

Internal Revenue Service

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Department of the Treasury

Washington, DC 20224

Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC:PSI – GENIN-164390-03

Date:

November 26, 2003

Dear _____ :

We are responding to your correspondence requesting late S corporation relief for an effective date of November 19, 2002. Based on the information submitted, and your Internal Revenue Service account, it appears that automatic relief under section 4.03(2) of Revenue Procedure 2003-43 applies to your situation. Please review the enclosed copy of the revenue procedure and closely follow the procedural requirements for relief. Send the completed package, via *Certified Mail*, to the following address:

Internal Revenue Service
Cincinnati Service Center
Attn: Entity Unit
Cincinnati, OH 45999

Further, the IRS has developed two CD-ROMs to help educate small business owners: (1) *Introduction to Federal Taxes for Small Business/Self-Employed*; and (2) *A Virtual Small Business Workshop*. These two CD-ROMs are free and can be ordered by calling 1-800-829-3676. The IRS also provides www.irs/businesses/small, a website dedicated to providing information to small business taxpayers. This website has an Online Classroom feature which has a series of self-directed workshops.

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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:
Form 2553
Rev. Proc. 2003-43