

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 – GENIN-164409-03

Date:

Jan 7 2004

Dear [REDACTED]

We are responding to your correspondence requesting relief for a late S corporation election, for an effective date of September 9, 2002. Based on the information submitted, it appears that you have provided proof of filing your election within the window period provided by Revenue Procedure 98-55 (superceded by Rev. Proc. 2003-43). Therefore, we have requested that your account be updated to reflect the requested effective date. If you fail to receive an acceptance letter from the Cincinnati Service Center within the next 60 days, please call the listed contact person.

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 a special website, www.irs.gov/businesses/small, which is 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,

/s/ Dianna K Miosi

DIANNA K. MIOSI

Chief, Branch 1

Associate Chief Counsel

(Passthroughs and Special Industries)