



Department of Treasury
Internal Revenue Service

[REDACTED]

Notice	CP286D
Notice date	February 2, 2009
Employer ID number	[REDACTED]
To contact us	[REDACTED]

Page 1 of 1

[REDACTED]

Your Section 444 Election has been Terminated

We terminated your Section 444 election because you didn't file Form 8752, Required Payment or Refund Under Section 7519, annually as required. This election allowed you to file your business income tax return (either Form 1065 or Form 1120S) on a fiscal year basis. You are now required to file Form 1065 or Form 1120S on a calendar year if you are still in business.

If you disagree

Send supporting documentation showing Form 8752 was compliant along with this notice to:

Internal Revenue Service

[REDACTED]

What you need to do

- Prepare and file your business tax return on a calendar year basis.
- If you have a credit balance on Form 8752, you must file a FINAL Form 8752 to claim your refund.

Important reminder

Now that your Section 444 election has been terminated, if you file your Form 1065 or Form 1120S using a fiscal year instead of a calendar year, the return will be rejected and it won't be considered filed.

Additional information

- Visit www.irs.gov/cp286d.
- 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.