

**Before completing Form 1128, see the instructions to determine if this form must be filed.**

**Form 1128** consists of three parts:

- **Part I** must be completed by all applicants.
- **Part II** must be completed only by applicants requesting approval on a change or retention of a tax year under an expeditious approval rule. See the **Expeditious Approval Rules** in the instructions to determine who qualifies.
- **Part III**, Section A must be completed by all applicants requesting a ruling from the IRS National Office on a change, adoption, or retention of their tax year. For this type of application, a user fee must be attached. In addition to completing Section A, corporations, S corporations, partnerships, controlled foreign corporations, tax-exempt organizations, estates, and passive foreign investment companies must also complete the specific section in Part III that applies to the particular entity.

**Check one of the boxes below:**

- Individual
- Partnership
- Estate
- Corporation
- S Corporation
- Personal Service Corporation
- Cooperative (Sec. 1381(a))
- Tax-Exempt Organization
- Controlled Foreign Corporation (Sec. 957)
- Foreign Personal Holding Company (Sec. 552)
- Specified Foreign Corporation (Sec. 898)
- Passive Foreign Investment Company (Sec. 1296)
- Other Foreign Corporation
- Other \_\_\_\_\_  
(Specify entity and applicable Code section)

**Part I All Applicants** (See page 4 for required signature(s)).

Please Type or Print	Name of applicant (If joint return is filed, also give spouse's name.)	Identifying number (See instructions.)
	Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.)	Service center where income tax return will be filed
	City or town, state, and ZIP code	Applicant's area code and telephone number/Fax number ( ) ( )
	Name of person to contact (If not applicant, attach power of attorney.)	Contact person's area code and telephone number/Fax number ( ) ( )

**1** Is **Form 2848**, Power of Attorney and Declaration of Representative, attached to this application? . ►  **Yes**  **No**

**2** Enter amount of **User Fee** attached to this application. (See instructions for Part I.) . . . . . ► \$

**3a** Approval is requested to (check one):

- Adopt a tax year ending ► .....  
(Partnerships and personal service corporations: 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 ► .....

**c** If adopting or changing a tax year, indicate the short period return that will be required to be filed for the tax year beginning ► , 19 , and ending ► , 19 .

**4** Nature of applicant's business or principal source of income:

**5** Indicate the applicant's overall method of accounting:

- Cash receipts and disbursements method
- Accrual method
- Other method (explain) ►

**Part II** Expeditious Approval Rules (See instructions.)

	Yes	No
<b>1</b> Is the applicant a corporation described in section 4 of Rev. Proc. 92-13, 1992-1 C.B. 665 (as modified and amplified by Rev. Proc. 92-13A, 1992-1 C.B. 668), that is requesting a change in a tax year under Rev. Proc. 92-13? . . . . . ▶		
<b>2a</b> Is the applicant a partnership, an S corporation, or a personal service corporation that is requesting a tax year under the expeditious approval rules in section 4 of Rev. Proc. 87-32, 1987-2 C.B. 396, <b>and</b> that is not precluded from using the expeditious approval rules under section 3 of that revenue procedure? . . . . . ▶		
<b>b</b> Is the applicant a partnership, an S corporation, or a personal service corporation that is retaining or changing to a tax year that coincides with its natural business year as defined in section 4.01(1) of Rev. Proc. 87-32, <b>and</b> such tax year results in no greater deferral of income to the partners or shareholders than the present tax year? ▶		
<b>c</b> Is the applicant an S corporation whose shareholders own more than 50% of the shares of stock (as of the first day of the tax year to which the request relates) of the corporation <b>and</b> have the same tax year that the corporation is retaining or changing to? . . . . . ▶		
<b>d</b> Is the applicant an S corporation whose shareholders own more than 50% of the shares of stock (as of the first day of the tax year to which the request relates) of the corporation <b>and</b> have requested approval to concurrently change to the tax year that the corporation is retaining or changing to? . . . . . ▶		
<b>3</b> Is the applicant an individual requesting a change from a fiscal year to a calendar year under Rev. Proc. 66-50, 1966-2 C.B. 1260? . . . . . ▶		
<b>4</b> Is the applicant a tax-exempt organization requesting a change under Rev. Proc. 85-58, 1985-2 C.B. 740, or Rev. Proc. 76-10, 1976-1 C.B. 548? . . . . . ▶		

