

Exhibit 2-2

Form 1128, Application to
Adopt, Change, or Retain a Tax Year

Form 1128	Application To Adopt, Change, or Retain a Tax Year	OMB No. 1545-0134
(Rev. April 1998) Department of the Treasury Internal Revenue Service	▶ Instructions are separate.	

Part I General Information (All applicants complete this part. See page 4 for required signature(s). Also see page 2 of the instructions.)

Name of applicant (If a joint return is filed, also give spouse's name.)	Identifying number (See page 2 of the instructions.)
Number, street, and room or suite no. (If a P.O. box, see page 2 of the 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 the applicant, attach a power of attorney.)	Contact person's area code and telephone number/Fax number / /

1 Check the appropriate box to indicate who is filing this form.

- | | | |
|--|--|--|
| <input type="checkbox"/> Individual | <input type="checkbox"/> Personal Service Corporation | <input type="checkbox"/> Specified Foreign Corporation (Sec. 898) |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Cooperative (Sec. 1381(a)) | <input type="checkbox"/> Passive Foreign Investment Company (Sec. 1298) |
| <input type="checkbox"/> Estate | <input type="checkbox"/> Possession Corporation (Sec. 936) | <input type="checkbox"/> Other Foreign Corporation |
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Controlled Foreign Corporation (Sec. 957) | <input type="checkbox"/> Tax-Exempt Organization |
| <input type="checkbox"/> S Corporation | <input type="checkbox"/> Foreign Personal Holding Company (Sec. 552) | <input type="checkbox"/> Other
(Specify entity and applicable Code section) |

2a Approval is requested to (check one) (see page 2 of the instructions):

- 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

3 Is the applicant using the same tax year for both Federal income tax and financial reporting purposes? ▶ Yes No

4 Indicate the applicant's present overall method of accounting.

- Cash receipts and disbursements method
- Accrual method
- Other method (specify) ▶

5 State the nature of the applicant's business or principal source of income.

6 Is Form 2848, Power of Attorney and Declaration of Representative, attached to this application? ▶ Yes No

7 Does the applicant request a conference of right at the IRS National Office? (See page 2 of the instructions.) ▶ Yes No

8 Enter amount of user fee attached to this application. (See page 2 of the instructions.) ▶ \$

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 21119C

Form 1128 (Rev. 4-98)

Veterinary Medicine

Market Segment
Specialization Program

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Part III Expeditious Approval Requests (If the answer to any of the questions below is "Yes," file Form 1128 with the IRS service center where the applicant's income tax return is filed. Do not include a user fee. See pages 2 and 3 of the instructions.)

		Yes	No
1 Rev. Proc. 92-13.—Is the applicant a corporation described in section 4 of Rev. Proc. 92-13, 1992-1 C.B. 665 (as modified by Rev. Proc. 94-12, 1994-1 C.B. 565, and 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? ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2a Rev. Proc. 87-32.—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, but is not precluded from using the expeditious approval rules under section 3 of that revenue procedure? ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Is the applicant a partnership, an S corporation, or a personal service corporation that is requesting a tax year that coincides with its natural business year as defined in section 4.01(1) of Rev. Proc. 87-32, and the tax year results in no greater deferral of income to the partners or shareholders than the present tax year? ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c Is the applicant an S corporation whose shareholders own more than 50% of the shares of the corporation's stock (as of the first day of the tax year to which the request relates) and the shareholders have the same tax year the corporation is requesting? ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d Is the applicant an S corporation whose shareholders own more than 50% of the shares of the corporation's stock (as of the first day of the tax year to which the request relates) and the shareholders have requested approval to concurrently change to the tax year that the corporation is requesting? ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Rev. Proc. 88-80.—Is the applicant an individual requesting a change from a fiscal year to a calendar year under Rev. Proc. 88-80, 1988-2 C.B. 1260? ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Rev. Proc. 88-88 or 76-10.—Is the applicant a tax-exempt organization requesting a change under Rev. Proc. 88-88, 1988-2 C.B. 740, or Rev. Proc. 76-10, 1976-1 C.B. 548? ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part III Ruling Requests (All applicants requesting a ruling must complete Section A and any other specific section that applies to the entry. See page 4 of the instructions.)

