

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
GENIN-123513-05
Date:
June 24, 2005

Dear [REDACTED]:

This letter responds to your request for automatic late S corporation relief made pursuant to Revenue Procedure 97-48.

Based on the information submitted and your account history, it appears that you are eligible for automatic relief. We have asked the Ogden Service Center staff to update your account to reflect S corporation status effective as of the requested effective date. If you fail to receive a letter within the next 60 days confirming the account update, please contact the person listed in this letter.

Incidentally, the IRS has developed two compact discs (CDs) 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. An online classroom is available at www.irs.gov/businesses/small.

This letter has called your attention to certain general principles of the law. It is intended for informational purposes only and does not constitute a ruling. 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. 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
Office of Associate Chief Counsel
(Passthroughs & Special Industries)