

**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-151268-04

Date:

Nov 12 2004

Taxpayer = [REDACTED]

Dear [REDACTED]:

We are responding to a letter on behalf of the Taxpayer, dated September 18, 2004, requesting a late S election effective May 15, 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](http://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,  
DIANNA K. MIOSI  
Chief, Branch 1  
Office of the Associate Chief Counsel  
(Passthroughs and Special Industries)

Enclosure: Rev. Proc. 2003-43

cc: