

FILED PURSUANT TO REV. PROC. 2013-30. THIS FORM IS BEING FILED LATE DUE TO REASONABLE CAUSE. THE COMPANY'S PRESIDENT WAS NOT AWARE THAT THE ELECTION MUST BE FILED WITHIN THE 2.5 MONTH TIMEFRAME. UPON LEARNING THAT AN ELECTION NEEDED TO BE MADE, THE COMPANY IS FILING FORM 2553, AND IS SEEKING LATE ELECTION RELIEF UNDER REV. PROC. 2013-30. THE COMPANY HAS QUALIFIED AS AN S CORP AND OPERATED AND INTENDED TO OPERATE AS AN S CORPORATION SINCE **INSERT EFFECTIVE DATE (MM-DD-YYYY) FROM LINE E**. THE REQUESTING ENTITY HAS NOT FILED A FEDERAL TAX OR INFORMATION RETURN FOR THE FIRST YEAR IN WHICH THE ELECTION WAS INTENDED TO BE EFFECTIVE BECAUSE THE DUE DATE HAS NOT PASSED FOR THAT YEAR'S FEDERAL TAX OR INFORMATION RETURN. THIS REQUEST IS BEING MADE WITHIN THE 3 YEAR AND 75 DAY TIMEFRAME.

For more detailed instructions, please see this blog: <https://www.scorphub.co/post/late-s-corp-election-reasonable-cause-statement-example>