

Person to Contact: Floyd Holland
Address: 4050 Alpha Road
MS 4200 11th Floor
City: Dallas, TX 75244
Telephone: 972-308-1529

Taxpayer Identification Number:

Tax Periods:

Form:

Dear _____:

You contacted us to indicate you have filed a paper tax return for the period ending _____, which reflects year-end assets exceeding \$50 million. You now feel your corporation may be required to file electronically under Treasury Regulation Section 301.6011-5T. This regulation states that a corporation with assets equal to or exceeding \$50 million and filing 250 or more returns is required to file its tax return electronically for tax years ending on or after December 31, 2005. Additionally, the regulation states that if a corporation that is required to file electronically fails to do so, the corporation is deemed to have failed to file its return. A copy of this regulation is attached.

If you determine you need to file an electronic return, we will grant you an administrative extension of time to file electronically. To ensure that this electronic return is considered timely when received, it is imperative that you contact the person whose name and address appear above before filing. Once we have accomplished the necessary steps to grant an administrative extension of the filing period, we will notify you that the electronic return can be filed. Additionally, you will be expected to electronically file for all future tax periods in which you meet the requirements of Treasury Regulation Section 301.6011-5T.

If you have any questions, please contact the person whose name and number appear above. For more information on electronic filing and guidance, please visit our internet site, www.irs.gov. Simply click on the "e-File" logo, and then click on "e-file for Large and Mid-size Corporations."

Sincerely yours,

Deborah M. Nolan
Commissioner
Large and Midsize Business

Enclosure