

Application To Adopt, Change, or Retain a Tax Year

OMB No. 1545-0134

► Information about Form 1128 and its separate instructions is available at www.irs.gov/form1128.

Attachment
 Sequence No. **148**

Part I General Information

Important: All filers must complete Part I and sign below. See instructions.

Type or Print	Name of filer (if a joint return is filed, also enter spouse's name) (see instructions)	Filer's identifying number
	Number, street, and room or suite no. (if a P.O. box, see instructions)	Service Center where income tax return will be filed
	City or town, state, and ZIP code	Filer's area code and telephone number/Fax number
	Name of applicant, if different than the filer (see instructions)	Applicant's identifying number (see instructions)
	Name of person to contact (if not the applicant or filer, attach a power of attorney)	Contact person's area code and telephone number/Fax number

1 Check the appropriate box(es) to indicate the type of applicant (see instructions).

- | | | |
|---|--|--|
| <input type="checkbox"/> Individual | <input type="checkbox"/> Cooperative (sec. 1381(a)) | <input type="checkbox"/> Passive foreign investment company (PFIC) (sec. 1297) |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Controlled foreign corporation (CFC) (sec. 957) | <input type="checkbox"/> Other foreign corporation |
| <input type="checkbox"/> Estate | <input type="checkbox"/> Foreign sales corporation (FSC) or Interest-charge domestic international sales corporation (IC-DISC) | <input type="checkbox"/> Tax-exempt organization |
| <input type="checkbox"/> Domestic corporation | <input type="checkbox"/> Specified foreign corporation (SFC) (sec. 898) | <input type="checkbox"/> Homeowners Association (sec. 528) |
| <input type="checkbox"/> S corporation | <input type="checkbox"/> 10/50 corporation (sec. 904(d)(2)(E)) | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Personal service corporation (PSC) | <input type="checkbox"/> Trust | (Specify entity and applicable Code section) |

2a Approval is requested to (check one) (see instructions):

- Adopt a tax year ending ► _____ (Partnerships and PSCs: Go to Part III after completing Part I.)
- Change to a tax year ending ► _____
- Retain a tax year ending ► _____

b If changing a tax year, indicate the date the present tax year ends (see instructions). ► _____

c If adopting or changing a tax year, the first return or short period return will be filed for the tax year beginning ► _____, 20____, and ending ► _____, 20____

3 Is the applicant's present tax year, as stated on line 2b above, also its current financial reporting year? ► **Yes** **No**

If "No," attach an explanation.

4 Indicate the applicant's present overall method of accounting.

- Cash receipts and disbursements method Accrual method
- Other method (specify) ► _____

5 State the nature of the applicant's business or principal source of income.

Signature-All Filers (See Who Must Sign in the instructions.)

Sign Here ► Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than filer) is based on all information of which preparer has any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►	Firm's EIN ►		Phone no.	
	Firm's address ►				