

**INTERNAL REVENUE SERVICE**

Number: **INFO 2003-0015**

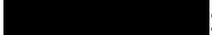
Release Date: 3/31/2003



CC:PSI:1-GENIN-165382-02

Dec 26 2002

UILC: 1362.00-00

Dear :

We are answering your correspondence requesting relief for a late S corporation election. Based on the information submitted and Internal Revenue Service records, it appears that you have qualified for late S corporation relief pursuant to the automatic provisions found in section 4.01 of Revenue Procedure 97-48.

We have intervened on your behalf and asked the Cincinnati Service Center to process your election for your date of incorporation. You should receive a letter within the next 60 days confirming your S corporation election effective date and providing guidance about your Taxpayer Identification Number.

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)