

INTERNAL REVENUE SERVICE

Number: **INFO 2003-0123**

Release Date: 6/30/2003

CC:PSI:1-GENIN-
122116-03

April 24 2003

UILC 1362.01-03

Dear [REDACTED]:

We are responding to a letter, submitted on your behalf by [REDACTED] requesting relief in order to elect S corporation status as of January 1, 2001. The material submitted explains that your attorney failed to file your S corporation election in a timely manner.

Based on information provided to us by the Internal Revenue Service Center, it appears that your situation has been rectified. Your account currently reflects an S corporation effective date of January 1, 2001. Within the next 60 days, you should receive a letter reflecting this effective date. If you do not receive such notice, please call the contact person shown above for assistance.

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)