

▶ **Instructions are separate.**

**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.)	Identifying 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 to indicate who is filing this form.

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> Individual    | <input type="checkbox"/> Personal Service Corporation                | <input type="checkbox"/> Specified Foreign Corporation (Sec. 898)                    |
| <input type="checkbox"/> Partnership   | <input type="checkbox"/> Cooperative (Sec. 1381(a))                  | <input type="checkbox"/> Passive Foreign Investment Company (Sec. 1296)              |
| <input type="checkbox"/> Estate        | <input type="checkbox"/> Possession Corporation (Sec. 936)           | <input type="checkbox"/> Other Foreign Corporation                                   |
| <input type="checkbox"/> Corporation   | <input type="checkbox"/> Controlled Foreign Corporation (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 .....<br>(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 personal service corporations: 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 short period return that will be required to be filed for the tax year beginning ▶ ..... , 19 ....., and ending ▶ ..... , 19 .....

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

**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? (See page 2 of the instructions.) . . . . . ▶  **Yes**  **No**

**8** Enter amount of **user fee** attached to this application. (See page 2 of the instructions.) . . . . . ▶ \$ .....

**Part II Expeditious Approval Requests** (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 pages 2 and 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 by Rev. Proc. 94-12, 1994-1 C.B. 565, and as modified and amplified by Rev. Proc. 92-13A, 1992-1 C.B. 668), 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, an S corporation, or a personal service corporation that is requesting a tax year under the expeditious approval rules in section 4 of Rev. Proc. 87-32, 1987-2 C.B. 396, but is not precluded from using the expeditious approval rules under section 3 of that revenue procedure? ▶		
<b>b</b> Is the applicant a partnership, an S corporation, or a personal service corporation 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 Requests** (All applicants requesting a ruling must complete Section A and any other specific section that applies to the entity. See page 4 of the instructions.)

**SECTION A—General Information** (See page 4 of the instructions.)

	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 of the ruling letter 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 an explanation discussing 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 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 controlled foreign corporation (CFC)? . . . . . ▶ If "Yes," attach a statement for each CFC providing the name, address, identifying 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 request is granted.		

**SECTION A—General Information** (See page 4 of the instructions.) *(Continued from page 2.)*

	Yes	No
<p><b>5a</b> Is the applicant a U.S. shareholder in a passive foreign investment company as defined in section 1296? . ▶ If "Yes," attach a statement providing the name, address, identifying number and tax year of the passive foreign investment company, the percentage of interest owned by the applicant, and the amount of ordinary earnings and net capital gain from the passive foreign investment company included in the income of the applicant.</p>		
<p><b>b</b> Did the applicant elect under section 1295 to treat the passive foreign investment company as a qualified electing fund? ▶</p>		
<p><b>6</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 Interest Charge Domestic International Sales Corporation (IC-DISC) or a shareholder in a Foreign Sales Corporation (FSC)? . . . . . ▶ If "Yes," attach a statement providing the name, address, identifying 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 partnership, trust, estate, S corporation, IC-DISC, or FSC for the first preceding year and for the short period. Indicate the percentage of gross income of the applicant represented by each amount. Also indicate any partnership that will concurrently change its tax year to comply with section 706 if the applicant's request is granted.</p>		
<p><b>7</b> Attach an explanation providing the reasons for requesting the change in tax year. This explanation is required by Regulations section 1.442-1(b)(1). If the reasons are not provided, the application will be denied. (If requesting a ruling based on a natural business year, see page 4 of the instructions.) <b>Note:</b> <i>Corporations that want to elect S corporation status should see line 2 in Section B below and the related instructions.</i></p>		

**SECTION B—Corporations (other than S corporations and controlled foreign corporations)** (See page 4 of the instructions.)

	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.</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, identifying number used on the consolidated return, the tax year, and the Internal Revenue service center where the applicant files the return, <b>(b)</b> the name, address, and identifying 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: <b>a</b> Attach a statement providing each shareholder's name, type of entity (e.g., individual, partnership, corporation, etc.), address, identifying number, tax year, and percentage of ownership. <b>b</b> If the corporation is using a tax year other than the required tax year, indicate how it obtained its tax year (i.e., "grandfathered," section 444 election, or ruling from the IRS National Office). ▶ ..... <b>c</b> If the corporation received a ruling, indicate the date of the ruling and provide a copy of the ruling letter. ▶ ..... <b>d</b> If the corporation made a section 444 election, indicate the date of the election. ▶</p>		

**SECTION C—S Corporations** (See page 4 of the instructions.)

	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? . . . . . ▶</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 (i.e., "grandfathered," section 444 election, or ruling from the IRS National Office). ▶ ..... <b>b</b> If the corporation received a ruling, indicate the date of the ruling and provide a copy of the ruling letter. ▶ ..... <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 entity (i.e., individual, estate, trust, or qualified Subchapter S Trust as defined in section 1361(d)(3)), address, identifying number, tax year, and percentage of ownership.</p>		

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

	Yes	No
1 Enter the date the partnership's business began. ▶		
2 Is any partner applying for a corresponding change in tax year? . . . . . ▶		
3 Attach a statement providing each partner's name, type of partner (e.g., individual, partnership, estate, trust, corporation, S corporation, IC-DISC, etc.), address, identifying number, tax year, and the percentage of interest in capital and profits.		
4 Is any partner a shareholder of a personal service corporation as defined in Temporary Regulations section 1.441-4T(d)(1)? . . . . . ▶ If "Yes," attach a statement 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 for the short period.		
5a If the partnership is using a tax year other than the required tax year, indicate how it obtained its tax year (i.e., "grandfathered," section 444 election, or ruling from the IRS National Office). ▶ . . . . .		
b If the partnership received a ruling, indicate the date of the ruling and provide a copy of the ruling letter. ▶ . . . . .		
c 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
1 Attach a statement for each U.S. shareholder (as defined in section 951(b)) providing the name, address, identifying number, tax year, percentage of total combined 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.		
2 Is the applicant a specified foreign corporation requesting a revocation of its election that was made under section 898(c)(1)(B)? . . . . . ▶		

**SECTION F—Tax-Exempt Organizations**

	Yes	No
1 Enter the form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Other (specify) ▶		
2 Enter the date of organization. ▶		
3 Enter the Code section under which the organization is exempt. ▶		
4 Is the organization required to file an annual return on Form 990, 990-C, 990-PF, 990-T, 1120-H, or 1120-POL? . . . . . ▶		
5 Enter the date the exemption was granted. ▶ . . . . . Attach a copy of the ruling letter granting exemption. If a copy of the letter is not available, attach an explanation.		
6 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, 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 estate. b Based on the adjusted total income of the estate entered in Part III, Section A, line 3, show 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, identifying 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)

Date

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

Title

Signing official's name (print or type)

Date

Signature of individual (other than applicant) preparing the application

Date

Firm or preparer's name (print or type)