

Internal Revenue Service

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Department of the Treasury

Washington, DC 20224

Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC:PSI – GENIN-169586-03

Date:

January 27, 2004

Dear [REDACTED]

We are answering correspondence, submitted by your representative, requesting relief in order to establish June 14, 2001 (date of incorporation), as the effective date for your S corporation election. Based on the information provided, a Form 2553 was submitted in a timely manner, but you failed to receive an acceptance notice from the Internal Revenue Service.

The Service Center has notified our office that your account currently reflects S corporation status effective as of the date you originally requested. No further action is necessary on your behalf regarding the election. Also, 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 CD-ROMs are free and can be ordered by calling 1-800-829-3676. The IRS also provides a website, www.irs.gov/businesses/small 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)