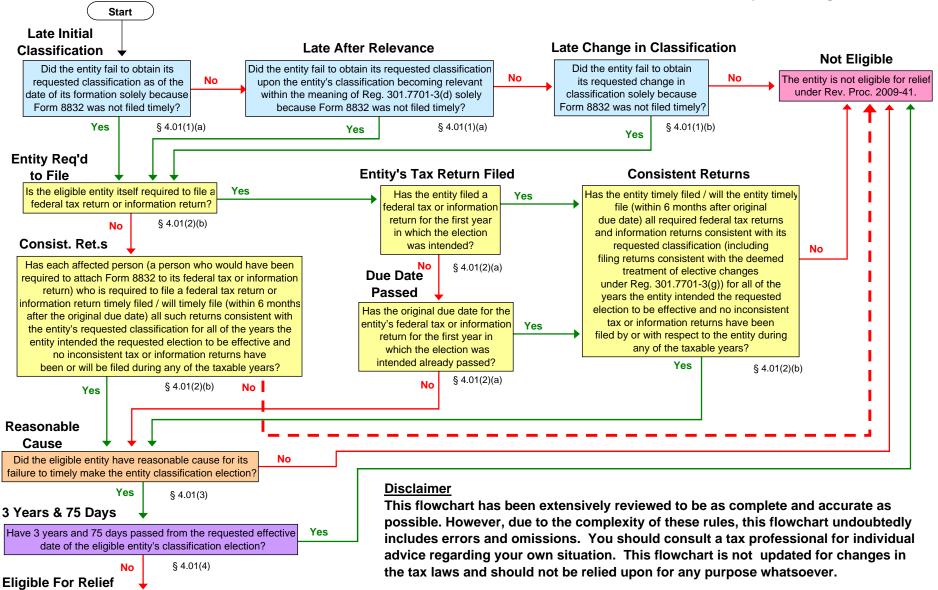
Rev. Proc. 2009-41, Relief for Late Entity Classification Elections

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The entity is eligible for relief under Rev. Proc. 2009-41 for a late classification election. Upon receipt of a completed Form 8832 requesting relief, the I.R.S. will determine whether the requirements for granting the late entity classification election have been satisfied and will notify the entity of the result of its determination. An entity receiving relief under this revenue procedure is treated as having made a timely entity classification election as of the requested effective date of the election.