

**INTERNAL REVENUE SERVICE**

Number: **INFO 2003-0246**  
Release Date: 12/31/2003

[REDACTED]

CC:PSI:1-GENIN-138354-03

Oct 17 2003

UILC 1362.00-00

Dear [REDACTED]:

We are responding to your correspondence, requesting late S corporation relief for the 2002 taxable year. Per our discussion, it appears that you are eligible for automatic relief under Revenue Procedure 2003-43. We have asked the Ogden Service Center to update your account to reflect S corporation status effective as of January 29, 2002. Therefore, please use tax return Form 1120S when filing. A letter confirming the account update should be forthcoming from the IRS staff at Ogden. If you fail to receive a confirmation of the update within the next 60 days, feel free to contact this office. Otherwise, no further action is needed on your part.

Incidentally, the IRS has developed two compact discs to help educate small business owners on their tax responsibilities: (1) *Introduction to Federal Taxes for Small Business/Self-Employed*; and (2) *A Virtual Small Business Workshop*. These items are free and can be ordered by calling 1-800-829-3676. The IRS also makes information available to small business taxpayers online at [www.irs.gov/businesses/small/index](http://www.irs.gov/businesses/small/index).

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)

