

Manhattan Community Board 4
(All Fields Must Be Completed)

Liquor License Stipulations Application

CORPORATION NAME MMCM, LLC		DOING BUSINESS AS (DBA) The Rippler Cassa Hotel	
STREET ADDRESS 511 9th Avenue		CROSS STREETS b/t 39th & 40th Streets	ZIP CODE 10018
OWNER <i>(Attach a list of all the people that will be associated with the license)</i>	NAME: Michael Ginsberg	ATTORNEY/ REPRESENTATIVE	NAME: Terry Flynn Jr.
	PHONE: 646-243-7072		PHONE: 718.945.1000
	EMAIL: michael@chelseamarket.com		EMAIL: trflynnjr@gmail.com
MANAGER	NAME: Michael Barrett	LANDLORD	NAME: Solly Assa
	PHONE: 646-496-9841		PHONE: 917-902-7074
	EMAIL: michaelbarrettv@gmail.com		EMAIL: Solly.assa@assapropertles.com
APPLICATION TYPE <i>(Check One)</i>			
<input checked="" type="radio"/> New	Has applicant owned or managed a similar business?		<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
	What is/was the name and address of establishment?		d.b.a. The Rippler @ 511 9th Ave
	What were the dates applicant was involved with this former premise?		
<input type="radio"/> Transfer	What is the prior license # and expiration date?		
	Is applicant making any alterations or operational changes?		<input type="checkbox"/> YES <input type="checkbox"/> NO
	If alterations or operational changes are being made, please describe/list all changes.		
<input type="radio"/> Alteration	What is the current license # and expiration date?		
	Please list/describe the nature of all the changes and attach the plans:		
METHOD OF OPERATION			
TYPE OF ALCOHOL	<input checked="" type="checkbox"/> Liquor/Wine/Beer <input type="checkbox"/> Beer <input type="checkbox"/> Wine & Beer		
ESTABLISHMENT TYPE	<input checked="" type="checkbox"/> Restaurant <input type="checkbox"/> Cabaret <input type="checkbox"/> Night Club <input checked="" type="checkbox"/> Hotel <input checked="" type="checkbox"/> Bar/Tavern <input checked="" type="checkbox"/> Catering Establishment <input type="checkbox"/> Adult Entertainment <input type="checkbox"/> Wine Bar <input type="checkbox"/> Dance Club <input type="checkbox"/> Sports Bar <input type="checkbox"/> Club (Fraternal Organization - Members Only)		
Has applicant/owner filed with the SLA? If yes, when? If no, when do you plan to file?	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	
Is the 500 Foot Rule applicable? If yes, please attach a diagram of the On-Premise liquor license establishments within a 500 ft. radius of your establishment and the Public Interest Statement.	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	
Is the 200 Foot Rule applicable? If yes, please attach a diagram of the schools and houses of worship that trigger the rule.	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	
Has applicant/owner(s) read MCB4 Policy Regarding Concentration and Location of Alcoholic-Serving Establishments?	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	

OPERATIONAL DETAILS (*Closing time will be when establishment is vacated of all patrons)

HOURS* (Indoor Only)		MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
	Operation	7a.m. - 2a.m.	7a.m. - 2a.m.	7a.m. - 2a.m.	7a.m. - 2a.m.	7a.m. - 2a.m.	7a.m. - 2a.m.	7a.m. - 2a.m.
	Kitchen	7a.m. - 2a.m.	7a.m. - 2a.m.	7a.m. - 2a.m.	7a.m. - 2a.m.	7a.m. - 2a.m.	7a.m. - 2a.m.	7a.m. - 2a.m.
	Music							
If you plan to have music, what type(s)? (Circle all that apply)			<input checked="" type="checkbox"/> BACKGROUND	<input type="checkbox"/> LIVE MUSIC	<input type="checkbox"/> DJ	<input type="checkbox"/> JUKE BOX	<input type="checkbox"/> KARAOKE	

OCCUPANCY

	Capacity (Certificate of Occupancy)	Maximum # of Persons You Anticipate Occupying Premises (Including Employees)	Number of Tables	Number of Seats	Number of Service Only Bars	Number of Stand-Up Bars	Number of Seats at Stand-Up Bar
INSIDE	✓	200	42	155		2	22
OUTSIDE (Other than sidewalk café)							
SIDEWALK CAFÉ							

How many floors are there? What is the capacity for each floor?	3	
How frequently will the owner(s) be at the establishment?	daily	
Will you be applying or intending to apply for a cabaret license with DCA? If yes, will there be dancing?	YES	<input checked="" type="checkbox"/>
Will applicant have bottle or table service for beverage alcohol?	<input checked="" type="checkbox"/> YES	NO
Will you be hosting private; promotional or corporate events?	<input checked="" type="checkbox"/> YES	NO
Will outside promoters be used on a regular basis? If yes please describe.	YES	<input checked="" type="checkbox"/>
Will you have a security plan? If, yes please attach.	<input checked="" type="checkbox"/> YES	NO
Will security plan be implemented?	<input checked="" type="checkbox"/> YES	NO
Will State certified security personnel be used?	<input checked="" type="checkbox"/> YES	NO
Will New York Nightlife Association and NYPD Best Practices be followed?	<input checked="" type="checkbox"/> YES	NO
Will applicant be using delivery bicycles? If yes, how many?	<input checked="" type="checkbox"/> YES	NO
Will delivery bicycles be clearly marked with the name of the restaurant and will staff wear attire clearly noting name as described by NYC Law?	<input checked="" type="checkbox"/> YES	NO
Where will delivery bicycles be stored during the day when not in use?	pkg garage	

LOCATION & ZONING		
Is this a Special District? If yes, is it Clinton, West Chelsea or Hudson Yards?	YES	<input checked="" type="checkbox"/> NO
Does the building have a Certificate of Occupancy ("C of O") or a letter of no objection?	<input checked="" type="checkbox"/> YES	NO
Is a Public Assembly permit required?	<input checked="" type="checkbox"/> YES	NO
Are your plans filed with DOB?	<input checked="" type="checkbox"/> YES	NO

Community Notification/Relations		
NOTIFICATION: List all block associations; tenant associations, co-op boards or condo boards of residential buildings; and community groups that applicant has notified regarding its application. For each please list both the organization and individual you contacted.	# 1	midtown north/south precinct council: john mudd
	# 2	w. 36th block assoc: frank strock
	# 3	hkna assoc: kathleen treat
	# 4	midtown north/south precinct council: william otterson
	# 5	
Please provide dates when applicant met with the groups listed above.	may 27th, 2016 by email	
Who was your contact person at each group you met with?	see above please	
When did applicant post the notice that was provided?	may 18th, 2016	
Where did applicant post the notice that was provided?	window at address 511 9th ave	
Will applicant provide owner cell phone number to neighbors and respond to complaints that arise? Please provide number in space provided.	<input checked="" type="checkbox"/> YES	NO
Will applicant inform the Community Board office of its job openings and/or provide a hyperlink to applicant's jobs webpage?	<input checked="" type="checkbox"/> YES	NO

BUILDING DESIGN			
State the name and type of business previously located in the space.	cassa hotel (current hotel/res)		
Has a liquor-licensed establishment previously occupied this space at any time? If yes, please provide the name of the business.	YES	NO	
Do you plan any changes to the existing façade? If yes, please describe.	YES	NO	
Will applicant have a vestibule within the establishment?	YES	NO	
Will applicant use a storm enclosure?	YES	NO	
Will applicant not place any items or obstructions on the sidewalk, for example, sandwich boards, sidewalk signs, freestanding menus and plants, as per the law?	YES	NO	
Will applicant comply with the NYC noise code?	YES	NO	
Will the establishment have any of the following: (circle all that apply)	FRENCH DOORS	GARAGE DOORS	WINDOWS THAT CAN BE OPENED
Will applicant close all windows, French doors, garage doors when any music or amplified sound (including televisions) is played inside the establishment?	YES	NO	
Will applicant close all windows, French doors, garage doors by 11 PM Friday and Saturday and 10 PM on all other days even if no music or amplified sound is played inside the establishment?	YES	NO	
Has applicant obtained an acoustical report from a certified sound engineer to assess potential noise disturbance to the neighboring residents and buildings?	YES	NO	
Will applicant follow the recommendations of a certified sound engineer to mitigate potential noise disturbance to the neighboring residents and buildings, including placing speakers on the floor of the establishment?	YES	NO	
Will the kitchen exhaust system extend to the roof?	YES	NO	
Will the establishment have an illuminated sign?	YES	NO	
Will the establishment have a canopy extending over the sidewalk?	YES	NO	
Where will the air conditioner be located? What type is it?			
When was the air conditioner installed?			

OUTDOOR ITEMS - OTHER THAN SIDEWALK CAFE		
Has the applicant/owner(s) read MCB 4 Rear Yard Rooftop Policy?	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
Will applicant use any outdoor spaces: rooftop, rear yard, patio, porch, balcony, pavilion, tents, deck or gazebo? If yes, which one(s)?	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
Are the floorplans for the outdoor space(s) included?	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
Will applicant close and vacate the outdoor space(s) by 11PM on Friday & Saturday and 10 PM on all other days?	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
Will the service and consumption of alcohol in any outdoor space only be via sealed food service?	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
Will applicant not allow standing space for patrons to drink or smoke in any outdoor space(s)?	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
Will there be no amplified music, as per the law?	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
If amplified sound is played inside the establishment, will windows and doors be closed?	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
Will applicant agree to post signs outside asking customers to respect the neighbors'?	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
Will applicant agree to train staff to encourage a peaceful environment?	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
Will applicant provide effective sound control (landscaping enclosure, soundproofing tenants apartments)	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
Will there be a lighting plan that allows safe usage of the outdoor space without disrupting neighbors?	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO

rear yard/patio/porch/balcony/pavilion (faces garage and bus yard)

OUTDOOR ITEMS - SIDEWALK CAFE		
Has the applicant/owner(s) read MCB4 Sidewalk Café Policy?	YES	NO
Will applicant be applying for a sidewalk café now or in the future?	YES	NO
Is applicant in this application seeking to include a sidewalk café in its liquor license?	YES	NO
If yes, has applicant submitted an application and plans to NYC Dept. of Consumer Affairs? Please attach application and plans.	YES	NO
Will applicant close and vacate the sidewalk café by 11 PM on Friday & Saturday and 10 PM on all other days?	YES	NO
Will applicant be serving alcohol in the sidewalk café? If so, will you have waiter service?	YES	NO
Will the café have a 3 ft. wide serving aisle running the entire length of the sidewalk café?	YES	NO
Will applicant mark the perimeter of the café on the sidewalk?	YES	NO
Will the service and consumption of alcohol in the sidewalk café only be via seated food service?	YES	NO
Will the sidewalk café not provide standing space for drinking or smoking?	YES	NO
Will applicant use any portable natural gas heaters? If so, do you have the requisite approvals from DOB & the Fire Department?	YES	NO
Will applicant have a lighting plan that will allow safe usage of the outdoor space without disrupting neighbors?	YES	NO
Will all furniture, plants and barricades be stored inside between the evening closing hours and the morning opening hours?	YES	NO
Will all furniture be stored inside between December 21 st and March 21 st , and any other day when it rains or snows?	YES	NO
Will applicant use umbrellas?	YES	NO
If construction or construction protection has reduced the sidewalk width, will applicant always maintain an 8 foot clear path of sidewalk between the perimeter of the café and the closest obstruction including construction barricades?	YES	NO

ADDITIONAL STIPULATIONS: (Office Use Only)

- There will be no outdoor space or any retractable roof.
Second Floor space will be enclosed at all times.
- This application does not extend to the basement level and encompasses only the first and second floor restaurant
- Background music only
- Hours of Operation: 7a.m. to 2a.m. seven days a week; Capacity: 200; Tables: 42; Seats: 155; Stand-up bars: 2 with 22 seats

To the extent any additional stipulation on pages 7 and 8 of this application conflicts with any response on pages 1 – 6 of this application, the stipulations on pages 7 and 8 control.

ADDITIONAL STIPULATIONS: (Office Use Only) - Continued

To the extent any additional stipulation on pages 7 and 8 of this application conflicts with any response on pages 1 - 6 of this application, the stipulations on pages 7 and 8 control.

Manhattan Community Board 4 (MCB4) recommends:

- Denial unless all stipulations agreed to by applicant/owner are part of the method of operation
- Denial Approval

MCB4 REPRESENTATIVES

Nelly Gonzalez
CB4 Assistant District Manager


Frank Hozubice
CB4 BLP Committee Co-Chair

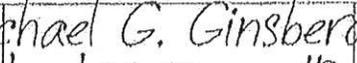

Burt Lazarin
CB4 BLP Committee Co-Chair

APPLICANT AGREEMENT WITH THE COMMUNITY

Applicant agrees to these stipulations as the basis for the community review of this application and acknowledges that all of these stipulations are essential prerequisites to the MCB4 recommendation regarding this application. Applicant agrees to have these stipulations incorporated in the method of operation of its liquor license operations in this application constitute the entire agreement between MCB4 and applicant and may only be altered in writing signed by MCB4 and applicant. These stipulations supersede any oral statements or representations in connection with this application.

