

SECTION A.—All Filers (continued)

Yes No

11 Are you a U.S. shareholder in a controlled foreign corporation (CFC)?
 If "Yes," attach a statement for each CFC stating the name, address, identifying number, tax year, your percentage of total combined voting power, and the amount of income included in your gross income under section 951 for the three tax years immediately before the short period and for the short period.

12 State the reasons for requesting the change. (Attach a separate sheet if you need more space.)

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SECTION B.—Estates or Trusts

1 Attach a statement showing the following information:

- a** Name, identifying number, address, and tax year of each beneficiary and each person who is an owner or treated as an owner of any portion of the trust.
- b** Based on the taxable income of the estate or trust entered in Section A, item 8, show the distribution deduction and the taxable amounts distributable to each beneficiary for the 2 tax years immediately before the short period and for the short period.
- c** If the trust is a member of a common trust fund, show name and tax year of that fund.

2 Are you filing for a simple trust as defined in section 651?

3 Are you filing for a complex trust as defined in section 661?

4 Are you requesting a change for a trust under Rev. Proc. 68-41, 1968-2 C.B. 943? (If "Yes," file Form 1128 with the applicable Service Center. See General Instruction C.)

5 Are you filing for a grantor trust as described in regulations section 1.671-1?

SECTION C.—Partnerships

1 Date business began. (See specific instructions for Section C.) ▶

2 Is any partner applying for a corresponding change in accounting period?

3 Attach a statement showing each partner's name, type of partner (e.g., individual, partnership, estate, trust, corporation, S corporation, IC-DISC, etc.), address, identifying number, tax year, the percentage of interest in capital and profits, and how the interest was acquired.

4 Is any partner of this partnership a member of a personal service corporation as defined in section 269A?
 If "Yes," attach a separate sheet providing the name, address, identifying number, tax year, percentage of interest in capital and profits, and the amount of income received from each personal service corporation for the first preceding year and the short period.

SECTION D.—All Corporations

1 Date of incorporation ▶

2 Is the change being requested by a subsidiary who became a member of an affiliated group to join with the parent corporation in the filing of a consolidated return for the short period?
 If "Yes," DO NOT FILE THIS FORM. SEE "EXCEPTIONS" IN GENERAL INSTRUCTION B.

3 Is the corporation a member of an affiliated group filing a consolidated return?
 If "Yes," attach a statement showing (a) the name, address, identifying number used on the consolidated return, the tax year, and the Internal Revenue Service Center where the taxpayer files the return; and (b) the name, address, and identifying number of each member of the affiliated group. Designate the parent corporation and the taxable income (loss) of each member for the 3 years immediately before the short period and for the short period.

4 Did the corporation pay any dividends to its shareholders during the short period?

If "Yes," furnish the following information:

- (a)** Taxable dividends \$
- (b)** Nontaxable dividends (explain how determined) \$

5 Are you requesting a change for a corporation under Rev. Proc. 84-34? (If "Yes," file Form 1128 with the applicable Service Center. See General Instruction C.)

6 If you are a personal service corporation, attach a statement showing each shareholder's name, address, identification number, tax year, percentage of ownership, and type of entity (e.g., individual, partnership, corporation, etc.)

SECTION E.—S Corporations

	Yes	No
1 Date of election ▶		
2 Attach a statement showing each shareholder's name, address, identifying number, tax year, percentage of ownership, and type of entity (e.g., individual, estate, trust, or qualified Subchapter S Trust as defined in section 1361(d)(3)).		
3 Is the corporation a newly electing S corporation required to file Form 2553, Election by a Small Business Corporation, to adopt, retain or change its accounting period? If "Yes," do not file this form. See "Exceptions" in General Instruction B.		

SECTION F.—Tax-Exempt Organizations

1 Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Other (specify) ▶		
2 Date of organization ▶		
3 Code section under which you are recognized as exempt ▶		
4 Are you required to file an annual return on either Form 990, 990-C, 990-PF, 990-T, 1120-H, or 1120-POL?		
5 Date exemption was granted ▶ Attach a copy of the ruling letter granting exemption. If a copy of the letter is not available, attach explanation.		
6 If a private foundation, is the foundation terminating its status under section 507?		
7 Are you requesting a change for a tax-exempt organization under Rev. Proc. 85-58, 1985-2 C.B. 740, or 76-10, 1976-1 C.B. 548? (If "Yes," see General Instruction C.)		

SECTION G.—Interest Charge Domestic International Sales Corporations or Foreign Sales Corporations

1 Date of election ▶		
2 Attach a statement stating the name, address, identifying number, tax year, and the percentage of ownership and percentage of voting power of each shareholder.		

SECTION H.—Controlled Foreign Corporation

1 Enter the tax year that was used for tax purposes ▶		
2 Attach a statement for each U.S. shareholder (as defined in section 951(b)) stating the name, address, identifying number, tax year, percentage of total combined voting power, and the amount of income included in the gross income under section 951 for the three tax years immediately before the short period and for the short period.		

Signature—ALL FILERS (See specific instructions)

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

----- Applicant's name	----- Date
----- Signature	----- Title
----- Signing official's name (Please print or type)	----- Date
----- Signature of officer of the parent corporation, if applicable	----- Title
----- Signature of individual or firm preparing the application other than applicant	----- Date
----- Firm or preparer's name	