

| Notice            | CP265            |  |
|-------------------|------------------|--|
| Tax period        | December 31,     |  |
| Notice date       | February 8, 2016 |  |
| Taxpayer ID numbe | r                |  |
| To contact us     |                  |  |
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Important information about your S corporation

## We terminated your S corporation status

We terminated your election to be treated as an S corporation beginning

## What you need to know

Under Section1362 (g) of the Internal Revenue Code, you cannot make a new election for the above year and the following 4 years without the consent of the Commissioner of the IRS. After that time, you can make a new election, if eligible, without the Commissioner's consent.

If you have questions about this notice, you can call us at the telephone number listed.

If you prefer to write to us, please send your inquiry with the stub below and provide your telephone number and the best time to call if we need to reach you.

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## **Contact information**



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| If your address | s has changed, ple   | ase call           | or visit            |
|-----------------|----------------------|--------------------|---------------------|
| www.irs.gov.    |                      |                    |                     |
| □ Please chec   | k here if you've inc | cluded any corresp | ondence. Write your |
| Employer ID     | number               | ), the tax period  | d (December 31,     |
| ), and t        | he form number (1    | 120S) on any corre | espondence.         |
|                 | □ a.m.<br>□ p.m.     |                    | □ a.m.<br>□ p.m.    |
| Primary phone   | Best time to call    | Secondary phone    | Best time to call   |

INTERNAL REVENUE SERVICE

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## **Additional information**

- Visit www.irs.gov/cp265
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.