

**INTERNAL REVENUE SERVICE**

Number: **INFO 2002-0197**

Release Date: 9/30/2002

[REDACTED]

[REDACTED]

[REDACTED]

CC:PSI:1-GENIN-122097-02

Sept 18 2002

UILC 1362.01-00

Dear [REDACTED]

We are responding to your correspondence requesting to terminate an S corporation election for [REDACTED], effective as of the date of incorporation. The information submitted explains that you failed to receive a notice of acceptance of your election and therefore continued filing C corporation tax returns.

Within 60 days from the date of this letter, you should receive a notice from the Cincinnati Service Center indicating that your account has been updated to reflect C corporation status. If not, please contact the person listed at the top of this letter.

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**

DIANNA K. MIOSI  
Chief, Branch 1  
Associate Chief Counsel  
Passthroughs & Special Industries