SIGN HERE →

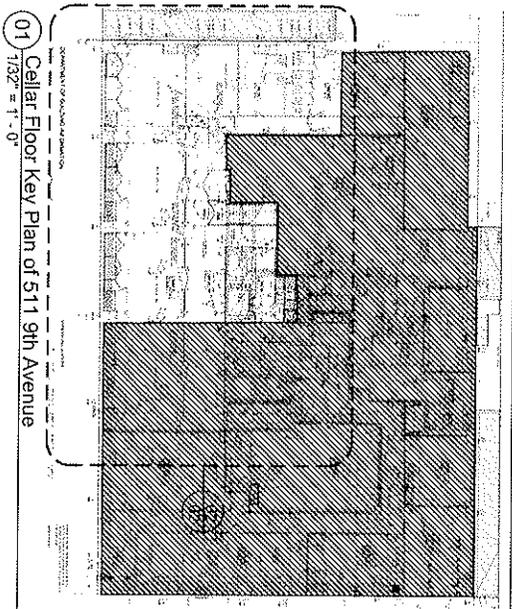
Michael G. Ginsberg
Michael V. Barrett
PRINT NAME OF APPLICANT



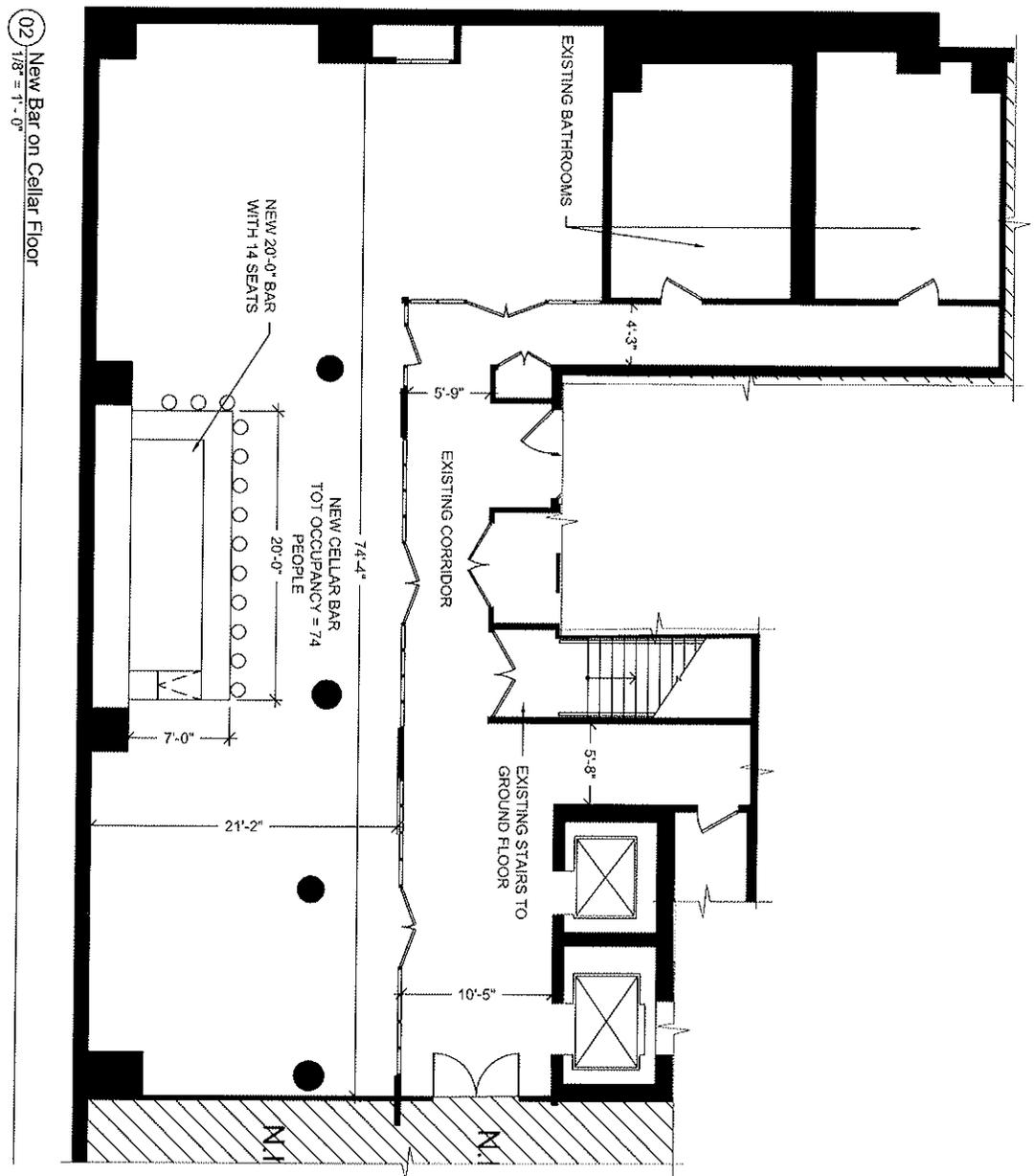
SIGNATURE OF APPLICANT

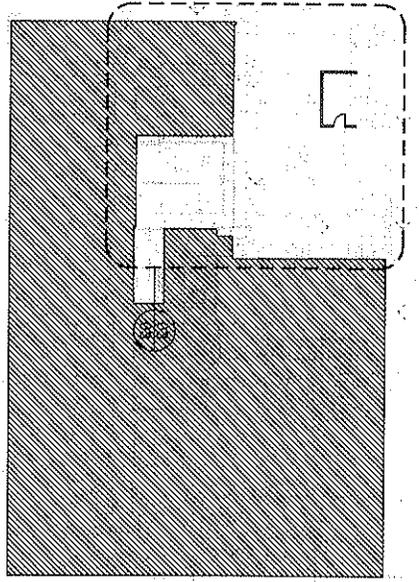
5/27/16
DATE

 7.12.16



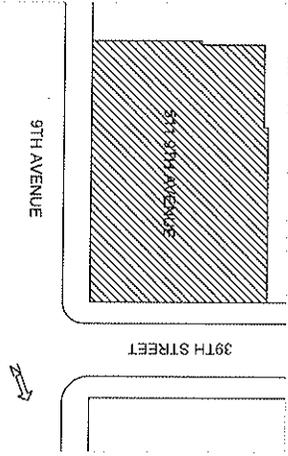
NOTES:
1. TOTAL CELLAR BAR
OCCUPANCY = 74 PEOPLE



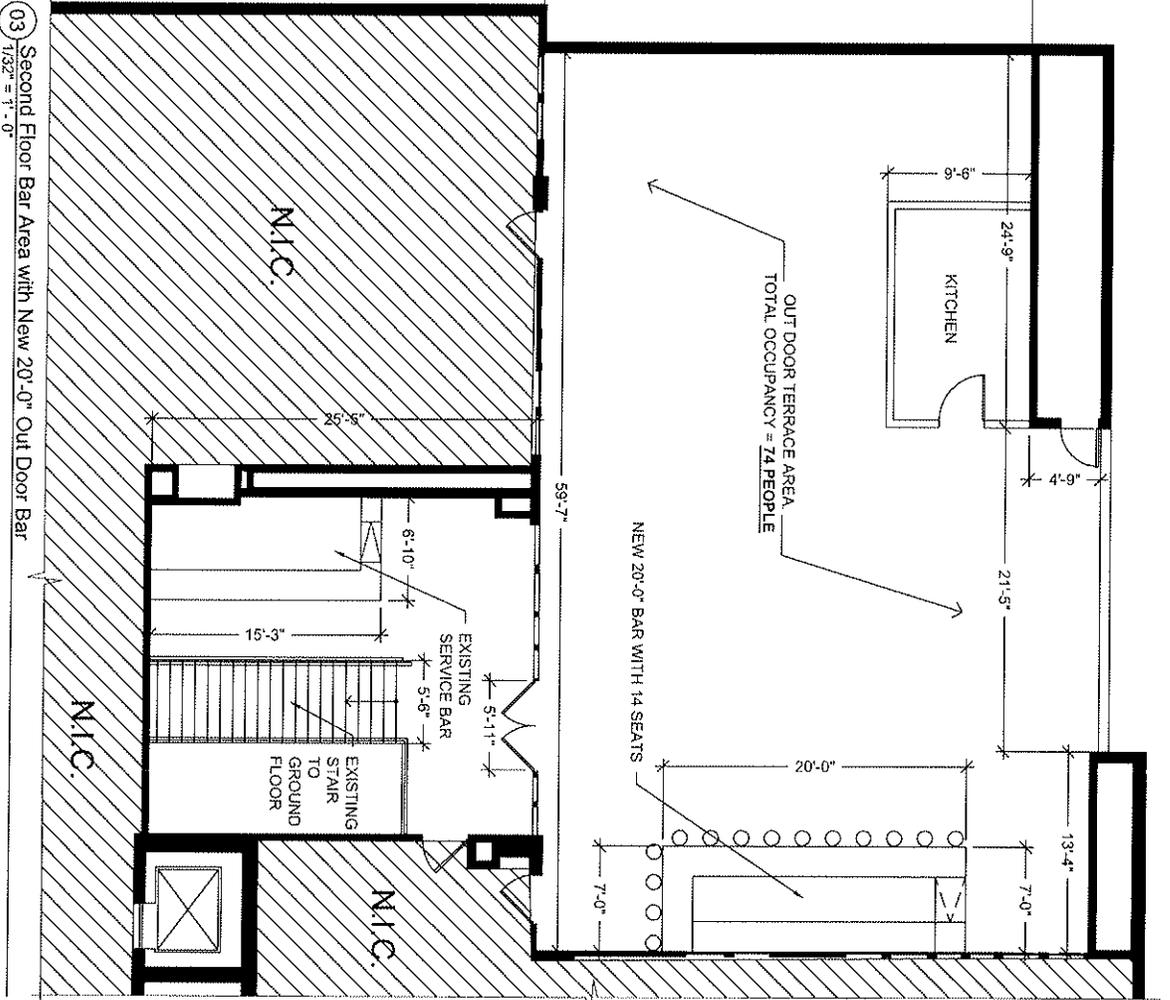


01 Second Floor Key Plan of 511 9th Avenue
1/32" = 1'-0"

- NOTE:**
1. TOTAL ROOF TOP AND SERVICE BAR OCCUPANCY IS 74 PEOPLE.
 2. SERVICE BAR IS EXISTING.
 3. NEW 20'-0" TERRACE BAR.



02 Plot Plan
NOT TO SCALE



03 Second Floor Bar Area with New 20'-0" Out Door Bar
1/32" = 1'-0"



Rococo
511 9th Avenue
New York NY 10018
646.599.4013

Menu

APPETIZERS

- Meatballs - in a Neapolitan ragu sauce 12
- Eggplant Parm - Eggplant, Tomato Sauce, Parmigiano Reggiano, Basil 12
- Zucchini Scapece - Zucchini with White Wine Vinegar, Mint, Garlic 9
