

Form **990-EZ**

**Short Form
Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

OMB No 1545-1150

2009

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

- ▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form
- ▶ The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2009 calendar year, or tax year beginning 01/01/10, and ending 06/30/10

<p>B Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Termination</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p>Please use IRS label or print or type. See Specific Instructions.</p>	<p>C Name of organization GALLUP SOLAR INC</p> <p>Number and street (or P O box, if mail is not delivered to street address) Room/suite 113 E LOGAN AVE</p> <p>City or town, state or country, and ZIP + 4 GALLUP NM 87301</p>	<p>D Employer identification number 27-0557305</p> <p>E Telephone number 505-726-2497</p> <p>F Group Exemption Number ▶</p>
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method Cash Accrual
Other (specify) ▶

Website: ▶ **www.gallupsolar.org**

Tax-exempt status (check only one) — 501(c) (**3**) ◀ (insert no) 4947(a)(1) or 527

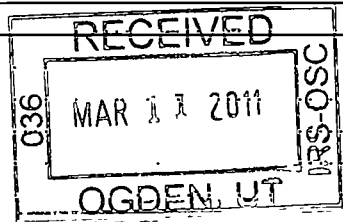
H Check ▶ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **5,578**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	5,578
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
b	Less direct expenses other than fundraising expenses	6b		
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less: cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe ▶ _____)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	5,578	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	661
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	307
	16	Other expenses (describe ▶ See Statement 1)	16	6,304
17	Total expenses. Add lines 10 through 16	17	7,272	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-1,694
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	17,804
	20	Other changes in net assets or fund balances (attach explanation)	20	
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	16,110	



Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

		(A) Beginning of year		(B) End of year
22 Cash, savings, and investments		17,804	22	15,468
23 Land and buildings			23	
24 Other assets (describe ▶ See Statement 2)			24	642
25 Total assets		17,804	25	16,110
26 Total liabilities (describe ▶ _____)		0	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)		17,804	27	16,110

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2009)

SCANNED MAR 29 2011

G11 2

Part V Other Information (Note the statement requirements in the instructions for Part V.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		<input checked="" type="checkbox"/>
34	Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes		<input checked="" type="checkbox"/>
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		<input checked="" type="checkbox"/>
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		<input checked="" type="checkbox"/>
37a	Enter amount of political expenditures, direct or indirect, as described in the instr ▶ 37a		
b	Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		<input checked="" type="checkbox"/>
b	If "Yes," complete Schedule L, Part II and enter the total amount involved ▶ 38b		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 ▶ 39a		
b	Gross receipts, included on line 9, for public use of club facilities ▶ 39b		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		<input checked="" type="checkbox"/>
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		<input checked="" type="checkbox"/>
41	List the states with which a copy of this return is filed. ▶ NM		
42a	The organization's books are in care of ▶ BEATRICE SARGENT Telephone no. ▶ 505-726-2497 113 E LOGAN AVE Located at ▶ GALLUP, NM ZIP + 4 ▶ 87301		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		<input checked="" type="checkbox"/>
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country ▶ _____		<input checked="" type="checkbox"/>
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 ▶ <input type="checkbox"/>		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
49a Did the organization make any transfers to an exempt non-charitable related organization?		X
b If "Yes," was the related organization a section 527 organization?		
49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

f Total number of other employees paid over \$100,000 ▶ _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000 ▶ _____

Sign Here Under penalties of perjury, I declare that I have examined this return, 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 officer) is based on all information of which preparer has any knowledge.

Signature of officer: David C. Brunt Date: 2/26/11
 Type of print name and title: David C. Brunt, President

Paid Preparer's Use Only

Preparer's signature: Tony D. Gonzales Date: 02/25/11 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: Tony Gonzales, CPA, PA
214 E Nizhoni Blvd
Gallup, NM 87301-5744

Preparer's Identifying Number (See instr): P00115236
 EIN: 85-0401440
 Phone no: 505-722-6485

May the IRS discuss this return with the preparer shown above? See instructions ▶ Yes No

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	%
16a 33 1/3 % support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3 % support test—2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")				22,761	5,578	28,339
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5				22,761	5,578	28,339
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						28,339

Section B. Total Support

Calendar year (or fiscal year beginning in)▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6				22,761	5,578	28,339
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on					0	
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support. (Add lines 9, 10c, 11, and 12)				22,761	5,578	28,339

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	%

19a 33 1/3 % support tests—2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3 % support tests—2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV. Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

Federal Statements

Statement 1 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	\$
	450
	319
	200
EQUIPMENT RENTAL	260
CONTRACT LABOR	3,712
DUES & SUBSCRIPTIONS	324
SUPPLIES	273
OFFICE EXPENSE	82
MEALS & ENTERTAINMENT	276
TRAINING	298
TAXES & LICENSES	110
Total	<u>\$ 6,304</u>

Statement 2 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
Pledges Receivable	\$	\$ 642
		<u>642</u>

Federal Statements

Statement 3 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Description

Work with local communities to educate the population on sustaining the environment and to bring solar power to all people in our area.

