Form **5213**
(Rev. January 1975)
Department of the Treasury
Internal Revenue Service

Election to Postpone Determination
with Respect to the Presumption that an Activity is Engaged in for Profit

Name of taxpayer(s)	Identifying number (See instruction H)

Address (Number and street)

City, town or post office, State and ZIP code

The above named taxpayer(s) hereby makes the election set forth in section 183(e) of the Internal Revenue Code to postpone a determination as to whether the presumption that an activity described below is engaged in for profit until the close of:

(a) the fourth taxable year, or

(b) sixth taxable year in case of an activity which consists in major part of the breeding, training, showing, or racing of horses

following the taxable year in which he first engaged in such activity.

Activity

Description (See instruction A) *(If more space is needed attach schedule)*	First taxable year in which engaged (See instruction A)

Name, Address, and Identifying Number of Partnership(s) (See instruction A)

Name	Address (Number, street, city or town, State, and ZIP code)	Identifying number