

**INTERNAL REVENUE SERVICE**

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May 28 2002

██████████:

We are responding to correspondence, submitted on your behalf by ██████████  
██████████ CPA, requesting automatic late S corporation relief for an effective date of  
January 1, 2000. Based on the information provided and data furnished by the Internal  
Revenue Service, you are eligible for relief under section 4.01 of Rev. Proc. 97-48. No  
further action is needed on your part. You should receive a notice of S corporation  
acceptance from the IRS within 60 days.

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 items  
are free and can be ordered by calling 1-800-829-3676. The IRS also provides a  
website, [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz) dedicated 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)