

INTERNAL REVENUE SERVICE

Number: **INFO 2003-0097**

Release Date: 6/30/2003

[REDACTED]

[REDACTED]

CC:PSI:1-GENIN-108067-03

March 24 2003

UILC 1362.00-00

Dear [REDACTED]:

We are responding to correspondence, submitted on your behalf by [REDACTED], CPA, requesting relief in order to establish an S corporation effective of January 1, 2001. Your account has since been updated to reflect an election as requested. You should receive an acceptance letter from the Service Center within the next 60 days reflecting the appropriate effective date. No further action is needed on your part unless you either fail to receive an acknowledgment letter or if the effective date listed is incorrect. If you must take follow-up action, you may call the contact person listed on the above letterhead.

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 resource website, 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)