SECTION A—General Information (See page 4 of the instructions.)

		Yes	No
1a In the last 6 years has the applicant changed or requested approval to change its tax year? ▶ If "Yes" and a ruling letter was issued granting approval to make the change, attach a copy of the ruling. 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. If the requested change was denied or not implemented, attach an explanation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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 fully describing any unusual circumstances. (Subsidiaries see page 4 of the instructions.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 Does the applicant have any accounting method, tax year, ruling, or technical advice request pending with the National Office? ▶ If "Yes," attach a statement explaining the type of request (method, tax year, etc.) and the specific issues involved in each request.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 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. Short period \$ First preceding year \$ Second preceding year \$ Third preceding year \$ <i>*Individuals enter adjusted gross income. Partnerships and S corporations enter ordinary income. Section 501(c) organizations enter unrelated business taxable income. Estates enter adjusted total income. All other applicants enter taxable income before net operating loss deduction and special deductions.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Is the applicant a U.S. shareholder in a controlled foreign corporation (CFC)? ▶ If "Yes," attach a statement for each CFC providing 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. Also indicate if the CFC will concurrently change its tax year to comply with section 898 if the applicant's request is granted.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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SECTION A—General Information (See page 4 of the instructions.) (Continued from page 2.)

		Yes	No
<p>3a Is the applicant a U.S. shareholder in a passive foreign investment company as defined in section 1295? ▶ If "Yes," attach a statement providing 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 Did the applicant elect under section 1295 to treat the passive foreign investment company as a qualified electing fund? ▶</p>	▶		
<p>6 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)? If "Yes," attach a statement providing the name, address, identifying number, type of entity (partnership, trust, estate, S corporation, IC-DISC, or FSC), 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. Indicate the percentage of gross income of the applicant represented by each amount. Also indicate any partnership that will concurrently change its tax year to comply with section 706 if the applicant's request is granted.</p>	▶		
<p>7 Attach an explanation providing the reasons for requesting the change in tax year. This explanation is required by Regulations section 1.442-1(b)(1). If the reasons are not provided, the application will be denied. (If requesting a ruling based on a natural business year, see page 4 of the instructions.) Note: Corporations that want to elect S corporation status should see line 2 in Section B below and the related instructions.</p>	▶		
SECTION B—Corporations (other than S corporations and controlled foreign corporations) (See page 4 of the instructions.)			
1 Enter the date of incorporation. ▶	▶		
2 Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period? If "Yes," see the instructions on page 4 for restrictions on this election.	▶		
3 Is the corporation a member of an affiliated group filing a consolidated return? If "Yes," attach a statement providing (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.	▶		
4 Personal service corporations:			
a Attach a statement providing each shareholder's name, type of entity (e.g., individual, partnership, corporation, etc.), address, identifying number, tax year, and percentage of ownership.	▶		
b If the corporation is using a tax year other than the required tax year, indicate how it obtained its tax year (i.e., "grandfathered," section 444 election, or ruling from the IRS National Office). ▶	▶		
c If the corporation received a ruling, indicate the date of the ruling and provide a copy of the ruling letter. ▶	▶		
d If the corporation made a section 444 election, indicate the date of the election. ▶	▶		
SECTION C—S Corporations (See page 4 of the instructions.)			
1 Enter the date of the S corporation election. ▶	▶		
2 Is any shareholder applying for a corresponding change in tax year? ▶	▶		
3a If the corporation is using a tax year other than the required tax year, indicate how it obtained its tax year (i.e., "grandfathered," section 444 election, or ruling from the IRS National Office). ▶	▶		
b If the corporation received a ruling, indicate the date of the ruling and provide a copy of the ruling letter. ▶	▶		
c If the corporation made a section 444 election, indicate the date of the election. ▶	▶		
4 Attach a statement providing 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.	▶		

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SECTION A—General Information (See page 4 of the instructions.) (Continued from page 2.)

