

**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:1  
GENIN-165674-04

Date:  
June 27, 2005

Legend

Taxpayer = [REDACTED]

Dear [REDACTED]:

This letter responds to correspondence dated December 7, 2004, submitted on behalf of Taxpayer, requesting information regarding relief for a late S corporation election.

Section 1362(b)(5) provides relief for late S corporation elections in situations in which there was reasonable cause for the failure to timely make an election. The procedures for requesting relief for a late election are outlined in Revenue Procedure 2005-1 (2005-1 I.R.B. 1). We have enclosed a copy of Revenue Procedure 2005-1 for your convenience.

If you have any additional questions, please call our office at (202) 622-3050.

Sincerely,

/s/ Dianna K Miosi

Dianna K. Miosi  
Branch Chief, Branch 1  
(Passthroughs & Special Industries)

Enclosure (1)  
Rev. Proc. 2005-1