

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

During the tax year, the taxpayer acquired an interest as a limited LLC member in _____ (TIN: _____). This entity supplements the taxpayers' sole proprietorship livestock farming operation by providing breeding stock for the taxpayers' hog production business.

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 Livestock 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.