

**INTERNAL REVENUE SERVICE**

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March 18 2003

UILC 1362.00-00

Dear [REDACTED]:

We are answering correspondence, submitted on your behalf by [REDACTED], CPA, requesting relief in order to establish March 9, 2000, as the effective date for your S corporation election. The information provided by our Service Center indicates that an election for the requested effective date was accepted for your account in late June 2002. Therefore, you should continue using tax return Form 1120S for this entity.

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)