

INTERNAL REVENUE SERVICE

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CC:P&SI:1-COR-116443-00

September 26, 2000

[REDACTED]:

We are responding to your correspondence requesting general information in order to correct an effective date for your client's S corporation election. The information submitted explains the taxpayer's Form 2553 was filed within the extension period provided by Revenue Procedure 98-55, but had reflected an incorrect effective date. The Internal Revenue Service granted the election for the date which had been requested. Later, you noticed a typographical error on Form 2553 and requested assistance.

Per a discussion between you and Mrs. Rose of our office, this matter will be handled by Andover Service Center staff, and the account will be corrected to reflect the proper effective date during the same taxable year.

Please keep this letter, and all other correspondence relating to this matter, with your client's tax records. We hope that the above information proves helpful.

Sincerely yours,

/s/Dianna K. Miosi
DIANNA K. MIOSI
Chief, Branch 1
Associate Chief Counsel
(Passthroughs and Special Industries)