



**Department of
Taxation and Finance**

Office of Processing and Taxpayer Services
W A Harriman Campus, Albany NY 12227-0852

December 7, 2020

Approval of Election to be Treated as a New York S Corporation

Taxpayer ID: 85-3425670

S effective date: 1/1/2021



MICHAEL O JOHNSON PHYSICIAN ASSISTANT, PLLC
1060 ADAMS ST
UNIONDALE NY 11553-3102

20114719152900-AC00

We have approved your election to be treated as a New York S corporation, effective for tax years beginning on or after 1/1/2021. This election will remain in effect for all subsequent years until revoked or terminated.

If the effective date is for a period later than the one you requested, you did not make the election on time. Therefore, we assigned the next applicable period. If you have a federal election for a period earlier than the one assigned, please fax Form CT-6, *Election by a Federal S Corporation to be Treated As a New York S Corporation*, with a copy of the federal S election approval letter to (518) 435-8605. If unable to fax, mail to NYS TAX DEPARTMENT, CT-6 PROCESSING, W A HARRIMAN CAMPUS, ALBANY NY 12227-0852. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

If your federal S election is pending, this New York State approval is tentative until the Internal Revenue Service (IRS) approves the federal election. If the IRS denies your federal S election, your New York State approval is revoked and your corporation must file regular New York State corporation franchise tax returns.

Note: All information in this statement is subject to review and adjustment by the Audit Division, who determines whether the corporation meets the legal requirements for filing as a New York S corporation.

Filing requirements for S corporations – A New York S corporation must file its franchise tax return annually and pay its tax within 2½ months after the end of the corporation's tax year. General business S corporations must file Form CT-3-S, *New York S Corporation Franchise Tax Return*.

Individual shareholders must file either

Form IT-201, *Resident Income Tax Return*, or

Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*.

Penalties and interest – We will assess penalties if you fail to file a tax return, or fail to file or pay tax on time, or fail to provide shareholder information on time, or if you understate the tax. We will also assess interest if you fail to pay on time.

Whenever the shareholder composition of the S corporation changes, either in the number of shareholders included or by specific individuals included, you must complete and file a new Form CT-6, *Election by a Federal S Corporation to be Treated As a New York S Corporation*.

For more information, call (518) 485-6027. When you call, have your taxpayer identification number and the notice code available as follows:

Taxpayer ID: 853425670

Notice code: 20005

Need help?



Visit our website at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Text telephone (TTY) or TDD
equipment users

Dial 7-1-1 for the
New York Relay Service

Notice code: 20005

Date of this notice: 10-13-2020

Employer Identification Number:
85-3425670

Form: SS-4

Number of this notice: CP 575 G

MICHAEL O JOHNSON PHYSICIAN
ASSISTANT PLLC
MICHAEL O JOHNSON SOLE MBR
1060 ADAMS ST
UNIONDALE, NY 11553

For assistance you may call us at:
1-800-829-4933

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 85-3425670. 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.

When filing tax documents, payments, and 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.

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 the LLC is eligible to be treated as a corporation that meets certain tests and it will be electing S corporation status, it must timely file Form 2553, *Election by a Small Business Corporation*. The LLC will be treated as a corporation as of the effective date of the S corporation election and does not need to file Form 8832.

To obtain tax forms and publications, including those referenced in this notice, visit our Web site at www.irs.gov. If you do not have access to the Internet, call 1-800-829-3676 (TTY/TDD 1-800-829-4059) or visit your local IRS office.

IMPORTANT REMINDERS:

- * Keep a copy of this notice in your permanent records. **This notice is issued only one time and the IRS will not be able to generate a duplicate copy for you.** You may give a copy of this document to anyone asking for proof of your EIN.
- * Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.
- * Refer to this EIN on your tax-related correspondence and documents.

If you have questions about your EIN, you can call us at the phone number or write to us at the address shown at the top of this notice. If you write, please tear off the stub at the bottom of this notice and send it along with your letter. If you do not need to write us, do not complete and return the stub.

Your name control associated with this EIN is MICH. You will need to provide this information, along with your EIN, if you file your returns electronically.

Thank you for your cooperation.