

Internal Revenue Service

Number: **INFO 2004-0196**

Release Date: 12/31/04

Index Number: 1362.01-03

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-139783-04

Date:

November 09, 2004

Legend

Taxpayer = [REDACTED]

Dear [REDACTED]:

We are responding to a letter dated June 21, 2004, submitted on behalf of the Taxpayer requesting a late S corporation election. We have been informed by the Ogden Service Center that the Internal Revenue Service has accepted the Taxpayer's late S election effective April 30, 2003, pursuant to Revenue Procedure 2003-43.

We hope that the above information proves helpful.

Sincerely,

/s/ Dianna K. Miosi

Dianna K. Miosi
Chief, Branch 1
Office of Associate Chief Counsel
(Passthroughs and Special Industries)