If the answer to any of the above questions is "Yes," file this form with the Internal Revenue service center where the income tax return of the applicant is filed. Do **not** file Form 1128 with the National Office and do not include a user fee. See **Where to file** in Part II of the instructions.

**Part III Ruling Provisions**

(If Part III applies, file Form 1128 with the National Office and attach a user fee. See instructions.)

**SECTION A—General Information** (See instructions.)

	Yes	No
<p><b>1</b> In the last 6 years has the applicant changed or requested approval to change its tax year? . . . . . ▶</p> <p><b>a</b> If "Yes" and there was a ruling letter issued granting approval to make the change, attach a copy. If a copy of the ruling letter is not available, attach an explanation and give the date the approval was granted. If a ruling letter was not issued, explain the facts and give the date the change was implemented.</p> <p><b>b</b> If a change in tax year was granted within the last 6 years, attach an explanation discussing why another change in tax year is necessary.</p>		
<p><b>2</b> Does the applicant have any accounting method, tax year, ruling, or technical advice request pending with the National Office? . . . . . ▶</p> <p>If "Yes," attach a statement explaining the type of request (method, tax year, etc.) and the specific issues involved in each request.</p>		
<p><b>3</b> Enter the taxable income * or (loss) for the 3 tax years immediately before the short period and for the short period. If necessary, estimate the amount for the short period.</p> <p>First preceding year \$ ..... Second preceding year \$ .....</p> <p>Third preceding year \$ ..... Short period \$ .....</p> <p><i>*Individuals enter adjusted gross income. Partnerships and S corporations enter ordinary income. Section 501(c) organizations enter unrelated business taxable income. Corporations enter taxable income before net operating loss deduction and special deductions. Estates enter adjusted total income.</i></p>		
<p><b>4</b> Is the applicant a U.S. shareholder in a controlled foreign corporation (CFC)? . . . . . ▶</p> <p>If "Yes," attach a statement for each CFC stating 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.</p>		
<p><b>5a</b> Is the applicant a U.S. shareholder in a passive foreign investment company as defined in section 1296? . . . ▶</p> <p>If "Yes," attach a statement showing the name, address, identifying number and tax year of the passive foreign investment company, the percentage of interest owned by the applicant, and the amount of ordinary earnings and net capital gain from the passive foreign investment company included in the income of the applicant.</p> <p><b>b</b> Did the applicant elect under section 1295 to treat the passive foreign investment company as a qualified electing fund? ▶</p>		
<p><b>6</b> 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 Interest Charge Domestic International Sales Corporation (IC-DISC) or a shareholder in a Foreign Sales Corporation (FSC)? . . . . . ▶</p> <p>If "Yes," attach a statement showing the name, address, identifying number, tax year, percentage of interest in capital and profits, or percentage of interest of each IC-DISC and the amount of income received from each partnership, trust, estate, S corporation, IC-DISC, or FSC for the first preceding year and for the short period. Also indicate the percentage of gross income of the applicant represented by each amount.</p>		
<p><b>7</b> State the reasons for requesting the change in tax year. (Attach a separate sheet if more space is needed.) This information is required by Regulations section 1.442-1(b)(1). If the reasons are not provided, the application will be denied.</p> <p><b>Note:</b> Corporations that want to elect S corporation status should see question 2 in Section B below and the related instructions.</p> <p>.....</p> <p>.....</p>		

