Form **5213**
(Rev. December 1991)
Department of the Treasury
Internal Revenue Service

Election To Postpone Determination as To Whether the Presumption That an Activity Is Engaged in for Profit Applies

© To be filed by individuals, estates, trusts, partnerships, and S corporations.

OMB No. 1545-0195
Expires 12-31-94

Name(s) as shown on tax return	Identifying number as shown on tax return

Address (number and street, apt. no., rural route) (or P.O. box number if mail is not delivered to street address)