

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:B01

GENIN-151254-04

Date:

October 14, 2004

Taxpayer [REDACTED].

Dear Mr [REDACTED]:

This responds to a letter dated August 27, 2004, submitted on behalf of the Taxpayer, in which it was requested that the Internal Revenue Service recognize Taxpayer's election to be an S corporation effective as of the [REDACTED] tax year.

As was stated in a letter dated January 7, 2004 from the Internal Revenue Service and as was discussed in a telephone conversation on October 12, 2004, the only method for the Taxpayer to obtain relief for its late S corporation election is through a private letter ruling from the National Office. The procedures for requesting a private letter ruling are set forth in Revenue Procedure 2004-1 (copy enclosed).

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

Sincerely,

/s/ Dianna K. Miosi

Dianna K. Miosi
Chief, Branch 1
Office of the Associate Chief