**SECTION B—Corporations (other than S corporations and controlled foreign corporations)** (See instructions.)

	Yes	No
<p><b>1</b> Date of incorporation ▶</p>		
<p><b>2</b> Does the corporation intend to elect to be treated as an S corporation for the tax year immediately following the short period? . . . . . ▶</p> <p>If "Yes," see the instructions for restrictions on this election.</p>		
<p><b>3</b> Is the corporation a member of an affiliated group filing a consolidated return? . . . . . ▶</p> <p>If "Yes," attach a statement showing (a) the name, address, identifying number used on the consolidated return, the tax year, and the Internal Revenue 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.</p>		
<p><b>4</b> If the applicant is a personal service corporation, attach a statement showing each shareholder's name, type of entity (e.g., individual, partnership, corporation, etc.), address, identifying number, tax year, and percentage of ownership.</p>		

**SECTION C—S Corporations** (See instructions.)

	Yes	No
1 Date of S corporation election ▶		
2 Is any shareholder applying for a corresponding change in tax year? . . . . . ▶		
3 If the corporation is using a tax year other than the required tax year, indicate how it obtained its fiscal tax year (i.e., "grandfathered," section 444 election, or ruling from the IRS National Office). . . . . If the corporation received a ruling, indicate the date of the ruling's approval and provide a copy of the ruling letter . . . . . If the corporation made a section 444 election, indicate the date of the election ▶		
4 Attach a statement showing each shareholder's name, type of entity (i.e., individual, estate, trust, or qualified Subchapter S Trust as defined in section 1361(d)(3)), address, identifying number, tax year, and percentage of ownership.		

**SECTION D—Partnerships** (See instructions.)

	Yes	No
1 Date business began ▶		
2 Is any partner applying for a corresponding change in tax year? . . . . . ▶		
3 Attach a statement showing each partner's name, type of partner (e.g., individual, partnership, estate, trust, corporation, S corporation, IC-DISC, etc.), address, identifying number, tax year, and the percentage of interest in capital and profits.		
4 Is any partner a shareholder of a personal service corporation as defined in Temporary Regulations section 1.441-4T(d)(1)? . . . . . ▶ If "Yes," attach a statement providing the name, address, identifying number, tax year, percentage of interest in capital and profits, and the amount of income received from each personal service corporation for the first preceding year and the short period.		

**SECTION E—Controlled Foreign Corporations** (See instructions.)

Attach a statement for each U.S. shareholder (as defined in section 951(b)) stating the name, address, identifying number, tax year, percentage of total combined voting power, and the amount of income included in gross income under section 951 for the 3 tax years immediately before the short period and for the short period.

**SECTION F—Tax-Exempt Organizations**

	Yes	No
1 Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Other (specify) ▶		
2 Date of organization ▶		
3 Code section under which the organization is exempt ▶		
4 Is the organization required to file an annual return on Form 990, 990-C, 990-PF, 990-T, 1120-H, or 1120-POL? . . . . . ▶		
5 Date exemption was granted ▶ . . . . . Attach a copy of the ruling letter granting exemption. If a copy of the letter is not available, attach explanation.		
6 If a private foundation, is the foundation terminating its status under section 507? . . . . . ▶		

**SECTION G—Estates**

1 Date estate was created ▶

2 Attach a statement showing:

- a Name, identifying number, address, and tax year of each beneficiary and each person who is an owner or treated as an owner of any portion of the estate.
- b Based on the adjusted total income of the estate entered in Part III, Section A, line 3, show the distribution deduction and the taxable amounts distributed to each beneficiary for the 2 tax years immediately before the short period and for the short period.

**SECTION H—Passive Foreign Investment Company**

Attach a statement showing each U.S. shareholder's name, address, identifying number, and the percentage of interest owned.

**Signature—All Applicants** (See instructions.)

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 applicant) is based on all information of which preparer has any knowledge.

Applicant's name	Date
Signature (officer of parent corporation, if applicable)	Title
Signing official's name (print or type)	Date
Signature of individual or firm (other than applicant) preparing the application	Date
Firm or preparer's name	