

P10000021361

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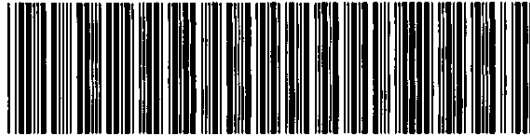
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<b>Detail by Entity Name</b>			FAXED TO: 1-850-245-6013 2 PAGES		
<b>Florida Profit Corporation</b>					
LIGIA ACCOUNTING OFFICE, INC.					
<b>Filing Information</b>					
Document Number	P10000021361				
FEI/EIN Number	NONE → Please post FEIN on website.				
Date Filed	03/09/2010				
State	FL				
Status	ACTIVE — Thank you very much.				
<b>Principal Address</b>					
6625 MIAMI LAKES DRIVE-SUITE 434 MIAMI FL 33014					
<b>Mailing Address</b>					
6625 MIAMI LAKES DRIVE-SUITE 434 MIAMI FL 33014					
<b>Registered Agent Name &amp; Address</b>					
ARIAS, LIGIA 6625 MIAMI LAKES DRIVE-SUITE 434 MIAMI FL 33014					
<b>Officer/Director Detail</b>					
<b>Name &amp; Address</b>					
Title P					
ARIAS, LIGIA 6625 MIAMI LAKES DRIVE-SUITE 434 MIAMI FL 33014					
<b>Annual Reports</b>					
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Department of the Treasury  
Internal Revenue Service  
OGDEN UT 84201-0038

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

Notice Number: CP261

Date: July 10, 2010

Taxpayer Identification Number:

27-2084838

Tax Form:

Tax Period:

027060.750132.0103.003 1 AT 0.357 540

|||||



LIGIA ACCOUNTING OFFICE INC  
6625 MIAMI LAKES DRIVE SUITE 434  
MIAMI FL 33014-2708994

027060

### Notice of Acceptance as an S Corporation

We have accepted your election to be treated as an S corporation beginning March 15, 2010. 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.)