

## **Correction to Rev. Proc. 2004–35**

### **Announcement 2005–4**

This announcement reflects the correction of an error in Rev. Proc. 2004–35, 2004–23 I.R.B. 1029, that provides auto-

matic relief for certain taxpayers requesting relief for late shareholder consents for S corporation elections in community property states. In section 6, regarding the Paperwork Reduction Act, estimated total annual reporting burden is changed to 200 hours.

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cial Industries). For further information regarding this announcement, contact Mr. Smyczek at (202) 622–3050 (not a toll-free call).