

# Instructions for Form 2553

(Rev. December 2017)

## Election by a Small Business Corporation



Department of the Treasury  
Internal Revenue Service

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

### Future Developments

For the latest information about developments related to Form 2553 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form2553](http://IRS.gov/Form2553).

### Reminder

Simplified methods for a corporation (entity) to request relief for a late S corporation election, ESBT election, QSST election, or corporate classification election are in effect. See [Relief for Late Elections](#).

## General Instructions

### Purpose of Form

A corporation or other entity eligible to elect to be treated as a corporation must use Form 2553 to make an election under section 1362(a) to be an S corporation. An entity eligible to elect to be treated as a corporation that meets certain tests discussed below will be treated as a corporation as of the effective date of the S corporation election and doesn't need to file Form 8832, Entity Classification Election.

The income of an S corporation generally is taxed to the shareholders of the corporation rather than to the corporation itself. However, an S corporation may still owe tax on certain income. For details, see *Tax and Payments* in the Instructions for Form 1120S, U.S. Income Tax Return for an S Corporation.

### Who May Elect

A corporation or other entity eligible to elect to be treated as a corporation may elect to be an S corporation only if it meets all the following tests.

1. It is (a) a domestic corporation, or (b) a domestic entity eligible to elect to be treated as a corporation, that timely files Form 2553 and meets all the other tests listed below. If Form 2553 isn't timely filed, see [Relief for Late Elections](#), later.

2. It has no more than 100 shareholders. You can treat an individual and his or her spouse (and their estates) as one shareholder for this test. You can also treat all members of a family (as defined in section 1361(c)(1)(B)) and their estates as one shareholder for this test. For additional situations in which certain entities will be treated as members of a family, see Regulations section 1.1361-1(e)(3)(ii). All others are treated as separate shareholders. For details, see section 1361(c)(1).

3. Its only shareholders are individuals, estates, exempt organizations described in section 401(a) or 501(c)(3), or certain trusts described in section 1361(c)(2)(A).

For information about the section 1361(d)(2) election to be a qualified subchapter S trust (QSST), see the instructions for Part III. For information about the section 1361(e)(3) election to be an electing small business trust (ESBT), see

Regulations section 1.1361-1(m). For guidance on how to convert a QSST to an ESBT, see Regulations section 1.1361-1(j)(12). If these elections weren't timely made, see Rev. Proc. 2013-30, 2013-36 I.R.B. 173, available at [IRS.gov/irb/2013-36\\_IRB#RP-2013-30](http://IRS.gov/irb/2013-36_IRB#RP-2013-30).

4. It has no nonresident alien shareholders.
5. It has only one class of stock (disregarding differences in voting rights). Generally, a corporation is treated as having only one class of stock if all outstanding shares of the corporation's stock confer identical rights to distribution and liquidation proceeds. See Regulations section 1.1361-1(l) for details.
  6. It isn't one of the following ineligible corporations.
    - a. A bank or thrift institution that uses the reserve method of accounting for bad debts under section 585.
    - b. An insurance company subject to tax under subchapter L of the Code.
    - c. A corporation that has elected to be treated as a possessions corporation under section 936.
    - d. A domestic international sales corporation (DISC) or former DISC.
  7. It has or will adopt or change to one of the following tax years.
    - a. A tax year ending December 31.
    - b. A natural business year.
    - c. An ownership tax year.
    - d. A tax year elected under section 444.
    - e. A 52-53-week tax year ending with reference to a year listed above.
    - f. Any other tax year (including a 52-53-week tax year) for which the corporation establishes a business purpose.

For details on making a section 444 election or requesting a natural business, ownership, or other business purpose tax year, see the instructions for Part II.

8. Each shareholder consents as explained in the instructions for column K.

See sections 1361, 1362, and 1378, and their related regulations for additional information on the above tests.

A parent S corporation can elect to treat an eligible wholly owned subsidiary as a qualified subchapter S subsidiary. If the election is made, the subsidiary's assets, liabilities, and items of income, deduction, and credit generally are treated as those of the parent. For details, see Form 8869, Qualified Subchapter S Subsidiary Election.

