

**INTERNAL REVENUE SERVICE**

Number: **INFO 2003-0034**

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CC:PSI:1-GENIN-103359-03

Jan 27 2003

UILC 1362.00-00

Dear [REDACTED]:

We are responding to correspondence, submitted on your behalf by [REDACTED] requesting relief in order to establish July 19, 2001, as the effective date for your S corporation election. Based on the information provided and your account history, you have been granted automatic late S corporation relief under Revenue Procedure 98-55. Your account has been updated to reflect the requested effective date and within the next 60 days you should receive a letter from the Ogden Service Center confirming this change.

In the future, it could be helpful to send your correspondence to the Internal Revenue Service via certified mail. In addition, the IRS has developed two new 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 two CD-ROMs 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) which is 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)