	Yes	No
<p>3a Is the applicant a U.S. shareholder in a passive foreign investment company as defined in section 1295? ▶ If "Yes," attach a statement providing 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>	<input type="checkbox"/>	<input type="checkbox"/>
<p>b Did the applicant elect under section 1295 to treat the passive foreign investment company as a qualified electing fund? ▶</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>6 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)? ▶ If "Yes," attach a statement providing the name, address, identifying number, type of entity (partnership, trust, estate, S corporation, IC-DISC, or FSC), 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. Indicate the percentage of gross income of the applicant represented by each amount. Also indicate any partnership that will concurrently change its tax year to comply with section 706 if the applicant's request is granted.</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>7 Attach an explanation providing the reasons for requesting the change in tax year. This explanation is required by Regulations section 1.442-1(b)(1). If the reasons are not provided, the application will be denied. (If requesting a ruling based on a natural business year, see page 4 of the instructions.) Note: Corporations that want to elect S corporation status should see line 2 in Section B below and the related instructions.</p>	<input type="checkbox"/>	<input type="checkbox"/>
SECTION B—Corporations (other than S corporations and controlled foreign corporations) (See page 4 of the instructions.)		
1 Enter the date of incorporation. ▶	<input type="checkbox"/>	<input type="checkbox"/>
2 Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period? ▶ If "Yes," see the instructions on page 4 for restrictions on this election.	<input type="checkbox"/>	<input type="checkbox"/>
3 Is the corporation a member of an affiliated group filing a consolidated return? ▶ If "Yes," attach a statement providing (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.	<input type="checkbox"/>	<input type="checkbox"/>
4 Personal service corporations: a Attach a statement providing each shareholder's name, type of entity (e.g., individual, partnership, corporation, etc.), address, identifying number, tax year, and percentage of ownership. b If the corporation is using a tax year other than the required tax year, indicate how it obtained its tax year (i.e., "grandfathered," section 444 election, or ruling from the IRS National Office). ▶ c If the corporation received a ruling, indicate the date of the ruling and provide a copy of the ruling letter. ▶ d If the corporation made a section 444 election, indicate the date of the election. ▶	<input type="checkbox"/>	<input type="checkbox"/>
SECTION C—S Corporations (See page 4 of the instructions.)		
1 Enter the date of the S corporation election. ▶	<input type="checkbox"/>	<input type="checkbox"/>
2 Is any shareholder applying for a corresponding change in tax year? ▶	<input type="checkbox"/>	<input type="checkbox"/>
3a If the corporation is using a tax year other than the required tax year, indicate how it obtained its tax year (i.e., "grandfathered," section 444 election, or ruling from the IRS National Office). ▶ b If the corporation received a ruling, indicate the date of the ruling and provide a copy of the ruling letter. ▶ c If the corporation made a section 444 election, indicate the date of the election. ▶	<input type="checkbox"/>	<input type="checkbox"/>
4 Attach a statement providing 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.	<input type="checkbox"/>	<input type="checkbox"/>

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SECTION D—Partnerships (See page 4 of the instructions.)

	Yes	No
1 Enter the date the partnership's business began. ▶		
2 Is any partner applying for a corresponding change in tax year? ▶		
3 Attach a statement providing 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 for the short period.		
5a If the partnership is using a tax year other than the required tax year, indicate how it obtained its tax year (i.e., "grandfathered," section 444 election, or ruling from the IRS National Office). ▶		
b If the partnership received a ruling, indicate the date of the ruling and provide a copy of the ruling letter. ▶		
c If the partnership made a section 444 election, indicate the date of the election. ▶		

SECTION E—Controlled Foreign Corporations (See page 4 of the instructions.)

