

INTERNAL REVENUE SERVICE

[REDACTED]

[REDACTED]

CC:PSI:1-COR-116491-00

Oct 27, 2000

Number: **INFO 2000-0304**
Release Date: 12/29/2000
UILC 1362.00-00

[REDACTED]:

We are responding to correspondence, submitted on your behalf by [REDACTED] CPA, requesting relief in order to establish January 1, 1999, as the effective date for your S corporation election. This matter has been resolved at the Atlanta Service Center. Within 60 days from the date of this letter, you should receive correspondence from Atlanta staff confirming your account update.

If, after 60 days, you fail to receive correspondence confirming the January 1, 1999, effective date, please contact this office at the telephone number provided above.

Please keep this letter with your tax records and 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 and Special Industries)