

Internal Revenue Service

Department of the Treasury
Washington, DC 20224

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Person To Contact:

ID No.

Telephone Number:

Refer Reply To:

CC:PSI:B01 – GENIN-115640-04

Date:

May 28 2004

Taxpayer = 

Dear :

We are responding to your letter on behalf of the Taxpayer, dated February 6, 2004, requesting a late S election effective March 25, 2003. Although we are unable to respond to the request as submitted, this letter provides useful information relating to the request.

According to the information provided, it appears that the Taxpayer may apply for relief pursuant to Rev. Proc. 2003-43 with the appropriate service center. We have included a copy of Rev. Proc. 2003-43. Please follow the instructions in section 4 of the Revenue Procedure to receive relief for the late S corporation election.

The IRS has a small business website which provides information and various useful links. Visit this special site at www.irs.gov/smallbiz. Additionally, you can order a single, free copy of the *Small Business Resource Guide* CD-ROM, by calling 1-800-829-3676. The CD-ROM provides critical tax information including forms, instructions, and publications, as well as valuable information from a variety of government agencies, non-profit organizations, and educational institutions.

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)

Enclosure: Rev. Proc. 2003-43