Form **8832**

(Rev. December 2013

Entity Classification Election

OMB No. 1545-1516

Department of the Treasury Internal Revenue Service

▶ Information about Form 8832 and its instructions is at www.irs.gov/form8832.

	Name of eligible entity making election	Employer identification number					
Туре	Number, street, and room or suite no. If a P.O. box, see instructions.						
or							
Print	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.						
► Ch	► Check if: ☐ Address change ☐ Late classification relief sought under Revenue Procedure 2009-41						
Dout	Relief for a late change of entity classification election sought under Revenue Proce Election Information	dure 2010-32					
Part	Election information						
1	Type of election (see instructions):						
a b	☐ Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.☐ 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 instruction)	ns).					
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 No. You can elect to be classified as an association taxable as a corporation or to be disreto line 4. 	_					
4	If the eligible entity has only one owner, provide the following information:						
a b	Name of owner ►ldentifying number of owner ►						
5	If the eligible entity is owned by one or more affiliated corporations that file a consolidated retemployer identification number of the parent corporation:	urn, provide the name and					
а	Name of parent corporation ►						
b	Employer identification number ►						

orm 88	332 (Rev. 12-2013)			Page 2		
Part	,					
6	Type of entity (see instructions):					
a b c d e f	 ☐ A domestic eligible entity with a single owner electing to be disregarded as a separate entity. ☐ A foreign eligible entity electing to be classified as an association taxable as a corporation. 					
7	If the eligible entity is created or organized in a foreign jurisdiction, provide the foreign country of organization ▶					
8	Election is to be effective beginning (month, day, year) (see instructions)					
9	Name and title of contact person whom the IRS may call for more information 10 Contact person's telephone number					
	Consent Statem	nent and Signature(s) (see	instru	uctions)		
Under penalties of perjury, I (we) declare that I (we) consent to the election of the above-named entity to be classified as indicated above, and that I (we) have examined this election and consent statement, and to the best of my (our) knowledge and belief, this election and consent statement are true, correct, and complete. If I am an officer, manager, or member signing for the entity, I further election under penalties of perjury that I am authorized to make the election on its behalf.						
	Signature(s)	Date		Title		

Form 8832 (Rev. 12-2013)		Page \$		
Part II Late Election Relief				
Provide the explanation as to why the entity classification election was not filed on time (see instructions).				
Under penalties of perjury, I (we) declare that I (we) ha of my (our) knowledge and belief, the election contain and complete. I (we) further declare that I (we) have pr further declare that the elements required for relief in	s all the relevant facts relating ersonal knowledge of the facts	to the election, and such facts are true, correct, and circumstances related to the election. I (we)		
Signature(s)	Date	Title		