

 DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

Date of this notice: 02-24-2022
Employer Identification Number:
88-0866263

Form: SS-4

Number of this notice: CP 575 B
For assistance you may call us at:
1-800-829-4933

TRUE HEAVY EQUIPMENT REPAIR LLC
JOSEPH CORNINGHAM JR MBR
3068 N RED BANKS RD
RED BANKS, MS 38661

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 88-0866263. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

Taxpayers request an EIN for their business. Some taxpayers receive CP575 notices when another person has stolen their identity and are opening a business using their information. If you did not apply for this EIN, please contact us at the phone number or address listed on the top of this notice.

When filing tax documents, making payments, or replying to any related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

Based on the information received from you or your representative, you must file the following forms by the dates shown.

Form 1065

03/15/2023

If you have questions about the forms or the due dates shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, *Accounting Periods and Methods*.

We assigned you a tax classification (corporation, partnership, estate, trust, EPMF, etc.) based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in *Revenue Procedure 2020-1*, 2020-1 I.R.B. 160. If you have questions about the guidelines in *Revenue Procedure 2020-1*, you may request a private letter ruling from the IRS under the guidelines in *Revenue Procedure 2020-1*, 2020-1 I.R.B. 160. See Form 8832 and its instructions for filing Form 8832, *Entity Classification Election*.

A limited liability company (LLC) may file Form 8832, *Entity Classification Election*, and elect to be classified as an association taxable as a corporation. If an LLC is eligible to be treated as a corporation that meets certain tests and it is electing S corporation status, it must timely file Form 2553, *Statement of S Corporation Election*. The LLC will be treated as a corporation as a result of the S corporation election and does not need to file Form 8832.