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for 3/8/10  
E. DENNARD



# FAX

Date <sup>B</sup> March 8, 2010

Number of pages including cover sheet 4

**TO:** Florida Department of  
State  
Division of Corporations

**FROM:** Goya Corp.

**Phone**

**Phone** 786-280-7841

**Fax Phone** (850) 245-6897

**Fax Phone** 305-445-1061

**CC:**

**REMARKS:** ☒ Urgent ☐ For your review ☐ Reply ASAP ☐ Please Comment

Please update EIN number of Goya Corp.

EIN 27-1104834

Eduardo Garcia

PO9000079999



FLORIDA DEPARTMENT OF STATE DIVISION OF CORPORATIONS					
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<b>Detail by Entity Name</b>					
<b>Florida Profit Corporation</b>					
GOYA CORP.					
<b>Filing Information</b>					
Document Number P09000079999					
FEVEIN Number <b>NONE</b>					
Date Filed 09/25/2009					
State FL					
Status ACTIVE					
<b>Principal Address</b>					
3075 SW 28TH STREET MIAMI FL 33133					
<b>Mailing Address</b>					
3075 SW 28TH STREET MIAMI FL 33133					
<b>Registered Agent Name &amp; Address</b>					
GARCIA, EDUARDO 3075 SW 28TH STREET MIAMI FL 33133					
<b>Officer/Director Detail</b>					
<b>Name &amp; Address</b>					
Title PSTD					
GARCIA, EDUARDO 3075 SW 28TH STREET MIAMI FL 33133					
<b>Annual Reports</b>					
No Annual Reports Filed					
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← 27-1104834

CORPORATE ATTENDANCE



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

GOYA CORP  
\* EDUARDO GARCIA  
3075 SW 28TH ST  
MIAMI, FL 33133

Date of this notice: 10-14-2009

Employer Identification Number:  
27-1104834

Form: 99-4

Number of this notice: CP 575 A

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 27-1104834. 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.

Based on the information received from you or your representative, you must file the following form(s) by the date(s) shown.

Form 1120

03/15/2010

If you have questions about the form(s) or the due date(s) 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 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 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, *Entity Classification Election*. See Form 8832 and its instructions for additional information.

**IMPORTANT INFORMATION FOR S CORPORATION ELECTION:**

If you intend to elect to file your return as a small business corporation, an election to file a Form 1120-S must be made within certain timeframes and the corporation must meet certain tests. All of this information is included in the instructions for Form 2553, *Election by a Small Business Corporation*.





Department of the Treasury  
Internal Revenue Service  
CINCINNATI OH 45999-0038

**For assistance, call:**  
**1-800-829-0115**

**Notice Number:** CP261  
**Date:** January 4, 2010

**Taxpayer Identification Number:**  
27-1104834  
**Tax Form:**  
**Tax Period:**

031777.677953.0106.003 1 AT 0.357 530  
 |||||



GOYA CORP  
X EDUARDO GARCIA  
3075 SW 28TH ST  
MIAMI FL 33133-3505752

031777

## Notice of Acceptance as an S Corporation

**We have accepted your election to be treated as an S corporation beginning September 25, 2009. Your accounting period will end in December.**

We would also like to take this opportunity to inform you of your tax obligations related to the payment of compensation to shareholder-employees of S corporations.

**When a shareholder-employee of an S corporation provides services to the S corporation, reasonable compensation generally needs to be paid. This compensation is subject to employment taxes.**

**Tax practitioners and subchapter S shareholders need to be aware that Revenue Ruling 74-44 states that the Internal Revenue Service (IRS) will re-characterize small business corporation dividends paid to shareholders as salary when such dividends are paid to the shareholders in lieu of reasonable compensation for services.**

The IRS may also re-characterize distributions other than dividend distributions as salary. This position has been supported in several recent court decisions.

If you have any questions about this notice or the action we have taken, please call us at the telephone number listed above. If you prefer, you may write to us at the address shown at the top of this notice. If you write to us, please provide your telephone number and the most convenient time for us to call so we can resolve your inquiry. Please return the bottom part of this notice to help us identify your case.

For tax forms, instructions and information visit [www.irs.gov](http://www.irs.gov). (Access to this site will not provide you with your specific taxpayer account information.)