

**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:B03 – GENIN-155785-03

Date:  
October 24, 2003

Dear [REDACTED]:

This letter responds to your letter dated July 1, 2003, written on behalf of Paula M. Demers, Inc., requesting late S corporation relief under section 1362(b)(5) of the Internal Revenue Code.

In Rev. Proc. 97-48, 1997-2 C.B. 521, (copy attached) the Internal Revenue Service provides special procedures that permit taxpayers in certain situations to obtain automatic late S corporation relief instead of applying for a private letter ruling. The facts presented in your situation appear to be covered by section 4.01 of Rev. Proc. 97-48. To receive relief under the provisions of this revenue procedure, normally one must follow the procedural requirements described in section 4.01(2) of Rev. Proc. 97-48. However, we have intervened on your behalf and asked the Ogden Service Center to update your records to reflect January 5, 1998, as your S corporation effective date. If you fail to receive a confirmation letter from the service center within the next 60 days, you may call the contact person indicated above.

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,

Mary Beth Collins  
Senior Technician Reviewer, Branch 3  
Office of Associate Chief Counsel  
(Passthroughs & Special Industries)

Enclosure (1) Rev. Proc. 97-48