Note: *The draft you are looking for begins on the next page.*

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However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of the form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and publications usually have some additional changes before their final release. Early release drafts are posted at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, publications, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at IRS.gov/FormsComments. Include "NTF" followed by the form or publication number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more information, click here.

TREASURY/IRS AND OMB USE ONLY DRAFT

Instructions for Form 8832

(Rev. December 2026)

Entity Classification Election

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8832 and its instructions, such as legislation enacted after they were published, go to *IRS.gov/Form 8832*.

What's New

New mailing list. New mailing addresses for Form 8832 have been updated. See *Where To File*, later.

General Instructions

Purpose of Form

An eligible entity uses Form 8832 to elect to be classified for federal tax purposes as an association taxable as a corporation, a partnership, or an entity that has a single owner and is disregarded as separate from its owner (disregarded entity). An eligible entity is classified for federal tax purposes under the default rules described below unless it files Form 8832 or Form 2553, Election by a Small Business Corporation. See *Who Must File*, later.

The IRS will use the information entered on the form to establish the entity's filing and reporting requirements for federal tax purposes.

Note: An entity must file Form 2553 if making an election under section 1362(a) to be an S corporation.

Who Must File

Do not file this form for an eligible entity that:

- Has been determined to be or claims to be tax exempt under section 501(a);
- Is electing to be under section 856(c)(1) to be a real estate investment trust (REIT), as defined in section 856; or
- Is electing to be classified as an S corporation. An eligible entity that timely files Form 2553 to elect classification as an S corporation and meets all other requirements to qualify as an S corporation is deemed under Regulations section 301.7701-3(c)(1)(v)(C) to have made an election to be classified as an association taxable as a corporation.

All three of these entities are deemed to have made an election to be classified as an association. See *Foreign Entities Classified as Corporations for Federal Tax Purposes*, later.

Tip: Do not file this form if the entity wants to be classified under the default rules (discussed later) and has not made a prior election (for example, a newly formed entity).

Tip: Do not file this form if the change in classification of a disregarded entity or a partnership is due solely to a change in the number of owners. See Rev. Rul. 99-5,1999-1 C.B. 434, and Rev. Rul. 99-6, 1999-1 C.B. 432.

Default Rules

If an existing entity decides to change its classification via an entity classification election, it may do so subject to the 60-month limitation rule. See the instructions for lines 2a and 2b.

Domestic default rule. Unless an election is made on Form 8832, a domestic eligible entity is:

1. A partnership if it has two or more members, or
2. A disregarded entity. See Regulations section 301.7701-5(a) for the definition of "domestic."

An eligible entity classified as a partnership will become a disregarded entity when the entity's membership is reduced to one member and a disregarded entity will be classified as a partnership when the entity has more than one member. In contrast, a change in the number of members of an eligible entity classified as an association doesn't affect the entity's classification.

Foreign default rule. Unless an election is made on Form 8832, a foreign eligible entity is:

1. A partnership if it has two or more members and at least one member doesn't have limited liability,
2. An association if all members have limited liability, or
3. A disregarded entity if it has a single owner that doesn't have limited liability. See Regulations section 301.7701-5(a) for the definition of "foreign."

However, if a qualified foreign entity files a valid election to be classified as a partnership based on the reasonable assumption that it had two or more owners as of the effective date of the election, and the qualified entity is later determined to have a single owner, the IRS will deem the election to be an election to be classified as a disregarded entity, provided:

1. The qualified entity's owner and purported owners file amended returns that are consistent with the treatment of the entity as a disregarded entity;
2. The amended returns are filed before the close of the period of limitations on assessments under section 6501(a) for the relevant tax year; and
3. The corrected Form 8832, with the "Relief for a late change of entity classification election sought under Revenue Procedure 2010-32" box checked, is filed and attached to the amended tax return. See *Rev. Proc. 2010-32* for details.

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Also, if the qualified foreign entity files a valid election to be classified as a disregarded entity based on the reasonable assumption that it had a single owner as of the effective date of the election, and the qualified entity is later determined to have two or more owners, the IRS will deem the election to be an election to be classified as a partnership, provided:

1. The qualified entity files information returns and the actual owners file original or amended returns consistent with the treatment of the entity as a partnership;
2. The amended returns are filed before the close of the period of limitations on assessments under section 6501(a) for the relevant tax year; and
3. The corrected Form 8832, with the "Relief for a late change of entity classification election sought under Revenue Procedure 2010-32" box checked, is filed and attached to the amended tax returns. See *Rev. Proc. 2010-32* for details.

