

**Part I** **General Information** (All applicants complete this part. See page 4 for required signature(s). Also see page 2 of the instructions.)

Please Type or Print	Name of applicant (If a joint return is filed, also give spouse's name.)	Identification number (See page 2 of the instructions.)
	Number, street, and room or suite no. (If a P.O. box, see page 2 of the instructions.)	Service Center where income tax return will be filed
	City or town, state, and ZIP code	Applicant's area code and telephone number/Fax number ( ) / ( )
	Name of person to contact (If not the applicant, attach a power of attorney.)	Contact person's area code and telephone number/Fax number ( ) / ( )

**1** Check the appropriate box(es) to indicate the type of applicant that is filing this form (see page 2 of the instructions).

- |                                               |                                                                                                                                |                                                                                |
|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| <input type="checkbox"/> Individual           | <input type="checkbox"/> Personal service corporation (PSC)                                                                    | <input type="checkbox"/> Specified foreign corporation (SPC) (sec. 898)        |
| <input type="checkbox"/> Partnership          | <input type="checkbox"/> Cooperative (sec. 1381(a))                                                                            | <input type="checkbox"/> Passive foreign investment company (PFIC) (sec. 1297) |
| <input type="checkbox"/> Estate               | <input type="checkbox"/> Possession corporation (secs. 936 and 30A)                                                            | <input type="checkbox"/> Other foreign corporation                             |
| <input type="checkbox"/> Domestic corporation | <input type="checkbox"/> Controlled foreign corporation (CFC) (sec. 957)                                                       | <input type="checkbox"/> Tax-exempt organization                               |
| <input type="checkbox"/> S corporation        | <input type="checkbox"/> Foreign personal holding company (sec. 552)                                                           | <input type="checkbox"/> Other .....                                           |
|                                               | <input type="checkbox"/> Foreign sales corporation (FSC) or Interest-charge domestic international sales corporation (IC-DISC) | (Specify entity and applicable Code section)                                   |

**2a** Approval is requested to (check one) (see page 2 of the instructions):

- Adopt a tax year ending ► .....
- (Partnerships and PSCs: Go to Part III after completing Part I.)
- Change to a tax year ending ► .....
- Retain a tax year ending ► .....

**b** If changing a tax year, indicate the date the present tax year ends. ► .....

**c** If adopting or changing a tax year, indicate the dates of the first return or short period return that will be required to be filed for the tax year beginning ► , , and ending ► , ,

**3a** Is the applicant currently using the same tax year for both Federal income tax and financial reporting purposes? . . . . . ►  Yes  No

**b** If "No," attach an explanation.

**4** Indicate the applicant's present overall method of accounting.

- Cash receipts and disbursements method
- Accrual method
- Other method (specify) ►

**5** State the nature of the applicant's business or principal source of income.

**6** Is **Form 2848**, Power of Attorney and Declaration of Representative, attached to this application? . . . . . ►  Yes  No

**7** Does the applicant request a **conference of right** at the IRS National Office if the IRS proposes to disapprove the application? . . . . . ►  Yes  No

**8** Enter amount of **user fee** included with this application. (See page 2 of the instructions.) . . . . . ► \$

**Part II Expeditious Approval Request** (If the answer to any of the questions below is "Yes," file Form 1128 with the IRS Service Center where the applicant's income tax return is filed. **Do not** include a user fee. See page 3 of the instructions.)