### When To Make the Election

Complete and file Form 2553:

- No more than 2 months and 15 days after the beginning of the tax year the election is to take effect, or
- At any time during the tax year preceding the tax year it is to take effect.

For this purpose, the 2-month period begins on the day of the month the tax year begins and ends with the close of the

day before the numerically corresponding day of the second calendar month following that month. If there is no corresponding day, use the close of the last day of the calendar month.

**Example 1. No prior tax year.** A calendar year small business corporation begins its first tax year on January 7. The 2-month period ends March 6 and 15 days after that is March 21. To be an S corporation beginning with its first tax year, the corporation must file Form 2553 during the period that begins January 7 and ends March 21. Because the corporation had no prior tax year, an election made before January 7 won't be valid.

**Example 2. Prior tax year.** A calendar year small business corporation has been filing Form 1120 as a C corporation but wishes to make an S election for its next tax year beginning January 1. The 2-month period ends February 28 (29 in leap years) and 15 days after that is March 15. To be an S corporation beginning with its next tax year, the corporation must file Form 2553 during the period that begins the first day (January 1) of its last year as a C corporation and ends March 15th of the year it wishes to be an S corporation. Because the corporation had a prior tax year, it can make the election at any time during that prior tax year.

**Example 3. Tax year less than 2 1/2 months.** A calendar year small business corporation begins its first tax year on November 8. The 2-month period ends January 7 and 15 days after that is January 22. To be an S corporation beginning with its short tax year, the corporation must file Form 2553 during the period that begins November 8 and ends January 22. Because the corporation had no prior tax year, an election made before November 8 won't be valid.

## Relief for Late Elections

The following two sections discuss relief for late S corporation elections and relief for late S corporation and entity classification elections for the same entity. For supplemental procedural requirements when seeking relief for multiple late elections, see Rev. Proc. 2013-30, section 4.04.

When filing Form 2553 for a **late** S corporation election, the corporation (entity) **must** enter in the top margin of the first page of Form 2553 "FILED PURSUANT TO REV. PROC. 2013-30." Also, if the late election is made by attaching Form 2553 to Form 1120S, the corporation (entity) **must** enter in the top margin of the first page of Form 1120S "INCLUDES LATE ELECTION(S) FILED PURSUANT TO REV. PROC. 2013-30."

The election can be filed with the current Form 1120S if all earlier Forms 1120S have been filed. The election can be attached to the first Form 1120S for the year including the effective date if filed simultaneously with any other delinquent Forms 1120S. Form 2553 can also be filed separately.

### Relief for a Late S Corporation Election Filed by a Corporation

A late election to be an S corporation generally is effective for the tax year following the tax year beginning on the date entered on line E of Form 2553. However, relief for a late election may be available if the corporation can show that the failure to file on time was due to reasonable cause.

To request relief for a late election, a corporation that meets the following requirements must explain the reasonable cause for failure to timely file the election and its

diligent actions to correct the mistake upon discovery. This information can be provided on line I of Form 2553 or on an attached statement.

1. The corporation intended to be classified as an S corporation as of the date entered on line E of Form 2553;

2. The corporation fails to qualify as an S corporation (see [Who May Elect](#), earlier) on the effective date entered on line E of Form 2553 solely because Form 2553 wasn't filed by the due date (see [When To Make the Election](#), earlier);

3. The corporation has reasonable cause for its failure to timely file Form 2553 and has acted diligently to correct the mistake upon discovery of its failure to timely file Form 2553;

4. Form 2553 will be filed within 3 years and 75 days of the date entered on line E of Form 2553; and

5. A corporation that meets requirements (1) through (4) must also be able to provide statements from all shareholders who were shareholders during the period between the date entered on line E of Form 2553 and the date the completed Form 2553 is filed stating that they have reported their income on all affected returns consistent with the S corporation election for the year the election should have been made and all subsequent years. Completion of Form 2553, Part I, column K, *Shareholder's Consent Statement* (or similar document attached to Form 2553), will meet this requirement; or

