

Internal Revenue Service

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Department of the Treasury

Washington, DC 20224

Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC:PSI:B01 – GENIN-105306-04

Date:

March 1 2004

Taxpayer = [REDACTED]

Dear [REDACTED]

We are responding to a letter on behalf of the Taxpayer, dated December 3, 2003, requesting a late S election effective January 1, 1996.

According to the records at the Service Center, the Taxpayer has an S election effective January 1, 1996, as requested.

We hope that the above information proves helpful.

Sincerely yours,

/s/ Dianna K Miosi

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