**Election by a Small Business Corporation**  
 (Under section 1362 of the Internal Revenue Code)

OMB No. 1545-0123

▶ See Parts II and III on page 3.  
 ▶ You can fax this form to the IRS (see separate instructions).  
 ▶ Information about Form 2553 and its separate instructions is at [www.irs.gov/form2553](http://www.irs.gov/form2553).

**Note.** This election to be an S corporation can be accepted only if all the tests are met under *Who May Elect* in the instructions, all shareholders have signed the consent statement, an officer has signed below, and the exact name and address of the corporation (entity) and other required form information have been provided.

**Part I Election Information**

<b>Type or Print</b>	Name (see instructions)	<b>A</b> Employer identification number
	Number, street, and room or suite no. (If a P.O. box, see instructions.)	<b>B</b> Date incorporated
	City or town, state, and ZIP code	<b>C</b> State of incorporation

**D** Check the applicable box(es) if the corporation (entity), after applying for the EIN shown in **A** above, changed its  name or  address

**E** Election is to be effective for tax year beginning (month, day, year) (see instructions) . . . . . ▶ \_\_\_\_\_  
**Caution.** A corporation (entity) making the election for its first tax year in existence will usually enter the beginning date of a short tax year that begins on a date other than January 1.

**F** Selected tax year:  
 (1)  Calendar year  
 (2)  Fiscal year ending (month and day) ▶ \_\_\_\_\_  
 (3)  52-53-week year ending with reference to the month of December  
 (4)  52-53-week year ending with reference to the month of ▶ \_\_\_\_\_  
 If box (2) or (4) is checked, complete Part II.

**G** If more than 100 shareholders are listed for item J (see page 2), check this box if treating members of a family as one shareholder results in no more than 100 shareholders (see test 2 under *Who May Elect* in the instructions) ▶

<b>H</b> Name and title of officer or legal representative who the IRS may call for more information	<b>I</b> Telephone number of officer or legal representative
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If this S corporation election is being filed late, I declare that I had reasonable cause for not filing Form 2553 timely, and if this late election is being made by an entity eligible to elect to be treated as a corporation, I declare that I also had reasonable cause for not filing an entity classification election timely and that the representations listed in Part IV are true. See below for my explanation of the reasons the election or elections were not made on time and a description of my diligent actions to correct the mistake upon its discovery (see instructions).

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**Sign Here** Under penalties of perjury, I declare that I have examined this election, including accompanying documents, and, to the best of my knowledge and belief, the election contains all the relevant facts relating to the election, and such facts are true, correct, and complete.

▶ \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_  
 Signature of officer

