Form 1128 (Rev. January 1989) Department of the Treasu

Application for Change in Accounting Period

OMB No. 1545-0134

	epartment of the Treasury ternal Revenue Service					Expires 9-30-91		
٦	Name of applicant (if joint return is f	led, also show your spouse's name)	Identifying numb	er (See Specific Instructions)	Ch	eck one:		
6	Number and street (P.O. box number if mail is not delivered to street address)		Service Center wh	Service Center where return will be filed		Individual Partnership		
ease Type	City or town, state, and ZIP code		Applicant's teleph	Applicant's telephone number		Estate Trust Corporation		
Ple	Name of person to contact (see Spec	ific Instructions)	Telephone numbe	r of contact person	☐ Corporation ☐ S Corporati ☐ Personal Se		oration	
	NOT FILE FORM 1128 IF YOU MEET ANY OF THE EXCEPTIONS UNDER GENERAL INSTRUCTION B.					Corporation IC-DISC Cooperative		
DO NOT CHANGE YOUR TAX YEAR UNTIL THE COMMISSIONER HAS APPROVED YOUR REQUEST.					(Sec. 1381(a)) Tax-Exempt Organization			
SECTION A.—All Filers						Control Foreign	lled n Corp.	
1	a Present tax year ends 1t	Permission is requested to change	ge to a tax year ending	1c Permission is requested	to ad	Foreign opt a tax		ng
1	d Permission is requested to r	etain a tax year ending (see items ((e) and (f) in Exception	s under General Instruction B)				
2	The tax year change or add	pption will require a return for a sh	nort period beginning	, 19endin	g		, 19	
3	Nature of business or princ	ipal source of income						
4	What is your overall metho ☐ Other (explain) ▶	d of accounting? Cash receip	ts and disbursements	S ☐ Accrual				
5	Are you an individual requ 1260? (If "Yes," file Form	uesting a change from a fiscal years 1128 with the applicable Service		r under Rev. Proc. 66-50, 1			Yes N	0
6		u changed or requested permissing treatment of any item?		counting period, your overal	meth	hod of		
	ruling letter is not available	ruling letter issued granting perie, explain and give the date perroc. 84-34, 1984-1 C.B. 508, or Femented.	mission was granted.	If a ruling letter was not required	uired	. e.g.,		
	If a change in accounting requiring this change.	g period was granted within the	e last 6 years, explai	in in detail the unusual circ	umst	ances		
7		ent explaining the type of reques						
8		or (loss) for the 3 tax years imp	nediately before the	short period and for the sho	t peri	iod. If		
	Third preceding year	Second preceding year	First precedi	ng year Short	period			
		\$ed gross income. Partnerships a ed business taxable income.	. \$and S corporations e	enter ordinary income. Sect	ion 5	01(c)		
9	If "Yes," attach a stateme total combined voting pow	in a controlled foreign corporation nt for each CFC stating the name er, and the amount of income in the short period and for the short p	e, address, identifyin cluded in your gross i	g number, tax year, your pei income under section 951 fo	centa or the	age of 3 tax		
0	Are you a member of a par of an Interest Charge Dom (FSC)?	tnership, a beneficiary of a trust of estic International Sales Corporat	or estate, a sharehold tion (IC-DISC) or a sha	der of an S corporation, or a s areholder in a Foreign Sales C	hareh	nolder ration		
	If "Yes," attach a stateme and profits, or percentage	ent showing the name, address, io of interest of each IC-DISC and t ISC, or FSC for the first preceding	the amount of income	e received from each partner	t in c ship,	apital trust,		

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	SECTION A.—All Filers (continued)	Yes	No
11	Are you an unincorporated syndicate, group, pool, or joint venture that has elected, under the provisions of Regulations section 1.761-2(b), not to be treated as a partnership?		
	If "Yes," provide a copy of the statement described in Regulations section 1.761-2(b). If no formal election was made, describe in detail why you are not considered a partnership for Federal income tax purposes.		
12	 a Are you an S corporation whose shareholders hold more than half of the shares of stock (as of the first day of the tax year to which the request relates) of the corporation and have: (1) the same tax year, or (2) are concurrently changing to the tax year that the corporation retains or changes to per Section A, item 1b or 1d? b Is the corporation described in section 3.01(2) of Revenue Procedure 87-32? 		
	b is the corporation described in section 3.01(2) of Revenue Procedure 87-32?		
13	a Are you a partnership, S corporation, or a personal service corporation that 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?		
	b If the partnership, S corporation, or personal service corporation is changing to a natural business year as defined in section 4.01(1), do you represent that such tax year results in less deferral of income to the partners or shareholders than your present tax year?		
	c Is the partnership, S corporation, or personal service corporation described in section 3.01(2) of Rev. Proc. 87-32? (See General Instruction G, "Rev. Proc. 87-32" for necessary attachments)		
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	SECTION B.—Partnerships	· · · · · · · · · · · · · · · · · · ·	
	Date business began. (See specific instructions for Section B.) ▶	<i>\\\\\\\</i>	
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 Temporary Regulations section 1.441-4T(d)(1)?		
	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 C.—All Corporations		
1	Date of incorporation ►	V//////X	
	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?		
	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	<i>\\\\\\</i>	
	(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.)		//////////////////////////////////////
	If you are a personal service corporation, attach a statement showing each shareholder's name, address, identifying number, tax year, percentage of ownership, and type of entity (e.g., individual, partnership, corporation, etc.)		

SECTION D.—S Corporations Yes No									
1	Date of election ►	WIIIII WIIIIII							
	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)). Has the newly electing S corporation filed Form 2553 , Election by a Small Business Corporation, to adopt, retain, or change its accounting period?								
SECTION E.—Tax-Exempt Organizations									
1	Form of organization: ☐ Corporation ☐ Trust ☐ Other (specify) ▶								
	Date of organization ►	VIIIII XIIIII III.							
	Code section under which you are exempt ▶	*/////							
	Are you required to file an annual return on Form 990, 990-C, 990-PF, 990-T, 1120-H, or 1120-POL?								
6	If a private foundation, is the foundation terminating its status under section 507?								
	Are you requesting a change for a tax-exempt organization under Rev. Proc. 85-58, 1985-2 C.B. 740, or Rev. Proc. 76-10, 1976-1 C.B. 548? (If "Yes," see instructions for Section E.)								
SECTION F.—Interest Charge Domestic International Sales Corporations or Foreign Sales Corporations									
1	Date of election ►	VIIIII XIIIII							
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 G.—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 3 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 (other than applicant) preparing the application Date									
	Firm or preparer's name								