

**Internal Revenue Service**

Department of the Treasury  
Washington, DC 20224

Number: **INFO 2004-0047**

Release Date: 3/31/04

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Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC:PSI:B03 – GENIN-156437-03

Date:

March 02, 2004

Dear [REDACTED]:

This is in response to your letter dated March 31, 2003, requesting late S corporation relief under section 1362(b)(5) of the Internal Revenue Code, seeking an effective date of January 1, 2002.

In Rev. Proc. 2003-43, 2003-23 I.R.B. 998, (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 4.02 of Rev. Proc. 2003-43. The Cincinnati Service Center has updated your records to reflect January 1, 2002, 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 contact the 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,

/s/

James A. Quinn  
Senior Counsel, Branch 3  
Office of Associate Chief Counsel  
(Passthroughs & Special Industries)

Enclosure (1)

Rev. Proc. 2003-43