	Yes	No
1 Attach a statement for each U.S. shareholder (as defined in section 951(b)) providing 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.		
2 Is the applicant a specified foreign corporation requesting a revocation of its election that was made under section 990(c)(1)(B)? ▶		

SECTION F—Tax-Exempt Organizations

	Yes	No
1 Enter the form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Other (specify) ▶		
2 Enter the date of organization. ▶		
3 Enter the 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 Enter the date the exemption was granted. ▶ Attach a copy of the ruling letter granting exemption. If a copy of the letter is not available, attach an explanation.		
6 If the organization is a private foundation, is the foundation terminating its status under section 507? ▶		

SECTION G—Estates

1 Enter the date the estate was created. ▶
2 Attach a statement providing: 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 providing each U.S. shareholder's name, address, identifying number, and the percentage of interest owned.

Signature—All Applicants (See page 4 of the 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 (print or type)	Date
Applicant's signature (officer of parent corporation, if applicable)	Title
Signing official's name (print or type)	Date
Signature of individual (other than applicant) preparing the application	Date
Firm or preparer's name (print or type)	

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Department of the Treasury
Internal Revenue Service

Instructions for Form 1128 (Rev. April 1996)

Application To Adopt, Change, or Retain a Tax Year
Section references are to the Internal Revenue Code unless otherwise noted.

Paperwork Reduction Act Notice and Privacy Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Code section 442 says that you must obtain IRS approval if you want to adopt, change, or retain a tax year. To obtain approval, you are required to file an application to adopt, change, or retain a tax year. Section 6109 requires that you disclose your taxpayer identification number (SSN or EIN). Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, and the District of Columbia for use in administering their tax laws. Failure to provide this information in a timely manner could result in approval of your application being delayed or withheld.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average times are:

	Researching	Learning about the law or the form	Preparing and sending the form to the IRS
Parts I and II	9 hr., 49 min.	3 hr., 16 min.	3 hr., 35 min.
Parts I and III	16 hr., 44 min.	4 hr., 34 min.	5 hr., 2 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. DO NOT send the tax form to this office. Instead, see Where To File on pages 3 and 4.

General Instructions

Purpose of Form

File Form 1128 to request a change in tax year. Partnerships, S corporations, or personal service corporations may be required to file the form to adopt or retain a certain tax year.

For more information, see Pub. 538, Accounting Periods and Methods.

Who Must File

Generally, the following taxpayers file Form 1128 to change their tax year:

Individuals, partnerships, estates, corporations, S corporations, personal service corporations, cooperatives, possession corporations that have a section 936 election in effect, controlled foreign corporations, foreign personal holding companies, specified foreign corporations, passive foreign investment companies, other foreign corporations, and tax-exempt organizations.

In addition, partnerships and personal service corporations file Form 1128 to

adopt a tax year other than a required tax year. Also, partnerships, S corporations, and personal service corporations file the form to retain a tax year other than a required tax year. For example, a corporation that now qualifies as a personal service corporation must file Form 1128 if it wants to retain its current fiscal year.

Form 1128 must be filed to correct an improper tax year. See Rev. Proc. 85-15, 1985-1 C.B. 516, for information.

The common parent of a consolidated group that files a consolidated return must file Form 1128 for the consolidated group. One Form 1128 should be filed for the group. In addition, the common parent corporation must indicate that the Form 1128 is for the common parent corporation and all its subsidiaries, and the common parent corporation must answer all relevant questions on the application for each member of the consolidated group.

If a consolidated group filing a consolidated return wants to change its tax year by using Rev. Proc. 92-13,

1992-1 C.B. 685, as modified by Rev. Proc. 94-12, 1994-1 C.B. 565, and as modified and amplified by Rev. Proc. 92-13A, 1992-1 C.B. 686, every member of the group must meet the revenue procedure requirements and comply with its conditions.