6. A corporation that meets requirements (1) through (3) but not requirement (4) can still request relief for a late election on Form 2553 if the following statements are true.

a. The corporation and all its shareholders reported their income consistent with S corporation status for the year the S corporation election should have been made, and for every subsequent tax year (if any);

b. At least 6 months have elapsed since the date on which the corporation filed its tax return for the first year the corporation intended to be an S corporation; and

c. Neither the corporation nor any of its shareholders was notified by the IRS of any problem regarding the S corporation status within 6 months of the date on which the Form 1120S for the first year was timely filed.

To request relief for a late election when the above requirements aren't met, the corporation generally must request a private letter ruling and pay a user fee in accordance with Rev. Proc. 2017-1, 2017-1 I.R.B. 1 (or its successor).

### Relief for a Late S Corporation Election Filed By an Entity Eligible To Elect To Be Treated as a Corporation

A late election to be an S corporation and a late entity classification election for the same entity may be available if the entity can show that the failure to file Form 2553 on time was due to reasonable cause. Relief must be requested within 3 years and 75 days of the effective date entered on line E of Form 2553.

To request relief for a late election, an entity that meets the following requirements must explain the reasonable cause for failure to timely file the election and its diligent actions to correct the mistake upon discovery. This information can be provided on line I of Form 2553 or on an attached statement.

1. The entity is an eligible entity as defined in Regulations section 301.7701-3(a) (see *Purpose of Form* in the Form 8832 instructions).

2. The entity intended to be classified as an S corporation as of the date entered on line E of Form 2553.

3. Form 2553 will be filed within 3 years and 75 days of the date entered on line E of Form 2553.

4. The entity failed to qualify as a corporation solely because Form 8832 wasn't timely filed under Regulations section 301.7701-3(c)(1)(i) (see *When To File* in the Form 8832 instructions), or Form 8832 wasn't deemed to have been filed under Regulations section 301.7701-3(c)(1)(v)(C) (see *Who Must File* in the Form 8832 instructions).

5. The entity fails to qualify as an S corporation (see [Who May Elect](#), earlier) on the effective date entered on line E of Form 2553 because Form 2553 wasn't filed by the due date (see [When To Make the Election](#), earlier).

6. The entity either:

a. Timely filed all Forms 1120S consistent with its requested classification as an S corporation, or

b. Didn't file Form 1120S because the due date for the first year's Form 1120S hasn't passed.

7. The entity has reasonable cause for its failure to timely file Form 2553 and has acted diligently to correct the mistake upon discovery of its failure to timely file Form 2553.

8. The S corporation can provide statements from all shareholders who were shareholders during the period between the date entered on line E of Form 2553 and the date the completed Form 2553 is filed stating that they have reported their income on all affected returns consistent with the S corporation election for the year the election should have been made and all subsequent years. Completion of Form 2553, Part I, column K, *Shareholder's Consent Statement* (or similar document attached to Form 2553), will meet this requirement.

To request relief for a late election when the above requirements aren't met, the entity generally must request a private letter ruling and pay a user fee in accordance with Rev. Proc. 2017-1 (or its successor).

## Where To File

Generally, send the original election (no photocopies) or fax it to the Internal Revenue Service Center listed below. If the corporation files this election by fax, keep the original Form 2553 with the corporation's permanent records. However, certain late elections can be filed attached to Form 1120S. See [Relief for Late Elections](#), earlier.



To find the latest mailing address or fax number for filing Form 2553, go to [IRS.gov](#) and enter "Where to file Form 2553" in the search box.

**Private delivery services.** You can use certain private delivery services (PDS) designated by the IRS to file this election. Go to [IRS.gov/PDS](#) for the current list of designated services.

The PDS can tell you how to get written proof of the mailing date.

For the IRS mailing address to use if you're using PDS, go to [IRS.gov/PDSstreetAddresses](#).

