

**Internal Revenue Service**

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Department of the Treasury  
Washington, DC 20224

Third Party Communication: None  
Date of Communication: Not Applicable

Person To Contact:  
, ID No.  
Telephone Number:

Refer Reply To:  
CC:PSI:B01  
GENIN-119789-05

Date:  
July 13, 2005

Taxpayer = [REDACTED]

Dear [REDACTED]:

We are responding to your letter on behalf of Taxpayer, dated March 1, 2005, requesting an extension of time to file Form 8832, Entity Classification Election, to treat Taxpayer as an association taxable as a corporation, and Form 2553, to elect to treat Taxpayer as an S corporation, for federal tax purposes, effective November 8, 2002. Although we are unable to respond to the request as submitted, this letter provides useful information relating to the request.

Since Taxpayer is ineligible for relief under Rev. Proc. 2002-59, Rev. Proc. 97-48, and Rev. Proc. 2003-43, you may request a private letter ruling to obtain an extension of time, under ' 301.9100-1 and ' 301.9100-3 of the Procedure and Administration Regulations, to file Form 8832 and, under § 1362(b)(5) of the Internal Revenue Code, to file Form 2553.

The procedures for requesting a private letter ruling are set out in Rev. Proc. 2005-1 (copy enclosed). In addition, Rev. Proc. 2005-1 requires taxpayers to submit a user fee along with their ruling request. The standard user fee for a private letter ruling is \$7,000. However, taxpayers with gross income of less than \$1 million on their last-filed tax return qualify for a **reduced user fee** in the amount of \$625. If you are eligible to use the reduced fee provision you must include the statement described in ' (B)(1)(b) of Appendix A with your request. Please review Appendix B for a sample format for requesting a private letter ruling.

If you decide to submit a formal request for a private letter ruling, please include the proper user fee (if applying under the reduced fee provisions, send a statement

certifying gross income), and refer your request to our office by adding the following to the address:

Attn: CC:PA:T  
P.O. Box 7604  
Ben Franklin Station  
Washington, DC 20044

Direct to: CC:PSI:1  
Room 5002

By way of introduction, 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,

/s/ Dianna K. Miosi

DIANNA K. MIOSI  
Chief, Branch 1  
Office of the Associate Chief Counsel  
(Passthroughs and Special Industries)

Enclosure:

Announcement 97-4  
Rev. Proc. 2005-1