If an applicant requests a change to a 52-53 week tax year and, in addition, requests to change the month with reference to which the tax year ends, the applicant must first get approval by filing Form 1128. Prior approval is also necessary for a change from a 52-53 week year to any other tax year, including another 52-53 week year.

For more information, see Temporary Regulations sections 1.441-2T(c)(4), 1.1502-76(a)(1), and Pub. 538.

Who Does Not File

Do not file Form 1128 in the following circumstances.

1. A corporation that meets the terms of Regulations section 1.442-1(c) and files the required statement with its tax return to change its tax year.
2. A subsidiary corporation required to change its tax year to file a consolidated return with its parent (see Regulations sections 1.442-1(c) and 1.1502-76(a)).
3. A corporation electing to be treated as an S corporation and filing Form 2553, Election by a Small Business Corporation (see Section B—Corporations on page 4 of these instructions).
4. A partnership, S corporation, or personal service corporation terminating a section 444 election (see Temporary Regulations section 1.444-1T(e)(5)).
5. A partnership, S corporation, or personal service corporation that intends to adopt, change, or retain a required tax year (usually a calendar year, see Rev. Proc. 87-32, 1987-2 C.B. 399).
6. A partnership, S corporation, or personal service corporation that elects a tax year other than the required tax year by filing Form 8716, Election To Have a Tax Year Other Than a Required Tax Year.
7. Newly married individuals changing to the tax year of the other spouse in order to file a joint return (Regulations section 1.442-1(e) must be followed).
8. A trust (other than a tax-exempt trust or a grantor trust under Rev. Rul. 90-55, 1990-2 C.B. 161) that adopts the calendar year as required by section 645.
9. An organization exempt under section 501(c) unless the organization has changed its tax year at any time within a 10 calendar year period, and the organization has had an annual filing requirement during that 10-year period (see Rev. Proc. 85-58, 1985-2 C.B. 740). This exception does not apply to organizations exempt from tax under

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sections 521, 526, 527, or 528; organizations described in section 401(a); and organizations involved in a group change in tax year for all its subordinate organizations.

10. An employee plan or trust filing Form 5306, Request for Change in Plan/Trust Year, to change its plan or trust year.

11. A foreign sales corporation (FSC) or an interest charge-domestic international sales corporation (IC-DISC) changing to the tax year of the U.S. shareholder with the highest percentage of voting power under section 441(h).

12. A specified foreign corporation (SFC) defined in section 896(b)(1) conforming its tax year to the required tax year, including an SFC that is treated as a controlled foreign corporation making the one-month deferral election under section 896(c)(1)(B).

13. An SFC changing its tax year back to a previous tax year as described in Notice 95-13, 1995-1 C.B. 296.

When To File

• To change a tax year, generally file by the 15th day of the 2nd calendar month after the short period ends. For example, to change to a calendar year, file by the 15th day of February of the next year.

• To change a tax year under Rev. Proc. 85-58, file by the 15th day of the 5th calendar month after the short period ends.

• For an individual filing to change to a calendar year under Rev. Proc. 85-50, 1985-2 C.B. 1260, file by the last day of January.

• For partnership adoptions, file by the end of the month following the close of the requested tax year.

• To retain a tax year, file by the 75th day of the beginning of the tax year for which the retention is to apply.

Late Applications

A Form 1128 that is filed after the appropriate due date stated above is considered a late application.

However, applications filed within 90 days after the time required for filing may be considered as timely filed under Regulations section 301.9100-1 when the applicant establishes that:

1. The taxpayer acted reasonably and in good faith, and

2. Granting relief will not prejudice the interests of the Government. See section 5 of Rev. Proc. 92-85, 1992-2 C.B. 490.

Applications filed beyond 90 days after the due date of Form 1128 will generally be presumed to jeopardize the interests of the Government.

