

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-169590-03

Date:

April 21, 2004

Dear [REDACTED]

We are answering correspondence, submitted by your representative, requesting relief under Revenue Procedure 2003-43, in order to establish June 27, 2002, as the effective date for your S corporation election.

The information provided to us by the Cincinnati Service Center indicates that your account has been updated to reflect the requested effective date. Please remember to keep the S corporation acceptance letter issued by the Service Center.

Incidentally, the IRS has developed two compact discs (CD) to help educate small business owners on their tax responsibilities: (1) Publication 3693, *Introduction to Federal Taxes for Small Business/Self-Employed*; and (2) Publication 3700, *Small Business Workshop*. These items are free and can be ordered by calling 1-800-829-3676. Information is also available online at www.irs.gov/businesses/small/index.

Please keep this letter with your tax records and feel free to provide a copy of it to your authorized representative. 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)