

Internal Revenue Service

Number: **INFO 2003-0266**

Release Date: 12/31/2003

Index Number: 1362.00-00

Department of the Treasury

Washington, DC 20224

Person To Contact:

ID No.

Telephone Number:

Refer Reply To:

CC:PSI:B01 – GENIN-150276-03

Date:

Nov 4 2003

Taxpayer = [REDACTED]

Dear [REDACTED]:

We are responding to a letter on behalf of the Taxpayer, dated April 17, 2003, requesting a late S election effective August 14, 2000.

According to the records at the Service Center, the Taxpayer has an S election effective August 14, 2000, as requested.

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)