

INTERNAL REVENUE SERVICE

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[REDACTED]

[REDACTED]:

We are responding to your correspondence, submitted under an approved Power of Attorney, on behalf of [REDACTED], requesting relief under Revenue Procedure 98-55 in order to establish January 1, 2000, as the effective date for S corporation status. The material furnished to this office explains that the parent's Form 2553 and accompanying Form 966 for the subsidiary (taxpayer), sent via certified mail, were returned without explanation by the Philadelphia Service Center.

Our research indicates that both the parental S corporation and QSUB elections were input by Philadelphia staff on April 17, 2000, using an effective date of January 1, 2000. This correspondence confirms that the taxpayers should file Form 1120S for taxable years 2000 and forward.

Please provide a copy of this letter to your client and keep this letter with their tax records. We hope that the above information proves helpful.

Sincerely yours,

/s/ Dianna K. Miosi

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