

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-120572-05

Date:

June 27, 2005

Legend

Taxpayer =

[REDACTED]

Dear [REDACTED]:

This letter responds to a letter dated March 22, 2005, submitted on behalf of Taxpayer, requesting information regarding relief for an invalid S corporation election.

Section 1362(f) provides relief for inadvertent invalid S corporation elections. 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.

Sincerely,

/s/ Dianna K. Miosi

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

Enclosure (1)

Rev. Proc. 2005-1