

**Internal Revenue Service**

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Department of the Treasury

Washington, DC 20224

Person To Contact:

, ID No.

Telephone Number:

In Re:

Refer Reply To:

CC:PSI:B01 – GENIN-138355-03

Date:

November 03, 2003

Dear : [REDACTED]

We are responding to correspondence, submitted by your representative, requesting S corporation status effective as of the 2002 taxable year. Based on the facts as presented, and your account history, it appears that automatic late S corporation relief under Revenue Procedure 2003-43 (copy enclosed) applies to your situation. In order to obtain relief, you must follow the steps outlined in section 4.03(2) of Rev. Proc. 2003-43. You must complete the enclosed Form 2553 and submit it along with the required declaration to the following address, via Certified Mail:

IRS Cincinnati Service Center  
Attn: Entity Control  
Cincinnati, OH 45999

In addition, 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,

DIANNA K. MIOSI  
Chief, Branch 1  
Associate Chief Counsel  
(Passthroughs and Special Industries)