	Yes	No
<b>1 Rev. Proc. 92-13.</b> Is the applicant a corporation described in section 4 of Rev. Proc. 92-13, 1992-1 C.B. 665 (as modified and amplified by Rev. Proc. 92-13A, 1992-1 C.B. 668, and as modified by Rev. Proc. 94-12, 1994-1 C.B. 565), that is requesting a change in a tax year under Rev. Proc. 92-13? . . . . . ▶		
<b>2a Rev. Proc. 87-32.</b> Is the applicant a partnership, S corporation, or PSC that is requesting a tax year under the expeditious approval rules in section 4 of Rev. Proc. 87-32, 1987-2 C.B. 396 <b>and</b> is not precluded from using the expeditious approval rules under section 3 of that revenue procedure? . . . . . ▶		
<b>b</b> Is the applicant a partnership, S corporation, or PSC that is requesting a tax year that coincides with its natural business year as defined in section 4.01(1) of Rev. Proc. 87-32, <b>and</b> the tax year results in no greater deferral of income to the partners or shareholders than the present tax year? . . . . . ▶		
<b>c</b> Is the applicant an S corporation whose shareholders own more than 50% of the shares of the corporation's stock (as of the first day of the tax year to which the request relates) <b>and</b> the shareholders have the same tax year the corporation is requesting? . . . . . ▶		
<b>d</b> Is the applicant an S corporation whose shareholders own more than 50% of the shares of the corporation's stock (as of the first day of the tax year to which the request relates) <b>and</b> the shareholders have requested approval to concurrently change to the tax year that the corporation is requesting? . . . . . ▶		
<b>3 Rev. Proc. 66-50.</b> Is the applicant an individual requesting a change from a fiscal year to a calendar year under Rev. Proc. 66-50, 1966-2 C.B. 1260? . . . . . ▶		
<b>4 Rev. Proc. 85-58 or 76-10.</b> Is the applicant a tax-exempt organization requesting a change under Rev. Proc. 85-58, 1985-2 C.B. 740, or Rev. Proc. 76-10, 1976-1 C.B. 548? . . . . . ▶		

**Part III Ruling Request** (All applicants requesting a ruling must complete Section A and any other section that applies to the entity. See page 4 of the instructions.)

**SECTION A—General Information**

	Yes	No
<b>1a</b> In the last 6 years has the applicant changed or requested approval to change its tax year? . . . . . ▶ If "Yes" and a ruling letter was issued granting approval to make the change, attach a copy of the ruling. If a copy is not available, attach an explanation and give the date the approval was granted. If a ruling letter was not issued, explain the facts and give the date the change was implemented. If the requested change was denied or not implemented, attach an explanation.		
<b>b</b> If a change in tax year was granted within the last 6 years, attach a statement explaining why another change in tax year is necessary fully describing any unusual circumstances. (Subsidiaries, see page 4 of the instructions.)		
<b>2</b> Does the applicant or any related entities have any accounting method, tax year, ruling, or technical advice request pending with the National Office? . . . . . ▶ If "Yes," attach a statement explaining the type of request (method, tax year, etc.) and the specific issues involved in each request.		
<b>3</b> Enter the taxable income* or (loss) for the 3 tax years immediately before the short period and for the short period. If necessary, estimate the amount for the short period. Short period           \$ ..... First preceding year   \$ ..... Second preceding year   \$ ..... Third preceding year   \$ ..... <i>*Individuals, enter adjusted gross income. Partnerships and S corporations, enter ordinary income. Section 501(c) organizations, enter unrelated business taxable income. Estates, enter adjusted total income. All other applicants, enter taxable income before net operating loss deduction and special deductions.</i>		
<b>4</b> Is the applicant a U.S. shareholder in a CFC? . . . . . ▶ If "Yes," attach a statement for each CFC providing the name, address, identification number, tax year, the percentage of total combined voting power of the applicant, and the amount of income included in the gross income of the applicant under section 951 for the 3 tax years immediately before the short period and for the short period. Also indicate if the CFC will concurrently change its tax year to comply with section 898 if the applicant's ruling request is granted.		

