

INTERNAL REVENUE SERVICE

Number: **INFO 2000-0175**

Release Date: 9/30/2000

CC:PSI:1-COR-107026-00

July 18, 2000

UILC 1362.00-00

[REDACTED]

[REDACTED]

[REDACTED] We are responding to correspondence, submitted on your behalf by [REDACTED], attempting to establish whether you revoked an S corporation election for the taxpayer corporation named above. The information submitted indicates that you had no knowledge of signing a revocation and that the corporation is now defunct.

Enclosed please find a copy of your statement dated January 9, 1995, revoking the S corporation election effective beginning January 1, 1995.

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,

/s/Dianna K. Miosi

Associate Chief Counsel
(Passthroughs and Special Industries)

Enclosure:
Revocation Statement