- Cheese Board - Parmigiano Reggiano, Asiago, Pecorino Toscano, Goat Cheese served with nuts, grape and Honey 16
- Charcuterie Board - Prosciutto, Sweet Sopressata, Spicy Salame, Porchetta 18

SALADS

- Caesar Salad - Romaine, Parmigiano Reggiano, Garlic Croutons, Cesar Dressing 10
- Spinach Salad - Spinach, Avocado, Shallots, Cherry Tomatoes, Cilantro, Lime Dressing 11
- Arugula Salad - Baby Arugula, Cherry Tomatoes, Raw Slice Cremini Mushroom, Shaved Parmigiano Reggiano, Lemon Dressing 9
- Caprese Salad - Mozzarella, Cherry Tomatoes, basil, EVOO 12
- Tuna Salad - Italian Tuna, Cucumber, Gaeta Olives, Plum Tomatoes, Carrots, Romaine, Oregano and EVOO 13
- Mixed Green Salad - Mixed Green, Raisin, Apple, Balsamic Dressing 12

PASTAS

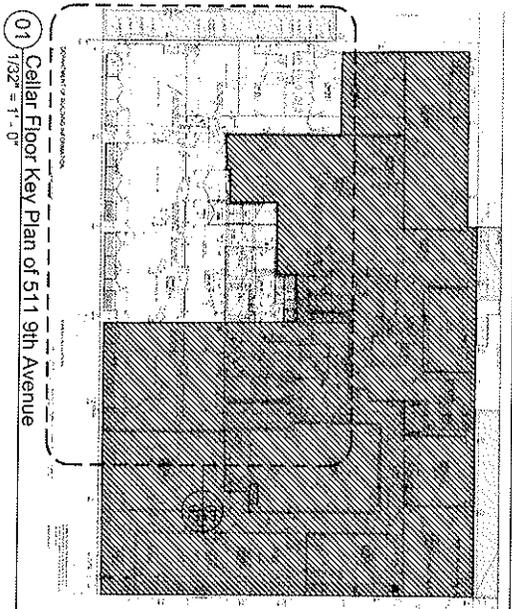
- Baked meat Lasagna 15
- Baked Ziti 16
- Vegetables Lasagna 14
- Baked Gnocchi 16