**SECTION A—General Information** (Continued from page 2.)

	Yes	No
<p><b>5a</b> Is the applicant a U.S. shareholder in a PFIC as defined in section 1297? . . . . . ▶                      If "Yes," attach a statement providing the name, address, identification number and tax year of the PFIC, the percentage of interest owned by the applicant, and the amount of distributions or ordinary earnings and net capital gain from the PFIC included in the income of the applicant.</p>		
<p><b>b</b> Did the applicant elect under section 1295 to treat the PFIC as a qualified electing fund? . . . . . ▶</p>		
<p><b>6a</b> Is the applicant a member of a partnership, a beneficiary of a trust or estate, a shareholder of an S corporation, a shareholder of an IC-DISC, or a shareholder in a FSC? . . . . . ▶                      If "Yes," attach a statement providing the name, address, identification number, type of entity (partnership, trust, estate, S corporation, IC-DISC, or FSC), tax year, percentage of interest in capital and profits, or percentage of interest of each IC-DISC and the amount of income received from each entity for the first preceding year and for the short period. Indicate the percentage of gross income of the applicant represented by each amount.</p>		
<p><b>b</b> Will any partnership concurrently change its tax year to conform with the tax year requested? . . . . . ▶</p>		
<p><b>c</b> If "Yes" to line 6b, has any Form 1128 been filed for such partnership? . . . . . ▶</p>		
<p><b>7</b> Attach an explanation providing the reasons for requesting the change in tax year, as required by Regulations section 1.442-1(b)(1). <b>If the reasons are not provided, the application will be denied.</b> If requesting a ruling based on a natural business year, provide the information required by Rev. Proc. 87-32 and/or Rev. Proc. 74-33, 1974-2 C.B. 489. (See page 4 of the instructions.)</p> <p><b>Note:</b> Corporations wanting to elect S corporation status should see line 2 in Section B below and the instructions.</p>		

**SECTION B—Corporations (other than S corporations and controlled foreign corporations)**

	Yes	No
<p><b>1</b> Enter the date of incorporation. ▶</p>		
<p><b>2</b> Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period? . . . . . ▶                      If "Yes," see the instructions on page 4 for restrictions on this election.                      Also, if "Yes," <b>(a)</b> attach a <b>copy</b> of the Form 2553 that the taxpayer will file at the IRS Service Center, and <b>(b)</b> attach a statement as to why the taxpayer is requesting to be an S corporation after the short period.</p>		
<p><b>3</b> Is the corporation a member of an affiliated group filing a consolidated return? . . . . . ▶                      If "Yes," attach a statement providing <b>(a)</b> the name, address, identification number used on the consolidated return, the tax year, and the Service Center where the applicant files the return, <b>(b)</b> the name, address, and identification number of each member of the affiliated group, <b>(c)</b> the taxable income (loss) of each member for the 3 years immediately before the short period and for the short period, and <b>(d)</b> the name of the parent corporation.</p>		
<p><b>4</b> Personal service corporations (PSCs):</p> <p><b>a</b> Attach a statement providing each shareholder's name, type of entity (individual, partnership, corporation, etc.), address, identification number, tax year, percentage of ownership, and the amount of income such shareholder received from the PSC for the first preceding year and for the short period.</p> <p><b>b</b> If the PSC is using a tax year other than the required tax year, indicate how it obtained its tax year ("grandfathered" tax year, section 444 election, or ruling letter from the IRS National Office). ▶ .....</p> <p><b>c</b> If the PSC received a ruling, indicate the date of the ruling and attach a copy of the ruling letter. ▶ .....</p> <p><b>d</b> If the corporation made a section 444 election, indicate the date of the election. ▶</p>		

