

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 – GENIN-164249-03

Date:

December 18, 2003

In Re:

Dear : [REDACTED]

We are responding to your correspondence requesting to rescind your S corporation election revocation for the 2004 taxable year. Based on the information submitted, and your Internal Revenue Service account history, it appears that your rescission was received timely and input at the Service Center level. No further action is needed on your part.

Please be advised that the IRS has developed two CD-ROMs to help educate small business owners on their tax responsibilities: (1) Introduction to Federal Taxes for Small Business/Self-Employed; and (2) A Virtual Small Business Workshop. These CD-ROMs are free and can be ordered by calling 1-800-829-3676. The IRS also provides a special website, www.irs.gov/businesses/small, which is dedicated to providing information to small business taxpayers.

Please keep this letter with your tax records and feel free to provide a copy of it to your authorized representative. We hope that the above information proves helpful.

Sincerely yours,

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