

**Internal Revenue Service**

Number: **INFO 2003-0315**

Release Date: 12/31/2003

Index Number: 1361.01-03

Department of the Treasury

Washington, DC 20224

Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC:PSI – GENIN-164438-03

Date:

December 18, 2003

Dear [REDACTED]:

We are responding to your correspondence, submitted by your representative, requesting relief for a late S corporation election, for an effective date of May 29, 2002. Based on the information submitted and your account history, it appears that you qualify for automatic relief under Revenue Procedure 2003-43. Therefore, please follow the procedural directions set forth in section 4.03(2) of the enclosed revenue procedure. You may send your completed package either via facsimile at (859) 669-5748 (keep the transmission receipt), or to the following address via Certified Mail:

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

In addition, the IRS has developed two new CD-ROMs 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 two CD-ROMs are free and can be ordered by calling 1-800-829-3676. The IRS also provides [www.irs/businesses/small](http://www.irs/businesses/small), a website dedicated to providing information and self-directed workshops, for small business taxpayers.

GENIN-164438-03

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,

/s/ Dianna K. Miosi

DIANNA K. MIOSI  
Chief, Branch 1  
Office of Associate Chief Counsel  
( Passthroughs & Special Industries)

Enclosures:  
Rev. Proc. 2003-43  
Form 2553