

**Entity Classification Election**► **Information about Form 8832 and its instructions is at [www.irs.gov/form8832](http://www.irs.gov/form8832).****Type  
or  
Print**

Name of eligible entity making election

Employer identification number

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. Follow the country's practice for entering the postal code.

- Check if: ☐ Address change ☐ Late classification relief sought under Revenue Procedure 2009-41  
☐ Relief for a late change of entity classification election sought under Revenue Procedure 2010-32

**Part I Election Information****1 Type of election** (see instructions):

- a** ☐ Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.  
**b** ☐ Change in current classification. Go to line 2a.

**2a** Has the eligible entity previously filed an entity election that had an effective date within the last 60 months?

- ☐ **Yes.** Go to line 2b.  
☐ **No.** Skip line 2b and go to line 3.

**2b** Was the eligible entity's prior election an initial classification election by a newly formed entity that was effective on the date of formation?

- ☐ **Yes.** Go to line 3.  
☐ **No.** Stop here. You generally are not currently eligible to make the election (see instructions).

**3** Does the eligible entity have more than one owner?

- ☐ **Yes.** You can elect to be classified as a partnership or an association taxable as a corporation. Skip line 4 and go to line 5.  
☐ **No.** You can elect to be classified as an association taxable as a corporation or to be disregarded as a separate entity. Go to line 4.

**4** If the eligible entity has only one owner, provide the following information:

- a** Name of owner ► \_\_\_\_\_  
**b** Identifying number of owner ► \_\_\_\_\_

**5** If the eligible entity is owned by one or more affiliated corporations that file a consolidated return, provide the name and employer identification number of the parent corporation:

- a** Name of parent corporation ► \_\_\_\_\_  
**b** Employer identification number ► \_\_\_\_\_