Form 2553
(Rev. December 2013)

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.

Note. 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 corporation (entity) and other required form information have been provided.

Part I  Election Information

A Employer identification number
12-3456789

B Date incorporated
11/01/2017

C State of incorporation
North Carolina

D Check the applicable box(es) if the corporation (entity), after applying for the EIN shown in A above, changed its □ name or □ address

E Election is to be effective for tax year beginning (month, day, year) (see instructions) . . . . . . . . ▶01/01/2018

F Selected tax year:
(1) X Calendar year
(2) □ Fiscal year ending (month and day)
(3) □ 52-53-week year ending with reference to the month of December
(4) □ 52-53-week year ending with reference to the month of ▶

If box (2) or (4) is checked, complete Part II.

G If 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 Who May Elect in the instructions) ▶

H Name and title of officer or legal representative who the IRS may call for more information
John Doe, Member

I Telephone number of officer or legal representative
213-222-3333

If this S corporation election is being filed late, I declare that I had reasonable cause for not filing Form 2553 timely, and if this late election is being made by an entity eligible to elect to be treated as a corporation, I declare that I also had reasonable cause for not filing an entity classification election timely and that the representations listed in Part IV are true. See below for my explanation of the reasons the election or elections were not made on time and a description of my diligent actions to correct the mistake upon its discovery (see instructions).

________________________________________________________
________________________________________________________
________________________________________________________
________________________________________________________
________________________________________________________
________________________________________________________
________________________________________________________
________________________________________________________
________________________________________________________
________________________________________________________

Sign Here
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.

(sign your name here)  Member  12/01/2017

Signature of officer  Title  Date

For Paperwork Reduction Act Notice, see separate instructions.
**Part I  Election Information** (continued) **Note.** If you need more rows, use additional copies of page 2.

<table>
<thead>
<tr>
<th>J</th>
<th>Name and address of each shareholder or former shareholder required to consent to the election. (see instructions)</th>
<th>K</th>
<th>Shareholder’s Consent Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Doe</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
123 E Martin Street 
Raleigh, NC 27601 | 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 consistent with the S corporation election for the year for which the election should have been filed (see beginning date entered on line E) and for all subsequent years. |

<table>
<thead>
<tr>
<th>L</th>
<th>Stock owned or percentage of ownership (see instructions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of shares or percentage of ownership</td>
<td>Date(s) acquired</td>
</tr>
<tr>
<td>100%</td>
<td>11/01/17</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>M</th>
<th>Social security number or employer identification number (see instructions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>xxx-xx-xxxx</td>
<td>12/31</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>N</th>
<th>Shareholder’s tax year ends (month and day)</th>
</tr>
</thead>
<tbody>
<tr>
<td>12/31</td>
<td>12/31</td>
</tr>
</tbody>
</table>

---

(Signature) 12/01/17
Part II  Selection of Fiscal Tax Year (see instructions)

Note. All corporations using this part must complete item O and item P, Q, or R.

O  Check the applicable box to indicate whether the corporation is:
   1. A new corporation adopting the tax year entered in item F, Part I.
   2. 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.

P  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.

Q  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.

1. Check here □ 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. 1045. 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 □ 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.)

3. 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 (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.

R  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.

Part III  Qualified Subchapter S Trust (QSST) Election Under Section 1361(d)(2)*

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.