Form **2553**

(Rev. December 2013)

Note.

Department of the Treasury Internal Revenue Service

Election by a Small Business Corporation

(Under section 1362 of the Internal Revenue Code)

► See Parts II and III on page 3.

▶ You can fax this form to the IRS (see separate instructions).

▶ Information about Form 2553 and its separate instructions is at www.irs.gov/form2553.

This election to be an S corporation can be accepted only if all the tests are met under Who May Elect in the instructions, all shareholders have signed the consent statement, an officer has signed below, and the exact name and address of the

OMB No. 1545-0123

	corporation (entity) and other required form in	formation have been provided.						
Part	Election Information							
	Name (see instructions) ABC Widgets, LLC		A Employer identification number 12-3456789					
Type or Pri	Number, street, and room or suite no. (If a P.O. box, se 123 E Martin Street	e instructions.)	B Date incorporated 11/01/2017					
	City or town, state, and ZIP code Raleigh, NC 27601		C State of incorporation North Carolina					
D C	heck the applicable box(es) if the corporation (entity),	after applying for the EIN shown in A above	e, changed its name or address					
E E	lection is to be effective for tax year beginning (▶ 01/01/2018						
	aution. A corporation (entity) making the election eginning date of a short tax year that begins on		usually enter the					
F S	elected tax year:							
(1								
(2	_							
(3	,							
(4) ☐ 52-53-week year ending with reference to the month of ►								
lf	box (2) or (4) is checked, complete Part II.							
	f more than 100 shareholders are listed for item J (see page 2), check this box if treating members of a family as one shareholder results in no more than 100 shareholders (see test 2 under <i>Who May Elect</i> in the instructions)							
	ame and title of officer or legal representative who	· ·	I Telephone number of officer					
	John Doe, Member	and med may can ref mere information.	or legal representative					
	John Boe, Wember		213-222-3333					
	xplanation of the reasons the election or election istake upon its discovery (see instructions).	.ss. s not made on and a dodong	and the second control to serious the					
Sign	Under penalties of perjury, I declare that I have examined this election, including accompanying documents, and, to the best of my knowledge and belief, the election contains all the relevant facts relating to the election, and such facts are true, correct, and complete.							
Here	(sign your name here)	Member	12/01/2017					
	Signature of officer	Title	Date					

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Part I Election Information (continued) Note. If you need	d more row	s, use addit	ional copie:	s of page 2.	
	K Shareholder's Consent Statement Under penalties of perjury, I declare that I consent to the election of the above-named corporation (entity) to be an S corporation under section 1362(a) and that I have examined this consent statement, including accompanying documents, and, to the best of my knowledge and belief, the election contains all the relevant facts relating to the election, and such facts are true, correct, and complete. I understand my consent is binding and may not be withdrawn after the corporation (entity) has made a valid election. If seeking relief for a late filed election, I also declare under penalties of perjury that I have reported my income on all affected returns		L Stock owned or percentage of ownership (see instructions)		M Social security	
J Name and address of each shareholder or former shareholder required to consent to the election.	consistent with the S corporation el year for which the election should ha (see beginning date entered on line subsequent years.	ave been filed	Number of shares or percentage of ownership	Date(s) acquired	number or employer identification number (see instructions)	N Shareholder's tax year ends (month and day)
(see instructions)	Signature	Date				
John Doe 123 E Martin Street Raleigh, NC 27601	(sign name here)	12/01/17	100%	11/01/17	xxx-xx-xxxx	12/31
		<u> </u>	<u> </u>	<u> </u>	- 05	53 (Day, 10, 0012)