An extension request filed under Regulations section 301.9100-1 and Rev. Proc. 92-85 is a ruling request under Rev. Proc. 96-1, 1996-1 I.R.B. 8, Page 2

and is subject to public inspection under section 6110. See section 8 of Rev. Proc. 96-1 for specific information on requesting a ruling.

Early Applications

Generally, an application to adopt or change a tax year will not be considered if it is submitted more than 60 days before the close of the short year.

Specific Instructions

• All applicants complete Part I of Form 1128.

• Part II is completed by applicants requesting expeditious approval of a change in tax year under Rev. Proc. 92-13, Rev. Proc. 85-50, Rev. Proc. 75-10, 1975-1 C.B. 548, Rev. Proc. 85-58, and applicants requesting expeditious approval of a change or retention of a tax year under Rev. Proc. 87-32.

• Part III is completed by applicants requesting to adopt, change, or retain a tax year that cannot use the expeditious procedures listed above.

Also, corporations, S corporations, partnerships, controlled foreign corporations, possession corporations, tax-exempt organizations, estates, passive foreign investment companies, personal service corporations, cooperatives, foreign personal holding companies, and other foreign corporations must complete the specific section(s) in Part III that applies to that particular entity.

Part I—General Information

Caution: Do not file a tax return using the requested tax year until this application is approved.

All attachments to Form 1128 must show the applicant's name, identifying number, and address. Also indicate that the statement is an attachment to Form 1128.

Name.—If the application is filed for a husband and wife who file a joint income tax return, the names of both should appear in the heading.

Identifying number.—Individuals enter their social security number (SSN) in this block. If the application is for a husband and wife who file a joint return, enter both SSNs. However, if one or both are engaged in a trade or business, enter the employer identification number (EIN) instead of the SSNs. Applicants other than individuals enter their EIN in this block. If the applicant has not received its EIN by the time the application is due, write "Applied for" in the space for the EIN. Get Pub. 583, Starting a Business and Keeping Records.

Address.—Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and

the applicant has a P.O. box, show the box number instead of the street address.

Person to contact.—The person to contact must be the person authorized to sign the Form 1128, or the applicant's authorized representative. If the person to contact is an agent for the applicant, attach a power of attorney to the application. For this purpose, use Form 2848, Power of Attorney and Declaration of Representative.

Lines 2a and 2b.—A 52-53 week tax year must end on the date a specified day of the week last occurs in a particular month or on the date that day of the week occurs nearest to the last day of a particular calendar month. If the requested year is a 52-53 week tax year, describe the year (e.g., last Saturday in December or Saturday nearest to December 31).

Line 2a.—The required short period return must begin on the day following the close of the old tax year and end on the day before the first day of the new tax year. In its first year, the tax year generally starts when business operations begin. A corporation's tax year begins at the earliest of the following:

- The date it first has shareholders.
- The date it first has assets, or
- The date it first begins doing business. The initial year ends on the day before the first day of the new tax year.

Line 7.—Check the "Yes" box if the applicant wants a conference of right at the IRS National Office if the IRS proposes to disapprove the application.

Line 8.—Applicants filing Form 1128 to request an expeditious approval for a change in tax year under Rev. Procs. 92-13, 87-32, 85-50, 85-58 or 75-10 are not required to pay a user fee when Form 1128 is filed on time.

Applicants filing Form 1128 to request a ruling on a change in tax year under Rev. Proc. 96-1 must pay a \$200 user fee. A separate \$275 user fee is also required for applicants (including applicants requesting approval under Rev. Procs. 92-13, 87-32, and 85-50) that apply for an extension of time to file under Regulations section 301.9100-1. Payment of the user fee (check or money order made payable to the Internal Revenue Service) must be sent with Form 1128 at the time the form is filed. See Rev. Proc. 96-1 for more information.

Part II—Expeditious Approval Requests

Complete Part II if the applicant can use the expeditious approval rules under one of the revenue procedures listed below and the application is filed on time. If the applicant does not qualify, a ruling may be requested. See Part III for details.