

Internal Revenue Service

Number: **INFO 2004-0158**

Release Date: 9/30/04

Index Number: 1362.01-03

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:B01

GENIN-133632-04

Date:

August 03, 2004

Legend

Taxpayer =

[REDACTED]

Dear [REDACTED]

We are responding to a letter dated June 4, 2004, submitted on behalf of the Taxpayer with respect to an incorrect Employer Identification Number (EIN) listed on a Form 2553. We contacted the Ogden Service Center (Service Center) on the Taxpayer's behalf. The Service Center has informed us that it has accepted the Taxpayer's late S election effective January 15, 2004, under the correct EIN. If the Taxpayer has not received notice of the acceptance from the Internal Revenue Service, the Taxpayer may request one from the Service Center's entity control unit.

We hope that the above information proves helpful.

Sincerely,

/s/ Dianna K. Miosi

Dianna K. Miosi

Chief, Branch 1

Associate Chief Counsel

(Passthroughs and Special Industries)