If the corporation's principal business, office, or agency is located in:	Use the following address or fax number:
Connecticut, Delaware, District of Columbia, Florida, Indiana, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	Department of the Treasury Internal Revenue Service Center Cincinnati, OH 45999 Fax: (855) 270-4081
Georgia, Illinois, Kentucky, Michigan, Tennessee, Wisconsin	Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999 Fax: (855) 887-7734
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Center Ogden, UT 84201 Fax: (855) 214-7520

## Acceptance or Nonacceptance of Election

The service center will notify the corporation if its election is accepted and when it will take effect. The corporation will also be notified if its election isn't accepted. The corporation should generally receive a determination on its election within 60 days after it has filed Form 2553. If box Q1 in Part II is checked, the corporation will receive a ruling letter from the IRS that either approves or denies the selected tax year. When box Q1 is checked, it will generally take an additional 90 days for the Form 2553 to be accepted.

Care should be exercised to ensure that the IRS receives the election. If the corporation isn't notified of acceptance or nonacceptance of its election within 2 months of the date of filing (date faxed or mailed), or within 5 months if box Q1 is checked, take follow-up action by calling 1-800-829-4933.

If the IRS questions whether Form 2553 was filed, an acceptable proof of filing is:

- A certified or registered mail receipt (timely postmarked) from the U.S. Postal Service, or its equivalent from a designated private delivery service (see Notice 2016-30, 2016-18 I.R.B. 676, available at [IRS.gov/irb/2016-18\\_IRB#NOT-2016-30](#) (or its successor));
- Form 2553 with an accepted stamp;
- Form 2553 with a stamped IRS received date; or
- An IRS letter stating that Form 2553 has been accepted.



*Do not file Form 1120S for any tax year before the year the election takes effect. If the corporation is now required to file Form 1120, U.S. Corporation Income Tax Return, or any other applicable tax return, continue filing it until the election takes effect.*

## End of Election

Once the election is made, it stays in effect until it is terminated or revoked. IRS consent generally is required for another election by the corporation (or a successor corporation) on Form 2553 for any tax year before the 5th tax year after the first tax year in which the termination or revocation took effect. See Regulations section 1.1362-5 for details.

## Specific Instructions

### Part I

#### Name and Address

Enter the corporation's true name as stated in the corporate charter or other legal document creating it. If the corporation's mailing address is the same as someone else's, such as a shareholder's, enter "C/O" and this person's name following the name of the corporation. Include the suite, room, or other unit number after the street address. If the Post Office doesn't deliver to the street address and the corporation has a P.O. box, show the box number instead of the street address. If the corporation changed its name or address after applying for its employer identification number, be sure to check the box in item D of Part I.

#### Item A. Employer Identification Number (EIN)

Enter the corporation's (entity's) EIN. If the corporation (entity) doesn't have an EIN, it must apply for one. An EIN can be applied for:

- Online—Go to [IRS.gov/EIN](https://www.irs.gov/EIN). The EIN is issued immediately once the application information is validated.
- By faxing or mailing Form SS-4, Application for Employer Identification Number.

If the corporation (entity) hasn't received its EIN by the time the return is due, enter "Applied For" and the date the EIN was applied in the space for the EIN. For more details, see the Instructions for Form SS-4.

#### Item E. Effective Date of Election



*Form 2553 generally must be filed no later than 2 months and 15 days after the date entered for item E. For details and exceptions, see [When To Make the Election](#), earlier.*

A corporation (or entity eligible to elect to be treated as a corporation) making the election effective for its first tax year in existence should enter the earliest of the following dates:

- The date the corporation (entity) first had shareholders (owners),
- The date the corporation (entity) first had assets, or
- The date the corporation (entity) began doing business.



*When the corporation (entity) is making the election for its first tax year in existence, it will usually enter the beginning date of a tax year that begins on a date other than January 1.*

A corporation (entity) not making the election for its first tax year in existence that is keeping its current tax year should enter the beginning date of the first tax year for which it wants the election to be effective.