Definitions

Affected person. An affected person is either:

- With respect to the effective date of the eligible entity's classification election, a person who would have been required to attach a copy of the Form 8832 for the eligible entity to its federal tax or information return for the tax year of the person which includes that date; or
- With respect to any subsequent date after the entity's requested effective date of the classification election, a person who would have been required to attach a copy of the Form 8832 for the eligible entity to its federal tax or information return for the person's tax year that includes that subsequent date had the election first become effective on that subsequent date.

Association. For purposes of this form, an association is an eligible entity taxable as a corporation by election or, under the foreign default rule, discussed earlier.

Business entity. A business entity is any entity recognized for federal tax purposes that is not properly classified as a trust under Regulations section 301.7701-4 or otherwise subject to special treatment under the Code regarding the entity's classification. See Regulations section 301.7701-2(a).

Corporation. For federal tax purposes, a corporation is any of the following.

1. A business entity organized under a federal or state statute, or under a statute of a federally recognized Indian tribe, if the statute describes or refers to the entity as incorporated or as a corporation, body corporate, or body politic.
2. An association (as determined under Regulations section 301.7701-3).
3. A business entity organized under a state statute, if the statute describes or refers to the entity as a joint-stock company or joint-stock association.
4. An insurance company.
5. A state-chartered business entity conducting banking activities, if any of its deposits are insured under the Federal Deposit Insurance Act, as amended, 12 U.S.C. 1811 et seq., or a similar federal statute.
6. A business entity wholly owned by a state or any political subdivision thereof, or a business entity wholly owned by a foreign government or any other entity described in Regulations section 1.892-2T.
7. A business entity that is taxable as a corporation under a provision of the Code other than section 7701(a)(3).
8. A foreign business entity listed later under *Foreign Entities Classified as Corporations for Federal Tax Purposes*. See Regulations section 301.7701-2(b)(8) for any exceptions and inclusions to items on this list and for any revisions made to this list since these instructions were printed.
9. An entity created or organized under the laws of more than one jurisdiction (business entities with multiple charters) if the entity is treated as a corporation with respect to any one of the jurisdictions. See Regulations section 301.7701-2(b)(9) for examples.

Disregarded entity. A disregarded entity is an eligible entity that has a single owner and is disregarded as separate from its owner for income tax purposes. Regulations section 301.7701-2(c)(2) treats a "disregarded entity" as separate from its owner for several purposes, including:

- Employment tax purposes, effective for wages paid on or after January 1, 2009;
- Excise taxes reported on Form 720, 730, 2290, 11-C, or 8849, effective for excise taxes reported and paid after 2007; and
- Reporting when a domestic disregarded entity is wholly owned directly or indirectly by a foreign person.

See the employment tax and excise tax return instructions for more information.

Eligible entity. An eligible entity is a business entity that isn't included in item 1, or items 3 through 9, under *Corporation*, earlier. Eligible entities include limited liability companies (LLCs) and partnerships. An eligible entity (including one that is classified as a corporation either as a result of an election or under the foreign default rule, discussed later) can make an election to change its classification. See *Lines 2a and 2b*, later, for certain limitations on elections.

Limited liability. A member of a foreign eligible entity has limited liability if the member has no personal liability for any debts of or claims against the entity by reason of being a member. This determination is based solely on the statute or law under which the entity is organized (except if the underlying statute or law allows the entity to specify in its organizational documents whether the members will have limited liability, the organizational documents may also be relevant). A member has personal liability if the creditors of the entity may seek satisfaction of all or any part of the debts or claims against the entity from the member as such. A member has personal liability even if the member makes an agreement under which

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another person (whether or not a member of the entity) assumes that liability or agrees to indemnify that member for that liability.

Partnership. For purposes of this form, a partnership is an eligible entity that has at least two members and isn't classified as a corporation as defined earlier under *Corporation*.

Qualified foreign entity. For the purpose of section 3.02 of Rev. Proc. 2010-32, a business entity is a qualified foreign entity if the following conditions are satisfied.

