

**INTERNAL REVENUE SERVICE**

Number: **INFO 2002-0156**

Release Date: 9/30/2002

[REDACTED]

[REDACTED]

[REDACTED]

CC:PSI:1-GENIN-134773-02

Aug 5 2002

UILC 1362.00-00

Dear [REDACTED]

We are responding to correspondence regarding [REDACTED], and a request for its S corporation election to be effective for November 15, 2001. Because you have responded pursuant to the 30 day period set forth in a letter issued by Cincinnati Service Center, we were able to intervene on your behalf. Within sixty days from the date stamped above, you should expect to receive a letter confirming the acceptance of your election for 2001.

Please note that the IRS has developed two CD-ROMs to help educate small business owners on their tax responsibilities: (1) *Introduction to Federal Taxes for Small Business/Self-Employed*; and (2) *A Virtual Small Business Workshop*. These items are free and can be ordered by calling 1-800-829-3676. The IRS also provides a special website, [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz) dedicated to providing information to small business taxpayers.

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 and Special Industries)