Form 8832
(Rev. March 2007)

Department of the Treasury
Internal Revenue Service

Entity Classification Election

▶ See separate instructions.

▶ Use with Form 2553 to make a late election (see instructions).

OMB No. 1545-1516

Part I **Type of Election and Entity Classification Election**

Name of entity

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.)

Employer identification number

Check applicable boxes:

▶ C Effective date of classification (see instructions)

1 Type of election:

a ☐ Initial classification by a newly-formed entity

b ☐ Change in current classification

2 a Has the entity been notified that its classification election will be challenged by the Internal Revenue Service?

☐ Yes ☐ No

b Was the entity's election accepted by the Internal Revenue Service?

☐ Yes ☐ No

3 Does the entity have a qualified domestic trust as a shareholder? See instructions.

☐ Yes ☐ No

4 Is the entity applying for relief under Rev. Proc. 2009-3?

a ☐ Yes. Attach a statement describing the reasonable cause for failure to timely file the election and the steps taken to correct the failure.

b ☐ No. Attach a statement explaining why relief is not requested.

5 Is the entity a newly-formed entity that has failed to obtain necessary employer identification number (EIN) by the due date for the election?

a ☐ Yes

b ☐ No

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6 Type of entity

a ☐ A domestic corporation

b ☐ A domestic partnership

c ☐ A domestic limited liability company

d ☐ A foreign government or foreign wholly owned entity

e ☐ A disregarded entity that is wholly owned by a foreign person

f ☐ A foreign corporation, partnership, trust, or estate

7 Limitation on benefits (see instructions) ▶

8 Enter any applicable exemption code(s) ▶ ____ / ____ / ____

9 Name of disregarded entity receiving the payment (see instructions)

10 Country of residence of disregarded entity receiving the payment

Consent Statement

Signature(s)	Date	Title