1. The business entity must be an eligible entity that is a business entity allowed to elect its classification under Regulations section 301.7701-3(a).
2. The business entity must be a foreign entity as determined under Regulations section 301.7701-5(a).
3. The business entity would otherwise be classified as an association taxable as a corporation. This either could be the entity's default classification under Regulations section 301.7701-3(b)(2)(i)(B) for a newly formed or newly relevant entity or could be by election under Regulations section 301.7701-3(c) for an existing relevant entity. This requirement is important because the revenue procedure is designed to prevent an intended flow-through election from failing and causing corporate treatment merely because the ownership count was mistaken.
4. The business entity must have filed an otherwise valid Form 8832 under Regulations section 301.7701-3(c). It must have elected to be classified either (a) as a partnership based on the reasonable assumption that it had two or more owners on the effective date of the election, or (b) as a disregarded entity based on the reasonable assumption that it had a single owner on the effective date of the election.
5. The business entity and its actual or purported owners must have treated the entity consistently with the Form 8832 election on all filed federal tax and information returns. Alternatively, no federal tax or information returns must have been required since the effective date of the election.
6. The period of limitations must still be open. The assessment period under section 6501(a) must not have expired for any affected tax year affected by the election of the business entity or its actual or purported owners. This preserves the IRS's ability to examine and adjust the affected tax years, if necessary.

Effect of Election

The federal tax treatment of elective changes in classification as described in Regulations section 301.7701-3(g)(1) is summarized as follows.

- If an eligible entity classified as a partnership elects to be classified as an association, it is deemed that the partnership contributes all of its assets and liabilities to the association in exchange for stock in the association, and immediately thereafter, the partnership liquidates by distributing the stock of the association to its partners.
- If an eligible entity classified as an association elects to be classified as a partnership, it is deemed that the association distributes all of its assets and liabilities to its shareholders in liquidation of the association, and immediately thereafter, the shareholders contribute all of the distributed assets and liabilities to a newly formed partnership.
- If an eligible entity classified as an association elects to be a disregarded entity, it is deemed that the association distributes all of its assets and liabilities to its single owner in liquidation of the association.
- If an eligible entity that is a disregarded entity elects to be classified as an association, the owner of the eligible entity is deemed to contribute all of the assets and liabilities of the entity to the association in exchange for the stock of the association.

Note: For more information on the federal tax consequences of elective changes in classification, see Regulations section 301.7701-3(g).

When To File

Generally, an election specifying an eligible entity's classification cannot take effect more than 75 days prior to the date the election is filed, nor can it take effect later than 12 months after the date the election is filed. An eligible entity may be eligible for late election relief in certain circumstances. For more information, see *Part II*, later.

Where To File

File Form 8832 with the Internal Revenue Service Center for your state listed later.

Further Notification of Elections

In addition, attach a copy of Form 8832 to the entity's federal tax or information return for the tax year of the election. If the entity isn't required to file a return for that year, a copy of its Form 8832 must be attached to the federal tax returns of all direct or indirect owners of the entity for the tax year of the owner that includes the date on which the election took effect. An indirect owner of the electing entity doesn't have to attach a copy of the Form 8832 to its tax return if an entity in which it has an interest is already filing a copy of the Form 8832 with its return. Failure to attach a copy of Form 8832 will not invalidate an otherwise valid election, but penalties may be assessed against any person who is required to, but doesn't, attach Form 8832.

Each member of the entity is required to file the member's return consistent with the entity election. Penalties apply to returns filed inconsistent with the entity's election.

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Taxpayer in the states below	SEND your form to...
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201
A foreign country or U.S. territory	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0023

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Receipt of Election

The service center will notify the eligible entity at the address listed on Form 8832 if its election is received. A receipt notification does not mean that the IRS has determined that the election is valid. Under certain circumstances, when the IRS can tell that on its face that the form is invalid, you will also be notified. The entity should generally receive a receipt notification within 60 days after it has filed Form 8832. A notification of receipt does not represent a determination by the IRS of its validity.

Care should be exercised to ensure that the IRS receives the election. If the entity is not notified of receipt or invalidity of its election within 60 days of the date of filing, take follow-up action by calling 800-829-0115, or by sending a letter to the service center to inquire about its status. Send any such letter by certified or registered mail via the U.S. Postal Service (USPS), or equivalent type of delivery by a designated private delivery service (PDS) (see *Notice 2016-30* (or its successor)).