A corporation (entity) not making the election for its first tax year in existence that is changing its tax year and wants to be an S corporation for the short tax year needed to switch tax years should enter the beginning date of the short tax year. If the corporation (entity) doesn't want to be an S corporation for this short tax year, it should enter the beginning date of the tax year following this short tax year and file Form 1128, Application To Adopt, Change, or Retain a Tax Year. If this change qualifies as an automatic approval request (Form 1128, Part II), file Form 1128 as an attachment to Form 2553. If this change qualifies as a ruling request (Form 1128, Part III), file Form 1128 separately. If filing Form 1128, enter "Form 1128" on the dotted line to the left of the entry space for item E.

#### Item F

Check the box that corresponds with the S corporation's selected tax year. If box (2) or (4) is checked, provide the additional information about the tax year, and complete Part II of the form.

#### Signature

Form 2553 must be signed and dated by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or any other corporate officer (such as tax officer) authorized to sign.

If Form 2553 isn't signed, it won't be considered timely filed.

#### Column J

Enter the name and address of each shareholder or former shareholder required to consent to the election. If stock of the corporation is held by a nominee, guardian, custodian, or an agent, enter the name and address of the person for whom the stock is held. If a single member limited liability company (LLC) owns stock in the corporation, and the LLC is treated as a disregarded entity for federal income tax purposes, enter the owner's name and address. The owner must be eligible to be an S corporation shareholder.

For an election filed before the effective date entered for item E, only shareholders who own stock on the day the election is made need to consent to the election.

For an election filed on or after the effective date entered for item E, all shareholders or former shareholders who owned stock at any time during the period beginning on the effective date entered for item E and ending on the day the election is made must consent to the election.

If the corporation timely filed an election, but one or more shareholders didn't timely file a consent, see Regulations section 1.1362-6(b)(3)(iii). If the shareholder was a community property spouse who was a shareholder solely because of a state community property law, see Rev. Proc. 2004-35, 2004-23 I.R.B. 1029, available at [IRS.gov/irb/2004-23\\_IRB#RP-2004-35](https://www.irs.gov/irb/2004-23_IRB#RP-2004-35).

#### Column K. Shareholder's Consent Statement

Each shareholder consents by signing and dating either in column K or on a separate consent statement. The following special rules apply in determining who must sign.

- If an individual and his or her spouse have a community interest in the stock or in the income from it, both must consent. For more information about community property, see Pub. 555.
- Each tenant in common, joint tenant, and tenant by the entirety must consent.
- A minor's consent is made by the minor, legal representative of the minor, or a natural or adoptive parent of the minor if no legal representative has been appointed.
- The consent of an estate is made by the executor or administrator.
- The consent of an electing small business trust (ESBT) is made by the trustee and, if a grantor trust, the deemed owner. See Regulations section 1.1362-6(b)(2)(iv) for details.
- If the stock is owned by a qualified subchapter S trust (QSST), the deemed owner of the trust must consent.
- If the stock is owned by a trust (other than an ESBT or QSST), the person treated as the shareholder by section 1361(c)(2)(B) must consent.

**Continuation sheet or separate consent statement.** If you need a continuation sheet or use a separate consent statement, attach it to Form 2553. It must contain the name, address, and EIN of the corporation and the information requested in columns J through N of Part I.

### Column L

Enter the number of shares of stock each shareholder owns on the date the election is filed and the date(s) the stock was acquired. Enter -0- for any former shareholders listed in column J. An entity without stock, such as a limited liability company (LLC), should enter the percentage of ownership and date(s) acquired.

### Column M

Enter the social security number of each individual listed in column J. Enter the EIN of each estate, qualified trust, or exempt organization.

### Column N

Enter the month and day that each shareholder's tax year ends. If a shareholder is changing his or her tax year, enter the tax year the shareholder is changing to, and attach an explanation indicating the present tax year and the basis for the change (for example, an automatic revenue procedure or a letter ruling request).

## Part II

Complete Part II if you checked box (2) or (4) in Part I, item F.