PIZZA

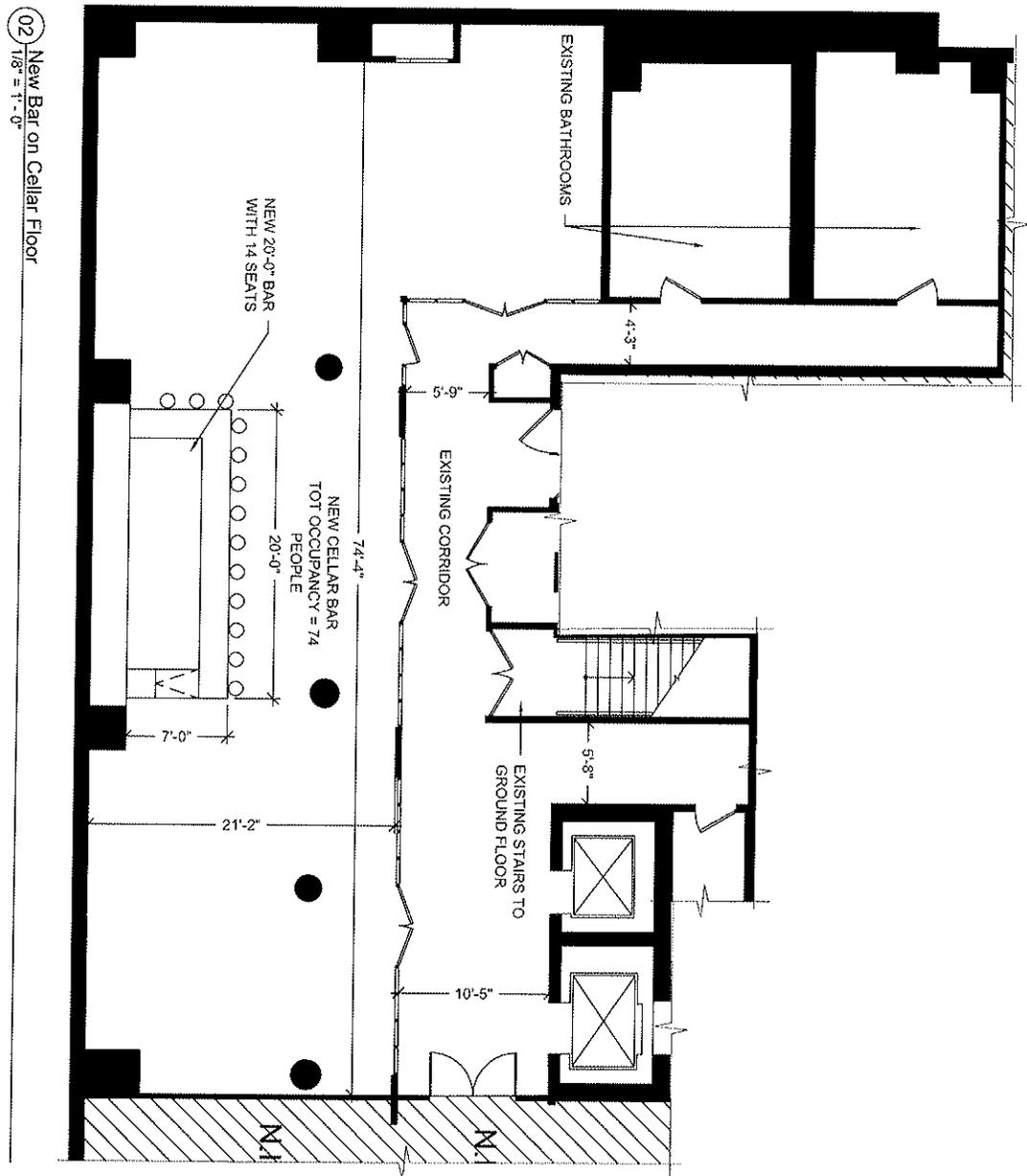
- Margherita - Tomato Sauce, Mozzarella, Basil, EVOO 14
- DOP - Tomato Sauce, Buffalo Mozzarella, Basil, EVOO 16
- Capricciosa - Tomato Sauce, Mozzarella, Mushrooms, Italian Ham, Artichokes and Olives 17
- Spicy Salami - Tomato Sauce, Mozzarella, Salame, Spicy Oil 15
- Sausage & Broccoli Rabe - Mozzarella, Italian Sausage, Broccoli Rabe 18
- Potatoes & Speck - Thinly Sliced Idaho Potatoes, Speck, Mozzarella, Rosemary, EVOO 18
- Porcini Mushroom & Pancetta - Porcini, Mushroom, Italian Bacon, Mozzarella, Parsley 18
- Quattro Formaggi - Mozzarella, Provolone, Parmigiano Reggiano, Gorgonzola 16
- White Pie - Buffalo Ricotta, Mozzarella, Basil, EVOO 14
- Nerano - Thinly Sliced Zucchini, Smoked Mozzarella, Mint 16
- Prova - Mozzarella, Cherry Tomatoes, Arugula, Prosciutto di Parma, Shaved Parmigiano Reggiano 19
- The Parm - Tomato Sauce, Eggplant Parmigiana, Basil 18
- Veggie - Tomato Sauce, Eggplant, pepper, Zucchini, Mozzarella 16

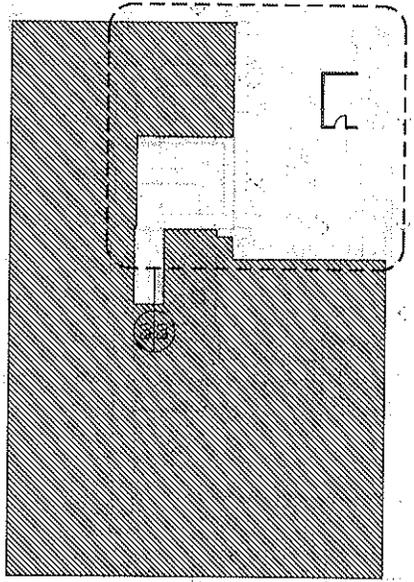
DESSERTS

- Tiramisu - Italian Classic with Lady Fingers, Espresso Coffee and Mascarpone Cheese 10
- Cannoli - 9
- Ricotta Cheesecake - 9
- Gelato - 9
- Affogato - truffle gelato Drowned in Espresso 10