If the IRS questions whether Form 8832 was filed, an acceptable proof of filing is:

- A certified or registered mail receipt (timely postmarked) from the USPS, or its equivalent from a designated PDS;
- Form 8832 with a received stamp;
- Form 8832 with a stamped IRS received date; or
- An IRS letter stating that Form 8832 has been accepted.

Specific Instructions

Name. Enter the name of the eligible entity electing to be classified.

Employer identification number (EIN). Show the EIN of the eligible entity electing to be classified.

Caution: Do not enter "Applied For" on this line.

Note: Any entity that has an EIN will retain that EIN even if its federal tax classification changes under Regulations section 301.7701-3.

An EIN can be applied for on the IRS website at *IRS.gov/EIN*.

If a disregarded entity's classification changes so that it is classified as a partnership or association for federal tax purposes, and that entity had an EIN, then the entity must continue to use that EIN. If the entity did not already have its own EIN, then the entity must apply for an EIN and not use the identifying number of the single owner.

A foreign entity that makes an election under Regulations section 301.7701-3(c) must also use its own taxpayer identification number (TIN). See sections 6721 through 6724 for penalties that may apply for failure to supply TINs.

If the entity electing to be classified using Form 8832 does not have an EIN, it must apply for one on Form SS-4, Application for Employer Identification Number. The entity must have received an EIN by the time Form 8832 is filed in order for the form to be processed. An election will not be accepted if the eligible entity does not provide an EIN.

Caution: Do not apply for a new EIN for an existing entity that is changing its classification if the entity already has an EIN.

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Address. Enter the address of the entity electing a classification. All correspondence regarding the acceptance or nonacceptance of the election will be sent to this address. Include the suite, room, or other unit number after the street address. If the post office does not deliver mail to the street address and the entity has a P.O. box, show the box number instead of the street address. If the electing entity receives its mail in care of a third party (such as an accountant or an attorney), enter on the street address line "C/O" followed by the third party's name and street address or P.O. box.

Address change. If the eligible entity has changed its address since filing Form SS-4 or the entity's most recently filed return (including a change to an "in care of" address), check the box for an address change.

Late classification relief sought under Revenue Procedure 2009-41. Check the box if the entity is seeking relief under Rev. Proc. 2009-41, 2009-39 I.R.B. 439, for a late classification election. For more information, see *Part II*, later.

Relief for a late change of entity classification election sought under Revenue Procedure 2010-32. Check the box if the entity is seeking relief under Rev. Proc. 2010-32, 2010-36 I.R.B. 320. For more information, see *Foreign default rule*, earlier.

Part I. Election Information

Complete Part I whether or not the entity is seeking relief under *Rev. Proc. 2009-41* or *Rev. Proc. 2010-32*.

Line 1. Check box 1a if the entity is newly formed and is electing its classification on the date of its formation. Do not file this form if the entity wants to be classified under the default rules on its date of formation.

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Also check box 1a if the classification of a foreign eligible entity was not relevant (as defined in Regulations section 301.7701-3(d)(1)) before the effective date of the election. The election should be reported as an "Initial classification by a newly formed entity," notwithstanding that the effective date of the election is subsequent to the date that the entity was formed in the foreign jurisdiction.

Check box 1b if the entity is changing its current classification. However, box 1b should not be checked if a foreign eligible entity that is not relevant (as defined in Regulations section 301.7701-3(d)(1)) elects to change its classification.

Lines 2a and 2b. 60-month limitation rule. Once an eligible entity makes an election to change its classification, the entity generally cannot change its classification by election again during the 60 months after the effective date of the election. However, the IRS may (by private letter ruling) permit the entity to change its classification by election within the 60-month period if more than 50% of the ownership interests in the entity, as of the effective date of the election, are owned by persons that did not own any interests in the entity on the effective date or the filing date of the entity's prior election.

Note: The 60-month limitation does not apply if the previous election was made by a newly formed eligible entity and was effective on the date of formation. The 60-month limitation also does not apply if the previous election was made by a foreign eligible entity that was not relevant (as defined in Regulations sections 301.7701-3(d)(1)) before the effective date of that previous election.

