



Department of Treasury  
Internal Revenue Service

[Redacted]

Notice	CP287
Notice date	
Taxpayer ID number	[Redacted]
To contact us	[Redacted]

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[Redacted]

Important information about your Form 8716

## We denied your request because you must use a calendar year

We received your Form 8716. We can't process your request because we show you established your tax year as a calendar year. Therefore, you can't make an Internal Revenue Code (IRC) Section 444 election.

### What you need to know

If you're a partnership, S corporation, or Personal Service Corporation, who has historically used a calendar year and is required to use a calendar year, you can't make an IRC Section 444 election.

Our records show your tax period historically ended December 31. You should file your annual returns at the end your required tax year, usually a calendar tax year.

We'll mail your denied Form 8716 separately.

### Additional information

- Visit [www.irs.gov/cp287](http://www.irs.gov/cp287)
  - For tax forms, instructions, and publications, visit [www.irs.gov](http://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.



## Contact information

[Redacted]

Notice	CP287
Notice date	
Employer ID number	[Redacted]

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

INTERNAL REVENUE SERVICE

[Redacted]

[Redacted]