**Note.** Corporations can't obtain automatic approval of a fiscal year under the natural business year (box P1) or ownership tax year (box P2) provisions if they are under examination, before an appeals (area) office, or before a federal court without meeting certain conditions and attaching a statement to the application. For details, see section 7.03 of Rev. Proc. 2006-46, 2006-45 I.R.B. 859, available at [IRS.gov/irb/2006-45\\_IRB#RP-2006-46](http://IRS.gov/irb/2006-45_IRB#RP-2006-46).

### Box P1

A corporation that doesn't have a 47-month period of gross receipts can't automatically establish a natural business year.

### Box Q1

For examples of an acceptable business purpose for requesting a fiscal tax year, see section 5.02 of Rev. Proc.

2002-39, 2002-22 I.R.B. 1046, and Rev. Rul. 87-57, 1987-2 C.B. 117.

Attach a statement showing the relevant facts and circumstances to establish a business purpose for the requested fiscal year. For details on what is sufficient to establish a business purpose, see section 5.02 of Rev. Proc. 2002-39.

If your business purpose is based on one of the natural business year tests provided in section 5.03 of Rev. Proc. 2002-39, identify which test you are using (the 25% gross receipts, annual business cycle, or seasonal business test). For the 25% gross receipts test, provide a schedule showing the amount of gross receipts for each month for the most recent 47 months. For either the annual business cycle or seasonal business test, provide the gross receipts from sales and services (and inventory costs, if applicable) for each month of the short period, if any, and the three immediately preceding tax years. If the corporation has been in existence for less than three tax years, submit figures for the period of existence.

If you check box Q1, you will be charged a user fee of \$5,800 (subject to change by Rev. Proc. 2018-1 or its successor). Don't pay the fee when filing Form 2553. The service center will send Form 2553 to the IRS in Washington, DC, who, in turn, will notify the corporation that the fee is due.

### Box Q2

If the corporation makes a back-up section 444 election for which it is qualified, then the section 444 election will take effect in the event the business purpose request isn't approved. In some cases, the tax year requested under the back-up section 444 election may be different than the tax year requested under business purpose. See Form 8716, Election To Have a Tax Year Other Than a Required Tax Year, for details on making a back-up section 444 election.

### Boxes Q3 and R2

If the corporation isn't qualified to make the section 444 election after making the item Q2 back-up section 444 election or indicating its intention to make the election in item R1, and therefore it later files a calendar year return, it should enter "Section 444 Election Not Made" in the top left corner of the first calendar year Form 1120S it files.

## Part III



*Use Part III only if you make the election in Part I. Form 2553 can't be filed with only Part III completed.*

In Part III, the income beneficiary (or legal representative) of certain qualified subchapter S trusts (QSSTs) may make the QSST election required by section 1361(d)(2). Part III may be used to make the QSST election only if corporate stock has been transferred to the trust on or before the date on which the corporation makes its election to be an S corporation. However, a statement can be used instead of Part III to make the election. If there was an inadvertent failure to timely file a QSST election, see the relief provisions under Rev. Proc. 2013-30.

The deemed owner of the QSST must also consent to the S corporation election in column K of Form 2553.

**Additional QSST election.** If you are making more than one QSST election, use additional copies of page 4 or use a separate election statement, and attach it to Form 2553. It must contain all information requested under Part III.

## Part IV

The representations listed in Part IV must be attached to a late corporate classification election intended to be effective on the same date that a late S corporation election was

intended to be effective. For more information on making these late elections, see [Relief for a Late S Corporation Election Filed By an Entity Eligible To Elect To Be Treated as a Corporation](#), earlier.

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**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide 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 section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business income tax return. The estimated burden for all other taxpayers who file this form is shown below.

<b>Recordkeeping</b> .....	9 hr., 48 min.
<b>Learning about the law or the form</b> .....	2 hr., 33 min.
<b>Preparing and sending the form to the IRS</b> .....	4 hr., 1 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 from [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send the form to this office.

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