Line 4. If an eligible entity has only one owner, provide the name of its owner on line 4a and the owner's identifying number (social security number, individual taxpayer identification number, or EIN) on line 4b. If the electing eligible entity is owned by an entity that is a disregarded entity or by an entity that is a member of a series of tiered disregarded entities, identify the first entity (the entity closest to the electing eligible entity) that is not a disregarded entity. For example, if the electing eligible entity is owned by disregarded entity A, which is owned by another disregarded entity B, and disregarded entity B is owned by partnership C, provide the name and EIN of partnership C as the owner of the electing eligible entity. If the owner is a foreign person or entity and does not have a U.S. identifying number, enter "none" on line 4b.

Line 5. If the eligible entity is owned by one or more members of an affiliated group of corporations that file a consolidated return, provide the name and EIN of the parent corporation.

Line 6. Check the appropriate box on line 6 if you are changing your current classification (including electing out of a default classification). Do not file this form if you fall within a default classification that is the desired classification for the new entity.

Line 7. If the entity making the election is created or organized in a foreign jurisdiction, enter the name of the foreign country in which it is organized. This information must be provided even if the entity is also organized under domestic law.

Line 8. Generally, the election will take effect on the date you enter on line 8 of this form, or on the date filed if no date is entered on line 8. An election specifying an entity's classification for federal tax purposes can take effect no more than 75 days prior to the date the election is filed, nor can it take effect later than 12 months after the date on which the election is filed. If line 8 shows a date more than 75 days prior to the date on which the election is filed, the election will default to 75 days before the date it is filed. If line 8 shows an effective date more than 12 months from the filing date, the election will take effect 12 months after the date the election is filed.

Consent statement and signature(s). Form 8832 must be signed by:

1. Each member of the electing entity who is an owner at the time the election is filed; or
2. Any officer, manager, or member of the electing entity who is authorized (under local law or the organizational documents) to make the election. The elector represents to having such authorization under penalties of perjury.

If an election is to be effective for any period prior to the time it is filed, each person who was an owner starting on the day before the date the election is to be effective and the date the election is filed, and who is not an owner at the time the election is filed, must sign.

If you need a continuation sheet or use a separate consent statement, attach it to Form 8832. The separate consent statement must contain the same information as shown on Form 8832.

Note: Attach to your tax return a copy of the signed Form 8832 filed with the IRS.

Part II. Late Election Relief

Complete Part II only if the entity is requesting late election relief under *Rev. Proc. 2009-41*.

An eligible entity may be eligible for late election relief under Rev. Proc. 2009-41, 2009-39 I.R.B. 439, if each of the following requirements is met.

1. The entity failed to obtain its requested classification as of the date of its formation (or upon the entity's classification becoming relevant) or failed to obtain its requested change in classification solely because Form 8832 was not filed timely.
2. Either:
   a. The entity has not filed a federal tax or information return for the first year in which the election was intended because the due date has not passed for that year's federal tax or information return; or
   b. The entity has timely filed all required federal tax returns and information returns (or if not timely, within 6 months after its due date, excluding extensions) consistent with its requested classification for all of the years the entity intended the requested election to be effective and no inconsistent tax or information returns have been filed by or with respect to the entity during any of the tax years. For

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changes in an eligible entity's classification election, consistent filing of returns includes filing returns consistent with the deemed treatment of elective changes under Regulations section 301.7701-3(g). If the eligible entity is not required to file a federal tax return or information return, each affected person who is required to file a federal tax return or information return must have timely filed all such returns (or if not timely, within 6 months after its due date, excluding extensions) consistent with the entity's requested classification for all of the years the entity intended the requested election to be effective and no inconsistent tax or information returns have been filed during any of the tax years.

3. The entity has reasonable cause for its failure to timely make the entity classification election.
4. Three years and 75 days from the requested effective date of the eligible entity's classification election have not passed.

For details on the requirement to attach a copy of Form 8832, see Rev. Proc. 2009-41 and the instructions under *Where To File*, earlier.

To obtain relief, file Form 8832 with the applicable IRS service center listed under *Where To File*, earlier, within 3 years and 75 days from the requested effective date of the eligible entity's classification election.

If Rev. Proc. 2009-41 does not apply, an entity may seek relief for a late entity election by requesting a private letter ruling and paying a user fee in accordance with *Rev. Proc. 2026-1* (or its successor).

Line 11. Explain the reason for the failure to file a timely entity classification election.

