

Internal Revenue Service

Department of the Treasury

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Washington, DC 20224

Person to Contact:

Telephone Number:

Refer Reply To:

CC:PSI:1-GENIN-144807-03

Date:

Sept 5 2003

[REDACTED]

Taxpayer = [REDACTED]

Dear [REDACTED]:

We are responding to your letter dated July 14, 2003, requesting that the entity classification election (Form 8832) filed on behalf of Taxpayer, effective January 1, 2003, to be treated as an association taxable as a corporation, be revoked. As we understand your request, you want the LLC to be treated as a partnership for federal tax purposes. We also understand that the LLC filed a Form 2553 requesting S Corporation status, effective January 2, 2003, and that that election has been accepted by the Internal Revenue Service.

Neither the statutes nor the regulations permit an entity classification election to be retroactively revoked. The Taxpayer may continue to be taxed as an S Corporation or, assuming that the entity was formed on January 1, 2003, it may elect to change its classification to a partnership. Such a change, however, may only be made effective 75 days prior to the date the new Form 8832 is filed with the Philadelphia Service Center.

We hope that the above information proves helpful.

Sincerely yours,
DIANNA K. MIOSI
Chief, Branch 1
Associate Chief Counsel
(Passthroughs and Special Industries)