**SECTION C—S Corporations**

	Yes	No
<p><b>1</b> Enter the date of the S corporation election. ▶</p>		
<p><b>2</b> Is any shareholder applying for a corresponding change in tax year? . . . . . ▶                      If "Yes," each shareholder requesting a corresponding change in tax year must file a separate Form 1128 to get advance approval to change its tax year.</p>		
<p><b>3a</b> If the corporation is using a tax year other than the required tax year, indicate how it obtained its tax year ("grandfathered" tax year, section 444 election, or ruling from the IRS National Office). ▶ .....</p> <p><b>b</b> If the corporation received a ruling, indicate the date of the ruling and attach a copy of the ruling letter. ▶ .....</p> <p><b>c</b> If the corporation made a section 444 election, indicate the date of the election. ▶</p>		
<p><b>4</b> Attach a statement providing each shareholder's name, type of shareholder (individual, estate, qualified subchapter S Trust, electing small business trust, other trust, or exempt organization), address, identification number, tax year, percentage of ownership, and the amount of income each shareholder received from the S corporation for the first preceding year and for the short period.</p>		

**SECTION D—Partnerships** (See page 4 of the instructions.)

	Yes	No
<b>1</b> Enter the date the partnership's business began. ▶		
<b>2</b> Is any partner applying for a corresponding change in tax year? . . . . . ▶		
<b>3</b> Attach a statement providing each partner's name, type of partner (individual, partnership, estate, trust, corporation, S corporation, IC-DISC, etc.), address, identification number, tax year, and the percentage of interest in capital and profits.		
<b>4</b> Is any partner a shareholder of a PSC as defined in Temporary Regulations section 1.441-4T(d)(1)? . . . ▶ If "Yes," attach a statement providing the name, address, identification number, tax year, percentage of interest in capital and profits, and the amount of income received from each PSC for the first preceding year and for the short period.		
<b>5a</b> If the partnership is using a tax year other than the required tax year, indicate how it obtained its tax year ("grandfathered" tax year, section 444 election, or ruling letter from the IRS National Office). ▶ .....		
<b>b</b> If the partnership received a ruling letter, indicate the date of the ruling and attach a copy of the ruling letter. ▶ .....		
<b>c</b> If the partnership made a section 444 election, indicate the date of the election. ▶		

**SECTION E—Controlled Foreign Corporations** (See page 4 of the instructions.)

	Yes	No
<b>1</b> Attach a statement for each U.S. shareholder (as defined in section 951(b)) providing the name, address, identification number, tax year, percentage of total value and percentage of total voting power, and the amount of income included in gross income under section 951 for the 3 tax years immediately before the short period and for the short period.		
<b>2</b> Is the applicant a SPC requesting a revocation of its election that was made under section 898(c)(1)(B)? . . ▶		

**SECTION F—Tax-Exempt Organizations**

	Yes	No
<b>1</b> Enter the type of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Other (specify) ▶		
<b>2</b> Enter the date of organization. ▶		
<b>3</b> Enter the code section under which the organization is exempt. ▶		
<b>4</b> Is the organization required to file an annual return on Form 990, 990-C, 990-PF, 990-T, 1120-H, or 1120-POL? . . . . . ▶		
<b>5</b> Enter the date the tax exemption was granted. ▶..... Attach a copy of the ruling letter granting exemption. If a copy of the letter is not available, attach an explanation.		
<b>6</b> If the organization is a private foundation, is the foundation terminating its status under section 507? . . ▶		

**SECTION G—Estates**

- 1** Enter the date the estate was created. ▶
- 2** Attach a statement providing:
  - a** Name, identification number, address, and tax year of each beneficiary and each person who is an interested party of any portion of the estate.
  - b** Based on the adjusted total income of the estate entered in Part III, Section A, line 3, attach a statement showing the distribution deduction and the taxable amounts distributed to each beneficiary for the 2 tax years immediately before the short period and for the short period.

**SECTION H—Passive Foreign Investment Company**

Attach a statement providing each U.S. shareholder's name, address, identification number, and the percentage of interest owned.

**Signature—All Applicants** (See page 4 of the 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 (print or type)

Signing official's name (print or type)

Title

Applicant or signing official's signature (officer of parent corporation, if applicable)

Date

Firm or preparer (print or type) preparing the application

Signature of individual (other than signing official) preparing the application

Date

