



Department of Treasury
Internal Revenue Service

[Redacted]

Notice	CP287C
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 had a previous IRC Section 444 termination

We received your Form 8716. We can't process your request because we show an Internal Revenue Code (IRC) Section 444 election was previously terminated.

What you need to know

You can make an IRC Section 444 election only once.

- It remains in effect until the entity changes its accounting period to its required tax year or some other permitted year or
- It is penalized for willfully failing to comply with the requirements of IRC Sections 280H or 7519.
- If the election is terminated, the entity cannot make another IRC Section 444 election.

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

We'll mail your denied Form 8716 separately.

Additional information

- Visit www.irs.gov/cp287c
- 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.



Contact information

[Redacted]

Notice	CP287C
Notice date	
Employer ID number	[Redacted]

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.
 p.m.

a.m.
 p.m.

Primary phone

Best time to call

Secondary phone

Best time to call

INTERNAL REVENUE SERVICE

[Redacted]

[Redacted]