

Internal Revenue Service

Number: **INFO 2005-0183**
Release Date: 9/30/2005
Index Number: 7701.00-00

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:1
GENIN-165672-04

Date:
June 22, 2005

Legend

Taxpayer = [REDACTED]
EIN: [REDACTED]

D1 = [REDACTED]

Dear [REDACTED]:

This letter responds to correspondence dated November 18, 2004, submitted on behalf of Taxpayer, requesting that we accept Taxpayer's Form 8832, Entity Classification Election, which elects to classify Taxpayer as an association taxable as a corporation effective on D1.

Taxpayer may submit a private letter ruling request to the National Office to obtain relief for a late entity classification election (Form 8832) pursuant to section 301.9100 of the Procedural and Administration Regulations. The procedural requirements for requesting a ruling are described in Revenue Procedure 2005-1, 2005-1 I.R.B. 1., a copy of which is enclosed.

If you have any additional questions, please contact our office at (202) 622-3050.

Sincerely,

/s/ Dianna K. Miosi

Dianna K. Miosi
Branch Chief, Branch 1
(Passthroughs & Special Industries)

Enclosure (1)
Rev. Proc. 2005-1