

**INTERNAL REVENUE SERVICE**

Number: **INFO 2003-0121**

Release Date: 6/30/2003

CC:PSI:1-GENIN-122118-03

April 23 2003

UILC 7701.21-05

Dear [REDACTED]:

We are responding to a letter, submitted on your behalf by [REDACTED] requesting relief in order to establish corporate entity classification as of June 2001. The information submitted that an election Form 8832 was mailed within the 75 day period; however, there is no proof of timely filing. Although we are unable to respond to the request as submitted, this letter provides information about rectifying your situation.

Automatic relief for a late entity election is unavailable in your situation because your subsequent follow-up election was submitted past the extended filing period provided by Revenue Procedure 2002-59. Automatic relief for the 2001 taxable period closed on March 15, 2002.

Generally, to seek relief for a late entity classification election you must submit a request for a private letter ruling from the National Office. The information forwarded to our office is insufficient for us to process a private letter ruling request. The procedures for requesting a private letter ruling are set forth in Revenue Procedure 2003-1 (copy enclosed). In addition, taxpayers must submit a user fee along with their ruling request. The standard user fee for a private letter ruling is \$6,000; however, taxpayers with gross income of less than \$1 million on their tax return for the most recent 12-month taxable year, qualify for a **reduced user fee** in the amount of \$500. If you qualify for the reduced fee, you must include a statement certifying your gross income for the last 12-month taxable period.

If you decide to submit a formal request for a private letter ruling, please follow the sample format provided in Appendix B of Rev. Proc. 2003-1. Your request should include all required procedural statements, a check for the user fee, and any documents that substantiate your intent to be classified as a corporation. Please refer your request to our office by adding the following to the address:

Attn: CC:PA:T  
P.O. Box 7604  
Ben Franklin Station  
Washington, DC 20044

Direct to: CC:PSI:1  
Room 5002

Please keep this letter with your tax records and feel free to provide a copy of it to your authorized representative. We hope that the above information proves helpful.

Sincerely yours,

**/s/ Dianna K. Miosi**

DIANNA K. MIOSI  
Chief, Branch 1  
Associate Chief Counsel  
(Passthroughs and Special Industries)

Enclosures:  
Rev. Proc. 2003-1