



Department of the Treasury
Internal Revenue Service
Ogden, UT 84404

Notice	CP264
Tax period	December 31, 2016
Notice date	February 7, 2017
Employer ID number	nn-nnnnnnn
To contact us	Phone 1-800-829-0115

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A message about your S corporation election for tax year ending December 31, 2016

We couldn't approve your election

We reviewed your election to be treated as an S corporation for the tax year ending December 31, 2016, but we couldn't approve it because:

- We didn't receive the election in time for the tax year you requested.

What you need to do

You don't need to do anything.

If you want, you can reapply for your election.

You must file an election on or before the 15th day of the third month of the tax year on your Form 2553 or at any time in the year before. If you file an election after the 15th day of the third month of the tax year, but before the end of the tax year, the election will be effective for the following year.

Keep in mind

You and your shareholders should file returns as you did before you filed the election.

Any shareholders who reported Form 1120S income or losses on Form 1040 in anticipation of this election must file amended returns (Form 1040X) to correct any differences in personal income tax for the tax years involved.

Additional information

- Visit www.irs.gov/cp264.
- For tax forms, instructions, or publications, visit our website at www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.
- You can contact us by mail at the address at the top of this notice. Be sure to include your Employer ID number, the tax year, and the form number you are writing about.

If you need assistance, please don't hesitate to contact us.