



Department of Treasury
Internal Revenue Service

[Redacted]

Notice	CP278
Notice date	Month XX, XXXX
Employer ID number	[Redacted]
To contact us	[Redacted]

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[Redacted]

Important information about your Form 8832

We denied your request

We're returning your Form 8832 in a separate letter. We can't accept the effective date you requested because you didn't file your form within 75 days of your election date.

What you need to do

If you want to make an election for a date within 75 days of your election date or for a future effective date, complete and timely submit Form 8832. Sign and date the form in the appropriate space and return it to us.

You can also request relief for a late initial entity classification election under Revenue Procedure 2009-41.

If you're a foreign entity, you should consult Revenue Procedure 2010-32 if you're simultaneously making an S election and an entity classification election.

Continued on back...



Contact information

INTERNAL REVENUE SERVICE

[Redacted]

[Redacted]

[Redacted]

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If your address has changed, please call [Redacted] or visit www.irs.gov.

Please check here if you've included any correspondence. Write your Employer ID number [Redacted] the tax period (Month XX, XXXX), and the form number (XXXX) on any correspondence.

a.m. a.m.
 p.m. p.m.

Primary phone Best time to call Secondary phone Best time to call

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What you need to do (continued)

To qualify for relief:

Rev. Proc. 2009-41 provides relief on a late filed Form 8832 for eligible entities if all the following requirements are met:

- The entity did not timely file Form 8832,
- The entity has a declaration of consistent filing signed by all affected parties,
- The entity either:
 - hasn't filed a federal tax return for the initial year of the intended election because the due date of the return hasn't passed, or
 - the entity timely filed (within 6 months of the due date) all applicable returns and filed consistently with the classification election being in place, or
 - the entity is not required to file an annual tax return and each affected person that is required to file a federal tax return has timely filed (within 6 months of the due date) consistent with the classification election being in place,
- The entity has reasonable cause for its failure to timely file Form 8832,
- Three years and 75 days haven't passed since the requested effective date of the entity classification election,
- The entity filed a new Form 8832 with the statement "FILED IN PURSUANT TO REVENUE PROCEDURE 2009-41" written at the top, and
- The entity included a declaration and statement of reasonable cause with the Form 8832.

For more information on late qualification, see Rev. Proc. 2009-41 at www.irs.gov and search keyword "rev proc 2009-41."

Rev. Proc. 2010-32 provides relief to foreign entities who want to simultaneously make an entity classification election and a subchapter S election and who meet all the following requirements:

- The entity amended their return as if the election was in place,
- The entity filed all required amended returns before the close of the period of limitations on assessments,
- The entity filed a new Form 8832 with the statement "FILED PURSUANT TO REVENUE PROCEDURE 2010-32" written at the top, and
- The entity attached a copy of said 8832 with the amended return.

For more information on late qualification, see Rev. Proc. 2010-32 at www.irs.gov and search keyword "rev proc 2010-32."

Additional information

- Visit www.irs.gov/cp278
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676)
- Keep this notice for your records.

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