Statement 4 - Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments

Description

Educate and promote natural energy sources such as solar power to the general populace. Work with every community member to understand the importance of sustaining our natural environment and to live in harmony with creation.

Application To Adopt, Change, or Retain a Tax Year

OMB No 1545-0134

▶ See separate instructions.

Attachment
 Sequence No **148**

Part I General Information

Important. All filers must complete Part I and sign below. See instructions.

Type or Print	Name of filer (if a joint return is filed, also enter spouse's name) (see instructions) GALLUP SOLAR, INC	Filer's identifying number 27-0557305
	Number, street, and room or suite no (if a P O box, see instructions) 113 EAST LOGAN AVE	Service Center where income tax return will be filed OGDEN, UT
	City or town, state, and ZIP code GALLUP, NM 87301	Filer's area code and telephone number/Fax number (505) 726-2497 / ()
	Name of applicant, if different than the filer (see instructions)	Applicant's identifying number (see instructions)
	Name of person to contact (if not the applicant or filer, attach a power of attorney) BEATRICE SARGENT	Contact person's area code and telephone number/Fax number (505) 726-2497 / ()

- 1 Check the appropriate box(es) to indicate the type of applicant (see instructions)
- | | | |
|-------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| <input type="checkbox"/> Individual | <input type="checkbox"/> Cooperative (sec 1381(a)) | <input type="checkbox"/> Passive foreign investment company (PFIC) (sec 1297) |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Controlled foreign corporation (CFC) (sec 957) | <input type="checkbox"/> Other foreign corporation |
| <input type="checkbox"/> Estate | <input type="checkbox"/> Foreign sales corporation (FSC) or Interest-charge domestic international sales corporation (IC-DISC) | <input checked="" type="checkbox"/> Tax-exempt organization |
| <input type="checkbox"/> Domestic corporation | <input type="checkbox"/> Specified foreign corporation (SFC) (sec 898) | <input type="checkbox"/> Homeowners Association (sec 528) |
| <input type="checkbox"/> S corporation | <input type="checkbox"/> 10/50 corporation (sec 904(d)(2)(E)) | <input type="checkbox"/> Other (Specify entity and applicable Code section) |
| <input type="checkbox"/> Personal service corporation (PSC) | <input type="checkbox"/> Trust | |

- 2a Approval is requested to (check one) (see instructions)
- Adopt a tax year ending ▶ (Partnerships and PSCs Go to Part III after completing Part I)
- Change to a tax year ending ▶ **06/30** Retain a tax year ending ▶
- b If changing a tax year, indicate the date the present tax year ends ▶ **12/31/2010**
- c If adopting or changing a tax year, the first return or short period return will be filed for the tax year beginning ▶ **JANUARY 1**, 20 **10**, and ending ▶ **JUNE 30**, 20 **01**

3 Is the applicant's present tax year, as stated on line 2b above, also its current financial reporting year? ▶ Yes No

If "No," attach an explanation

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

Signature—All Filers (See Who Must Sign in 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 filer) is based on all information of which preparer has any knowledge

Filer*

David C. Brunel
 Signature and date

for Gallup Solar, Inc
David C. Brunel, President
 Name and title (print or type)

Preparer (other than filer)

Steve Proce
 Signature of individual preparing the application and date

Tony D Gonzales, CPA, PA
 Name of individual preparing the application

214 E Nizhoñi Blvd
Gallup, NM 87301
505 722-6485
 Name of firm preparing the application

*If the application is filed on behalf of a controlled foreign corporation or a 10/50 corporation by a controlling domestic shareholder, see instructions

Part II Automatic Approval Request (see instructions)

• Identify the revenue procedure under which this automatic approval request is filed ▶

Section A—Corporations (Other Than S Corporations or Personal Service Corporations) (Rev. Proc. 2006-45, or its successor)

	Yes	No
1 Is the applicant a corporation (including a homeowners association (section 528)) that is requesting a change in tax year and is not precluded from using the automatic approval rules under section 4 of Rev Proc 2006-45 (or its successor)? (see instructions) ▶		
2 Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period? If "Yes" and the corporation is electing to change to a permitted tax year, file Form 1128 as an attachment to Form 2553		
3 Is the applicant a corporation requesting a concurrent change for a CFC, FSC or IC-DISC? (see instructions) ▶		

Section B—Partnerships, S Corporations, Personal Service Corporations (PSCs), and Trusts (Rev. Proc. 2006-46, or its successor)

