Internal Revenue Service

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Department of the Treasury
Washington, DC 20224

Person To Contact:
, ID No.
Telephone Number:

Refer Reply To:
CC:PSI:B1 – GENIN-160624-04
Date:
Jan 24 2005

Dear [redacted]:

This responds to a letter dated October 26, 2004 submitted by your representative in which it was requested that we recognize your election to be an S corporation effective for the 2004 tax year.

You are eligible for the relief granted within Rev. Proc. 2003-43. However, the letter sent on your behalf does not conform to the requirements specified within that Revenue Procedure. You should ensure to take these steps to satisfy Rev. Proc. 2003-43:

- Form 2553 should be filed with the Cincinnati Service Center by September 15, 2005.
- The statement "Filed Pursuant to Rev. Proc. 2003-43" should appear at the top of the filed Form 2553.
- A statement establishing reasonable cause for the failure to timely file Form 2553 should be attached to the filed Form 2553.
- The filed Form 2553 must be signed by an officer (e.g. the president) and by all persons who were shareholders at any time during the period that began on the first day of the taxable year for which the election is to be effective.

We hope that this information is helpful to you. If you have additional questions, please contact at (not a toll-free call).

Sincerely,

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

Enclosures (1)
Rev. Proc. 2003-43