

NAME ( S ) :	SSN/TIN:
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**ELECTION TO GROUP ACTIVITIES  
PURSUANT TO INTERNAL REVENUE CODE REG. §1.469-4(c)  
(Grain Storage Facility)**

During the tax year, the taxpayer acquired an interest as a limited LLC member in \_\_\_\_\_ (TIN: \_\_\_\_\_). This entity supplements the taxpayers' sole proprietorship grain farming operation by providing grain storage facilities for the taxpayers' crops.

Accordingly, the taxpayer hereby elects to group the following activities together so that the grouped activities are treated as a single activity for the current tax year and all years thereafter. The following activities are to be grouped together and treated as one activity:

Schedule F	Sole Proprietorship Grain Farming Operation
Schedule E	Limited LLC Member Name: _____ TIN: _____

**NOTE:** The above grouping election does not result in income or loss being grouped for self-employment tax purposes.