

# Real example: how I filled the Form 2553 (Election by a Small Business Corporation)

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Recreated from my own filing, redacted. Bracketed values are placeholders. Get the current blank form from the IRS at <https://www.irs.gov/forms-pubs/about-form-2553>.

## What to notice

I signed this on 07-22-2025 for an election effective 01-01-2026. That timing is the whole lesson: the instructions allow the election any time during the tax year before the one it takes effect in, so a July signature for a January start needed no late-election explanation and Part I, box I stayed blank.

The form calls the owner a shareholder and the LLC a corporation. That is the IRS speaking about tax classification, not the Secretary of State; nothing about the LLC changed in Oregon's registry. Item C asks for the date incorporated, which for an LLC is the registry date from the Articles of Organization.

My CPA ran the numbers before I filed. The election only makes sense above a profit level a CPA should estimate for you, and it commits you to payroll for yourself; the tax lesson covers both.

## Part I. Election information

|                                                                 |                                         |
|-----------------------------------------------------------------|-----------------------------------------|
| <b>Name (as shown on the entity's EIN notice)</b>               | CUTI LLC                                |
| <b>Number, street, city, state, ZIP</b>                         | [home address], Eugene, OR              |
| <b>A. Employer identification number</b>                        | [EIN]                                   |
| <b>B. Date incorporated</b>                                     | 01/09/2023                              |
| <b>C. State of incorporation</b>                                | OR                                      |
| <b>D. Change of name or address since applying for the EIN?</b> | not checked                             |
| <b>E. Election is to be effective for tax year beginning</b>    | 01/01/2026                              |
| <b>F. Selected tax year</b>                                     | Calendar year (box 1)                   |
| <b>G. More than 100 shareholders (family treated as one)?</b>   | not checked                             |
| <b>H. Name and title of officer or legal representative</b>     | Eric Richers, Member/Manager; [phone]   |
| <b>I. Late election explanation</b>                             | blank (not a late election)             |
| <b>Signature of officer</b>                                     | [signature], Member/Manager, 07/22/2025 |

## Shareholder consent statement (columns J through N)

| <b>J. Name and address</b>               | <b>K. Consent</b>   | <b>L. Stock / ownership</b>     | <b>M. SSN or EIN</b> | <b>N. Tax year end</b> |
|------------------------------------------|---------------------|---------------------------------|----------------------|------------------------|
| Eric Richers, [home address], Eugene, OR | [signature], [date] | 100% owned; acquired 01/09/2023 | [SSN]                | 12/31                  |

## Parts II through IV

|                                                                        |                                                     |
|------------------------------------------------------------------------|-----------------------------------------------------|
| <b>Part II. Selection of fiscal tax year</b>                           | blank; a calendar year needs no fiscal-year showing |
| <b>Part III. Qualified Subchapter S Trust election</b>                 | not applicable                                      |
| <b>Part IV. Late corporate classification election representations</b> | not applicable                                      |