4 Is the applicant a partnership, S corporation, PSC, or trust that is requesting a tax year and is not precluded from using the automatic approval rules under section 4 of Rev Proc 2006-46 (or its successor)? (see instructions) ▶		
5 Is the partnership, S corporation, PSC, or trust requesting to change to its required tax year or a partnership, S corporation, or PSC that wants to change to a 52-53 week tax year ending with reference to such tax year? ▶		
6 Is the partnership, S corporation, or PSC (other than a member of a tiered structure) requesting a tax year that coincides with its natural business year described in section 4.01(2) of Rev Proc 2006-46 (or its successor)? Attach a statement showing gross receipts for the most recent 47 months (See instructions for information required to be submitted) ▶		
7 Is the S corporation requesting an ownership tax year? (see instructions) ▶		
8 Is the applicant a partnership requesting a concurrent change pursuant to section 6 09 of Rev Proc 2006-45 (or its successor) or section 5 04(8) of Rev Proc 2002-39 (or its successor)? (see instructions) ▶		

Section C—Individuals (Rev. Proc. 2003-62, or its successor) (see instructions)

9 Is the applicant an individual requesting a change from a fiscal year to a calendar year? ▶		
-----------------------------------------------------------------------------------------------	--	--

Section D—Tax-Exempt Organizations (Rev. Proc. 76-10 or 85-58) (see instructions)

10 Is the applicant a tax-exempt organization requesting a change? ▶	✓	
----------------------------------------------------------------------	---	--

Part III Ruling Request (All applicants requesting a ruling must complete Section A and any other section that applies to the entity. See instructions.) (Rev. Proc. 2002-39, or its successor)

Section A—General Information

	Yes	No
1 Is the applicant a partnership, S corporation, personal service corporation, or trust that is under examination by the IRS, before an appeals office, or a Federal court? ▶ If "Yes," see the instructions for information that must be included on an attached explanation		
2 Has the applicant changed its annual accounting period at any time within the most recent 48-month period ending with the last month of the requested tax year? ▶ If "Yes" and a letter ruling was issued granting approval to make the change, attach a copy of the letter ruling, or if not available, an explanation including the date approval was granted. If a letter ruling was not issued, indicate when and explain how the change was implemented		
3 Within the most recent 48-month period, has any accounting period application been withdrawn, not perfected, denied, or not implemented? ▶ If "Yes," attach an explanation		
4a Is the applicant requesting to establish a business purpose under section 5 02(1) of Rev Proc 2002-39 (or its successor)? ▶ If "Yes," attach an explanation of the legal basis supporting the requested tax year (see instructions)		
b If your business purpose is based on one of the natural business year tests under section 5 03, check the applicable box <input type="checkbox"/> Annual business cycle test <input type="checkbox"/> Seasonal business test <input type="checkbox"/> 25-percent gross receipts test Attach a statement showing gross receipts from sales and services (and inventory cost if applicable) for the test period (see instructions)		
5 Enter the taxable income or (loss) for the 3 tax years immediately preceding the year of change 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 \$ Note: <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>		

