

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-124337-05
Date:
June 27, 2005

Taxpayer = 

Dear :

We are responding to a letter on behalf of Taxpayer, dated April 1, 2005, requesting an extension of time to file Form 8832, Entity Classification Election, to treat Taxpayer as an association taxable as a corporation for federal tax purposes, effective for taxable year . 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, you may request a private letter ruling to obtain an extension of time to file Form 8832 under ' 301.9100-1 and ' 301.9100-3 of the Procedure and Administration Regulations.

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. 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:

Rev. Proc. 2005-1