

**INTERNAL REVENUE SERVICE**

Number: **INFO 2003-0093**

Release Date: 6/30/2003



CC:PSI:1-GENIN-107911-03

March 24 2003

UILC 1362.01-02

Dear [REDACTED]:

We are responding to your correspondence requesting late S corporation relief under Revenue Procedure 98-55 for an effective date of September 6, 2002. Based on the information provided and your account history, we have intervened on your behalf and your account should be updated to reflect S corporation status as requested. No further action is needed on your part unless you fail to receive an acceptance letter within the next 60 days, or if the acceptance letter reflects an incorrect effective date. If you need further intervention, you may call this office at the telephone number provided above.

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,

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