

Internal Revenue Service

Number: **INFO 2004-0053**

Release Date: 3/31/04

Index Number: 1362.00-00

Department of the Treasury

Washington, DC 20224

Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC:PSI:B01 – GENIN-105306-04

Date:

March 1 2004

Taxpayer = 

Dear 

We are responding to a letter on behalf of the Taxpayer, dated December 3, 2003, requesting a late S election effective January 1, 1996.

According to the records at the Service Center, the Taxpayer has an S election effective January 1, 1996, as requested.

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)