Signatures. Part II of Form 8832 must be signed by an authorized representative of the eligible entity and each affected person. See *Affected person*, earlier. The individual or individuals who sign the declaration must have personal knowledge of the facts and circumstances related to the election.

Foreign Entities Classified as Corporations for Federal Tax Purposes

American Samoa — Corporation
Argentina — Sociedad Anonima
Australia — Public Limited Company
Austria — Aktiengesellschaft
Barbados — Limited Company
Belgium — Societe Anonyme
Belize — Public Limited Company
Bolivia — Sociedad Anonima
Brazil — Sociedad Anonima
Bulgaria — Aktsionerno Druzhestvo
Canada — Corporation and Company
Chile — Sociedad Anonima
People's Republic of China — Gufen Youxian Gongsi
Republic of China (Taiwan) — Ku-fen Yu-hsien Kung-szu
Colombia — Sociedad Anonima
Costa Rica — Sociedad Anonima
Croatia — Dionicko Drustvo
Cyprus — Public Limited Company
Czech Republic — Akciova Spolecnost
Denmark — Aktieselskab
Ecuador — Sociedad Anonima or Compania Anonima
Egypt — Sharikat Al-Mossahamah
El Salvador — Sociedad Anonima
Estonia — Aktsiaselts
European Economic Area/European Union — Societas Europaea
Finland — Julkinen Osakeyhtio/Publikt Aktiebolag
France — Societe Anonyme
Germany — Aktiengesellschaft
Greece — Anonymos Etairia
Guam — Corporation
Guatemala — Sociedad Anonima
Guyana — Public Limited Company
Honduras — Sociedad Anonima
Hong Kong — Public Limited Company
Hungary — Reszvenytarsasag
Iceland — Hlutafelag
India — Public Limited Company
Indonesia — Perseroan Terbuka
Ireland — Public Limited Company
Israel — Public Limited Company
Italy — Societa per Azioni
Jamaica — Public Limited Company
Japan — Kabushiki Kaisha
Kazakstan — Ashyk Aktsionerlik Kogham
Republic of Korea — Chusik Hoesa
Latvia — Akciju Sabiedriba
Liberia — Corporation
Liechtenstein — Aktiengesellschaft
Lithuania — Akcine Bendroves
Luxembourg — Societe Anonyme
Malaysia — Berhad
Malta — Public Limited Company
Mexico — Sociedad Anonima
Morocco — Societe Anonyme
Netherlands — Naamloze Vennootschap
New Zealand — Limited Company
Nicaragua — Compania Anonima
Nigeria — Public Limited Company
Northern Mariana Islands — Corporation
Norway — Allment Aksjeselskap
Pakistan — Public Limited Company
Panama — Sociedad Anonima
Paraguay — Sociedad Anonima
Peru — Sociedad Anonima
Philippines —Stock Corporation
Poland — Spolka Akcyjna
Portugal — Sociedade Anonima
Puerto Rico — Corporation
Romania — Societe pe Actiuni
Russia — Otkrytoye Aktsionernoy Obshchestvo
Saudi Arabia — Sharikat Al-Mossahamah
Singapore — Public Limited Company
Slovak Republic — Akciova Spolocnost
Slovenia — Delniska Druzba
South Africa — Public Limited Company
Spain — Sociedad Anonima
Surinam — Naamloze Vennootschap
Sweden — Publika Aktiebolag
Switzerland — Aktiengesellschaft
Thailand — Borisat Chamkad (Mahachon)
Trinidad and Tobago — Limited Company

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Tunisia — Societe Anonyme
Turkey — Anonim Sirket
Ukraine — Aktsionerne Tovaristvo Vidkritogo Tipu
United Kingdom — Public Limited Company
United States Virgin Islands — Corporation
Uruguay — Sociedad Anonima
Venezuela — Sociedad Anonima or Compania Anonima

Caution: See Regulations section 301.7701-2(b)(8) for any exceptions and inclusions to items on this list and for any revisions made to this list since these instructions were printed.

Paperwork Reduction Act Notice. We ask for you to obtain the information on this form to carry out the Internal Revenue laws of the United States. You are required to obtain this information. You are not required to obtain the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	2hr., 46 min.
Learning about the law or the form	3 hr., 48min.
Preparing and sending the form to the IRS	36 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments through *IRS.gov/FormComments*. Or you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File*, earlier.

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