

[REDACTED]

CC:PSI:1-COR-114412-00

August 22, 2000

Number: **INFO 2000-0228**

Release Date: 9/30/2000

UILC 1362.00-00

[REDACTED]:

We are responding to correspondence, submitted on your behalf by [REDACTED], requesting relief in order to establish March 15, 1999, as the effective date for your S corporation election. The information submitted explains that your election was submitted pursuant to Revenue Procedure 98-55, a certified mail receipt for which has been provided. However, you received notification indicating the Internal Revenue Service accepted your election as of December 1, 1999.

After discussing this situation with staff from the Philadelphia Service Center, it appears that a typographical error was made during the processing of your election. Your account has since been updated to reflect S corporation status beginning March 15, 1999. You should receive a corrected acceptance notification letter within thirty days from the date of this letter.

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)