

Part II Selection of Tax Year Under Revenue Procedure 83-25*

H Check the applicable box below to indicate whether the corporation is:

- Adopting the tax year entered in item B, Part I.
 Retaining the tax year entered in item B, Part I.
 Changing to the tax year entered in item B, Part I.

I Check the applicable box below to indicate the representation statement the corporation is making as required under section 7.01 (item 4) of Revenue Procedure 83-25, 1983-1 C.B. 689 (or comparable section of the Revenue Procedure to be issued in 1987).

- Under penalties of perjury, I represent that shareholders holding more than half of the shares of the stock (as of the first day of the tax year to which the request relates) of the corporation have the same tax year or are concurrently changing to the tax year that the corporation adopts, retains, or changes to per item B, Part I.
 Under penalties of perjury, I represent that the corporation is adopting, retaining, or changing to a tax year that coincides with its natural business year as verified by its satisfaction of the requirements of section 4.042(a), (b), (c), and (d) of Revenue Procedure 83-25 (or comparable section of the Revenue Procedure to be issued in 1987).

J Check here if the tax year entered in item B, Part I, is requested under the provisions of section 8 of Revenue Procedure 83-25 (or comparable section of the Revenue Procedure to be issued in 1987). Attach to Form 2553 a statement and other necessary information pursuant to the ruling request requirements of Revenue Procedure 87-1. The statement must include the business purpose for the desired tax year. See instructions.

*At the time the Form 2553 and Instructions were printed, Revenue Procedure 83-25 was in the process of being revised.

Part III Back-Up Request by Certain Corporations Initially Selecting a Fiscal Year (See Instructions.)

Check here if the corporation agrees to adopt or to change to a tax year ending December 31 if necessary for IRS to accept this election for S corporation status (temporary regulations section 18.1378-1(b)(2)(ii)(A)). This back-up request does not apply if the fiscal tax year request is approved by IRS or if the election to be an S corporation is not accepted.

Part IV Request by Corporation for Tax Year Determination by IRS (See Instructions.)

Check here if the corporation requests the IRS to determine the permitted tax year for the corporation based on information submitted in Part I (and attached schedules). This request is made under provisions of temporary regulations section 18.1378-1(d).