

**INTERNAL REVENUE SERVICE**

Number: **INFO 2001-0185**

Release Date: 9/28/2001

[REDACTED]

[REDACTED]

[REDACTED]

CC:PSI:1-COR-132459-01

July 11, 2001

UILC 1362.00-00

[REDACTED]:

We are responding to your correspondence requesting late S corporation relief under Revenue Procedure 98-55. Based on the information submitted, you are seeking to establish January 1, 2000, as the effective date for S corporation status. Because your request was postmarked before the window period for relief had closed, we have taken action on your behalf and asked the Ogden Service Center to input your election for an effective date as requested.

If, after 60 days from the date of this letter, you fail to receive a notice from the Internal Revenue Service confirming acceptance of your election, please contact Mrs. Rose at the telephone number provided above.

Further, if you have computer web access, you may wish to visit [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz) for specialized tax information, products, and forms relating to small businesses.

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)

cc: Copy of submission