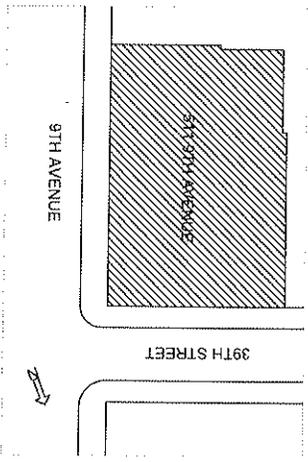
NOTES:
1. TOTAL CELLAR BAR
OCCUPANCY = 74 PEOPLE



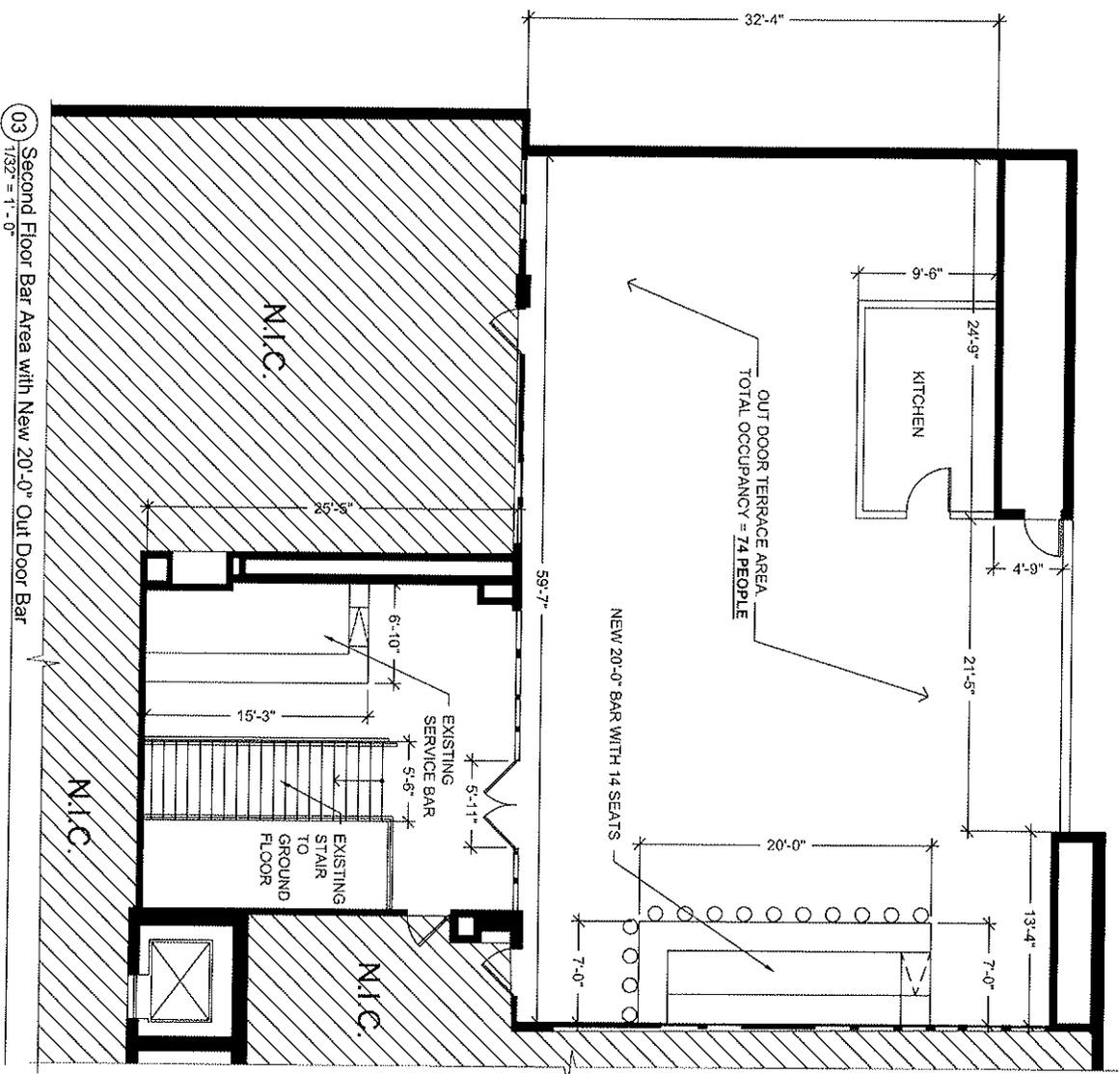


01 Second Floor Key Plan of 511 9th Avenue
1/32" = 1'-0"

NOTE:
 1. TOTAL ROOF TOP AND SERVICE BAR OCCUPANCY IS 74 PEOPLE.
 2. SERVICE BAR IS EXISTING.
 3. NEW 20'-0" TERRACE BAR.



02 Plot Plan
NOT TO SCALE



03 Second Floor Bar Area with New 20'-0" Out Door Bar
1/32" = 1'-0"



Flynn & Flynn, P.L.L.C.

ATTORNEYS AT LAW

TERRENCE R. FLYNN, JR.

MARY P. FLYNN

198 Beach 102nd Street
ROCKAWAY BEACH, NEW YORK 11694
TEL: 718-945-1000
FAX: 718-318-6162

NYC OFFICE BY APPOINTMENT ONLY

July 12, 2016

Ms. Janine Pretente
Community Board 4 Manhattan
330 West 42nd Street
New York, New York 10036

Re: 511 Ninth Avenue On Premise License application

Dear Ms. Pretente:

At last month's Community Board Committee meeting the applicant was asked to breakdown the usage of each area of the premise as the premise covered three floors within the hotel. Towards this end I will refer to the premise as having three areas; the first floor, the basement area and the second floor and rooftop area.

The First Floor. The first floor will function as a dining room for the hotel. This area will have 48 seats and 13 tables. There will be a 16 foot bar with 8 stools. Please see the diagram attached as exhibit "A". This area will have background music, there will be no dancing, and food will be available at all hours of operation. The hours of operation for this area are 8 am to 2 am Sunday through Wednesday and 8 am to 4 am Thursday through Saturday.

Pursuant to a conversation with Christina the sidewalk café will be withdrawn from the application.

