



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

August 11, 2010

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CC:PSI:B01
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Dear _____ :

This letter responds to your request for information dated January 13, 2010.

Generally, the rules for the classification of an entity for federal tax purposes are set forth in Income Tax Regulations section 301.7701-3. In addition, the instructions for Form 8832 provide a summary of the entity classification rules and the procedure for making an entity classification election. The classification of an entity establishes the entity's filing and reporting requirements for federal tax purposes.

This letter has called your attention to certain general principles of the law. It is intended for informational purposes only and does not constitute a ruling. See Rev. Proc. 2010-1, §2.04, 2010-1 IRB 7 (Jan. 4, 2010). If you have any additional questions, please contact our office at _____.

Sincerely,

Cornelia J. Schnyder
Senior Technician Reviewer, Branch 1
Associate Chief Counsel
(Passthroughs & Special Industries)