

**INTERNAL REVENUE SERVICE**

Number: **INFO 2003-0210**

Release Date: 9/30/2003



CC:PSI:1-GENIN-138363-03

Aug 28 2003

UILC 1362.00-00

Dear 

We are responding to your correspondence requesting late S corporation relief in order to establish July 1, 2002, as the effective taxable year for your S corporation election.

Based on the information provided in the submission, your tax account history, and the provisions in Revenue Procedure 2003-43, relief has been granted for the requested effective date. If, within the next 60 days, you fail to receive a confirmation letter from the Ogden Service Center acknowledging the new acceptance date, please contact our office at the telephone number provided in this letter.

We would like to introduce you to two free CD-ROMs developed by the IRS to help educate small business owners: (1) *Introduction to Federal Taxes for Small Business/Self-Employed*; and (2) *A Virtual Small Business Workshop*. These items can be ordered by calling 1-800-829-3676. The website [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz) is also dedicated to providing information to small business taxpayers.

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)