The Second Floor. This area will be an extension of the restaurant on the first floor. There is access by staircase between the floors. This area will 107 seats, 29 tables, and a 27' bar with 14 stools. There will be a kitchen within the space and a service bar for waitress/waiter usage. The area is partially enclosed always and there is a section with a retractable roof. The retractable roof would only be open seasonally and only until 10 pm. The roof will not be open when there is music playing.

Please see a diagram of the space as exhibit "B". There will only be background music, there will be no dancing within the area and food will be available during all hours of operation. The hours of operation for this area are 8 am to 2 am Sunday through Wednesday and 8 am to 4 am Thursday through Saturday.

Basement area. The basement area will be used for private events (birthdays, showers, Christenings, etc), corporate events (Christmas parties, annual meetings, etc), and overflow for those seeking food service. There will be no outside promoters, no dancing, the music will be background however we do expect to have dj's for some private functions.

The area is comprised of restrooms, 49 tables and 148 seats, a 27' bar with 14 stools, and access between the floors by staircase. Please see a diagram of the space as exhibit "C" attached. The hours of operation will be from 8 am to 2 am as traffic bears.

The main application is attached to this letter as well as the diagrams and menu previously submitted. Members of the committee have done a walk through of the space. The applicant notified the community groups as requested by the Community Board.

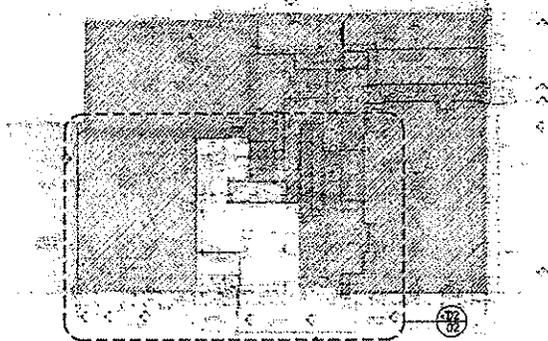
Thank you for your consideration.

Very truly yours,

A handwritten signature in black ink, appearing to read 'T. Flynn Jr.', written over a horizontal line.

Terrence Flynn Jr

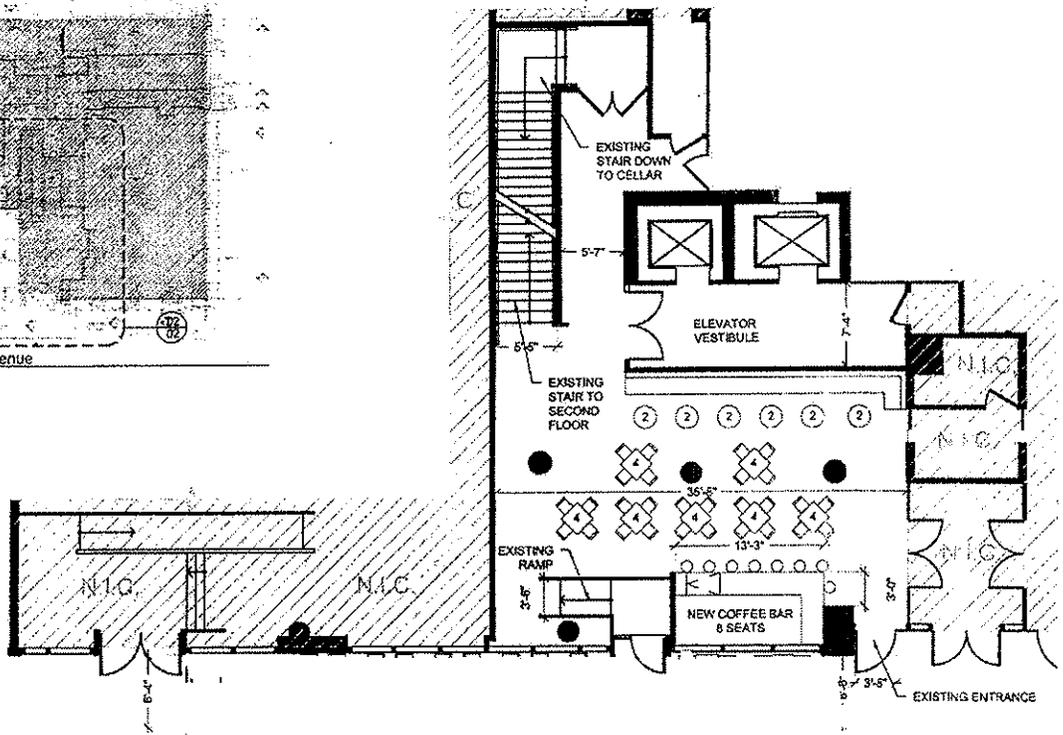
Exhibit "A"



01 Ground Floor Key Plan of 511 9th Avenue
1/32" = 1'-0"

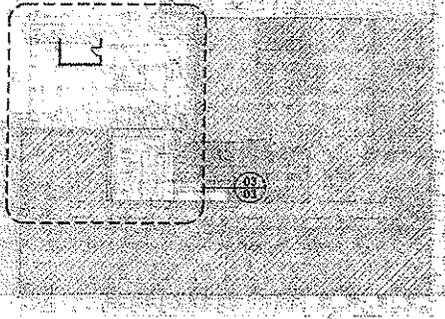
NOTES:

1. NEW COFFEE BAR INSIDE HOTEL LOBBY TO HAVE 28 SEATS.
2. NEW UN-ENCLOSED SIDE WALK CAFE TO HAVE 34 SEATS AND IS ACCESSIBLE THROUGH THE NEW COFFEE BAR IN THE HOTEL LOBBY.
3. STAFF = 10 PEOPLE
4. TOTAL OCCUPANCY = 92 PEOPLE



02 New Coffee Shop and Side Walk Cafe
1/8" = 1'-0"

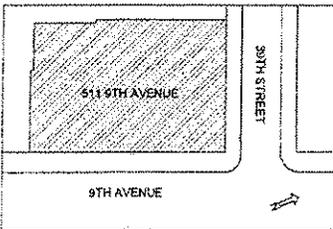
Exhibit "B"



