

**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-122475-12

Date:

August 03, 2012

**LEGEND**

X =

Dear :

This letter responds to your request to revoke X's S election dated March 14, 2012. Sections 1.1362-2(a)(1) and (2) of the Income Tax and Accounting Regulations address revocations of valid S elections and revocation effective dates. In addition, pursuant to Treas. Reg. § 1.1362-6(a)(3), to revoke a valid S election, you must file your request for revocation with the appropriate service center where the election was properly filed. We wanted to inform you that we forwarded your request to the appropriate service center on your behalf on July 30, 2012.

This letter does not opine on whether a valid S election was in place, or the status of your request to revoke your S corporation election. Please keep a copy of this letter for your records. Should you have any additional questions, please contact our office at (not a toll free number).

Sincerely,

Laura C. Fields

Laura C. Fields

Senior Technician Reviewer, Branch 1

Office of the Chief Counsel

(Passthroughs & Special Industries)

Encl:

Copy of fax confirmation