

	Yes	No												
6 Corporations only, enter the losses or credits, if any, that were generated or that expired in the short period: <table style="margin-left: 40px; width: 80%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align:center;">Generated</th> <th style="text-align:center;">Expiring</th> </tr> </thead> <tbody> <tr> <td>Net operating loss</td> <td style="text-align:right;">\$ _____</td> <td style="text-align:right;">\$ _____</td> </tr> <tr> <td>Capital loss</td> <td style="text-align:right;">\$ _____</td> <td style="text-align:right;">\$ _____</td> </tr> <tr> <td>Unused credits</td> <td style="text-align:right;">\$ _____</td> <td style="text-align:right;">\$ _____</td> </tr> </tbody> </table>		Generated	Expiring	Net operating loss	\$ _____	\$ _____	Capital loss	\$ _____	\$ _____	Unused credits	\$ _____	\$ _____		
	Generated	Expiring												
Net operating loss	\$ _____	\$ _____												
Capital loss	\$ _____	\$ _____												
Unused credits	\$ _____	\$ _____												
7 Enter the amount of deferral, if any, resulting from the change (see section 5.05(1), (2), (3) and 6.01(7) of Rev. Proc. 2002-39, or its successor) ▶ \$ _____														
8a Is the applicant a U.S. shareholder in a CFC? ▶ If "Yes," attach a statement for each CFC providing the name, address, identifying number, tax year, the percentage of total combined voting power of the applicant, and the amount of income included in the gross income of the applicant under section 951 for the 3 tax years immediately before the short period and for the short period.														
b Will each CFC concurrently change its tax year? ▶ If "Yes" to line 8b, go to Part II, line 3. If "No," attach a statement explaining why the CFC will not be conforming to the tax year requested by the U.S. shareholder.														
9a Is the applicant a U.S. shareholder in a PFIC as defined in section 1297? ▶ If "Yes," attach a statement providing the name, address, identifying number, and tax year of the PFIC, the percentage of interest owned by the applicant, and the amount of distributions or ordinary earnings and net capital gain from the PFIC included in the income of the applicant.														
b Did the applicant elect under section 1295 to treat the PFIC as a qualified electing fund? ▶														
10a Is the applicant a member of a partnership, a beneficiary of a trust or estate, a shareholder of an S corporation, a shareholder of an IC-DISC, or a shareholder of an FSC? ▶ If "Yes," attach a statement providing the name, address, identifying number, type of entity (partnership, trust, estate, S corporation, IC-DISC, or FSC), tax year, percentage of interest in capital and profits, or percentage of interest of each IC-DISC or FSC and the amount of income received from each entity for the first preceding year and for the short period. Indicate the percentage of gross income of the applicant represented by each amount.														
b Will any partnership concurrently change its tax year to conform with the tax year requested? ▶														
c If "Yes" to line 10b, has any Form 1128 been filed for such partnership? ▶														
11 Does the applicant or any related entity currently have any accounting method, tax year, ruling, or technical advice request pending with the IRS National Office? ▶ If "Yes," attach a statement explaining the type of request (method, tax year, etc.) and the specific issues involved in each request.														
12 Is Form 2848 , Power of Attorney and Declaration of Representative, attached to this application? ▶														
13 Does the applicant request a conference of right (in person or by telephone) with the IRS National Office, if the IRS proposes to disapprove the application? ▶														
14 Enter amount of user fee attached to this application (see instructions) ▶ \$ _____														

Section B - Corporations (other than S corporations and controlled foreign corporations) (see instructions)

	Yes	No
15 Enter the date of incorporation. ▶		
16a Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period? ▶		
b If "Yes," will the corporation be going to a permitted S corporation tax year? ▶ If "No" to line 16b, attach an explanation.		
17 Is the corporation a member of an affiliated group filing a consolidated return? ▶ If "Yes," attach a statement providing (a) the name, address, identifying number used on the consolidated return, tax year, and Service Center where the applicant files the return; (b) the name, address, and identifying number of each member of the affiliated group; (c) the taxable income (loss) of each member for the 3 years immediately before the short period and for the short period; and (d) the name of the parent corporation.		
18a Personal service corporations (PSCs): Attach a statement providing each shareholder's name, type of entity (individual, partnership, corporation, etc.), address, identifying number, tax year, percentage of ownership, and amount of income received from the PSC for the first preceding year and the short period.		
b If the PSC is using a tax year other than the required tax year, indicate how it obtained its tax year. <input type="checkbox"/> Grandfathered (attach copy of letter ruling) <input type="checkbox"/> Section 444 election (date of election _____) <input type="checkbox"/> Letter ruling (date of letter ruling _____ (attach copy))		