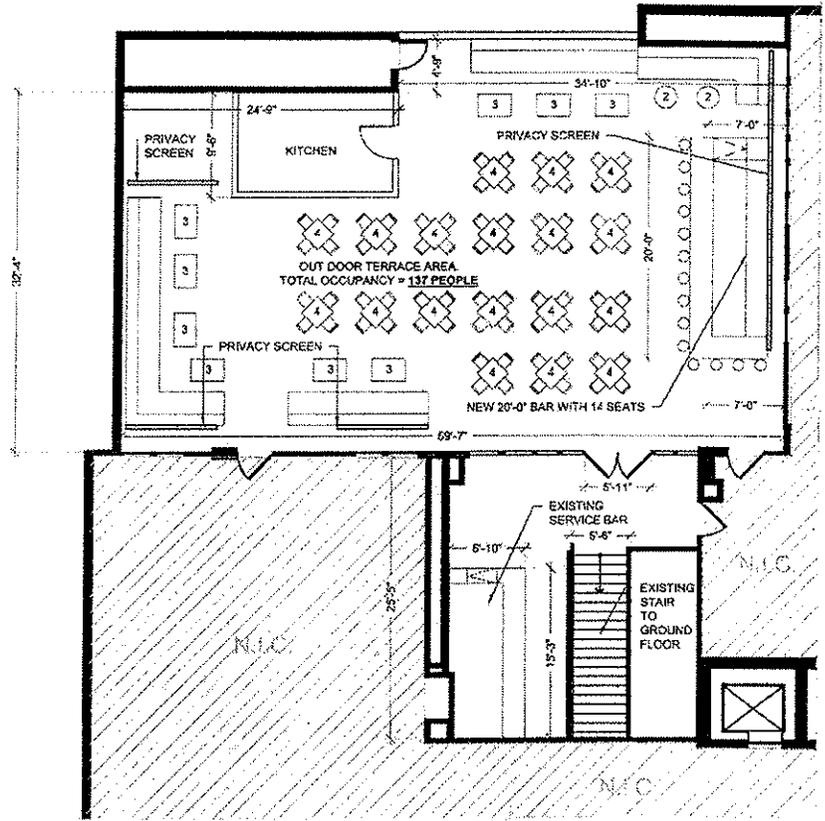
01 Second Floor Key Plan of 511 9th Avenue
1/32" = 1'-0"

NOTE:

- 1. ROOF TOP SEATING = 103 PEOPLE.
- 2. BAR SEATING = 14 PEOPLE
- 3. STAFF = 20
- 4. TOTAL OCCUPANCY = 137 PEOPLE
- 5. SERVICE BAR IS EXISTING.
- 6. NEW 20'-0" TERRACE BAR.

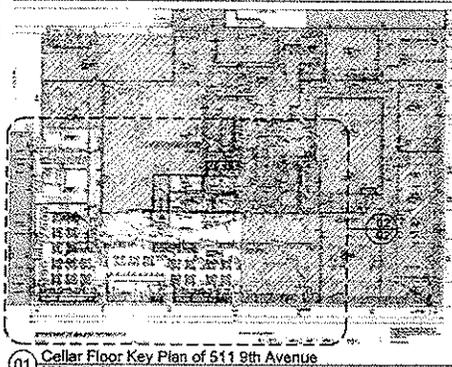


02 Plot Plan
NOT TO SCALE



03 Second Floor Bar Area with New 20'-0" Out Door Bar
1/32" = 1'-0"

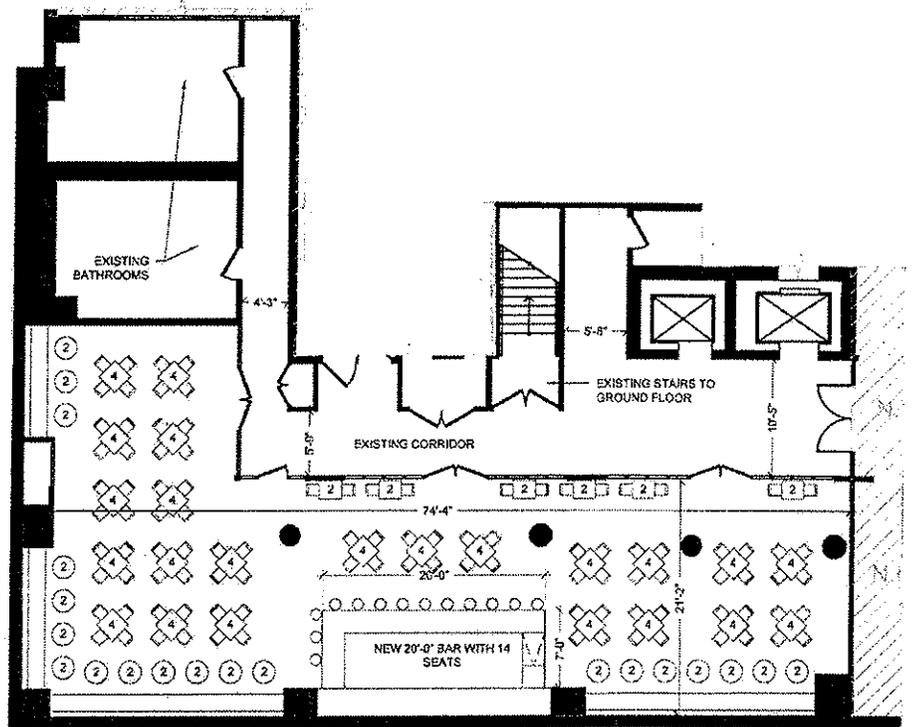
Exhibit "C"



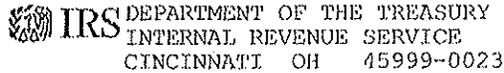
01 Cellar Floor Key Plan of 511 9th Avenue
1/32" = 1'-0"

NOTES:

- 1. CELLAR TABLE AND CHAIR OCCUPANCY = 144 PEOPLE
- 2. TOTAL BAR SEATS = 14 PEOPLE
- 3. STAFF = 20 PEOPLE
- 4. TOTAL OCCUPANCY = 178 PEOPLE



02 New Bar on Cellar Floor
1/8" = 1'-0"



Date of this notice: 04-18-2016

Employer Identification Number:
81-2269668

Form: SS-4

Number of this notice: CP 575 B

MMCM HOLDINGS LLC
MICHAEL BARRETT MBR
138 W 73RD ST
NEW YORK, NY 10023For assistance you may call us at:
1-800-829-4933IF 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 81-2269668. 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 1065

04/18/2016

After our review of your information, we have determined that you have not filed tax returns for the above-mentioned tax period(s) dating as far back as 2016. Please file your return(s) by 05/03/2016. If there is a balance due on the return(s), penalties and interest will continue to accumulate from the due date of the return(s) until it is filed and paid. If you were not in business or did not hire any employees for the tax period(s) in question, please file the return(s) showing you have no liabilities.

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.

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.

