



Department of Treasury  
Internal Revenue Service

[Redacted]

Notice	CP287A
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 due to your late filing

We received your Form 8716. We can't process your request because you filed the form late.

### What you need to know

To request an Internal Revenue Code (IRC) Section 444 election, you must file your form by the earlier of:

- the due date (not including extensions) of the income tax return for the tax year resulting from the IRC Section 444 election, or
- the 15<sup>th</sup> day of the 5<sup>th</sup> month following the month that includes the 1<sup>st</sup> day of the tax year the election will be effective. (Ex: If the election will be effective September 5, the date to consider will be February 15.)

You should file your annual returns at the end of your required tax year, usually a calendar tax year.

We'll mail your denied Form 8716 separately.

### Additional information

- Visit [www.irs.gov/cp287a](http://www.irs.gov/cp287a)
- 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	CP287A
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.  
 p.m.

a.m.  
 p.m.

Primary phone

Best time to call

Secondary phone

Best time to call

INTERNAL REVENUE SERVICE

[Redacted]

[Redacted]