		Yes	No												
<p>6 Corporations only, enter the losses or credits, if any, that were generated or that expired in the short period:</p> <table style="margin-left: 40px; border: none;"> <tr> <td></td> <td style="text-align: center;">Generated</td> <td style="text-align: center;">Expiring</td> </tr> <tr> <td>Net operating loss</td> <td style="text-align: right;">\$ _____</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Capital loss</td> <td style="text-align: right;">\$ _____</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Unused credits</td> <td style="text-align: right;">\$ _____</td> <td style="text-align: right;">\$ _____</td> </tr> </table>		Generated	Expiring	Net operating loss	\$ _____	\$ _____	Capital loss	\$ _____	\$ _____	Unused credits	\$ _____	\$ _____			
	Generated	Expiring													
Net operating loss	\$ _____	\$ _____													
Capital loss	\$ _____	\$ _____													
Unused credits	\$ _____	\$ _____													
<p>7 Enter the amount of deferral, if any, resulting from the change (see section 5 05(1), (2), (3) and 6 01(7) of Rev Proc 2002-39, or its successor) ▶ \$ _____</p>															
<p>8a Is the applicant a U S shareholder in a 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</p>															
<p>b Will each CFC concurrently change its tax year? ▶ If "Yes" to line 8b, go to Part II, line 3 If "No," attach a statement explaining why the CFC will not be conforming to the tax year requested by the U S shareholder</p>															
<p>9a Is the applicant a U S shareholder in a PFIC as defined in section 1297? ▶ If "Yes," attach a statement providing the name, address, identifying number, and tax year of the PFIC, the percentage of interest owned by the applicant, and the amount of distributions or ordinary earnings and net capital gain from the PFIC included in the income of the applicant</p>															
<p>b Did the applicant elect under section 1295 to treat the PFIC as a qualified electing fund? ▶</p>															
<p>10a 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 IC-DISC, or a shareholder of an 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 or FSC and the amount of income received from each entity for the first preceding year and for the short period. Indicate the percentage of gross income of the applicant represented by each amount</p>															
<p>b Will any partnership concurrently change its tax year to conform with the tax year requested? ▶</p>															
<p>c If "Yes" to line 10b, has any Form 1128 been filed for such partnership? ▶</p>															
<p>11 Does the applicant or any related entity currently have any accounting method, tax year, ruling, or technical advice request pending with the IRS National Office? ▶ If "Yes," attach a statement explaining the type of request (method, tax year, etc.) and the specific issues involved in each request.</p>															
<p>12 Is Form 2848, Power of Attorney and Declaration of Representative, attached to this application? ▶</p>															
<p>13 Does the applicant request a conference of right (in person or by telephone) with the IRS National Office, if the IRS proposes to disapprove the application? ▶</p>															
<p>14 Enter amount of user fee attached to this application (see instructions) ▶ \$ _____</p>															
<p>Section B—Corporations (other than S corporations and controlled foreign corporations) (see instructions)</p>															
<p>15 Enter the date of incorporation. ▶</p>															
<p>16a Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period? ▶</p>		Yes	No												
<p>b If "Yes," will the corporation be going to a permitted S corporation tax year? ▶ If "No" to line 16b, attach an explanation</p>															
<p>17 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, tax year, and 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</p>															
<p>18a Personal service corporations (PSCs) Attach a statement providing each shareholder's name, type of entity (individual, partnership, corporation, etc), address, identifying number, tax year, percentage of ownership, and amount of income received from the PSC for the first preceding year and the short period</p>															
<p>b If the PSC is using a tax year other than the required tax year, indicate how it obtained its tax year</p> <p><input type="checkbox"/> Grandfathered (attach copy of letter ruling) <input type="checkbox"/> Section 444 election (date of election _____)</p> <p><input type="checkbox"/> Letter ruling (date of letter ruling _____ (attach copy))</p>															

Section C—S Corporations (see instructions)

	Yes	No
19 Enter the date of the S corporation election ▶		
20 Is any shareholder applying for a corresponding change in tax year? If "Yes," each shareholder requesting a corresponding change in tax year must file a separate Form 1128 to get advance approval to change its tax year.		
21 If the corporation is using a tax year other than the required tax year, indicate how it obtained its tax year. <input type="checkbox"/> Grandfathered (attach copy of letter ruling) <input type="checkbox"/> Section 444 election (date of election _____) <input type="checkbox"/> Letter ruling (date of letter ruling _____ (attach copy))		
22 Attach a statement providing each shareholder's name, type of shareholder (individual, estate, qualified subchapter S Trust, electing small business trust, other trust, or exempt organization), address, identifying number, tax year, percentage of ownership, and the amount of income each shareholder received from the S corporation for the first preceding year and for the short period		

Section D—Partnerships (see instructions)

	Yes	No
23 Enter the date the partnership's business began ▶		
24 Is any partner applying for a corresponding change in tax year? ▶		
25 Attach a statement providing each partner's name, type of partner (individual, partnership, estate, trust, corporation, S corporation, IC-DISC, etc), address, identifying number, tax year, and the percentage of interest in capital and profits		
26 Is any partner a shareholder of a PSC as defined in Regulations section 1.441-3(c)? ▶ 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 PSC for the first preceding year and for the short period		
27 If the partnership is using a tax year other than the required tax year, indicate how it obtained its tax year. <input type="checkbox"/> Grandfathered (attach copy of letter ruling) <input type="checkbox"/> Section 444 election (date of election _____) <input type="checkbox"/> Letter ruling (date of letter ruling _____ (attach copy))		

Section E—Controlled Foreign Corporations (CFC)

28 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 value and percentage of total 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		
----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	--

Section F—Tax-Exempt Organizations

	Yes	No
29 Type of organization. <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Other (specify) ▶		
30 Date of organization ▶		
31 Code section under which the organization is exempt ▶		
32 Is the organization required to file an annual return on Form 990, 1120-C, 990-PF, 990-T, 1120-H, or 1120-POL? ▶		
33 Enter the date the tax exemption was granted ▶..... Attach a copy of the letter ruling granting exemption. If a copy of the letter ruling is not available, attach an explanation		
34 If the organization is a private foundation, is the foundation terminating its status under section 507? ▶		

Section G—Estates

35 Enter the date the estate was created ▶		
36a Attach a statement providing the name, identifying number, address, and tax year of each beneficiary and each person who is an interested party of any portion of the estate		
b Based on the adjusted total income of the estate entered in Part III, Section A, line 5, attach a statement showing 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 Companies

37 If the applicant is a passive foreign investment company, attach a statement providing each U.S. shareholder's name, address, identifying number, and percentage of interest owned		
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	--