

Entity Classification Election

OMB No. 1545-1516

► Information about Form 8832 and its instructions is at www.irs.gov/form8832.

Type or Print	Name of eligible entity making election Turtle Drop studios	Employer identification number
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. Follow the country's practice for entering the postal code	

► Check if: ☐ Address change ☐ Late classification relief sought under Revenue Procedure 2009-41
☐ Relief for a late change of entity classification election sought under Revenue Procedure 2010-32

Part I Election Information

- 1 Type of election** (see instructions):
- a** ☒ Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.
- b** ☐ Change in current classification. Go to line 2a.
- 2a** Has the eligible entity previously filed an entity election that had an effective date within the last 60 months?
- ☐ **Yes.** Go to line 2b.
- ☐ **No.** Skip line 2b and go to line 3.
- 2b** Was the eligible entity's prior election an initial classification election by a newly formed entity that was effective on the date of formation?
- ☐ **Yes.** Go to line 3.
- ☐ **No.** Stop here. You generally are not currently eligible to make the election (see instructions).
- 3** Does the eligible entity have more than one owner?
- ☒ **Yes.** You can elect to be classified as a partnership or an association taxable as a corporation. Skip line 4 and go to line 5.
- ☐ **No.** You can elect to be classified as an association taxable as a corporation or to be disregarded as a separate entity. Go to line 4.
- 4** If the eligible entity has only one owner, provide the following information:
- a** Name of owner ► _____
- b** Identifying number of owner ► _____
- 5** If the eligible entity is owned by one or more affiliated corporations that file a consolidated return, provide the name and employer identification number of the parent corporation:
- a** Name of parent corporation ► _____
- b** Employer identification number ► _____

Part I Election Information (Continued)

6 Type of entity (see instructions):

- a** ☒ A domestic eligible entity electing to be classified as an association taxable as a corporation.
- b** ☐ A domestic eligible entity electing to be classified as a partnership.
- c** ☐ A domestic eligible entity with a single owner electing to be disregarded as a separate entity.
- d** ☐ A foreign eligible entity electing to be classified as an association taxable as a corporation.
- e** ☐ A foreign eligible entity electing to be classified as a partnership.
- f** ☐ A foreign eligible entity with a single owner electing to be disregarded as a separate entity.

7 If the eligible entity is created or organized in a foreign jurisdiction, provide the foreign country of organization ►

8 Election is to be effective beginning (month, day, year) (see instructions) ► 09/11/2019

9 Name and title of contact person whom the IRS may call for more information

10 Contact person's telephone number

Joseph Haggard, Executive IRS Contact

317-443-6036

Consent Statement and Signature(s) (see instructions)

Under penalties of perjury, I (we) declare that I (we) consent to the election of the above-named entity to be classified as indicated above, and that I (we) have examined this election and consent statement, and to the best of my (our) knowledge and belief, this election and consent statement are true, correct, and complete. If I am an officer, manager, or member signing for the entity, I further declare under penalties of perjury that I am authorized to make the election on its behalf.

[illegible]