

**Election by a Small Business Corporation**  
(Under section 1362 of the Internal Revenue Code)  
(Including a late election filed pursuant to Rev. Proc. 2013-30)

OMB No. 1545-0123

► You can fax this form to the IRS. See separate instructions.  
► Go to [www.irs.gov/Form2553](http://www.irs.gov/Form2553) for instructions and the latest information.

**Note:** This election to be an S corporation can be accepted only if all the tests are met under *Who May Elect* in the instructions, all shareholders have signed the consent statement, an officer has signed below, and the exact name and address of the corporation (entity) and other required form information have been provided.

**Part I Election Information**

Type or Print	Name (see instructions) Lightning Flows LLC	<b>A Employer identification number</b> 99-3211443
	Number, street, and room or suite no. If a P.O. box, see instructions. 3408 NE 98th Cir	<b>B Date incorporated</b> 05/31/2024
	City or town, state or province, country, and ZIP or foreign postal code Vancouver, WA 98665	<b>C State of incorporation</b> Washington

**D** Check the applicable box(es) if the corporation (entity), after applying for the EIN shown in **A** above, changed its ☐ name or ☒ address

**E** Election is to be effective for tax year beginning (month, day, year) (see instructions) . . . . . ► 05/31/2024

**Caution:** A corporation (entity) making the election for its first tax year in existence will usually enter the beginning date of a short tax year that begins on a date other than January 1.

**F** Selected tax year:

- (1) ☒ Calendar year  
(2) ☐ Fiscal year ending (month and day) ► \_\_\_\_\_  
(3) ☐ 52-53-week year ending with reference to the month of December  
(4) ☐ 52-53-week year ending with reference to the month of ► \_\_\_\_\_

If box (2) or (4) is checked, complete Part II.

**G** If more than 100 shareholders are listed for item J (see page 2), check this box if treating members of a family as one shareholder results in no more than 100 shareholders (see test 2 under *Who May Elect* in the instructions) ► ☐

<b>H</b> Name and title of officer or legal representative whom the IRS may call for more information	Telephone number of officer or legal representative
Jeremy T. Jelley, Owner/CEO	503-713-5500

**I** If this S corporation election is being filed late, I declare I had reasonable cause for not filing Form 2553 timely. If this late election is being made by an entity eligible to elect to be treated as a corporation, I declare I also had reasonable cause for not filing an entity classification election timely and the representations listed in Part IV are true. See below for my explanation of the reasons the election or elections were not made on time and a description of my diligent actions to correct the mistake upon its discovery. See instructions.

Lightning Flows LLC intended to be treated as an S-Corporation effective May 31 2024.

The late filing of Form 2553 was due to reasonable cause. The taxpayer was unaware of the 2-month-and-15-day filing deadline

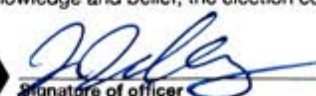
under IRC §1362(b) and believed the election could be made when preparing the first-year tax return.

No returns inconsistent with S-Corporation status have been filed. The entity and shareholder have maintained records

consistent with S-Corporation treatment. Relief is requested under Rev. Proc. 2013-30 § 4.02.

**Sign  
Here**

Under penalties of perjury, I declare that I have examined this election, including accompanying documents, and, to the best of my knowledge and belief, the election contains all the relevant facts relating to the election, and such facts are true, correct, and complete.

►   
Signature of officer

Owner/CEO  
Title

10/15/25  
Date

Name

Employer identification number

**Part I Election Information** (continued) **Note:** If you need more rows, use additional copies of page 2.

<b>J</b> Name and address of each shareholder or former shareholder required to consent to the election. (see instructions)	<b>K</b> <b>Shareholder's Consent Statement</b> Under penalties of perjury, I declare that I consent to the election of the above-named corporation (entity) to be an S corporation under section 1362(a) and that I have examined this consent statement, including accompanying documents, and, to the best of my knowledge and belief, the election contains all the relevant facts relating to the election, and such facts are true, correct, and complete. I understand my consent is binding and may not be withdrawn after the corporation (entity) has made a valid election. If seeking relief for a late filed election, I also declare under penalties of perjury that I have reported my income on all affected returns consistent with the S corporation election for the year for which the election should have been filed (see beginning date entered on line E) and for all subsequent years.		<b>L</b> Stock owned or percentage of ownership (see instructions)		<b>M</b> Social security number or employer identification number (see instructions)	<b>N</b> Shareholder's tax year ends (month and day)
	Signature	Date	Number of shares or percentage of ownership	Date(s) acquired		
Jeremy T. Jelley 3408 NE 98th Cir Vancouver, WA 98665		10/14/2025	100%	5/31/2024	532-94-9926	2024

**Lightning Flows LLC**

3408 NE 98th Cir  
Vancouver, WA 98665  
EIN: 99-3211443

**Date: 10/15/2025**

**To:**

Department of the Treasury  
Internal Revenue Service

**RE: Late S Corporation Election under Revenue Procedure 2013-30**

Dear Sir or Madam,

Pursuant to **Internal Revenue Code §1362(b)** and **Revenue Procedure 2013-30, Section 4.02**, Lightning Flows LLC respectfully requests late S corporation election relief effective **May 31, 2024**.

Lightning Flows LLC was formed on **May 31, 2024** and intended from inception to be taxed as an S Corporation. The late filing of **Form 2553** was due to reasonable cause, as the taxpayer was unaware of the **2-month-and-15-day filing deadline** and believed that the election could be timely made when preparing the first-year tax return.

No tax returns inconsistent with S Corporation status have been filed, and the entity and its sole shareholder, **Jeremy T. Jelley**, have maintained records and filed tax documents consistent with S Corporation treatment.

We respectfully request relief to treat Form 2553 as timely filed under **Rev. Proc. 2013-30, Section 4.02**, and thank you for your consideration.

If you require additional information, please contact:

**Jeremy T. Jelley**

Phone: 503-713-5500

Sincerely,

A handwritten signature in blue ink, appearing to read 'J. Jelley', is written over a light blue horizontal line.

Jeremy T. Jelley

Owner/CEO

Lightning Flows LLC