Form 2553 (Rev. 12-2013) Page 3 Selection of Fiscal Tax Year (see instructions) Part II Note. All corporations using this part must complete item O and item P, Q, or R. Check the applicable box to indicate whether the corporation is: A new corporation adopting the tax year entered in item F, Part I. An existing corporation **retaining** the tax year entered in item F, Part I. 3. An existing corporation changing to the tax year entered in item F, Part I. Complete item P if the corporation is using the automatic approval provisions of Rev. Proc. 2006-46, 2006-45 I.R.B. 859, to request (1) a natural business year (as defined in section 5.07 of Rev. Proc. 2006-46) or (2) a year that satisfies the ownership tax year test (as defined in section 5.08 of Rev. Proc. 2006-46). Check the applicable box below to indicate the representation statement the corporation is making. 1. Natural Business Year

| I represent that the corporation is adopting, retaining, or changing to a tax year that qualifies as its natural business year (as defined in section 5.07 of Rev. Proc. 2006-46) and has attached a statement showing separately for each month the gross receipts for the most recent 47 months (see instructions). I also represent that the corporation is not precluded by section 4.02 of Rev. Proc. 2006-46 from obtaining automatic approval of such adoption, retention, or change in tax year. 2. Ownership Tax Year ► ☐ I represent that shareholders (as described in section 5.08 of Rev. Proc. 2006-46) holding more than half of the shares of the stock (as of the first day of the tax year to which the request relates) of the corporation have the same tax year or are concurrently changing to the tax year that the corporation adopts, retains, or changes to per item F, Part I, and that such tax year satisfies the requirement of section 4.01(3) of Rev. Proc. 2006-46. I also represent that the corporation is not precluded by section 4.02 of Rev. Proc. 2006-46 from obtaining automatic approval of such adoption, retention, or change in tax year. Note. If you do not use item P and the corporation wants a fiscal tax year, complete either item Q or R below. Item Q is used to request a fiscal tax year based on a business purpose and to make a back-up section 444 election. Item R is used to make a regular section 444 election. Business Purpose—To request a fiscal tax year based on a business purpose, check box Q1. See instructions for details including payment of a user fee. You may also check box Q2 and/or box Q3. if the fiscal year entered in item F, Part I, is requested under the prior approval provisions of Rev. Proc. 2002-39, 2002-22 I.R.B. 1046. Attach to Form 2553 a statement describing the relevant facts and circumstances and, if applicable, the gross receipts from sales and services necessary to establish a business purpose. See the instructions for details regarding the gross receipts from sales and services. If the IRS proposes to disapprove the requested fiscal year, do you want a conference with the IRS National Office? Yes l No 2. Check here to show that the corporation intends to make a back-up section 444 election in the event the corporation's business purpose request is not approved by the IRS. (See instructions for more information.) to show that the corporation agrees to adopt or change to a tax year ending December 31 if necessary for the IRS to accept this election for S corporation status in the event (1) the corporation's business purpose request is not approved and the corporation makes a back-up section 444 election, but is ultimately not qualified to make a section 444 election, or (2) the corporation's business purpose request is not approved and the corporation did not make a back-up section 444 election. Section 444 Election—To make a section 444 election, check box R1. You may also check box R2. 1. Check here ▶ ☐ to show that the corporation will make, if qualified, a section 444 election to have the fiscal tax year shown in item F, Part I. To make the election, you must complete Form 8716, Election To Have a Tax Year Other Than a Required Tax Year, and either attach it to Form 2553 or file it separately. 2. Check here ▶ ☐ to show that the corporation agrees to adopt or change to a tax year ending December 31 if necessary for the IRS to accept this election for S corporation status in the event the corporation is ultimately not qualified to make a section 444 election. Qualified Subchapter S Trust (QSST) Election Under Section 1361(d)(2)* Part III Income beneficiary's name and address Social security number Trust's name and address Employer identification number Date on which stock of the corporation was transferred to the trust (month, day, year) . . . In order for the trust named above to be a QSST and thus a qualifying shareholder of the S corporation for which this Form 2553 is filed, I hereby make the election under section 1361(d)(2). Under penalties of perjury, I certify that the trust meets the definitional requirements of section 1361(d)(3) and that all other information provided in Part III is true, correct, and complete. Signature of income beneficiary or signature and title of legal representative or other qualified person making the election Date

*Use Part III to make the QSST election only if stock of the corporation has been transferred to the trust on or before the date on which the corporation makes its election to be an S corporation. The QSST election must be made and filed separately if stock of the corporation is transferred to the trust after the date on which the corporation makes the S election.