

**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-135381-05  
Date:  
July 12, 2005

Dear [REDACTED]:

This letter responds to your request for relief regarding a late Election under Subchapter S. Based on the information submitted it appears that you are within the window period for automatic relief under Revenue Procedure 2003-43 (copy enclosed).

Section 4.03(1) of Rev. Proc. 2003-43 describes the procedural requirements for when a tax return has *not* been filed for the 1<sup>st</sup> year of the intended election. Section 4.03(2) describes requirements for when a tax return has been filed for the first year. Please refer to the enclosure for comprehensive instructions. Submit your package before September 15, 2005, to the Internal Revenue Service, Cincinnati Service Center, at facsimile number (859) 669-5748. Retain your fax receipt as proof of filing.

Incidentally, the IRS offers two free compact discs (CDs) to help educate small business owners: (1) Publication 3693, *Introduction to Federal Taxes for Small Business/Self-Employed*; and (2) Publication 3700, *Small Business Workshop*. These items can be ordered by calling 1-800-829-3676.

This letter 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  
Chief, Branch 1  
Office of Chief Counsel  
(Passthroughs & Special Industries)

Enclosure (1)